

DECISION WITH REASONS

IN THE MATTER OF A COMPLAINT filed with the *Local Assessment Review Board* (LARB) pursuant to Part 11 of the *Municipal Government Act*, c. M-26 RSA 2000 (Act).

BETWEEN:

Miles McKee, Complainant

-and-

Town of Cochrane, Respondent

BEFORE:

Stuart Ray, Presiding Officer

This is a complaint to the Town of Cochrane Assessment Review Board (Board) in respect of a property assessment prepared by the Assessor of the Town of Cochrane entered in the 2020 Assessment Roll as follows:

| Roll Number | Municipal Address | Assessed Value |
|-------------|-------------------|----------------|
| 1628300 | 30 Sundown Common | \$444,800 |

This complaint was heard on January 28, 2021 at 9:00am by means of a virtual hearing and was available to the public.

Appeared on behalf of the Complainant:

- Miles McKee Homeowner

Appeared on behalf of the Respondent:

- Ryan Brooks Assessor, Town of Cochrane
- Ryan Lodermeier Assessor, Town of Cochrane

Also present: K. Babin, Town of Cochrane

PROCEDURAL OR JURISDICTIONAL MATTERS:

This matter was heard and decided by a one-member Local Assessment Review Board pursuant to section 40 of *Matters Relating to Assessment Complaints* Regulation, AR201/2017. The parties confirmed their understanding of the procedural nature of the hearing and raised no objection to Mr. Ray acting as the presiding officer.

MERIT ISSUES

The Complainant filed a complaint in regard to the supplemental assessment that he received from the Town of Cochrane. The complaint was submitted a day after the deadline for complaints to be filed.

The Board considered the complaint form together with the representations and materials presented by the parties. The complaint form lists the issues although they were not relevant to today's hearing:

1)

ISSUE 1: *Submission of Complaint Form after the deadline.*

- 1) *Both of the parties agreed that the form had been submitted after the deadline for submissions had passed.*

- 2) *The Complainant advised the hearing that he mistook the day that Taxes were due to be paid with the deadline for submissions of a complaint.*
- 3) *The Municipal Government Act (Created by the Government of Alberta) directs the way in which Municipalities must conduct their Assessments within their municipality.*
- 4) *The Municipal Government Act 461 (1) (1.1) states that: A Complaint filed after the complaint deadline is invalid.*

Decision: Issue 1

With respect to Issue 1, the LARB finds the Complaint was submitted after the complaint deadline and therefore is invalid.

FINAL DISPOSITION OF COMPLAINT

The Complaint is invalid therefore no merit hearing will be scheduled, and the assessment remains.

| Roll No. | Value as set by the LARB | Owner |
|----------|--------------------------|-------------|
| 1628300 | \$ 444,800 | Miles McKee |

Dated at the Town of Cochrane in the Province of Alberta, this 3rd day of February 2021.



Stuart Ray, Presiding Officer

APPEAL

Decisions of the LARB are subject to appeal to the Alberta Court of Queen's Bench on questions of law or jurisdiction under Section 470 of the Act.