



**ASSESSMENT REVIEW BOARD  
JURISDICTIONAL BOARD ORDER**

**CARB - 0203-0001/2011**

**IN THE MATTER OF A COMPLAINT** filed with the City of Lethbridge Composite Assessment Review Board (CARB) pursuant to Part 11 of the *Municipal Government Act* being Chapter M-26 of the Revised Statutes of Alberta 2000 (Act).

**BETWEEN:**

Grant Thornton LLP – Agent for the Complainant owner Lethbridge Retirement Group Ltd.

- a n d -

City of Lethbridge - Respondent

**BEFORE:**

Members:

Tom Hudson, Presiding Officer

A Jurisdictional Hearing was held on Thursday, May 12, 2011 in the City of Lethbridge in the Province of Alberta to consider the jurisdiction of the CARB to hear a complaint filed by the Agent for the Complainant Owner, about the assessment of the following property tax roll number

Roll No./ Property Identifier	Assessed Value	Owner
4-0-480-0110-0001 0611670;3;3	\$14,739,100	Lethbridge Retirement Group Ltd

Appeared on behalf of the Complainant:

The Agent Representative Mr. Francis Kafor, Sr. Associate Property Tax with Grant Thornton LLP, did not appear at the hearing on behalf of the Complainant Owner, Lethbridge Retirement Group Ltd.

Appeared on behalf of the Respondent:

- Landon Wehlage, Assessor.

**PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

**The subject property is a multi-family development accommodating senior citizens and contains 117 units. It is located at 110 Scenic Drive and is known as The View.**



**ASSESSMENT REVIEW BOARD  
JURISDICTIONAL BOARD ORDER**

**CARB - 0203-0001/2011**

**PART B: PROCEDURAL or JURISDICTIONAL MATTERS**

The CARB derives its authority to make decisions under Part 11 of the Act. This Jurisdictional Hearing was convened to determine if the complaint about the assessment of the subject property was filed after the deadline, and if so, whether the complaint should be dismissed. In a letter addressed to the Assessment Review Board Clerk dated April 14, 2011, the Agent for the Complainant requests that the CARB "accept this late appeal due to circumstances beyond our control". (See Exhibit C1). Although there is no further explanation offered by the Agent, the fact that the offices of Grant Thornton LLP are located in Dallas, Texas may, in part, explain the absence of the Agent at the hearing.

**PART C: CARB FINDINGS**

The CARB considered the complaint form together with the representations and materials presented by the parties. The only relevant material submitted by the complainant is the letter from the Agent previously identified as Exhibit C1. The Respondent submitted considerable material with respect to the Act and Regulations and previous tribunal decisions, all of which is identified as Exhibit R1. Based on these considerations the CARB finds the facts to be as follows:

1. The 2011 Property Assessment Notice was mailed by the City of Lethbridge to the property owner on February 4, 2011. See Exhibit C2.
2. The City of Lethbridge established April 13, 2011 as the deadline for receipt of Complaints.
3. The Agent for the Complainant Owner contacted the Assessment Review Board Clerk on April 13, 2011, indicating their intention to file a Complaint.
4. The Assessment Review Board Clerk received the Complaint documents and filing fee from the Agent for the Complainant Owner on April 18, 2011.
5. *Municipal Government Act, Section 309(1)(c)* directs that the assessed person has sixty (60) days from the mailing date of the Assessment Notice to file a complaint. The City of Lethbridge actually allowed sixty-nine (69) days. (i.e. from February 4 to April 13, 2011).
6. *Municipal Government Act (MGA) Section 460(2)* directs that a complaint must be in the form prescribed in the regulations and accompanied with the fee set by the Council under the Act *Section 481(1)*, if any. The City of Lethbridge complaint fee for this property type is \$650, as per the City of Lethbridge Assessment Review Board Bylaw #5652.
7. *The Matters Relating to Assessment Complaints Regulation (MRAC), Alberta Regulation 310/2009*, directs as follows, in *S.2(1)*, "if a complaint is to be heard by an assessment review board, the complainant must



**ASSESSMENT REVIEW BOARD  
JURISDICTIONAL BOARD ORDER**

**CARB - 0203-0001/2011**

- (a) complete and file with the clerk a complaint in the form set out in Schedule 1, and
- (b) pay the appropriate complaint fee set out in Schedule 2 at the time the complaint is filed."

8. *The MRAC* further directs in S.2(2) that: "If a complainant does not comply with S.2(1), that

- (a) the complaint is invalid, and
- (b) the assessment review board must dismiss the complaint."

**Decision:**

In view of the above findings of fact, it is the decision of the CARB, that the complaint be dismissed because the Agent for the Complainant failed to file the complaint documents and associated fee within the time frame specified by the Act and Regulations governing this process.

It is so ordered.

**Dated at the City of Lethbridge, in the Province of Alberta this 19<sup>th</sup> day of May, 2011.**

A handwritten signature in black ink, appearing to read 'T.B. Hudson', with a long horizontal flourish extending to the right.

T.B. Hudson, Presiding Officer.



**ASSESSMENT REVIEW BOARD  
JURISDICTIONAL BOARD ORDER**

**CARB - 0203-0001/2011**

**APPENDIX "A"**

**DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB**

**NO. ITEM**

1. Exhibit C1 - Letter dated April 14, 2011 from Grant Thornton LLP to the City of Lethbridge, Assessment Review Board Clerk.
2. Exhibit C2 - 2011 Property Assessment Notice for the subject property
3. Exhibit R1 - Respondent City of Lethbridge Submission

**APPENDIX 'B'**

**ORAL REPRESENTATIONS**

**PERSON APPEARING CAPACITY**

1. Landon Wehlage, Assessor, City of Lethbridge
2. Wendy Smith, Assessment Review Board Clerk, City of Lethbridge

**CARB - 0203-0001/2011 (For MGB Office Only)**

Column 1	Column 2	Column 3	Column 4	Column 5
H	7	H (Late)		MGA 460(2)
				MRAC Sec 2(1)
				MRAC Sec 2(2)