Wood Buffalo
TRIBUNALS
Local Assessment Review Board

Board Order 2024-010-P

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:

Vincen Verghese Regional Municipality of Wood Buffalo (RMWB) – Complainant

- and -

Regional Municipality of Wood Buffalo (RMWB) – Respondent

BEFORE:

S. Schaffer, Presiding Officer

Staff:
Sonia Soutter, Clerk

BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[1] A One Member panel in accordance with section 34 of *Matters Relating to Assessment Complaints Regulation* ("Regulation") was convened on November 15, 2024, in the Regional Municipality of Wood Buffalo in the Province of Alberta to consider a request from the Respondent due to lack of disclosure from the Complainant regarding the assessment of the following property:

Assessment Roll Number	50552070
Civic Address	137 Ball Place, Fort McMurray, AB
Owner	Vincen Verghese
File Number	ARB 24-063

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(c).

[3] The sole purpose of the hearing is to determine whether the complaint should proceed to a merit hearing.

[4] The Board notes that no-one appeared on behalf of the Complainant

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

[6] The Board confirmed it has no bias in relation to the matter.

PRELIMINARY MATTERS

Issue

[7] Should the complaint be dismissed when considering the Complainant has submitted no evidence for consideration by the Assessment Review Board?

Position of the Respondent

[8] The Respondent submitted that amendments to the *Municipal Government Act (“Act”)* made in 2009 extended the complaint period from 30 days to 60 days to ensure fairness and undue delay to both the complainant and the respondent. Additionally subsequent amendments to *Alberta Regulation 201/2017 - Matters Relating to Assessment Complaints Regulation* (“Regulation”) brought clear requirements, process and direction. The Regulation sets out the rules and processes for assessed persons, assessed jurisdiction, Assessment Review Boards and the Land and Property Rights Tribunal to follow, regarding filing, administering and hearings of property assessment and other tax complaints.

[9] The Respondent submitted that the LARB’s notice of hearing was sent to both parties on June 7, 2024, and included the following information:

(a) The names and address of both the Complainant and the Respondent;
(b) A clear indication of the disclosure date deadlines;
(c) Reference to the Regulation, specifically section 5, with regards to the deadlines

for disclosure;

(d) Clear instructions that within the referenced deadlines, the parties must disclose to the opposing party and the LARB, the documentary evidence; a summary of the testimonial evidence, including a signed witness report; and any written argument that the party intends to present at the hearing in sufficient detail to allow the opposing party to respond to or rebut the evidence at the hearing;

(e) A clear statement informing the parties that the LARB must not hear evidence that has not been disclosed in accordance with sections 4 and 5 of the Regulation and

(f) A clear invitation by the LARB to answer any questions or concerns that either party may have. This included that providing of the Boards contact phone number and e-mail address

[10] The Respondent presented that as of October 29, 2024, no disclosure document was received from the Complainant, therefore the Complainant has not met the requirements of section 5(2)(a)(i) of the Regulation, resulting in no evidence being before the Board for consideration.

[11] The Complainant has offered a statement regarding their property but has not submitted any evidence in the form of photos, sales, listings etc. to support their claim, nor have they provided an alternate value for their property.

[12] The Respondent requested that the Complaint be dismissed.

Position of the Complainant

[13] No party was in attendance on behalf of the Complainant, and it was confirmed for the record that correspondence via email was received from the Complainant indicating that they would not be in attendance due to employment obligations, it was further confirmed that no evidence was received from the Complainant for the Preliminary 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 that no evidence has been submitted by the Complainant for consideration by the Board in relation to a revised assessment and the rules governing the disclosure of evidence set out in Section 5(2) of the Regulation are clear in that *if a complaint is to be heard by a local assessment review board panel, the following rules apply with respect to the disclosure of evidence*:

5(2) (a) the complainant must, at least 21 days before the hearing date,

(i) disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, 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

…

[16] The Board notes that complaint form filed by the Complainant identified the requested assessed value of $578,790.00 is the same value identified in the Notice of Assessment. Therefore, without any arguments from the Complainant, to satisfy section 460(9) of the 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) indicate what the correct information is, and

(d) identify the requested assessed value, if the complaint relates to an assessment.

[17] The Board is compelled to dismiss the complaint as the Complainant did not meet the requirements as set out in section 5(2)(a)(i) of the Regulation regarding disclosure of evidence.

[18] The complaint is dismissed on the grounds of no evidence filed by the Complainant.

[19] It is so ordered.

[20] 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").

[21] It is so ordered.

[22] 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 15th day of November, 2024.

[redacted] FOIP Section 17(1)

S. Schaffer, Presiding Officer

APPENDIX A

DOCUMENTS RECEIVED AND CONSIDERED BY THE LARB

Exhibit Number	Description
R-1	RMWB Disclosure (29 pages)

APPENDIX B

REPRESENTATIONS

Person Appearing	Capacity
No Appearance	Appellant
Julie Peyton	Supervisor, Assessment Department, Regional Municipality of Wood Buffalo

APPENDIX C

LEGISLATION

Municipal Government Act ("MGA")

Matters Relating to Assessment Complaints Regulation ("MRAC")

5(2) If a complaint is to be heard by a local assessment review board panel, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 21 days before the hearing date,

i) disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, 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 local assessment review board an estimate of the amount of time necessary to present the complainant's evidence

(6) A local assessment review board panel must not hear

(a) any matter in support of an issue that is not identified on the complaint form, or

(b) any evidence that has not been disclosed in accordance with section 5.

34 A one-member local assessment review board panel may hear and decide one or more of the following matters but no other matter:

(c) a procedural matter, including, without limitation, the scheduling of a hearing, the granting or refusal of a postponement or adjournment, an expansion of time and an issue involving the disclosure of evidence;