

**CALGARY
COMPOSITE 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:

837699 Alberta Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***T. Helgeson, PRESIDING OFFICER
T. Usselman, MEMBER
C. McEwen, MEMBER***

This is a complaint to the Calgary Assessment Review Board 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: 079007209

LOCATION ADDRESS: 329 18 AV SW

HEARING NUMBER: 57156

ASSESSMENT: \$3,710,000

This complaint was heard on the 8th day of November, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *No appearance*

Appeared on behalf of the Respondent:

- *L. Wong*

Preliminary Matter

The Complainant failed to file disclosure evidence in accordance with Matters Relating To Assessment Complainants Regulation.

The Panel's Decision:

The regulations outlined in the panel's reasons do not allow the panel to hear the Complainant's evidence and therefore the panel has no choice but to confirm the assessment of \$3,710,000.

Reasons For Panel's Decision

Matters Relating To Assessment Complainants Regulation

Disclosure of Evidence

Section 8(2) If a complainant is to be heard by a composite review board, the following rules apply with respect to the disclosure of evidence:

- (a) The complainant must, at least 42 days before the hearing date,
 - (i) disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond or rebut the evidence at the hearing, and
 - (ii) provide to the respondent and the composite review board an estimate of the amount of time necessary to present the complainant's evidence;

Failure to Disclose

Section 9(2) A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.

DATED AT THE CITY OF CALGARY THIS 2 DAY OF December 2010


 **T. Helgeson**
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.*