

**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:

Westland Investment Co. Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

P. Irwin, PRESIDING OFFICER

J. O'Hearn, MEMBER

J. Joseph, MEMBER

A hearing was convened on October 25th, 2010 in Boardroom 3 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:	090078502
LOCATION ADDRESS:	3919 Brandon ST SE
HEARING NUMBER:	58423
ASSESSMENT:	\$9,830,000

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject property is a 3.42 acre industrial parcel of land located in the Manchester Industrial North Community in the Southeast part of Calgary. The subject is a collection of warehouses (circa 1978) squeezed onto a triangular lot. The land was assessed by using an industrial sales approach to market valuation.

PART B: PROCEDURAL OR JURISDICTIONAL MATTERS

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

PART C: MATTERS/ ISSUES

At the outset of the hearing, the parties announced to the Board that an agreement had been made with respect to the key issues in the complaint.

The Respondent brought to the attention of the Board a site plan (p. 55 of R-1) showing the layout of the subject property and the location of the buildings on it. He noted that in the narrow end of the lot, there were some tin shed outbuildings. He also advised that there are some environmental issues (hydrocarbons) with the property as it had once been the site of a service station. Further, there will be remediation of these environmental issues. Under the parameters of the agreement, the long, pointy end of the property, comprising an area of 6,475.88 m², will be removed from the assessment base, as will the tin sheds. This is reflected in the second site plan brought to the Boards attention (p. 58 in R-1). Also, the assessment will have a reduction of 10% in recognition of the environmental contamination. The new market value will be \$7,134,151, which, when truncated, becomes \$7,130,000.

The Complainant confirmed that an agreement has been reached on the above-noted parameters.

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

The Board finds that the parties are in agreement to revise the Assessment, based on (i) removal of that portion of the property that has a zero market value; (ii) removal of certain outbuildings that have no market value; and (iii) application of a 10% reduction in the assessment due to environmental contamination.

PART D: FINAL DECISION(S)

The 2010 assessment is revised, by mutual consent, to \$7,130,000.

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



P. Irwin
Presiding Officer

APPENDIX "A" : ORAL REPRESENTATIONS

PERSON APPEARING CAPACITY

<i>David Porteous</i>	<i>Colliers International Realty Advisors, on behalf of Complainant</i>
<i>Chris Hartley</i>	<i>Colliers International Realty Advisors, on behalf of Complainant</i>
<i>Jarrett Young</i>	<i>Assessor, City of Calgary</i>

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

Document C – 1	Complaint Brief (considered)
Document R – 1	Respondent's Brief (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.*