

**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:**

Regina King – Complainant

- and -

Regional Municipality of Wood Buffalo (RMWB) – Respondent

**BEFORE:**

K Haxton, Presiding Officer

J. Gogo, Member

A. McKenzie, Member

Staff:

A. Hawkins, Clerk

**BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

[1] A hearing was convened on October 2, 2019 in the Regional Municipality of Wood Buffalo in the Province of Alberta to consider a complaint about the assessment of the following property:

<b>Assessment Roll Number</b>	71018480
<b>Civic Address</b>	45 Moberly Crescent, Fort McMurray, AB
<b>Owner</b>	Regina King
<b>File Number</b>	ARB 19-054

[2] The subject property is a 7200 square foot (sq ft) lot located in the Birch Grove neighbourhood of the lower townsite in Fort McMurray. On the subject property is a 1199 sq ft bungalow with basement suite which was built in 1971 and a 722 sq ft detached garage, built in 1981.

### **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 party present 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**

[6] There were no preliminary matters raised.

### **ISSUES**

<b>Issue identified on the complaint form</b>	<b>Assessment Amount</b>	<b>Requested Value</b>
An Assessment Amount	\$463,310	\$570,000

### **MERIT MATTERS**

#### ***Position of the Complainant***

[7] There was no one present on behalf of the Complainant.

[8] The Board acknowledged the Complaint Form submitted by the Complainant and entered this as Exhibit C1.

#### ***Position of the Respondent***

[9] The Respondent provided a summary of the RMWB Assessment Disclosure, entered as Exhibit R1, noting that multiple attempts were made to schedule an interior inspection with the Complainant, all of which were unsuccessful.

[10] In support of the assessment, the Respondent provided a table of three comparable properties (Exhibit R1) for which sales occurred prior to the valuation date deadline of July 1, 2018. The Comparable Sales Chart reflects that once a basement suite is added to these properties, the adjusted value for each of the properties ranges from \$443,000 to \$457,390 which is in line with the 2019 assessed value of \$463,310 for the subject property.

[11] The Respondent presented that having no evidence of changes to the property, the current assessment is based on the known size, attributes, quality and condition of the property. The information provided in the Comparable Sales Chart indicates that the assessed value of \$463,310 is well within a reasonable prediction of value and is fair and equitable.

[12] The Respondent requested that the Board confirm the assessed value for the subject property at \$463,310.

### **DECISION**

[13] It is the Decision of the LARB to confirm the assessment at \$463,310.

### **REASON FOR DECISION**

[14] The Board acknowledged the Complaint Form (Exhibit C1) but found that the Complainant provided no evidence to support the request to revise the assessment.

[15] Furthermore, due to the lack of representation on behalf of the Complainant, neither the Board nor the Respondent were able to ask clarifying questions. Although attendance is not required, when there is a lack of evidence to demonstrate that the assessment on the property is not a fair estimate of the market value in comparison to other similar properties, it makes it challenging for the Board to understand what information is incorrect, why the information is incorrect and what the correct information should be.

[16] The Board accepted the Respondent's Comparable Sales Charts (Exhibit R1 pages 8 and 10). The Board agreed that with these adjustments, the subject property's assessed value is still within a reasonable prediction of value. The Board finds that the Complainant was not able to justify the requested assessment value of \$570,000.

[17] With no evidence to show that the property is inequitable compared to similar properties, the Board must confirm the assessment.

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**APPENDIX A**

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DOCUMENTS RECEIVED AND CONSIDERED BY THE LARB

<b>Exhibit Number</b>	<b>Description</b>
C1	Complaint Form (1 page)
R1	RMWB Assessment Disclosure (16 pages)
R2	RMWB Law & Legislation Brief (57 pages)
R3	RMWB Assessment Guide (13 pages)

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**APPENDIX B**

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REPRESENTATIONS

<b>Person Appearing</b>	<b>Capacity</b>
Paulette Fudge	Assessor, Regional Municipality of Wood Buffalo

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**APPENDIX C**

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LEGISLATION

Complaints (*Municipal Government Act*)

460(9) A complaint under subsection (5) must

- (a) indicate what information shown on an assessment notice or tax notice is incorrect;
- (b) explain in what respect that information is incorrect;
- (c) indicated what the correct information is, and
- (d) identify the requested assessed value, if the complaint relates to an assessment.

Decisions of assessment review board (*Municipal Government Act*)

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

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[18] 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”).

[19] It is so ordered.

**DISSENTING OPINION**

[20] There was no dissenting opinion.

[21] The decision of the Local Assessment Review Boards 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

15<sup>th</sup> day of October 2019

FOIP s 17(1)

Keith Haxton, Presiding Officer