

**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:

Ducharme, McMillan & Associates Canada Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

S. Barry, PRESIDING OFFICER

J. Rankin, MEMBER

A. Zindler, MEMBER

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

ROLL NUMBER: 113003800

**LOCATION ADDRESS: 7175 12th Street S.E.
Calgary, Ab.**

HEARING NUMBER: 57298

ASSESSMENT: \$5,510,000

This complaint was heard on the 28th day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- There was no appearance by the Complainant

Appeared on behalf of the Respondent:

- A. Jerome

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

The Respondent, by letter dated March 26, 2010 to the Assessment Review Board, requested that the complaint be dismissed by virtue of non-compliance with s.2(1) of Alberta Regulation 310/2009, Matters Relating to Assessment Complaints Regulation (M.R.A.C) as required pursuant to s.460 (7) of the Municipal Government Act. The Respondent requested a Jurisdictional Hearing on the issue. There is no evidence attached to the record that such a hearing was held or a decision rendered.

The Respondent, by letter dated July 28, 2010 advised the Assessment Review Board that the Complainant had not disclosed any evidence pursuant to s.8 of M.R.A.C. and requested that the assessment be confirmed.

The Complaint form does not identify what is under complaint nor any suggested assessed value other than \$0. While the Complainant has attached a list of reasons for the complaint they provide no evidence specific to the premises or information that the Board could rely on to amend the assessment.

The Board has on file a letter from Scott Meiklejohn of Colliers International Realty Advisors Inc. dated May 10, 2010, purporting to represent the Complainant and making an objection to the manner in which jurisdictional and merit hearings have been scheduled and the Assessment Review Board's procedures, alleging non-compliance with the Act and Regulations.

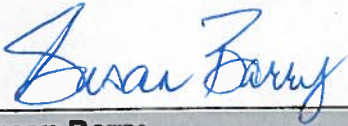
The Board rules that the May 10 document does not meet the test of disclosure as outlined in s. 8(2)(a) of M.R.A.C.

Complainant's Requested Value: \$0

Board's Decision:

Lack of disclosure and the absence of the Complainant to present any information relative to the complaint form results in the complaint being denied and the assessment confirmed at \$5,510,000

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



Susan Barry
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.*