

**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, Section 460(4).

between:

Altus Group Ltd, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

Don H Marchand, PRESIDING OFFICER

Peter Charuk, MEMBER

Allan Zindler, 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:	200388189
LOCATION ADDRESS:	95 CROWFOOT CR NW
HEARING NUMBER:	59480
ASSESSMENT (2010):	\$15,760,000

This complaint was heard on 17TH day of June, 2010 at the office of the Assessment Review Board located at Floor Number Four, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant; *Altus Group Ltd.*: B. Neeson & A. Izard

Appeared on behalf of the Respondent; *City of Calgary*: K. Hess

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

- Prior to the hearing the jurisdictional matter filed by letter dated March 26, 2010 was withdrawn.
- At the hearing the jurisdictional matter filed by letter dated May 19, 2010 was placed before the CARB.

Issues: The Non-Filing of the Complainant Evidence

Pursuant to the Matters Relating to Assessment Complaints regulation (MRAC) 310/2009

Section 8 (2) If **a complaint is to be heard** by composite assessment review board the following rules apply with respect to the disclosure of evidence:

- (a) the complaint **must, at least 42 days before the hearing date,**
- (i) *Disclose to the respondent and the composite assessment review board the documentary evidence,*

The Complainant submitted e-mail transaction record dated Wednesday May 5, 2010 (6:17pm) indicating that there was an attached 283 page document for Canada Safeway Crowfoot Crossing-200388189 - 95 Crowfoot Crescent NW.

The e-mail indicated that it was sent to the author, Kam Fong, the Assessment Review Board (ARB) and the City of Calgary Assessment Department.

The May 5th, 2010 date was the final date for disclosure.


The Municipality is not consenting to an abridgement or expansion of time.

Board's Decision in Respect of the Issue:

The CARB was advised by the Assessment Review Board City Clerk's Office in writing dated June 17th, 2010 that no complainant disclosure was present. The CARB heard that no disclosure of evidence was received by the City of Calgary Assessment Department. In absence of any complainant evidence the CARB confirms the assessment at \$15,760,000.

Oral decision given June 17, 2010

DATED AT THE CITY OF CALGARY THIS 19 DAY OF July 2010.


D. Marchand
Presiding Officer

DM/kc

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.*