

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of the complaint against the Property assessment as provided by the *Municipal Government Act*, Chapter M-26.1, Section 460(4).

**between:**

***Mak, Mei Yu, COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***R. Reimer, PRESIDING OFFICER***

***K. Kelly, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

**ROLL NUMBER: 076001601**

**LOCATION ADDRESS: 3419 17 Ave SE**

**HEARING NUMBER: 57129**

**ASSESSMENT: \$1,230,000**

This complaint was heard on 13th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *Robin Telfer, Agent*

Appeared on behalf of the Respondent:

- *Kelly Gardiner, Assessor*

**Preliminary Issue:**

There were no objections to the composition of the Assessment Review Board (ARB).

The Respondent stated that the Complainant had failed to disclose evidence pursuant to section 8(2)(a)(i) of Matters Relating to Assessment Complaints Regulation (MRAC). The Respondent's stated that the Complainant's evidence was to have been disclosed on or before May 31, 2010 but was not received until June 25, 2010. The Respondent read from the hearing confirmation to the Complainant, letter which clearly stated that evidence was to be disclosed on or before May 31, 2010.

The Respondent's position was that, pursuant to section 9(2) of MRAC, evidence submitted after May 31, 2010 could not be considered by the ARB and, therefore, the appeal should be denied.

The Complainant's Agent countered that he had not been recognized as Agent until mid June. Although the ARB was provided with a copy of an Assessment Complaints Agent Authorization signed by Mei Yu Mak on April 10, 2010 and faxed on April 14, 2010, he had not realized that he had the form until after receiving a second Assessment Complaints Agent Authorization, which was signed on June 13, 2010. He had then submitted the Complainant's evidence on June 25, 2010. At that time, the Agent had requested a postponement to allow for the review of his evidence, if that were necessary. That request had previously been denied by the General Chairman of the Assessment Review Board.

**Board's Decision in Respect of Procedural or Jurisdictional Matters:**

MRAC, section 15(1), states that, except in exceptional circumstances, an assessment review board may not grant a postponement of a hearing. The Complainant's failure to meet disclosure deadlines, as set out in section 8(2)(a)(i) of MRAC, is not an exceptional circumstance and the request for a postponement is denied.

Section 9(2) of MRAC states that a composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8. The hearing confirmation letter from the Calgary Assessment Review Board, to Mei Yu Mak, stated that May 31, 2010 was the due date for evidence disclosure. The Complainant clearly missed the deadline for disclosure. The complaint is denied for lack of compliance with section 8(2)(a)(i) of MRAC. The assessment is hereby confirmed at \$1,230,000.

DATED AT THE CITY OF CALGARY THIS 15 DAY OF July, 2010.

  
R. Reimer  
Presiding Officer

*An appeal may be made to the Court of Queen's Bench on a question of law or jurisdiction with respect to a decision of an assessment review board.*

*Any of the following may appeal the decision of an assessment review board:*

- (a) the complainant;*
- (b) an assessed person, other than the complainant, who is affected by the decision;*
- (c) the municipality, if the decision being appealed relates to property that is within the boundaries of that municipality;*
- (d) the assessor for a municipality referred to in clause (c).*

*An application for leave to appeal must be filed with the Court of Queen's Bench within 30 days after the persons notified of the hearing receive the decision, and notice of the application for leave to appeal must be given to*

- (a) the assessment review board, and*
- (b) any other persons as the judge directs.*