

**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:

Altus Group Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Irwin, PRESIDING OFFICER

P. Charuk, MEMBER

R. Deschaine, MEMBER

This is a complaint to the Calgary 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:	111 180 253
LOCATION ADDRESS:	1001 Glenmore TR SW
HEARING NUMBER:	56429
ASSESSMENT:	\$13,420,000

This complaint was heard on 11th day of August, 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:

- *B. Bickford* (Altus Group Ltd., Complainant)

Appeared on behalf of the Respondent:

- *M. Ryan* (City of Calgary Assessment, Respondent)

Property Description:

The subject property is a 6304 sq. ft. suburban office building located at 1001 Glenmore TR SW in the community of Kelvin Grove. The property is assessed at \$13,420,000.

Issues:

Partial exemption recognized.

Complainant's Requested Value:

The attachment filed with the complaint form requested \$9,920,000 but this was revised to \$9,930,000 in the evidence and at the hearing.

Board's Findings:

The Complainant presented evidence regarding the tax exempt occupancy at the University of Calgary, as per section 362 (1)(d) of the *Municipal Government Act* (the "Act") and of the Alberta Health Service per section 362 (1)(g.1) of the MGA.

The Respondent agreed with the tax exempt status of the University of Calgary but questioned whether the Alberta Health Service should receive that status as the subject property has sub leased portion or portions of it.

The Board found that section 362 (1)(g.1) stated:

- | | |
|---------|--|
| 362 (1) | The following are exempt from taxation under this division. |
| (g.1) | Property used in connection with Health Region purposes and held by a Health Region under the Regional Health Authorities Act that receives financial assistance from the Crown under any Act. |

The Board agreed that assisting doctors and supplying health care facilities are Health Region purposes.

Board's Decision:

The assessment is reduced to \$9,930,000.

DATED AT THE CITY OF CALGARY THIS 8 DAY OF OCTOBER 2010.



R. Irwin
Presiding Officer

CC: Owner

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.*