

**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:**

***Assessment Advisory Group, 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:

<b>ROLL NUMBER</b>	<b>LOCATION ADDRESS</b>	<b>HEARING NUMBER</b>	<b>ASSESSMENT</b>
200578565	2011 48 ST SE	58367	\$403,000
075075754	2035 48 ST SE	58374	\$839,500
075107409	2015 48 ST SE	58370	\$218,000

This complaint was heard on the 1st day of October, 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:

- Mr. T. Howell (Assessment Advisory Group)

Appeared on behalf of the Respondent:

- Ms. C. Neal

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

It was agreed at the outset of the hearing to combine the 3 files and hear arguments on a preliminary matter that was identical for those files.

The complainant advised that on August 19, 2010 at 6:00 p.m. he emailed a letter to the Assessment Review Board; Assessment Tribunal informing them that: "I was unable to access the Assessment Summary Report detailing the specs of this land parcel as the "My Property" portion of the cities website has not been working for the last two days. I was also unsuccessful in having the assessor return my call. I am requesting an extension of due evidence on this basis."

The Assessment Review Board acknowledged receipt of the email on August 20, 2010 at 9:08 a.m.

The complainant further advised that he had sent "rebuttal" evidence to the Assessment Review Board; Assessment Tribunal on September 24, 2010.

The complainant requested the merit hearing proceed.

The respondent advised that on September 28, 2010 the City wrote a letter to the Assessment Review Board, with a copy to the complainant, advising that : "On the Notice Of Hearing for the above noted complaint, the complainant was advised they were required, pursuant to the Matters Relating To Assessment Complaints regulation, to file evidence in support of their complaint with the City of Calgary Assessment Tribunal Unit and the Assessment Review Board on or before August 19, 2010, and further that no evidence was received by the City of Calgary Assessment Tribunal Unit as required.

The respondent advised there was no record of the website being unavailable during the times identified by the complainant.

The respondent requested the merit hearing be denied and the assessment be confirmed.

The Board finds the complainant failed to disclose evidence pursuant to Matters Relating to Assessment Complaints regulation (M.R.A.C.) Section 8(2)(a)(i).

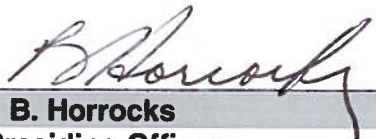
Further, M.R.A.C. section 9(2) requires that "A composite Assessment Review Board must not hear any further evidence that has not been disclosed in accordance with Section 8."

Finally, there was insufficient information revealed on the Assessment Review Board Complaint form to proceed with a hearing.

**Board's Decision:**

The merit hearings are denied and no change in the 2010 assessments is required.

DATED AT THE CITY OF CALGARY THIS 7<sup>th</sup> 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.*