

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

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

**between:**

***K. C. Moriarity, COMPLAINANT***

**and**

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

**before:**

***C. Griffin, PRESIDING OFFICER***

***A. Blake, MEMBER***

***P. Charuk, MEMBER***

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

**ROLL NUMBER: 200489961**

**LOCATION ADDRESS: 5211 – Macleod Trail S.W.**

**HEARING NUMBER: 57278**

**ASSESSMENT: \$ 857,000**

This complaint was heard on 18 day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- No Representative appeared

Appeared on behalf of the Respondent:

- *M. Gulowska*

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

Not Applicable

**Property Description:**

The property under complaint consists of a Retail Strip Centre located at 5211 Macleod Trail S.W.

**Issues:**

1. The matter under complaint relates to the size of an Exempt portion of the subject property. The City originally recorded the area as being 5,455 Sq. Ft. but the Complainant maintains the correct area is 7,370 Sq. Ft.

**Complainant's Requested Value:** Not specified due to the Exempt nature of the area in question.

**Board's Decision in Respect of Each Matter or Issue:**

1. The Complainant did not appear for the Hearing; however, the Assessor acknowledged that the area in question had been revised which has led to an increase in the assessed value of the property but did not have an effect upon the actual property tax payable, hence the reason for the non-appearance of the Complainant. The Assessor advised that an amended assessment notice had been issued with the revised assessment being \$1,170,000. The CARB accepts the Assessor's explanation for the revised assessment of the subject property.

**Board's Decision:**

The assessment of the property is revised to \$1,170,000.

**DATED AT THE CITY OF CALGARY THIS 18 DAY OF JULY 2010.**

**C. J. GRIFFIN**

**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.*