

IN THE MATTER OF A COMPLAINT filed with the Regional Municipality of Wood Buffalo Local Assessment Review Board (LARB) pursuant to Part 11 of the *Municipal Government Act* being chapter M-26 of the revised statutes of Alberta 2000.

BETWEEN:

Tracy Meyers – Complainant

- and -

Regional Municipality of Wood Buffalo (RMWB) – Respondent

BEFORE:

K. Haxton, Presiding Officer

D. Gorman, Member

N. Mahgoub, Member

Staff:

D. Soucy, Clerk

BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[1] A hearing was convened on August 1, 2019 in the Regional Municipality of Wood Buffalo in the Province of Alberta to consider a complaint about the assessment of the following property:

Assessment Roll Number	30611370
Civic Address	256 Greely Road Fort McMurray, AB
Owner	Tracy Meyers
File Number	ARB 19-007

[2] The subject property is located in the Gregoire Manufactured Home Park and holds a 1997 Moduline structure, affixed to the purchased lot via wood blocking supports and no foundation.

PROCEDURAL MATTERS

[3] The LARB derives its authority to make decision under Part 11 of the *Municipal Government Act*, R.S.A. 2000, c. M-26.

[4] The parties confirmed that they had no objections to the composition of the Board.

[5] The Board confirmed it had no bias in relation to the matters.

PRELIMINARY MATTERS

Issue

[6] The Complainant requested that the Hearing be adjourned to such a date agreeable to all parties and grant an expansion of time for the Complainant to disclose her evidence.

Position of the Respondent

[7] The Respondent does not agree with the requests for adjournment and expansion of time to disclose evidence as all parties had the same amount of time from the Notice of Hearing to prepare and submit evidence within the legislated timelines.

Position of the Complainant

[8] The Complainant requested the adjournment and expansion of time for disclosure as she did not have an opportunity to compile her evidence, noting that she was given the same amount of time as anyone else but due to business commitments was unable to prepare and submit her evidence within the legislated timelines.

PRELIMINARY DECISION

[9] It is the decision of the Local Assessment Review Board to deny the Complainant's requests for an adjournment and expansion of time for disclosure.

REASONS ON PRELIMINARY DECISION

[10] In coming to its conclusion, the Board has reviewed carefully the provisions of the *Municipal Government Act* (“MGA”), and the *Matters Relating to Assessment Complaints Regulation* (“MRAC”).

[11] The Board agreed with the Respondent that all parties had the same amount of time to prepare and submit evidence from the time the Notice of Hearing was issued on June 7, 2019 to the legislated deadlines for the Complainant’s and Respondent’s evidence disclosure and that the Complainant did not give compelling evidence to warrant an adjournment or expansion of time.

[12] It is so ordered.

Issue

[13] The Complainant requested that in the Assessment Review Board Complaint Form (Exhibit C1) Section 5 – Reasons for Complaint the words “Residential Single-Family Home” be replaced with “Residential Single Family Modular”. As there was no objection raised by the Respondent, the wording was changed on the Complaint Form (Exhibit C1).

ISSUES

Issues identified on the complaint form		
	Property Description	Requested
The description of the property; The type of property	Permanent Mobile Home	Residential Single-Family Modular
	Assessment Amount	Requested Value
An Assessment Amount	\$268,870	\$402,000

MERIT MATTERS

Position of the Complainant

[14] The Complainant confirmed her position of appealing the description of the property, the type of property and the assessed value of the property.

[15] The Complainant stated that without having provided any documentary evidence, she will only provide oral evidence based on the reasons for the complaint listed on the Complaint Form (Exhibit C1).

[16] The Complainant presented that under the RMWB's *Land Use Bylaw No. 99/059*, her property is located in an RMH-2 Small Zero Lot Line Manufactured Home Residential District. The Complainant stated that her home is a modular home located in the Gregoire Manufactured Home Park, but it is not a manufactured home; therefore, she is requesting that the description on her property on the tax files be changed to a single family modular.

[17] The Complainant indicated that her property does not meet the definition of a manufactured home under the *Land Use Bylaw No. 99/059* but does meet the definition of a modular home as it does not have a chassis.

[18] The Complainant stated that she is a fee simple land title holder even though the subject property is located in a condominium complex.

[19] The Complainant noted that there is a sticker on her home indicating it is a modular home, which is different from the plate attached to a manufactured home as a modular home is uniform to building code.

[20] The Complainant stated that the subject property is a 28 foot by 60-foot structure with four bedrooms.

[21] The Complainant indicated that if she had the time, she would have been able to provide the as-builts and permits for the subject property at time of delivery as she is the original owner of the property.

[22] The Complainant concluded that the subject property description and tax class should be changed from manufactured home to single-family modular, and that the assessed value of the home should be increased to current market value, the same as any 1680 square foot single-family home with 4 bedrooms.

Position of the Respondent

[23] The Respondent requested that the Board strike and give no consideration to the evidence presented by the Complainant, which was not disclosed in the Complainant's evidence (Exhibit C1).

[24] The Respondent spoke to property assessment valuation in Alberta, the mass appraisal methodology, the multiple regression analysis and the single-family residential assessment process (Exhibit R1).

[25] The Respondent identified three approaches to value – direct sales approach, income approach and the cost approach, noting that the direct sales approach is used to determine the assessment of residential improved properties, such as the subject property. The direct sales approach is used for single-family dwellings, including manufactured homes, that are typically owner occupied as it reflects the actions of willing buyers and sellers in the market and provides sufficient residential sales comparisons to derive reliable market estimates (Exhibit R1).

[26] The Respondent presented that the subject property is located in the Greenwich Lane Neighbourhood of the Gregoire Manufactured Home Park, which is a condominium complex. Lots can be either rented or purchased with condo fees being applied to privately owned lots. The improvements consist of a 1997 Moduline (Serial No. 16-0762), which is a 27 foot by 60-foot structure affixed to the lot with wood blocking supports but no foundation and is located on a purchased lot. The respondent noted it was of good condition and average quality with 3 bedrooms and 2 full bathrooms (Exhibit R1).

[27] The Respondent provided a table of three comparable property sales that occurred between February 2018 and June 2018 within the Greenwich Lane neighbourhood. The time adjusted sales prices of these properties are similar to the assessed value of the subject property, and although similar in structure size, quality and condition, the Respondent noted that they are newer structures (Exhibit R1).

[28] The Respondent submitted that under the RMWB's *Land Use Bylaw No. 99/059*, the subject property is located in an RMH-2 Small Zero Lot Line Manufactured Home Residential District. The RMH-2 District provides for zero lot line residential development in the form of mobile homes and modular homes and is only permitted for Mobile Home Subdivisions (Exhibit R1).

[29] The Respondent further submitted that in the RMH-2 District, the permitted uses are accessory buildings, home occupation, manufactured homes (previously referred to as mobile homes), parks and public utilities. Stick built homes are not permitted in neighbourhoods that are RMH-2 districts (Exhibit R1).

[30] The Respondent presented that the subject property is a factory-built 1997 Moduline structure with the Serial No. 16-072 assigned when it was built, noting that on-site stick-built structures would not have a serial number nor a Canadian Standards Association (CSA) label. Factory built structures have a CSA label to certify that the entire structure meets construction codes and a registration label that contains make, model, serial number and the year built of the structure. Factory built structures may be placed on lots as a whole unit or in two to three pre-built sections (Exhibit R1).

[31] The Respondent noted that for assessment purposes, properties are classified in four groups: residential; non-residential, farmland; and machinery and equipment. Assessors are not authorized to change the CSA approved construction class of an individual structure.

[32] The Respondent referenced the *Municipal Government Act*, RSA 2000, c M-26, under which mobile homes, manufactured homes, and modular (pre-assembled) homes are classified the same for assessment purposes (Exhibit R1).

[33] The Respondent submitted that the RMWB uses one structure code, 102 – permanent mobile home, to identify factory-built structures; therefore, the subject property, being a factory-built structure, is identified as a permanent mobile home for assessment purposes (Exhibit R1).

[34] The Respondent reiterated that the subject property is a factory-built structure with a serial number and a CSA label, and that Assessors do not have the authority to change the classification of a factory-built structures; nor did the Complainant provide any data from an authorized organization or individual to support the requested change in classification.

[35] The Respondent requested that the Board confirm the assessed value for the subject property at \$268,870 as proven by the comparable sales data provided and that the classification of the subject property remain as a permanent mobile home.

[36] All parties confirmed that they had a fair opportunity to present their case to the Board.

DECISION

[37] It is the Decision of the LARB to confirm the assessment of \$268,870 and confirm the description and classification of the property as Permanent Mobile Home.

REASON FOR DECISION

[38] In coming to its conclusion, the Board has reviewed carefully the provisions of the *Municipal Government Act* (“MGA”), the *Matters Relating to Assessment Complaints Regulation* (“MRAC”) and the *Matters Relating to Assessment and Taxation Regulation* (“MRAT”).

[39] The Board agreed to the Respondent’s request that the Board strike and give no consideration to the evidence presented by the Complainant, which was not disclosed in her evidence (Exhibit C1).

[40] The Board accepted the Respondent's comparable sales data (Exhibit R1), which utilized sales of comparable residential properties within the same neighbourhood of the subject property that were similar in size, quality and condition and occurred prior to the valuation date of July 1, 2018 to determine the assessed value of the property.

[41] The Board is satisfied that under the RMWB's *Land Use Bylaw No. 99/059*, the subject property is located in an RMH-2 Small Zero Lot Line Manufactured Home Residential District and that permitted uses under in a RMH-2 district are accessory buildings, home occupation, manufactured homes (previously referred to as mobile homes), parks and public utilities (Exhibit R1).

[42] The Board agreed with the Respondent that stick-built homes are not permitted in RMH-2 districts based on the RMWB's *Land Use Bylaw No. 99/059* (Exhibit R1).

[43] The Board accepted the Respondent's evidence that the subject property is a factory-built 1997 Moduline structure, with Serial No. 16-072 and a CSA label, which certifies that the entire structure meets construction codes, and that it is not an on-site, stick-built structure (Exhibit R1).

[44] The Board agreed with the Respondent that assessors are not authorized to change the CSA approved construction class of an individual structure.

[45] The Board accepted the Respondent's evidence that under the *Municipal Government Act*, mobile homes, manufactured homes, and modular (pre-assembled) homes are classified the same for assessment purposes (Exhibit R1).

[46] The Board agreed with the Respondent that as the subject property is a factory-built structure, it is identified as a permanent mobile home for assessment purposes and falls under the RMWB structure code 102 - permanent mobile home (Exhibit R1).

[47] It is so ordered.

DISSENTING OPINION

[48] There was no dissenting opinion.

[49] The decision of the Local Assessment Review Board is final and binding on all parties. This decision may be judicially reviewed by the Court of Queen’s Bench pursuant to Section 470(1) of the *Municipal Government Act, RSA 2000, c M-26*.

Dated at the Regional Municipality of Wood Buffalo in the Province of Alberta, this
12 day of Aug 2019.

FOIP s.17(1)

K. Haxton, Presiding Officer

APPENDIX A

DOCUMENTS RECEIVED AND CONSIDERED BY THE LARB

Exhibit Number	Description
C1	Complaint Form (2 pages)
R1	Respondent’s Submission (34 pages)

APPENDIX B

REPRESENTATIONS

Person Appearing	Capacity
T. Myers	Complainant
P. Fudge	Assessor, Regional Municipality of Wood Buffalo
B. Campbell	Supervisor, Assessment, Regional Municipality of Wood Buffalo

APPENDIX C

LEGISLATION

Municipal Government Act RSA 2000 C M-26 excerpt:

- s.284(1)(f.1) “designated manufactured home” means a manufactured home, mobile home, modular home or travel trailer;
- s.284(1)(n.1) “mobile home” means a structure that is designed to be towed or carried from place to place and that is used as a residence or for any other purpose, but that does not meet Canadian Standards Association standard CSA Z240;

s.284(1)(n.2) “modular home” means a home that is constructed from a number of pre-assembled units that are intended for delivery to and assembly at a residential site;

Regional Municipality of Wood Buffalo *Land Use Bylaw No. 99/059* excerpt:

101. RMH-2 Small Zero Lot Line Manufactured Home Residential District

101.1 Purpose

The purpose of this district is to provide for zero lot line residential development in the form of mobile homes and modular homes.

101.2 Limitations

- (a) The RMH-2 land use designation shall only be permitted for Mobile Home Subdivisions.

101.3 Permitted Uses (**BL 16/020**)

The following are permitted uses:

- (a) Accessory buildings
- (b) Home Occupation
- (c) Manufactured Home
- (d) **DELETED (BL 04/012)**
- (e) Park
- (f) Public Utility

DELETED (BL 07/036, BL 16/020)