

**CALGARY
COMPOSITE ASSESSMENT REVIEW BOARD (CARB)
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:

Ribtor Manufacturing and Distributing Co. Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

P. Irwin, PRESIDING OFFICER

M. Grace, MEMBER

R. Deschaine, MEMBER

A hearing was convened on October 8th, 2010 in Boardroom 9 at the office of the Calgary Assessment Review Board, located at 1212 – 31 Avenue NE, Calgary, Alberta in respect of the Property assessment prepared by the assessor of the City of Calgary, and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER	LOCATION ADDRESS	HEARING NUMBER	ASSESSMENT
201078367	2701 – 16 ST SE	58623	3,390,000
077022309	2713 – 16 ST SE	58626	1,700,000

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject industrial properties are located in the Alyth Industrial area of the City.

PART B: PROCEDURAL OR JURISDICTIONAL MATTERS

There were no objections to the composition of the Board, nor were there any jurisdictional matters.

A preliminary matter was raised with the Board. Whereas the complaints on the subject properties were filed on March 5, 2010, there has been, in the meantime, a decision given on the 2009 appeal to the Municipal Government Board (MGB). The Complainant and the Respondent have only just been able to meet and both agree that the result of the MGB decision (a 15% reduction) would be equally acceptable if applied to the 2010 assessments.

PART C: MATTERS/ ISSUES

The CARB understands that, for a contaminated property, there is usually a 30% reduction applied to the assessment. However, these subject properties are "occupied" properties and therefore they would have less than a 30% reduction. In light of the agreement of the parties to a 15% reduction, this Board did not proceed to hear the merits of these two complaints.

Board's Findings and Reasons in Respect of Each Matter or Issue:

This CARB finds that the Municipal Government Board (MGB) conducted a hearing on April 12, 2010 on appeals of the 2009 assessments on the two subject properties. The MGB issued oral decisions which reduced their assessments by 15%. A Notice of Decision was issued on April 16, 2010 confirming that reduction.

This CARB also finds that both the Complainant and the Respondent are in agreement to a reduction of 15% to the 2010 assessment of the subject properties and the CARB sees fit to recognize the MGB decision at 15% and apply the same reduction to the 2010 assessment of the subject properties.

PART D: FINAL DECISION(S)

The Board reduces the 2010 assessment of the subject properties by 15% as follows:

ROLL NUMBER	LOCATION ADDRESS	ORIGINAL ASSESSMENT	REVISED ASSESSMENT
201078367	2701 - 16 ST SE	3,390,000	2,880,000
077022309	2713 - 16 ST SE	1,700,000	1,440,000

DATED AT THE CITY OF CALGARY THIS 29th DAY OF OCTOBER 2010.



P. Irwin
Presiding Officer

APPENDIX "A" : ORAL REPRESENTATIONS**PERSON APPEARING CAPACITY**

<i>Crystal Nicolson</i>	<i>Res-Comm Property Consultants, representing 420677 Alberta Inc..</i>
<i>George Bell</i>	<i>Assessor, City of Calgary</i>

APPENDIX "B" : DOCUMENTS RECEIVED BY THE ASSESSMENT REVIEW BOARD

Document C – 1	Complainant's Phase II Contamination Report (not considered)
Document C – 2	Complainant's Evidence Package (not considered)
Document C – 3	Complainant's Environmental Site Assessment from Erditas (not considered)
Document R – 1	Respondent's Brief (not considered)

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.*