

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:

Perry Snook – Complainant

- and -

Regional Municipality of Wood Buffalo (RMWB) – Respondent

BEFORE:

S. Schaffer, Presiding Officer

Staff:

A. Hawkins, Clerk

BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[1] A One Member preliminary hearing, held by way of video conference, was convened on June 24, 2024, in the Regional Municipality of Wood Buffalo in the Province of Alberta to consider the validity of a complaint submitted in relation to the assessment of the following property:

Assessment Roll Number	51005050
Civic Address	376 Dixon Road Fort McMurray, AB
Owner	Perry Snook
File Number	ARB 24-064

PROCEDURAL MATTERS

- [2] The Board derives its authority to hear this matter as a one-member panel from the *Matters Relating to Assessment Complaints Regulation* (MRAC) s. 34(d).
- [3] The sole purpose of the hearing is to determine the validity of the complaint and whether it should proceed to a merit hearing.
- [4] The parties confirmed that they had no objections to the composition of the Board.
- [5] The Board confirmed it has no bias in relation to the matter.

PRELIMINARY MATTERS

Issue

- [6] Is the complaint valid when considering receipt of the complaint form after the filing deadline?

Position of the Complainant

- [7] The Complainant acknowledged that the complaint form was submitted late, noting his only recourse was to ask for forgiveness for the late submission, while understanding that the final decision on the matter rests with the Board.

Position of the Respondent

- [8] The Respondent presented that assessment must be prepared in accordance with the *Municipal Government Act* and standards of assessment in the corresponding regulations.

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- [9] The Respondent presented the steps available to property owners who believe that their property assessment is unfair or inaccurate. As a first step, the property owner can contact the assessor who may request to inspect the property to determine if an error has been made. If it is determined that the original notice is not accurate, a corrected notice may be issued. If the assessor and property owner cannot come to an agreement, the property owner can then file a formal complaint with the Municipality's Assessment Review Board, within the deadline set out pursuant to s. 284 of the *Municipal Government Act*, (R-1, Page 3) being 60 days after the notice of assessment date.
- [10] The Respondent submitted that the deadline for filing a complaint with the Assessment Review Board is noted on the assessment notice (R-1, Pages 5 and 6) which was mailed out on February 20, 2024, as well as published on the municipal website (R-1, Page 7)
- [11] The Respondent presented that the complainant failed to meet the complaint deadline of 4:30 p.m. April 29, 2024, as identified on the assessment notice.
- [12] The Respondent referenced section 461(1.1) of the *Municipal Government Act* (R-1, Page 3) which states "a complaint filed after the complaint deadline is invalid".
- [13] The Respondent recommends that the Board dismiss this appeal as per Section 461(1) of the *Municipal Government Act* and deny a merit hearing.

PRELIMINARY DECISION

- [14] It is the decision of the Local Assessment Review Board to dismiss the Complaint and deny a merit hearing.

REASONS ON PRELIMINARY DECISION

- [15] The Board acknowledges there was no dispute from the Complainant that the complaint form was filed after the complaint deadline. As a result, the legislation and regulations leave the Board with no option but to dismiss the complaint. Both the *Municipal Government Act*, s. 461(1.1) and *Matters Relating to Assessment Complaints* s. 3(2)(a and b) direct that the complaint form and fee must be filed by the deadline.

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- [16] The filing requirements are outlined on the notice of assessment and waiting until the deadline to file the complaint did not allow any time to address any potential misunderstanding, corrective action or extraordinary circumstances which may have occurred.
- [17] As a result, the complaint is dismissed on the ground of late filing.
- [18] It is so ordered.
- [19] 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”).
- [20] It is so ordered.
- [21] 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 King’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 4th day of July, 2024.

FOIP s. 17(1)

S. Schaffter, Presiding Officer

APPENDIX A

DOCUMENTS RECEIVED AND CONSIDERED BY THE LARB

Exhibit Number	Description
R-1	RMWB Disclosure (15 pages)

APPENDIX B

REPRESENTATIONS

Person Appearing	Capacity
Perry Snook	Appellant
Julie Peyton	Supervisor, Assessment Department, Regional Municipality of Wood Buffalo

APPENDIX C

LEGISLATION

Municipal Government Act (“MGA”)

461(1) A complaint must be filed with the assessment review board at the address shown on the assessment or tax notice for the property

(a) in the case of a complaint about a designated officer’s decision to refuse to grant an exemption or deferral under section 364.1, not later than the date stated on the written notice of refusal under section 364.1(9), or

(b) in any other case, not later than the complaint deadline.

(1.1) A complaint filed after the complaint deadline is invalid.

(2) The applicable filing fee must be paid when a complaint is filed.

Matters Relating to Assessment Complaints Regulation (“MRAC”)

- 3(1) If a complaint is to be heard by a panel of an assessment review board, the complainant must
- (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 if, in accordance with section 481 of the Act, a fee is required by the council.
- (2) If a complainant does not comply with subsection (1),
- (a) the complaint is invalid, and
 - (b) the panel must dismiss the complaint.
- 34 A one-member local assessment review board panel may hear and decide one or more of the following matters but no other matter:
- (d) an administrative matter, including, without limitation, an invalid complaint