

Edmonton Composite Assessment Review Board

Citation: Jyoti Lamba, 898770 Alberta Ltd. v The City of Edmonton, 2014 ECARB 00009

Assessment Roll Number: 7787435
Municipal Address: 7025 Gateway Blvd. NW
Assessment Year: 2014
Assessment Type: Annual New
Assessment Amount: \$4,318,000

Between:

Jyoti Lamba, 898770 Alberta 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 she 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 asked the complaint be dismissed based on the lack of disclosure from the Complainant. The Respondent relied on the strict disclosure requirements in s. 8 of the *Matters Relating to Assessment Complaints Regulation*, Alberta Regulation 310/2009 (MRAC).

Background

[3] The subject is a commercial property located in the Strathcona Junction neighbourhood.

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 20% higher than the 2013 assessment. The Complainant therefore requested that the 2014 assessment be reduced from \$4,318,000 to \$3,615,000.

Position of the Respondent

[6] The Respondent asked that the complaint be dismissed since the Complainant failed to provide a disclosure and any evidence in support of the requested reduction.

Decision

[7] The Board concurs with the Respondent's request to dismiss the complaint and confirms the 2014 Assessment at \$4,318,000.

Reasons for the Decision

[8] The Board confirmed that the Complainant was properly notified of the hearing. The Board also agreed with Respondent that s. 8 of *MRAC* 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

Pierre Blanchette
Tracy Ryan
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.