

**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:

Central Custom Design (Calgary) Ltd., 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: 092023803

LOCATION ADDRESS: 3820 – 16 Street SE, Calgary AB

HEARING NUMBER: 57126

ASSESSMENT: \$367,500

This complaint was heard on the 22nd 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:

- Steve Hajnoczky

Appeared on behalf of the Respondent:

- Robert Ford

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

Calgary ARB records show that the Complainant failed to disclose any evidence in advance of the hearing. The Complainant brought this to the attention of the CARB at the outset of the hearing when he requested a postponement. The Respondent opposed the granting of a postponement.

The Complainant had received notice of the CARB hearing. He was aware of the filing requirements described in the notice of hearing (pursuant to Section 8 of Division 2 of Part 1 of the Matters Relating to Assessment Complaints Regulation AR 310/2009 (MRAC)). The due date for filing was June 9, 2010. The Complainant had mixed up the notice for this hearing with others and as a result, missed the filing date.

The CARB declined to grant a postponement. The Complainant was familiar with the complaint procedure having complained against the assessment on this property in prior years. There was no indication that the Complainant had contacted the Calgary ARB or the City of Calgary Assessment Business Unit prior to this hearing to request a postponement or to request an extension of time for filing. Part 1, Division 2, Section 9(2) of MRAC is clear that a CARB must not hear any evidence that has not been disclosed in accordance with Section 8.

Board's Decision:

The Complainant had failed to disclose his evidence to the Respondent or to the Calgary ARB prior to this hearing. With no evidence to consider, the CARB dismissed the complaint and closed the hearing.

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



W. Kipp
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.*