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, Section 460(4).

between:

Altus Group Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

L. Wood, PRESIDING OFFICER J. Pratt, MEMBER K. Kelly, 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:

200446730

LOCATION ADDRESS: 8338 18 Street SE

HEARING NUMBER:

59808

ASSESSMENT:

\$26,490,000

This complaint was heard on 22nd day of July, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

Mr. A. Izard

Appeared on behalf of the Respondent:

Ms. M. Byrne

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

The parties presented several area corrections pertaining to the subject property, the Riverbend Shopping Centre, at the commencement of the hearing (Exhibit C-1 page 1). The area for the Restaurant Dining Lounge was corrected to 5,353 SF from 10,040 SF; the CRU 1001-2500 SF was corrected to 29,196 SF from 25,862 SF; the CRU 2501-6000 SF was corrected to 23,621 SF from 21,019 SF; and the Restaurant Fast Food was corrected to 5,200 SF from 6,454 SF. The parties indicated that a portion of this building which is occupied by the Calgary Police Services is exempt in the amount of \$387,500 (which remains unchanged). The Board accepts these corrections and reduces the assessment for the subject property from \$26,490,000 to \$26,030,000 for the 2010 assessment year.

Lana J. Wood
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.