

LEDUC
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS

In the matter of the complaint against the Property assessment as provided by the Municipal Government Act, Chapter M-26.

between:

Sam Osman, COMPLAINANT

and

The City of Leduc, RESPONDENT

before:

R. Mowbrey, PRESIDING OFFICER

This is a complaint to the Composite Assessment Review Board in respect of Property assessment prepared by the Assessor of The City of Leduc and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER:	011116
LOCATION ADDRESS:	6613 Sparrow Drive, Leduc, Alberta
HEARING NUMBER:	CARB 02-2010
ASSESSMENT:	\$ 3,671,000

This complaint was heard on the 12th day of October, 2010 at the Civic Centre, Council Chambers located at 1 Alexandra Park, Leduc, Alberta.

Appeared on behalf of the Complainant:

- Did not attend the hearing

Appeared on behalf of the Respondent:

- Warren Powers, Assessor

Preliminary Issue:

Under questioning by the Presiding Officer the party indicated no objection to the composition of the Board. In addition the Board indicated there was no bias on the file.

A preliminary issue was raised by the Respondent with respect to the duty of the Complainant to provide information to the assessor, under section 295(1) of the *Municipal Government Act*.

The Respondent provided information to the Board stating the Complainant had failed to disclose information under (ARFI) Assessment Request for Information. The Respondent advised the Board that the Complainant had failed to produce information requested by the Respondent for several years.

Board's Decision in Respect of the Preliminary Issue:

Accordingly, the Board has no alternative but to dismiss the Complainants complaint, according to section 295(4);

Duty to provide information – 295(1) A person must provide, on request by the assessor, any information necessary for the assessor to prepare an assessment or determine if property is to be assessed.

(4) No person may make a complaint in the year following the assessment year under section 460 or, in the case of linear property, under section 492(1) about an assessment if the person has failed to provide the information requested under subsection (1) within 60 days from the date of the request.

In addition, under section 9(3) of the *Matters Relating to Assessment Complaints Regulation*;

Failure to disclose – 9(3) A composite assessment review board must not hear any evidence from a complainant relating to information that was requested by the assessor under section 294 or 295 of the Act but was not provided to the assessor.

Therefore, a hearing on the merits of the complaint will not be scheduled.

DATED AT THE CITY OF LEDUC THIS 12th DAY OF OCTOBER 2010.

A handwritten signature in black ink, appearing to read 'R. Mowbrey', is written over a horizontal line.

R. Mowbrey
Presiding Officer