

**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:

AEC INTERNATIONAL, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R.Mowbrey, PRESIDING OFFICER

J. Rankin, MEMBER

S.Rourke, MEMBER

These are two complaints 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: 112144407
091027706

LOCATION ADDRESS: 7127 Fairmount Dr SE
4277 15 ST SE

HEARING NUMBER: 58615
58610

ASSESSMENT: \$9,870,000
\$24,410,000

These complaints were heard on the 18th day of August, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- J. Luong

Appeared on behalf of the Respondent:

- D. Kozak

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

Upon questioning by the Presiding Officer, the parties indicated they had no objection to the composition of the Board. In addition, the Board indicated they had no bias on these files.

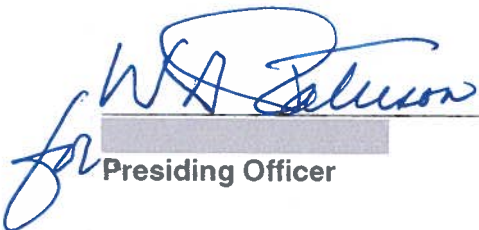
Under a preliminary issue, the Complainant brought to the Board's attention that the Complainant had sent in a letter asking for an extension of time or a postponement. The Board recessed, deliberated and rendered their decision to the parties.

Board's Decision:

The Board's decision is to confirm both assessments. The Board notes that beyond the Complainant making an oral statement on wanting a postponement, there is nothing in the file by way of written reasons and disclosure of evidence. The Board notes under MRAC section 10(1), the Board may abridge or expand the time with the consent of all parties. The Respondent produced a letter asking for confirmation and did not agree to the expansion of time. The Board then reviewed MRAC section 15(1) regarding a postponement, "except under exceptional circumstances as determined by an assessment review Board, an assessment review Board may not grant a postponement or adjournment of a hearing." Without any written evidence that provides "exceptional circumstances" the Board has no alternative but to deny the postponement.

The Board's decision is to confirm the assessments of \$9,870,000 and \$24,410,000.

DATED AT THE CITY OF CALGARY THIS 31st DAY OF August 2010.



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.*