

**SMOKY LAKE COUNTY**

Minutes of the recessed **Assessment Review Board** held on Thursday, **October 26, 2009** at 11:00 A.M. in the County Council Chambers.

The Assessment Review Board was called to Order at 11:00 A.M. by the Presiding Officer in the presence of the following persons:

		A T T E N D A N C E
		<u>Monday, October 26, 2009</u>
Chair	<u>Board</u> Dareld Cholak	Present
	Ron Bobocel	Present
	Barton Coady	Absent
	Lori Danyluk	Present
	Division Five	Vacant
ARB Clerk	Brenda Adamson	Present
Tax Clerk	Tracy Rosichuk	Present
C.A.O.	Cory Ollikka	Present
Assessor	Bob Daudelin	Present
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**11:00 A.M.**

**HARRIS, Darlene & Denis**  
**SE 24-58-18 W4**  
**Roll No. 18582411**

**Clerk read:**

- **Evidence Letter** - Dated October 6, 2009 (Received October 6, 2009)

**Appellant, Darlene Harris's presentation:**

- They received information from assessor last week and it was everything they requested

**Assessor, Mr. Bob Daudelin presented:**

- 2009 Assessment Review Board Evidence Rebuttal ©
- Took all the properties the Harris's used to compare their properties to and compiled two charts. The first on is a Site Comparison Chart that shows in percentages the range of the assessment increase from 2007. The range is from 16% to 35%. The average of all eight properties was at 25%. The Harris's percentage was at 25%. The second chart is on Residence Assessment Comparison Chart that shows the residential assessment change percentage per square foot. The range is from -15% to +49%. The average was increase was 17%. The Harris's per square foot assessment increase was +8%.
- Harris's complaint of the assessment being unfair and not equitable is unfounded as the properties they chose to compare to shows that they are within the range of the above mentioned charts. I deem that the subject property assessment is fair and equitable and recommends the Assessment Review Board to uphold the 2008 Taxable Assessment.

**Appellant's response:** Is still not clear on the procedure on today's meeting? Are we starting a fresh new Assessment Review Board or are we continuing from October 7<sup>th</sup>?

**Cholak:** We are continuing from last meeting. The time span from the last meeting to today was to give the assessor a chance to look at and rebut the evidence that was submitted on October 6, 2009. No new evidence can be submitted today.

**Appellant's response:** Can I repeat my whole presentation?

**Cholak:** No. You don't need to repeat the whole presentation. You can expand or point out specific points stated on October 6<sup>th</sup> evidence. Just cannot present anymore new evidence today.

**Danyluk to Appellant:** Mrs. Harris, you can say what you intended to say at the first Assessment Review Board Hearing. You just can't give us a new letter today as evidence.

**Appellant's response:** I understand now.

**Appellant, Darlene Harris's presentation continued:**

- Did request from the County to receive 2008 Assessment Summaries on the eight properties they used for comparable. They only received partial summaries that showed only the total assessment amounts, year built, legal description, and the square footage. Their house is assessed as a code 1 and on these assessment sheets, this code was not there. How can they make a fair comparable if they are given that number?
- All these properties are comparable to theirs as they too are blended homes ranging from 1950 to 1980. They chose these homes also that they are one hour away from urban centres (for example: St. Paul, Redwater, Warspite. Etc) like they are.
- Properties number 3 & 7 on their list are farm sites as well but it seems that there is a continual discrepancy between our property (\$233,000) and number 3 (\$77,060) when we are miles apart.
- Property number 5 cannot be used as there are two homes on the property and doesn't know how that works for assessment.
- They tried to find homes that are very similar to theirs'. It would have been lots easier to compare these properties if a full assessment summary was given to them like they have gotten in the past with Al McNaughton.
- Their house is not assessed at fair market value from the comparables and also questions the quality of homes as she was not allowed the information. She did ask many times for the information but never received it. Wonders why the assessor can use those in his presentation and she can't in hers.

**Cholak to Appellant:** Due to FOIP, we can only give out certain amount of information. The CAO did contact Municipal Affairs on what exactly can be given out to the public and they agreed with our Assessment Summary.

**CAO comments:** Yes, Mr. Chair, we did provide the Harris's with what we could & Municipal Affairs was called. We provided the information under Section 300 (2) of the Municipal Government Act. It was a call made by me that the information released to the Harris's was complied with the MGA.

**Appellant's response:** I also have talked with Municipal Affairs and they said in order for me to make a good comparison there is quite a bit of information that they were missing.

**Cholak to Assessor:** Does the County have access to your Assessment Summary sheets?

**Assessor's response:** Yes, the County does have access to CAMA lot where the Assessment Summaries are generated via the internet. They can log in to the database and retrieve it.

**Appellant's response:** I was under a different impression.

**CAO comments:** The tax clerk did prepare four packages for me to review and it was my call on what information was released as I considered how the decision affects all ratepayers as to not releasing too much personal information. The package I chose to release was one that provided the Harris's with enough information to build a case for Assessment Review Board while not releasing any other ratepayer personal information.

**Assessor's response:** I agree with the CAO as there was more than enough information in those assessment summaries released by the County to the Harris's. The correct way for the Harris's to get the information they want would be to contact the individual ratepayer themselves. Then they could gather all the information they requested and probably more as they would have that ratepayer's consent.

**Assessor to Appellant:** Has the property been appraised?

**Appellant's response:** No.

**Assessor to Appellant:** Has the property been listed for sale?

**Appellant's response:** No.

**Assessor to Appellant:** Do you have an opinion of sale for your property?

**Appellant's response:** No. That has never crossed our minds.

**Appellant's response:** In 2006, the assessor asked us for a list of similar properties in the County. Unfortunately, we did not compile a list and was just waiting for Accurate to come to their assessment range. How do I know what properties to compare if I don't get those codes?

**Assessor's response:** The last page of my rebuttal with the two charts shows that even without knowing the codes, the Harris's picked properties that were comparable to theirs and in fact are in the acceptable range for assessment.

#### **ASSESSOR'S CLOSING COMMENTS:**

##### **➤ RECOMMENDATION**

Based on the sales comparison data and the assessment quality statistics presented, it is my opinion that the assessed value of the subject property is fair and equitable and has been assessed properly according to the Municipal Government Act and associated Alberta Regulations. Therefore, it is my opinion as the appointed assessor for Smoky Lake County to recommend that the Assessment Review Board uphold the 2008 Taxable Assessment of \$239,540 on the subject property.

#### **APPELLANT'S SUMMARY COMMENTS:**

**Appellant's response:** The rebuttal from the assessor again comes as a surprise to me as we never did receive it. At this time I would like to hand out photos of our home to the Assessment Review Board Members showing all the repairs and damage in our home.

**Bobocel:** Mr. Chair, wouldn't these photos be considered new evidence?

**Cholak:** We'll accept these pictures as part of her defense and supports her October 6<sup>th</sup> letter.

**Appellant's response:** As you can see, there are many things not done. We have chipped stucco, no baseboards, long list of repairs, unfinished bathrooms, unfinished floors, drywall cracking, no crown molding, etc. The list of in completions at our home is endless. There is no mention of these repairs and in completions in the assessors summary report notes. We are doing this entirely on our own without the help of a contractor. And since we are doing this work ourselves, we went with more of an eco line of materials. All of this needs to be taken into consideration when looking at assessments. The condition of the inside of the home should matter. Our home does not have the quality that other homes would. Besides all of this, the lack of communication and information not going back and forth has made this process very frustrating.

**Cholak to Assessor:** Would you like to add anything else?

**Assessor's response:** No, Mr. Chair. I have presented my case.

**Cholak to Appellant:** Thank you Mrs. Harris and you will be notified within 14 days of the Assessment Review Board's decision.

**Appellant's response:** Thank you.

**12:00 P.M. RECESS**

**12:02 P.M. HEARING RECONVENES**

Discussion concerning the evidence provided took place.

Bobocel                      That the Assessment Review Board uphold the 2008 Assessment of \$239,540 for roll number 18582411.

Carried.

Bobocel                      Move that the 2009 Assessment Review Board adjourn at 12:10 p.m.

Carried.

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Presiding Officer - Chairperson

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Clerk