

Edmonton Composite Assessment Review Board

Citation: Jyoti Lamba, 1367915 AB Ltd. v The City of Edmonton, 2014 ECARB 00007

Assessment Roll Number: 8632382

Municipal Address: 9515 58 Avenue NW

Assessment Year: 2014

Assessment Type: Annual New

Assessment Amount: \$6,942,500

Between:

Jyoti Lamba, 1367915 AB Ltd.

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

DECISION OF

George Zaharia, Presiding Officer

Mary Sheldon, Board Member

Randy Townsend, Board Member

Procedural Matters

[1] Upon questioning by the Presiding Officer the Respondent indicated he did not object to the Board's composition. In addition, the Board members stated they had no bias with respect to this file.

Preliminary Matters

[2] The Respondent stated that since the Complainant had not prepared a disclosure, that he had not prepared a disclosure as well. He explained that the City is not bound to prepare a disclosure if the Complainant had not done so.

Background

[3] The subject is an industrial property located in the Coronet Industrial neighbourhood of Edmonton.

Issue

[4] Should the Board proceed with the hearing given the Complainant's failure to provide a disclosure in support of his complaint and his non-attendance at the hearing?

Position of the Complainant

[5] On the complaint form, the Complainant had stated that the 2014 assessment of the subject is 17% higher than the 2013 assessment. The Complainant therefore requested that the 2014 assessment be reduced from \$6,942,500 to \$5,972,000.

Position of the Respondent

[6] The Respondent stated that the City had considered submitting disclosure. However, given the fact that the Complainant did not submit any evidence, the City decided not to submit any disclosure since there was nothing to respond to. The Respondent requested that the assessment be confirmed as there was nothing to suggest it should be changed.

Decision

[7] In absence of any evidence to support a change in the assessment, the Board confirms the 2014 Assessment at \$6,942,500.

Reasons for the Decision

[8] The Board confirmed that the Complainant was properly notified of the hearing. The Board is mindful of s. 8 of the *Matters Relating to Assessment Complaints Regulation*, Alberta Regulation 310/2009 (*MRAC*) that provides clear direction with respect to the disclosure of evidence. Given the Complainant's failure to submit a disclosure in support of the complaint, the Board is bound by s. 9(2) of *MRAC* that states: "*A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.*"

Dissenting Opinion

[9] There was no dissenting opinion.

Heard April 7, 2014.

Dated this 7th day of April, 2014, at the City of Edmonton, Alberta.



George Zaharia, Presiding Officer

Appearances:

No Appearance
for the Complainant

Doug McLennan
for the Respondent

This decision may be appealed to the Court of Queen's Bench on a question of law or jurisdiction, pursuant to Section 470(1) of the Municipal Government Act, RSA 2000, c M-26.

Appendix

Legislation

The *Municipal Government Act*, RSA 2000, c M-26, reads:

s 1(1)(n) “market value” means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;

s 467(1) An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.

s 467(3) An assessment review board must not alter any assessment that is fair and equitable, taking into consideration

(a) the valuation and other standards set out in the regulations,

(b) the procedures set out in the regulations, and

(c) the assessments of similar property or businesses in the same municipality.

The *Matters Relating to Assessment Complaints Regulation*, Alta Reg 310/2009, reads:

8(1) In this section, “complainant” includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a composite assessment review board, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 42 days before the hearing date,

(i) disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

(ii) provide to the respondent and the composite assessment review board an estimate of the amount of time necessary to present the complainant’s evidence;

(b) the respondent must, at least 14 days before the hearing date,

(i) disclose to the complainant and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and

- (ii) provide to the complainant and the composite assessment review board an estimate of the amount of time necessary to present the respondent's evidence;
- (c) the complainant must, at least 7 days before the hearing date, disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

Exhibits

No exhibits were entered.