

**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:

Calgary Tourist Development Ltd, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Mowbrey, PRESIDING OFFICER

A. Wong, MEMBER

D. Julien, 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: 523003309

LOCATION ADDRESS: 10805 WEST VALLEY RD SW

HEARING NUMBER: 56007

ASSESSMENT: \$537,000

This complaint was heard on 21st day of September, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 11.

Appeared on behalf of the Complainant:

- *Complainant did not appear.*

Appeared on behalf of the Respondent:

- N. Hannay Assessor, City of Calgary

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


The Respondent brought forth a preliminary issue to the Board that the Complainant had not disclosed any evidence or information to the Board. The Respondent would like the Board to confirm the assessment as the Complainant had not met the disclosure rules. The Board reviewed the file and the Complainant had not sent in an evidence package to the Board. The Board recessed, deliberated and rendered a decision.

The decision is to confirm the assessment as the Complainant failed to meet the required disclosure rules.

Board's Decision:

The Board's decision is to confirm the assessment of \$537,000.

DATED AT THE CITY OF CALGARY THIS 28th DAY OF September 2010.


R. Mowbrey
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.*