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:

1072546 Alberta Inc., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

W. Kipp, Presiding Officer D. Morice, Board Member A. Wong, Board 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:

100004506

LOCATION ADDRESS: 5632 Burbank Road SE, Calgary AB

HEARING NUMBER:

57003

ASSESSMENT:

\$1,820,000

This complaint was heard on the 20th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

No Appearance

Appeared on behalf of the Respondent:

Don Kozak

<u>Board's Decision in Respect of Procedural or Jurisdictional Matters:</u>

No Disclosure by Complainant

Assessment Review Board Complaint Form completed and dated March 5, 2010 Section 4 Checkbox 3 marked (Assessment Amount)

Section 5 – Requested Assessment: \$1,300,000

Statement: "Price to - 2007 Levels

A copy of the 2008 Assessment Summary Report, showing 2008 assessment of \$1,370,000 was attached to the Complaint Form.

Notice of Merit Hearing mailed to Complainant on April 8, 2010

City Disclosure Received 2010/07/02

Complainant made no contact with Assessment Review Board nor with Assessor.

Findings:

The CARB finds that the Complainant has failed to disclose evidence pursuant to Division 2, Section 8 of Matters Relating To Assessment Complaints Regulation AR 310/2009.

There was insufficient detail on the Complaint Form.

Board's Decision:

The complaint is dismissed and the 2010 assessment is confirmed at \$1,820,000

DATED AT THE CITY OF CALGARY THIS 5th DAY OF AUGUST 2010.

W. Kipp

Presiding Office

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.