



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.