

**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:

Assured Developments (Renfrew) Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

B. Horrocks, PRESIDING OFFICER

A. Blake, MEMBER

D. Morice, 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:	201058674
LOCATION ADDRESS:	1116 RENFREW DR NE
HEARING NUMBER:	56133
ASSESSMENT:	\$2,490,000

This complaint was heard on 30th day of September, 2010 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 6

Appeared on behalf of the Complainant:

- No Complainant was present

Appeared on behalf of the Respondent:

- Ms. S. Poon

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

The complainant failed to disclose evidence pursuant to Matters Relating To Assessment Complaints Regulation (M.R.A.C.) Section 8(2)(a)(i).

Further, M.R.A.C. Section 9(2) requires that "*A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.*"

The merit hearing is denied.

Property Description:

The subject property is a 19,781 sq. ft. parcel of vacant land located in the Renfrew community in NE Calgary. The property assessment class is residential

Complainant's Requested Value: \$1,000,000

Board's Decision:

The merit hearing is denied and no change in the 2010 assessment is required.

DATED AT THE CITY OF CALGARY THIS 6th DAY OF OCTOBER 2010.


B. Horrocks
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.*