

SMOKY LAKE COUNTY

Minutes of the **Assessment Review Board** held on Wednesday,
October 7, 2009 at 10:00 A.M. in the County Council Chambers.

The Assessment Review Board was called to Order at 10:10 A.M. by
the Finance Manager Brenda Adamson in the presence of the following
persons:

		<u>A T T E N D A N C E</u>
		<u>Wednesday, October 15, 2009</u>
<u>Board</u>		
	Dareld Cholak	Present
	Ron Bobocel	Present
	Barton Coady	Present
	Lori Danyluk	Present
	Division Five	Vacant
Fin.Mgr.	Brenda Adamson	Present
Tax Clerk	Tracy Rosichuk	Present
C.A.O.	Cory Ollikka	Present
Assessor	Bob Daudelin	Present

Presiding Officer The Finance Manager called for nominations of a Presiding Officer for
the Assessment Review Board.

Called for Nominations three times.

Coady That Member Dareld Cholak be the Presiding Officer of the Assessment
Review Board.

Bobocel That nominations ceased.

Carried.

Member Dareld Cholak assumed the chair as Presiding Officer and
proceeded with the meeting.

Clerk
Danyluk

That Brenda Adamson be appointed Clerk of the 2009 Assessment
Review Board.

Carried.

Agenda
Coady

That the Agenda for the Assessment Review Board for October 7, 2009
be accepted as presented.

Carried.

Minutes
Bobocel

That the minutes from Monday, September 15, 2008 and of the recessed
meeting minutes held on Thursday, September 18, 2008, of the
Assessment Review Board Hearings be accepted as presented.

Carried.

Accurate Assessment Group Ltd.

Mr. Bob Daudelin, Assessor for Accurate Assessment Group outlined the procedure of the Assessment Review Board.

- Clerk reads out the Appellant's Letter of Appeal
- Appellant makes presentation
- Board can ask questions and clarification
- Assessors response/presentation
- Board can ask questions and clarification
- Assessment Review Board can then ask questions of the Appellant and / or Assessor
- Rebuttal by Appellant
- Rebuttal by Assessor
- Closing Statements
- Assessment Review Board can then:
 - Change assessment immediately; or
 - Defer a decision to a later date; or
 - Accepts Assessors recommendation
- An Appellant unsatisfied with the Review Board's decision may proceed with an appeal to the Municipal Government Board.

10:15 A.M.

WEBB, Robin
SW 2-59-15 W4
Roll No. 15590220

Clerk read:

- **Appeal Letter** - Was no date on letter (Received June 16, 2009)

Appellant, Robin Webb's Presentation

- He complained about his taxes drastic increase last year from \$85 to \$649.70.
- He did not have time in the six days he was given to submit any evidence.
- Believes the comparables the assessor used are not any good as the assessor is comparing sales from 2006 & 2007 when the real estate boom was at its highest.
- The property was a tree farm at one point (twelve years ago) but the majority of the land has sand on it. It would not even be suitable for a hobby farm. It's just bad land. Their only attraction to this property was for quadding but there are now restrictions on where they can quad. The land is only good for camping for a few times a year and in his opinion not worth \$120,000.

Assessor to Appellant: Has an appraisal been done on your property in the last year?

Appellant's Response: No.

Assessor to Appellant: Has this property been listed to sell with a real estate company?

Appellant's Response: No.

Assessor, Mr. Bob Daudelin presented:

- Assessor's Summary & Supporting Documentation Attached ©
- In the supporting documentation provided, it shows that this property was compared to other vacant land properties sold within the County. Page 6 of this documentation shows where the comparables are located and all four chosen are very closely located to the subject property.

- Mr. Webb is correct in stating this property could not be farmed but recreation property has value in this property and the closer you are to an urban center the higher the assessment value.

Appellants Response: One of these properties that was sold Cher Dan Enterprises sounds like it could also be classified as recreation property as well not farmland.

Danyluk to Appellant: Mr. Webb, is there any way in the future you could farm this property?

Appellant's Response: No. There is no chance with the property being mainly comprised of sand and very little black dirt.

Danyluk to Appellant: So then this property is solely used only for recreation purposes?

Appellant's Response: Yes it is.

APPELLANT'S SUMMARY COMMENTS:

Appellant's Response: The taxes on the other properties are lower than mine.

Assessor's Response: If the property is being actively farmed, the owners get the benefit of having a farming assessment and therefore lower taxes. No evidence was submitted to the Assessment Review Board showing that the subject property is actively farmed. Therefore, the assessment on the subject property is fair.

Appellant's Response: If I were to put the property up for sale right now? Today? Would that make a difference?

Assessor's Response: Whatever the amount the subject property was sold for will affect the 2009 Assessment year.

ASSESSOR'S SUMMARY COMMENTS

➤ RECOMMENDATION

As per the evidence request letter mailed by the Clerk of the Assessment Review Board, the appellants have not produced any evidence to show or convey that the 2008 Assessment is invalid or incorrect. No factual data has been produced that disputes the market value-estimate of the subject property. No evidence has been produced that would suggest that the property is assessed unfairly or inequitably.

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 position as the appointed assessor for Smoky Lake County to recommend that the Assessment Review Board uphold the 2008 Taxable Assessment of \$128,260 on the subject property.

It was explained to the appellant that he would be notified of the answer in writing and had the right to appeal any decision to the Municipal Government Board.

Appellant left at 10:30 a.m.

Discussion with regards to the evidence presented takes place.

Coady That the Assessment Review Board uphold the 2008 Assessment of \$128,260 for roll number 15590220.

Carried.

10:34 A.M. RECESS

10:40 A.M. HEARING RECONVENES

**10:42 A.M. GORDEY, Mike & Mary
Lot 1 Plan 002 4893
Roll No. 16602012**

Clerk read:

- **Appeal Letter** - Dated July 7, 2009 (Received July 7, 2009)

Appellant, Mike Gordeys' presentation:

- Has nothing really more to add to his original letter.
- Main concern is the increase in assessment from prior years of \$25,950 and there have been no changes made to the property.
- Cannot see where the increase would come from as everything is going down.
- Thinks the property that is used for comparing to his has been sold twice since 2007 (Lot 24, Blk1, Plan 802 2990).
- They have lived at Mons Lake long before all the development came. At first, the taxes were calculated on farm assessment and now they are classed as a recreation property. The assessment has increased by 85% since 2007. Cannot see a justification for such an increase in numbers when the world is in a recession. The assessment for 2007 was high as well but it was a fair one and the 2008 one is not fair at all. Would like the assessment rolled back to the 2007 Assessment of \$275,750 and they would be happy with that.

Assessor to Appellant: Has this property been appraised?

Appellant's Response: No, it has not.

Assessor to Appellant: Has this property been listed for sale?

Appellant's Response: No, it has not.

Assessor to Appellant: What do you think the opinion of value is on your property?

Appellant's Response: It would be close to the 2008 appraisal.

Assessor to Board: Would like it noted that the opinion of the appellant is close to the assessment.

Assessor, Mr. Bob Daudelin presented:

- Assessor's Summary & Supporting Documentation Attached ©
- There was a sale of \$200,000 in Mons Lake and feels that assessments at the Resorts are low.
- There also has been no real sales of lakefront property at Mons Lake until recently.
- All the sales are comparable because all have views of Mons Lake. Vacant lots at Mons Lake that had no view of the lake were selling at \$50,000 and were assessed at \$77,000.

Danyluk to Appellant: How much lake front do you have to the lake?

Appellants's response: We have approximately 200 feet. There is 40 foot environmental reserve there as well and was told that when the lake goes down, their land size would increase.

Danyluk to Appellant: Your house is not located in front of the lake? It is beside the road, correct?

Appellant's response: Yes. We do have a good view of the lake but compared to others at the resort, they would have a better view and would be closer in some cases than we are.

Coady to Appellant: Do you have easy access to the lake?

Appellant's Response: Yes, we have a private boat launch.

ASSESSOR'S SUMMARY COMMENTS:

➤ **RECOMMENDATION**

As per the evidence request letter mailed by the Clerk of the Assessment Review Board, the appellants have not produced any evidence to show or convey that the 2008 Assessment is invalid or incorrect. No factual data has been produced that disputes the market value-estimate of the subject property. No evidence has been produced that would suggest that the property is assessed unfairly or inequitably.

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 position as the appointed assessor for Smoky Lake County to recommend that the Assessment Review Board uphold the 2008 Taxable Assessment of \$301,700 on the subject property.

APPELLANT'S SUMMARY COMMENTS:

Appellant's Response: We have no real closing remarks. We did not have the 40 foot environmental reserve before subdividing. We are proud to say that we spent only \$6,000 to build our garage and it is assessed at much more at \$35,000. The only addition we added in 2008 was an air conditioner and were told that would have effect on our assessment.

Assessor's response: On the notes of the assessment summary, you will see that we did make note of the air conditioner. Any little change may it be relevant to the assessment or not, we try to make a note of it and that is just what we did with the air conditioner. It is the location to the lake and the view they have that plays an important role in their assessment.

Cholak to Appellants': If you look at page 12 of the document the assessor provided, you will see that's the day also the inspection was made and added to the file.

Appellant's response: All the properties around Mons Lake have oil based roads and culverts. Our property is at the end of the subdivision and we have lots of traffic. Our road is not oil based. We may have a great view but we do have lots of nuisance as well.

Assessor's response: All the properties would be affected with all the traffic and that is taken into consideration.

Danyluk to Appellant: Your property is not in a subdivision and does not have all the amenities?

Appellant's response: Yes, I am not in the Mons Lake Subdivision and feel that the assessment is too high. It is assessed as if I was in the subdivision.

Cholak to Appellant's: You have got to remember that your assessment is one year old. It is assessed up to July 1, 2008. There is no reflection of today's economy in there.

ASSESSOR'S SUMMARY COMMENTS:

Assessor's Response: In conclusion, would like the Assessment Review Board to remember that July 1, 2008 is the date that the property is assessed to. Mr. Gordey has confirmed that his opinion of value of the property is close to the 2008 Assessment. No evidence was submitted by Mr. Gordey to the Assessment Review Board to rebut. Recommends the Assessment Review Board to uphold the 2008 Assessment.

It was explained to the appellants that they would be notified of the decision in writing and have the right to appeal to the Municipal Government Board.

Appellant left at 11:15 a.m.

Discussion with regards to the evidence presented took place.

Bobocel That the Assessment Review Board uphold the 2008 Assessment of \$301,700 for roll number 16602012.

Further discussion was held.

Bobocel Motion to call all questions to cease.

Carried.

Bobocel That the Assessment Review Board uphold the 2008 Assessment of \$301,700 for roll number 16602012.

Carried.

11:30 A.M.
HARRIS, Darlene & Denis
SE 24-58-18 W4
Roll No. 18582411

Clerk read:

- **Appeal Letter** - Dated July 8, 2009 (Received July 8, 2009)

Appellant, Darlene Harris's presentation:

- There was little time given to allow for a more detailed comparison.
- Gave a few years for Accurate to fully assess the County to get their assessment comparables up to date across the county.
- Apologizes for being very nervous and will do my best to present the information I have.
- Refers to the chart that was handed out to the Board members that list the eight properties they were using to compare their home to. Some of these have more acres or less, but these homes are close to ours.
- In terms of real estate, the fourth property we used for comparing was sold for \$280,000. This was brought to their attention by Sean Cousins at the Assessment Open House in June 2009.
- The home in Warspite is coded a number 2 even though it is a good comparable, it cannot be compared to theirs.
- It has taken many years to get their house where it is today.

- Expressed concern that the assessors do not like to release information to them.
- On the comparables list, RL-01-58-18-W4 even though they are neighbors', their assessment cannot be compared to theirs.
- Would like to know what their assessment is still higher than their neighbor.
- The assessed value has gone up consistently since 2006.
- They have found that appealing their assessment is not an easy task and hopes that until it is done correctly they would not have to keep appealing their assessment year after year.
- They feel that their property should be compared with NW-16-58-15W4.
- Their location is bad as they have a neighbor that runs a generator. There is constant noise and the fumes from the generator make the air hard to breathe. They were told at last year's Assessment Review Board that the County was working towards a Noise Bylaw but have heard nothing more.
- They do not understand why they have to pay so much more in taxes.
- Feels that for best comparison, the properties number 1 & 3 in their list were both renovated at the same time they started on theirs.

Assessor, Mr. Bob Daudelin presented:

- Assessor's Summary & Supporting Documentation Attached ©

Assessor to the Board: There was a submission made by the Harris's at 4:00 P.M. on October 6, 2009. This evidence was not submitted under a reasonable time frame under Section 4, Subsection 238 of the Assessment Review Board Guidelines. Would like the Assessment Review Board not to accept this as new evidence as it did not make it in on time.

➤ **RECOMMENDATION**

As per the evidence request letter mailed by the Clerk of the Assessment Review board, the appellants have not produced any evidence to show or convey that the 2008 Assessment is invalid or incorrect. No factual data has been produced that disputes the market value-estimate of the subject property is assessed unfairly or inequitably.

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.

Cholak: We should make a motion on whether we decided to accept or not accept this new evidence for Assessment Review Board.

Danyluk: Can we accept this new evidence as and set up another date for the Harris's appeal?

Cholak: No, today's the day for Assessment Review Board.

Assessor to Board: The letter of disclosure was clear and was mailed on September 15, 2009.

Appellant's Response: Doesn't feel that her evidence needs to be read out loud. Just would like and was not prepared enough. They did not receive any information that was sent to them for last year's Assessment Review Board and again did not receive any information for this year.

They also contacted the County in September and were told that the assessor would contact them before the Assessment Review Board Hearings. The assessor never contacted them.

Coady to Appellant: When did you receive the letter notifying you of the date for disclosure of evidence?

Appellant's response: We did not receive the letter. We were under the assumption that the assessor would contact us.

CAO to Assessor: The information in the evidence the Harris's submitted yesterday some of it was provided by the County. Where you aware of the information that the County was submitting to the Harris's as they were asking for it?

Assessor's response: Yes he was aware of the information given to the Harris's but never looked at the information.

Coady: Are there any rules regarding Assessment Review Board hearings accepting information and re-scheduling a new date?

CAO's response: The Finance Manager and I are currently reading the act. We will have an answer in a few minutes.

Coady to Assessor: Is it policy that you met with everyone who complains for Assessment Review Board?

Assessor's response: Yes, we try to contact everyone who complains for Assessment Review Board but is there a policy regarding it, no there isn't. A full physical inspection of the subject property was done in 2008 and as well in 2007 for both those Assessment Review Board hearing. There have been no structural changes made to the house in the past year. The Harris's told that to a Senior Assessor, Sean Cousins, at the Assessment Open House in June. The change in their assessment for 2008 was due to the current market value. Since the Harris's did discuss their assessment with a Senior Assessor to myself, and he did uphold the 2008 assessment I had, I felt there was no need to do a physical inspection again this year.

Bobocel That the Assessment Review Board move into executive session at 12:10 P.M.

Carried.

Coady That the Assessment Review Board move out of executive session at 12:34 P.M.

Carried.

Coady That the Assessment Review Board Hearing of Harris Appeal (roll number 18582411) adjourn to Monday, October 26, 2009 at 11:00 A.M. to be able to respond to the new evidence submitted on October 6, 2009.

Carried.

Bobocel That this Assessment Review Board meeting be recessed to 11:00 am on Monday, October 26th, 2009.

Carried.

Presiding Officer - Chairperson

S E A L

Clerk