

**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, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

P. Irwin, PRESIDING OFFICER

A. Blake, MEMBER

J. Joseph, 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:	082124801
LOCATION ADDRESS:	2623 17 AV SW
HEARING NUMBER:	59228
ASSESSMENT:	\$1,060,000

This complaint was heard on the 9th day of August, 2010 at the office of the Assessment Review Board located at Floor Number Four, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- *Kevin Bickford, representing The Altus Group*

Appeared on behalf of the Respondent:

- *Dale Grandbois*
- *Susan Bazin*

Preliminary Issue:

There were no objections to the composition of the Board.

A preliminary issue was raised with respect to the duty to provide information to the assessor.

The Complainant requested a review of p.19 of the City's evidence package at which a letter from the assessor dated May 7, 2009 stated that the Assessment Request for Information (ARFI) had not been provided to the Assessor and to his knowledge, the client had not responded in 2009.

The Respondent pointed to the same letter, which also noted that a complaint could not be made in respect to the 2010 Assessment due to non-compliance with 295(4) of the Municipal Government Act.

Board's Decision in Respect of the Preliminary Issue:

The complaint was denied, based on Section 295(4) of the Municipal Government Act (Lack of Compliance).

DATED AT THE CITY OF CALGARY THIS 16th DAY OF August 2010.



**P. Irwin,
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.*