



Alberta Assessors' Association E-Clipboard

Promoting *QUALITY* through membership excellence

www.assessor.ab.ca

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HOW IS THE COMPLAINT PERIOD DETERMINED?

Carol M. Zukiwski and Linda J. Houle
Reynolds Mirth Richards & Farmer LLP

It is that time of year again where many municipalities are in the process of preparing assessment notices and reviewing the requirements under section 309(1) of the *Municipal Government Act* (“MGA”).

The Special Areas Board Composite Review Board (the “CARB”) released a preliminary hearing decision this month dealing with deadlines for filing assessment complaints (CARB 0142-2015-01). The following is a brief overview of this decision and the key points to keep in mind to ensure that your assessment notices are in compliance with the MGA.

An assessment notice was mailed out from the Special Areas Board on May 15, 2014 to the complainant taxpayer. The notice indicated the date of mailing, (calendar date) and that an appeal was to be filed within 60 days of the date of mailing. No calendar date was indicated on the Notice for the last date to file a complaint. The taxpayer filed a complaint with the assessment review board 69 days after the date of mailing. The Special Areas Board argued that the complaint was filed out of time and the CARB agreed.

The CARB found the following in respect to the time within which a taxpayer must file a complaint and the obligation of municipalities to give notice of this deadline:

Deemed receipt – The CARB applied a decision of the Alberta Court of Queen’s Bench (“*Wood*”) to find that Alberta’s *Interpretation Act* applies to timelines in MGA section 309(1)(c). When an assessment notice is sent by mail, it is deemed to be received 7 days after it is mailed. Because of the application of the *Interpretation Act*, where section 309(1)(c) uses the word “sent”, it is to be read as “sent and received”. This is in contrast to section 461(1), where it requires a complaint to be “filed” no later than the date shown on an assessment notice. In *Wood*, the court made clear that this means that the complaint must be received by the assessment review board by the deadline.

Municipalities should take this into consideration when indicating deadlines for filing complaints on notices. If using a calendar date, the date that is 67 days from the date the notice is mailed is the correct filing deadline for complaints. When counting days, the date on which the notice is mailed is not counted.

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THE COMPLAINT PERIOD *Continued*

Notice of Length of Complaint Period – The CARB found that the intention of section 309(1)(c) is to provide notice to the taxpayer of the length of the complaint period. As such, this intention is met where the actual words in section 309(1)(c) are inserted into the assessment notice, along with the calendar date on which the notice was mailed. As an alternative, a municipality could print the calendar dates of mailing and the calendar date by which complaints must be filed, having regard for the *Interpretation Act*.

Calling Volunteers

President-Elect Lawrence Buchart, AMAA and President Collin Hindman, AMAA are reviewing Committee appointments for vacancies. If a member has an interest in a specific Committee, or is willing to volunteer in any capacity, please let Member Services know. Your name and interest will be shared with Lawrence and Collin.

Nominations: Distinguished Service Award.

If you wish to acknowledge a member's distinguished service, the Executive Committee will consider nominations for an Association member who is:

- ◆ an Accredited Member of the Alberta Assessors' Association with a minimum continuous membership of at least 10 years as an AMAA, no exceptions;
- ◆ Nominated by another Accredited Member
- ◆ Considered as contributing a lifelong or milestone contribution to the Association's operation
- ◆ Selected by majority vote of the Executive Committee of the day.

The Distinguished Service Award need not be awarded every year. In the event of two or more nominations in any given year, the Executive Committee will make a final decision based on the nomination submissions.

Notice of Annual General Meeting

Association Bylaws state as follows:

A written notice stating the day, hour and place of an Annual General Meeting or Special Meeting, shall be served either personally or by sending such notice to each regulated member at the last address of that member known to the Association Registrar through the post, by facsimile or by email, at least ten days before the date of a meeting.

Official notice and direction to receive your packages will follow for the planned April 23, 2015 Annual General Meeting. If you have not already done so, please update your contact information. As most of our messages are sent via email, a current email address is most critical.

Upcoming Events

Mar 1 New Membership Year - Just a reminder, dues have increased for some membership categories

Mar 2 GIS/CAMA Technologies Conference, Oklahoma City

Mar 9 CPTA Western Chapter Educational Seminar, Banker's Hall, Calgary

Mar 10 Oral Examination Date

Apr 1 Late fee (\$75) applied to Conference Registrations

Apr 10 Last day for delegates to cancel conference or pre-conference registrations. No refunds after this date.

Apr 20 AAA Pre-Conference Courses start

Apr 22 AAA Conference starts

Apr 23 AAA Annual General Meeting

Legal Panel

Some items planned for discussion by the Legal Panel on Wednesday, April 22 at the AAA Conference include

- Compliance [Reviews] - Court of Appeal decision;
- Amended Assessments;
- Leave to appeal - how long, issues or questions on which leave may be granted;
- Issue estoppel (when similar issue(s) has(ve) been decided - abuse of process); and,
- GST - add or no?

Urban/Rural Meetings

Rural Director Brigitte Boomer, AMAA and Urban Director Brian Lutz, AMAA would like members' ideas for agenda items for the agendas for their respective representative group meetings. Beefs, bouquets, what's on the radar, what's not - these are members' meetings as much as they are for the Directors to discuss the Association's activities. Please contact with Brigitte or Brian or leave your comments with the Association office to pass on.

IAAO News

The IAAO Executive Board has named Ron Worth, CAE, as the new Executive Director. Mr. Worth will begin his new role in April.

Upcoming IAAO Webinars: April 16: What you don't know can hurt you: Taking control of your online brand.
May 21: Commercial Appraisal Terminology

Employment Opportunities

New postings since the last eClipboard

⇒ [Member Services Assistant](#) - Alberta Assessors' Association

For links to postings, please visit the Association website [Employment](#) page.

Random quote

In case you're wondering, and because 2014 seemed to be an endless winter, the following is copied from the online Canadian Farmer's Almanac and may offer some hope/consolation (or not):

FEBRUARY 2015: temperature -13°C (1°C below avg.); precipitation 25mm (10mm above avg.); **Feb 1-3:** Sunny, mild; **Feb 4-13:** Snow, then flurries; turning very cold east, cold west; **Feb 14-18:** Sunny, mild; **Feb 19-25:** Snowy periods, turning cold; **Feb 26-28:** Sunny, cold.

MARCH 2015: temperature -5°C (3°C below avg.); precipitation 20mm (avg.); **Mar 1-6:** Snow showers, very cold; **Mar 7-13:** Flurries, turning mild; **Mar 14-19:** Snow showers, mild; **Mar 20-25:** Snow, then flurries, cold; **Mar 26-31:** Rain and snow showers, turning milder.

Annual Weather Summary: November 2014 to October 2015

Winter temperatures will be colder than normal, with the coldest periods in late December, early to mid-January, and early to mid- and late February. Precipitation will be below normal, but snowfall will be much greater than normal, with the snowiest periods in mid-December, mid- to late February, mid- to late March, and early April.

April and May will be slightly cooler than normal, with near-normal precipitation.

Summer will be hotter and slightly rainier than normal, with the hottest periods in early and late July and early August.

September and October will be wetter than normal with near-normal temperatures in the east and drier than normal with below-normal temperatures in the west

<http://www.almanac.com/weather/longrange/region/ca/4>