



Municipal District of Bighorn No. 8

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DECISION OF THE ASSESSMENT REVIEW BOARD

Hearing: **29 September 2009**

Roll Number **182038**

Legal Description **SE Section 33 Township 26 Range 7 West 5th Meridian**
(D. Blunden/Estate of J. Blunden/V. Wearmouth, owners)

I. Decision

In accordance with Section 467 of the Municipal Government Act, Chapter M-26, RSA 2000 as amended, the Board has determined that no change is required to Assessment Roll #182038, for the South-East quarter of Section 33-26-7-W5M; the Assessment, as prepared by the Assessor, is upheld at \$1,085,140.

II. Background

The Assessment Review Board (the “Board”) received a complaint from Vicky Wearmouth, representing the owners of the parcel legally described above (the “parcel”); a hearing was held on Tuesday, September 29th. It is noted that the Complainant, Ms. Wearmouth was not present, nor was any agent of the Complainant present at the Hearing.

A number of documents were submitted and provided to the Board, as follows:

- 17 Sept 09 letter from the Complainant;
- 13 Jan 05 Declaration re Farming Operations, from D. Blunden, co-owner of the parcel;
- 24 Jan 05 Declaration re Farming Operations, from L. Heywood, tenant on the parcel;
- Copy of LINK information sheet, showing registered owners of the parcel;
- 29 Sept 09 Assessor’s Information sheet;
- Map showing location of the parcel and comparable properties, from Assessor.

Issues

1. Quality of the Parcel: The Complainant’s letter submitted that the parcel was “...predominantly forested with very hilly terrain...minimal views, little to no surface water, , and few cleared areas. The land is suitable for neither agricultural purposes nor cattle grazing...is located in a zoning area that currently precludes subdivision.”

This issue was not disputed by the Board.

2. Property Value: The Complainant’s letter submitted that, in a recent review, a local realtor had estimated the value of the parcel to be in the mid to high \$900,000 range, at the very top end of the sales market; the Complainant further noted, in her letter, that recent sales show that selling prices were nowhere near that dollar figure, which she claimed was “even true of properties with far more lucrative intrinsic value (ability to subdivide, views, etc.).”

The Complainant also gave information, in her letter, regarding the cabin on site, noting the original construction in 1950-51 (no indoor plumbing nor power at that time), with additions in the late 1970’s/early 1980’s. The building does not exceed 1,000 square feet.

The Assessor submitted, in his 29 Sept 09 information, data showing property assessments from lands within a 1 – 2 mile radius of the parcel, and sales data from comparable properties in the area.

The Board noted that the Complainant did not provide any documentation (comparative sales data) to verify her position regarding the parcel's value compared to others in the area. The Board also noted that the parcel assessment must be an estimate of market value of the property as of July 1st, 2008, for 2009 taxation purposes.

3. Farmland declaration : The Board noted that there were two farmland declaration sheets turned in: one from a registered co-owner of the parcel (D. Blunden) which indicated that the parcel had not been used for farming purposes nor in a farming operation in Year 2004, and a second from the tenant of the parcel (L. Heywood) that indicated the parcel was used in a farming operation and/or for farming purposes in Year 2004. The Board also noted that the Complainant had, in her 17 Sept 09 complaint, indicated that the land was “neither suitable for agricultural purposes nor cattle grazing.”

As there was no request, from the registered owners, to recognize this parcel as farmland, the Board did not consider this issue, when reaching its determination.

Reasons

Pursuant to Section 469(2) of the Municipal Government Act, no request was made, at the time of the Hearing, for the Board to produce reasons for its decision.

29 September 09
DATE

CHAIRMAN,
ASSESSMENT REVIEW BOARD

A decision of the Assessment Review Board may be appealed to the Municipal Government Board. Contact information: Municipal Government Board, 15th Floor, Commerce Place, 10155 – 102 Street, Edmonton, Alberta, T5J 4L4, phone (780) 427-4864, fax 780-427-0986, e-mail mgbmail@gov.ab.ca.