

THE FOOTHILLS COUNTY LOCAL ASSESMENT REVIEW BOARD AGENDA
PRELIMINARY ONE-MEMBER PANEL



Tuesday, October 1, 2024, 9:00 a.m.
Foothills County Administration Office
309 Macleod Trail South – High River

Board Member: Dave Anderson

	Pages
1. 9:00 a.m. - Bandi - Roll #2129012570	
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BANDI - Roll #2129012570

Appendix 1 - Complainant Disclosure

From: [Ted Bandi](#)
To: [Appeals](#)
Subject: Complaint Roll #2129012570
Date: September 23, 2024 3:39:11 PM
Attachments: [Initial Flight.pdf](#)
[Rescheduled Flight.pdf](#)
[RN 2129012570 64135 Eastway Dr E assessment complaint information.pdf](#)
[Death Certificate.pdf](#)

To whom it may concern

The following is the evidence I'm submitting in regards to my complaint (roll #2129012570), which was considered an 'invalid complaint' due to the complaint deadline passing.

I was initially supposed to fly to Toronto on August 15th to see an ailing family member (stepmother named Judy Manning, who had terminal cancer), but I got a call from Dr. Melissa Chan from the oncology department at Credit Valley Hospital on August 6th. Dr. Chan advised me that based on her experience that I should attempt to fly back to Toronto sooner as it was questionable if she would make it until August 15th. I immediately rescheduled my flight with Porter airlines to Toronto for the earliest flight out of Calgary which was on August 8th.

On August 12th while my stepmother was in palliative care I called Foothills county and spoke with Magdalena Irzyk about my complaint of the assessment. After the explanation she provided me, I advised her that I would like to go ahead and file a formal complaint. She then advised me that I had to fill out a form to make the complaint official.

The first email I received from the appeals team only included a PDF that was un-fillable and as I was at the hospital at the time, I advised them that I wouldn't be able to print it off and get it back to them in time. I then subsequently received a multiple more emails from the appeals team with links and pdf's but none of the solutions that were provided to me allowed me to fill in the required form. Sadly between 5-5:30 pm EST, just prior to the deadline my stepmother passed and I could no longer deal with the issue on that day.

On the morning of August 13th I sent in a text version of the required form via email but I was told that it could not be accepted after the August 12th deadline.

Please find attached all documentation I highlighted above, including itinerary of my original flight, rescheduled flight, all email correspondence with the foothills assessment and appeals team and the stepmothers death certificate.

If you have any questions, please feel free to contact me at 416-420-8484

Regards,
Tibor Bandi

[EXTERNAL EMAIL] This email has originated from outside of the Foothills County organization. Do not click on any links or open any attachments unless you recognize the senders Name and Email address.

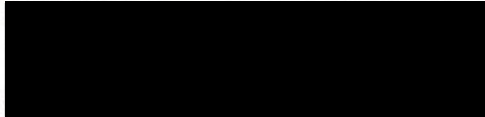
Basic Funerals and Cremation Choices

2-2408 Haines Road, Mississauga ON, L4Y 1Y6
1-877-229-7077

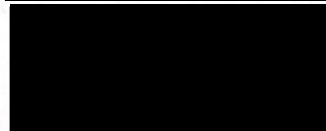
PROOF OF DEATH CERTIFICATE

Name: Judy Marie Manning

Address:



Date of Birth:



Date of Death:

Place of Death:

Trillium Health Partners Credit Valley Hospital
Mississauga, Ontario

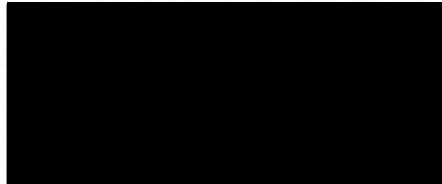
Cremation:

Forest Lawn Mausoleum & Cremation Centre
Toronto, Ontario

Arrangements by:

James Ronald Manning - Son/Co-Executor

Address:

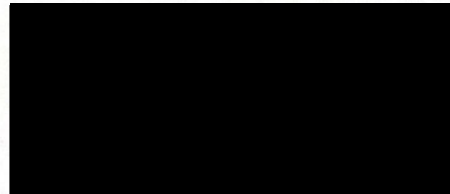


Phone:

Arrangements by:

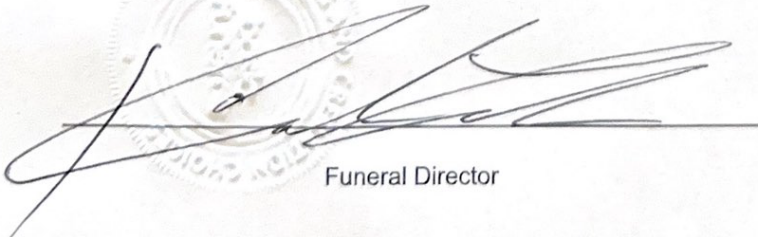
Tibor Bandi - Son/Co-Executor

Address:



Phone:

We certify the above to be a true extract of our records.



Funeral Director

August 19, 2024

Date

From: Porter Airlines flyporter@notifications.flyporter.com
Subject: Booking details: Thu Aug 15, 2024 - Calgary (YYC) to Toronto-Pearson (YYZ)
Date: August 5, 2024 at 1:28 PM
To: [REDACTED]



porter

Your travel is confirmed.



Thank you for booking with Porter Airlines.
Please review your reservation details below.

CONFIRMATION NO.

I8TC6T

BOOKING STATUS

Confirmed

[Manage My Booking](#)

Thu Aug 15, 2024

YYC ✈ **YYZ**

Calgary

Toronto-Pearson

PD 352

PorterClassic Standard

07:10 AM

Calgary, AB (YYC)

Terminal



Duration 3hr 50min

01:00 PM

Toronto-Pearson, ON (YYZ)

Terminal 3

Operated by Porter Airlines (Canada) Ltd.

Tue Aug 27, 2024

YYZ  YYC

Toronto-Pearson

Calgary

PD 357

PorterClassic Standard

01:55 PM

Toronto-Pearson, ON (YYZ)

Terminal 3



Duration 4hr 15min

04:10 PM

Calgary, AB (YYC)

Terminal

Operated by Porter Airlines (Canada) Ltd.

Passengers

Tibor Bandi

SEATS

YYC to YYZ No seats assigned

BAGS

No bags added

SEATS

YYZ to YYC No seats assigned

BAGS

No bags added

Seats

YYZ to YYC. No seats assigned Bags: No bags added



You're missing out on **viporter** points!

Join VIPorter or **log in** to add VIPorter number(s) to the passengers in your booking.*

*Log in to your VIPorter account and find your reservation in My Bookings. Select **Update Passenger Details** in

Log in to your VI Porter account and find your reservation in My Bookings. Select **Update Passenger Details** in the Passenger Summary section to add your VI Porter number before you fly. You can also do this step when you check in online.

Add Seats or Bags

Receipt summary

CHARGES

Flights	\$426.00
Taxes, fees, and any prepaid extras	\$117.46

Total **CA \$543.46**

[View Complete Receipt](#)

Change fees

YYC to YYZ

PorterClassic Standard

SAME-DAY*

\$150

ADVANCED

\$100 +/- fare difference
within 45 days of departure

\$25 +/- fare difference
outside 45 days of departure

YYZ to YYC

PorterClassic Standard

SAME-DAY*

\$150

ADVANCED

\$100 +/- fare difference
within 45 days of departure

\$25 +/- fare difference
outside 45 days of departure

Fees are charged per passenger, per direction.

*Travel must be for the same origin and destination, requested on the same day of travel. New flight must depart on the same day as the original flight.

[Manage my booking →](#)

Baggage

What's included with your fare and when we'll charge fees.



1 personal item included per passenger, such as a laptop bag

[See examples and size limit](#)

YYC to YYZ

PorterClassic Standard

CARRY ON

Included

1ST BAG

\$45.00 - \$51.75

2ND BAG

\$60.00 - \$69.00

YYZ to YYC

PorterClassic Standard

CARRY ON

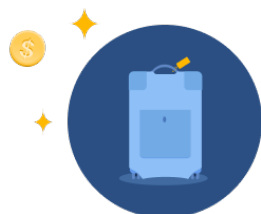
Included

1ST BAG

\$45.00 - \$51.75

2ND BAG

\$60.00 - \$69.00



Add bags now and save

Pay for your bag online to skip higher fees at the airport.

[Add a Bag →](#)

Get more details about [restricted or prohibited items](#), [overweight bags](#), [traveling with pets](#), [our baggage policy](#), and [more](#).

Get ready for travel



Travel extras

Add comfort and peace of mind before you fly.

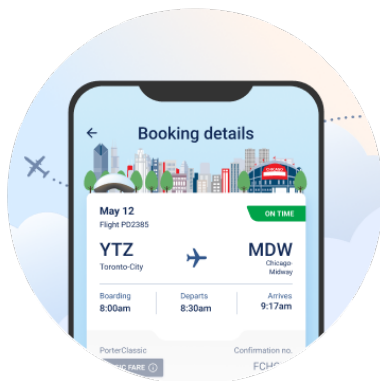
[Explore Options](#) →



Travel documents

Know what you must have for your destination.

[See Travel Info Centre](#) →



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It's all in the details

Flight changes and fees

- For any bookings except Basic fare, you can make changes up to 1 hour prior to departure, depending on

seat availability.

- Fees collected at the airport counter will be charged in the local currency.
- Same day changes are complimentary for our VIPorter Ascent and First members on all fares, with the exception of Basic.

In case of delays, cancellations, or issues with baggage

- If you are denied boarding, your flight is cancelled or delayed for at least two hours, or your baggage is lost or damaged, you may be entitled to certain standards of treatment and compensation under the Air Passenger Protection Regulations. For more information about your passenger rights please contact your air carrier or visit the [Canadian Transportation Agency's website](#).
- Porter's terms and conditions pertaining to flight delays, cancellations, denied boarding, or mishandled baggage can be found in our [General Conditions of Carriage and Tariffs](#).

If you have specific travel needs

- [Plan for disability assistance](#) at the airport for your upcoming travel with Porter. Please note that to fulfill some special requests, we need up to 48 hours advance notice.
- If you are travelling to, from, or within Canada, you can review the accessible transportation requirements at the [Canadian Transportation Agency's website](#)
- If you are travelling to or from the United States, you can access the Airline Passengers with Disabilities Bill of Rights at the [U.S. Department of Transportation website](#)
- Review our services and tips when [travelling with children or infants, or as an expectant mother](#)

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flyporter.com



From: Porter Airlines flyporter@notifications.flyporter.com
Subject: Booking details: Thu Aug 08, 2024 - Calgary (YYC) to Toronto-Pearson (YYZ)
Date: August 7, 2024 at 9:35 AM
To: [REDACTED]



porter

Your travel is confirmed.



Thank you for booking with Porter Airlines.
Please review your reservation details below.

CONFIRMATION NO.

I8TC6T

BOOKING STATUS

Confirmed

[Manage My Booking](#)

Thu Aug 08, 2024

YYC ✈ YYZ

Calgary

Toronto-Pearson

PD 352

PorterClassic Standard

07:10 AM

Calgary, AB (YYC)

Terminal



Duration 3hr 50min

01:00 PM

Toronto-Pearson, ON (YYZ)

Terminal 3

Operated by Porter Airlines (Canada) Ltd.

Tue Aug 27, 2024

YYZ  YYC

Toronto-Pearson

Calgary

PD 357

PorterClassic Standard

01:55 PM

Toronto-Pearson, ON (YYZ)

Terminal 3



Duration 4hr 15min

04:10 PM

Calgary, AB (YYC)

Terminal

Operated by Porter Airlines (Canada) Ltd.

Passengers

Tibor Bandi

SEATS

YYC to YYZ No seats assigned

BAGS

No bags added

SEATS

YYZ to YYC No seats assigned

BAGS

No bags added

Seats

YYZ to YYC. No seats assigned Bags: No bags added



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Add Seats or Bags

Receipt summary

CHARGES

Flights	\$756.00
Taxes, fees, and any prepaid extras	\$207.46

Total **CA \$963.46**

[View Complete Receipt](#)

Change fees

YYC to YYZ

PorterClassic Standard

SAME-DAY*

\$150

ADVANCED

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within 45 days of departure

\$25 +/- fare difference
outside 45 days of departure

YYZ to YYC

PorterClassic Standard

SAME-DAY*

\$150

ADVANCED

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\$25 +/- fare difference
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[Manage my booking →](#)

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What's included with your fare and when we'll charge fees.



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[See examples and size limit](#)

YYC to YYZ

PorterClassic Standard

CARRY ON

Included

1ST BAG

\$45.00 - \$51.75

2ND BAG

\$60.00 - \$69.00

YYZ to YYC

PorterClassic Standard

CARRY ON

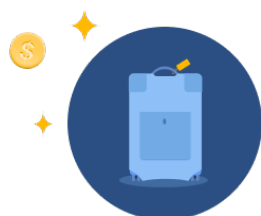
Included

1ST BAG

\$45.00 - \$51.75

2ND BAG

\$60.00 - \$69.00



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[Add a Bag →](#)

Get more details about [restricted or prohibited items, overweight bags, traveling with pets, our baggage policy, and more.](#)

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- If you are travelling to, from, or within Canada, you can review the accessible transportation requirements at the [Canadian Transportation Agency's website](#)
- If you are travelling to or from the United States, you can access the Airline Passengers with Disabilities Bill of Rights at the [U.S. Department of Transportation website](#)
- Review our services and tips when [travelling with children or infants, or as an expectant mother](#)


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flyporter.com



From: Appeals Appeals@FoothillsCountyAB.ca 
Subject: RE: RN 2129012570, 64135 Eastway Dr E - assessment complaint information
Date: August 13, 2024 at 4:14 PM



To: [REDACTED]
Cc: Magdalena Irzyk Magdalena.Irzyk@FoothillsCountyAB.ca, Appeals Appeals@FoothillsCountyAB.ca

Good afternoon Mr. Bandi.

Once again, I would like to express our sincerest condolences for your loss.

Unfortunately, as clerk of the Assessment Review Board, I am unable to accept complaints that are filed after the legislated deadline. However, it is not within our authority to refuse late submissions either.

If you choose to pursue a complaint this year, the first step will be to schedule a preliminary hearing before a one member assessment review board panel. The one member panel will consider your reasons for late submission, as well as the County's arguments (if any) regarding this matter.

I do not in any way want to influence your decision, and I wouldn't presume to guess what the panel's decision on the preliminary matter would be. I should let you know that there is case law which interprets the deadline as absolute and claims that the panel has no authority to exercise discretion to extend the statutory timeline. The rationale seems to be that the legislation grants landowners 60 days to file a complaint, which the courts find generous.

Again, we are so sorry for the circumstances that have caused you to be in this position. Please let me know if you'd like to proceed with your complaint, and I will schedule the panel to determine whether the complaint can be accepted and considered.

Kind regards,

Garity Stanley
Legislative Services Assistant
P: 403-603-6203
Foothills County
309 Macleod Trail, Box 5605, High River Alberta, T1V 1M7
www.foothillscountyab.ca



Please Note: My office hours are Tuesday to Friday 6:30 a.m. to 4:30 p.m.

From: Ted Bandi [REDACTED]
Sent: Tuesday, August 13, 2024 7:32 AM

To: Appeals <Appeals@FoothillsCountyAB.ca>

Cc: Magdalena Irzyk <Magdalena.Irzyk@FoothillsCountyAB.ca>

Subject: Re: RN 2129012570, 64135 Eastway Dr E - assessment complaint information

Good morning Garity

Thank you for the condolences.

I'm not sure if you guys can extend the deadline for certain circumstances but if you can here is the information you guys required from the form, which I couldn't fill out on my iPhone prior to the deadline. If you can give me an extension just let me know and I'll send over my Credit Card information immediately or you can call me at 416-420-8484 and I can provide over the phone.

Warm Regards

Municipality Name

Foothills County

Tax Year

2024

Notice Type

Assessment Notice:

Annual Assessment

Property Information

Assessment Roll or Tax Roll Assessment:

2129012570

Property Address:

[REDACTED]

Legal Land Description:

6;4;0911874 SW 1;21;29 W4

Property Type:

Residential property with 3 or fewer dwelling units

Complainant Information:

Is the complainant the assessed person or taxpayer for the property under complaint?:

Yes

Complainant Name:

Tibor Bandi

Mailing Address:
Same as Above

Telephone Number:

[REDACTED]

Email Address:

[REDACTED]

Complaint Information:

3
7
8

Reasons for Complaint:

We took possession of the property on August 8th, 2023 and based on the assessment value, the properties taxes were raised over 30%. There was minimal changes to the property since we moved in, so I'm not sure where the justification is for a 30%+ increase. The shop on the property isn't even finished, there is no insulation, no heat, and doesn't even have power throughout, it's basically a large shed.

Complaint Filing Fee:

Credit card can be provided anytime

Complainant Signature:

08-12-2024
Tibor Bandi
T. Bandi

On Aug 12, 2024, at 5:57PM, Appeals <Appeals@foothillscountyab.ca> wrote:

Hi Ted,

I am sorry to hear about your loss. Please feel free to contact me in the coming days if you have any questions.

Kind regards,

Garity Stanley
Legislative Services Assistant

Legislative Services Assistant

P: 403-603-6203

Foothills County

309 Macleod Trail, Box 5605, High River Alberta, T1V 1M7

www.foothillscountyab.ca

<image001.png>

Please Note: My office hours are Tuesday to Friday 6:30 a.m. to 4:30 p.m.

From: Ted Bandi [REDACTED]

Sent: Monday, August 12, 2024 3:48 PM

To: Appeals <Appeals@FoothillsCountyAB.ca>

Cc: Magdalena Irzyk <Magdalena.Irzyk@FoothillsCountyAB.ca>

Subject: Re: RN 2129012570, 64135 Eastway Dr E - assessment complaint information

Sorry I won't be able to send in time today, sadly my mom just passed.

On Aug 12, 2024, at 5:33PM, Appeals
<Appeals@foothillscountyab.ca> wrote:

Hi Ted,

If you can provide all the information in an email that would be acceptable. I will then attach it to the form. If you are unable to fill out the credit card authorization form, I would need you to provide an email giving authorization and the necessary details to process payment.

Kind regards,

Garity Stanley

Legislative Services Assistant

P: 403-603-6203

Foothills County

309 Macleod Trail, Box 5605, High River Alberta, T1V 1M7

www.foothillscountyab.ca

<image001.png>

Please Note: My office hours are Tuesday to Friday 6:30 a.m. to 4:30 p.m.

From: Ted Bandi [REDACTED]
Sent: Monday, August 12, 2024 3:21 PM
To: Appeals <Appeals@FoothillsCountyAB.ca>
Cc: Magdalena Irzyk <Magdalena.Irzyk@FoothillsCountyAB.ca>
Subject: Re: RN 2129012570, 64135 Eastway Dr E -
assessment complaint information

Hello,

The link works but this one won't let me fill it in either.

Thanks

On Aug 12, 2024, at 5:19PM, Appeals
<Appeals@foothillscountyab.ca> wrote:

Hi Ted,

Please try this link. Let me know if it still doesn't
work.

[Alberta Provincial Standardized Residential Property
Assessment Complaint Form](#)

Thanks,

Garity Stanley
Legislative Services Assistant
P: 403-603-6203
Foothills County
309 Macleod Trail, Box 5605, High River Alberta,
T1V 1M7
www.foothillscountyab.ca
<image001.png>

Please Note: My office hours are Tuesday to Friday 6:30 a.m.
to 4:30 p.m.

From: Ted Bandi [REDACTED]

Sent: Monday, August 12, 2024 3:07 PM
To: Appeals <Appeals@FoothillsCountyAB.ca>
Cc: Magdalena Irzyk
<Magdalena.Irzyk@FoothillsCountyAB.ca>
Subject: Re: RN 2129012570, 64135 Eastway Dr E
- assessment complaint information

You don't often get email from [REDACTED] [Learn why this is important](#)

Unfortunately this is not working either, I only have access to an iPhone at the moment.

Can I just create an email with all the text required to fill in the forms for the time being?

I'm out of province at a hospital because I have a family member in palliative care.

Thanks

On Aug 12, 2024, at 4:58PM, Appeals
<Appeals@foothillscountyab.ca>
wrote:

Good afternoon,

Please try the attached forms.

Kind regards,

Garity Stanley
Legislative Services Assistant
P: 403-603-6203
Foothills County
309 Macleod Trail, Box 5605, High
River Alberta, T1V 1M7
www.foothillscountyab.ca
<image002.png>

Please Note: My office hours are Tuesday to
Friday 6:30 a.m. to 4:30 p.m.

From: Magdalena Irzyk
<Magdalena.Irzyk@FoothillsCountyAB.ca>
Sent: Monday, August 12, 2024 2:51 PM
To: Appeals
<Appeals@FoothillsCountyAB.ca>
Cc: Ted Bandi [REDACTED]
Subject: RE: RN 2129012570, 64135 Eastway Dr E - assessment complaint information

Hello,

Can you please assist Mr. Bandi?

Thank you kindly,

Magdalena Irzyk, AMAA

Property Assessor, Foothills County

Email: magdalena.irzyk@foothillscountyab.ca

Direct line: 403-603-6255

Office: 403-652-2341

Fax: 403-652-7880

<image003.jpg>

From: Ted Bandi [REDACTED]
Sent: Monday, August 12, 2024 2:49 PM
To: Magdalena Irzyk
<Magdalena.Irzyk@FoothillsCountyAB.ca>
Subject: Re: RN 2129012570, 64135 Eastway Dr E - assessment complaint information

Hi sorry to bother you, but do you know if there is a fill able version of the document? This one doesn't allow me to fill in any of the fields on the form directly. Not sure I can print it off here at the hospital and scan it and send it back.

Thanks

On Aug 12, 2024, at 4:42PM, Magdalena Irzyk <Magdalena.Irzyk@foothillscountyab.ca> wrote:

Thank you

Magdalena Irzyk, AMAA

Property Assessor, Foothills
County

Email:

magdalena.irzyk@foothillscountyab.ca

Direct line: 403-603-6255

Office: 403-652-2341

Fax: 403-652-7880

<image001.jpg>

From: Ted Bandi

[REDACTED]

Sent: Monday, August 12, 2024 2:41 PM

To: Magdalena Irzyk
<Magdalena.Irzyk@FoothillsCountyAB.ca>

Subject: Re: RN
2129012570, 64135
Eastway Dr E - assessment
complaint information

Hi Magdalena

Thank you, I received the email.

Warm Regards,

On Aug 12,
2024, at
1:26PM

4.501 PM,
Magdalena
Irzyk
<[Magdalena.Irzyk@foothillscou
ntyab.ca](mailto:Magdalena.Irzyk@foothillscountyab.ca)>
wrote:

Good afternoon
Mr. Bandi,

As per our
conversation I
am forwarding
you an email
from the
Appeals.
Please follow
the instructions
provided below
and reach out
to Appeals
team, if you
have any
additional
questions
regarding the
process.

As we've
discussed,
once you are
back in Alberta,
we can
continue the
conversation
about your
property
assessment.

Kind regards,

Magdalena
Irzyk, AMAA
Property
Assessor,
Foothills County

FOOTHILLS COUNTY

Email:

magdalena.irzyk@foothillscountyab.ca

Direct line: 403-603-6255

Office: 403-652-2341

Fax: 403-652-7880

<image002.jpg>

From: Appeals

<Appeals@FoothillsCountyAB.ca>

Good morning,

Since the filing deadline is fast approaching, I am happy to provide you with the necessary forms for filing your assessment complaint.

The attached Assessment Complaint Form must be completed and received, along with the required complaint fee, at the Foothills County Administration

Administration
Building in High
River, AB by
**4:30 p.m. on
August 12,
2024.** To view
the complaint
fee chart please
click here
[Assessment
Complaints |
Foothills County](#)
(foothillscountyab.ca).

Submission of
the completed
form and
associated
complaint fee
can be made by
the following
methods:

- by hand
delivery to the
reception desk
at the Foothills
County
Administration
Building, 309
Macleod Trail,
High River, AB;

- by
email to
appeals@FoothillsCountyAB.ca;

- by mail
to Foothills
County,
Attention:
Assessment
Review Board
Clerk, Box 5605,
High River, AB,
T1V 1M7.

Please ensure
you allow
adequate time
for DELIVERY of
the form prior to
August 12.

2024. (The post marked date is not relevant in determining whether an assessment complaint has been filed in time. It must be RECEIVED prior to the deadline.)

For credit card payment, please complete the attached Credit Card Authorization Form.

Kind regards,

Garity Stanley
Legislative
Services
Assistant
P: 403-603-
6203
Foothills
County
309 Macleod
Trail, Box 5605,
High River
Alberta, T1V
1M7

www.foothillscountyab.ca

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Please Note: My office hours are Tuesday to Friday 6:30 a.m. to 4:30 p.m.

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- unfillable.pdf
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BANDI - Roll #2129012570

Appendix 2 - Respondent Disclosure



Preliminary Hearing

Roll: 2129012570

Legal Description: 0911874 4 6 SW-1-21-29-4

Appellant: Tibor & Paola Bandi

Presented By:

Magdalena Irzyk, Assessor

Preliminary Matters

The following matter(s) are being brought to the board's attention at a preliminary hearing.

1. The Appellant has filed a complaint on August 13, 2024, after the complaint deadline of August 12, 2024.
2. The applicable filing fee was not paid when the complaint was submitted; it was paid on September 16, 2024.
3. The Appellant has appealed on the grounds of a tax amount.

Legislation and Assessment Background

The Appellant has filed their appeal after the complaint deadline and applicable filing fee was not received when the complaint was filed. All assessment appeals must be filed in accordance with MRAC (Matters Relating to Assessment Complaints Regulation) s.3 and MGA (Municipal Government Act) s. 461 (1, 1.1), to be considered valid.

The Excerpts are shown below for reference:

MRAC (Matters Relating to Assessment Complaints Regulation) s.3

Part 1 Matters before Assessment Review Board Panel

Documents to be filed by complainant

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.

MGA (Municipal Government Act) s. 461 (1, 1.1)

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.

The Appellant submitted the Assessment Complaint Information in an email on August 13, 2024. In accordance with s. 461 (1.1) of the MGA, a complaint filed after the complaint deadline is invalid.

The Appellant had not submitted the filing fee at the time of the complaint submission. The fee was paid on September 16, 2024. In accordance with s. 461 (2) of the MGA, the applicable filing fee must be paid when a complaint is filed.

The following LARB decision outlines that Complaint filed late and without the required fee is invalid.

The Edmonton Local Assessment Review Board, "Elko v City of Edmonton, 2014 ELARB 01747"

Decision

[8] The assessment complaint was filed late and without the required fee. The Complaint is therefore dismissed.

The Appellant has filed their appeal on the grounds of a tax amount. The Appellant indicated in the complaint email that their property taxes increased too much. Section 460(8) of the MGA states that there is no right to make a complaint about any tax rate, or subsequent amount.

All assessment appeals must be filed in accordance with section 460(5) & (8) – (9) of the Municipal Government Act (MGA).

An Excerpt is shown below for reference:

MGA (Municipal Government Act) s. 460(5) & (8) – (9)

(5) A complaint may be about any of the following matters, as shown on an assessment or tax notice:

- (a) the description of a property or business;
- (b) the name and mailing address of an assessed person or taxpayer;
- (c) an assessment;
- (d) an assessment class;
- (e) an assessment sub-class;

- (f) the type of property;
- (g) the type of improvement;
- (h) school support;
- (i) whether the property is assessable;
- (j) whether the property or business is exempt from taxation under Part 10;
- (k) any extent to which the property is exempt from taxation under a bylaw under section 364.1;
- (l) whether the collection of tax on the property is deferred under a bylaw under section 364.1.

(8) There is no right to make a complaint about any tax rate.

(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.

The Appellant did not meet the complaint deadline, the applicable filing fee was paid late, and the complaint reason is specified as the increase in property taxes.

In accordance with the provided legislation, the Assessment Department respectfully requests a dismissal of the assessment complaint.

Summary

The Assessment Department requests dismissal of this assessment complaint.

The Appellant has filed a complaint on August 13, 2024 after the complaint deadline of August 12, 2024. Section 461 (1.1) of the MGA, states a complaint filed after the complaint deadline is invalid.

The Appellant has submitted the filing fee on September 16, 2024, not at the time of submitting the complaint. Section 461 (2) of the MGA, states the applicable filing fee must be paid when a complaint is filed.

The complaint is being made based on a tax rate. Section 460(8) of the MGA, states there is no right to make a complaint about a tax rate.