

**CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of complaints against the Property assessment as provided by the *Municipal Government Act*, Chapter M-26.1, Section 460(4).

between:

Colliers International, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

Paul G. Petry, PRESIDING OFFICER

Allan Zindler, MEMBER

Jim Pratt, MEMBER

These are complaints to the Calgary Assessment Review Board in respect of Property assessments prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER	LOCATION ADDRESS	HEARING #	ASSESSMENT
200672194	8 – Lynx Ridge Boulevard N.W	57313	\$4,160,000
200669612	52 Bearspaw Meadows Way N.W	57315	\$2,470,000

These complains were to be heard together on the 9th day of November, 2010 at the office of the Assessment Review Board located at floor number three, 1212 – 31 Avenue NE, Calgary, Alberta, boardroom 11.

Appearing on behalf of the Complainant:

**Colliers International – Mr. B. Dell, Legal Counsel, Mr. C. Hartley, Mr. D. Porteous
and Mr. A. Cook**

Appearing on behalf of the Respondent:

- **The City of Calgary – Mr. T. Johnson**

Preliminary Matters

The Complainant explained that the subject properties are subject to an annexation order wherein there is a requirement that these properties be assessed as though they remained in the Municipal District 15 of Rocky View. The Rocky View Assessor has provided each party with some information respecting the method of assessment which would have been applied in this case, however neither party has a complete understanding of the Rocky View assessment parameters and method which may be applicable to the subject properties. The Respondent acknowledged that the Complainant has correctly set out the basic concerns of both parties. Both parties have now reached the conclusion that it would be beneficial to jointly meet with the Rocky View Assessor to review the assessment parameters and approach that would be applicable in this case and to potentially resolve the matters in dispute.

The parties therefore jointly requested that the CARB agree to postpone the hearing of these complaints to allow time for a joint meeting with the Rocky View Assessor and to possibly resolve both of the complaints before the Board. The parties reduced their joint request to writing and with some guidance from the CARB provided the following undertakings.

1. The request is to postpone the hearing of these complaints to December 7, 2010.
2. The parties will inform the ARB General Chairman on or before November 30, 2010 as to whether or not the December 7, 2010 hearing is required.
3. Should the hearing scheduled for December 7, 2010 be required, the parties shall on or before November 30, 2010 4:30 pm provide to the ARB any documents provided to the parties by the Rocky View Assessor and any further submissions the parties may wish to make arising from the Rocky View documents. Such submissions must also be exchanged with the other party by the same date and time referred to above.
4. The parties agreed to abridge any disclosure timeframes that may otherwise apply respecting the disclosure of the submissions referred to in item 3 above.

Findings and Reasons:

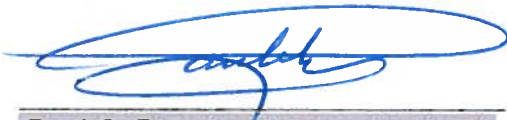
Given the special circumstances of this case the CARB allowed the parties an opportunity to put their joint request for a postponement in writing at the hearing of this matter. This should not be viewed as a precedent setting step for future postponement requests. In this case the CARB understands the logic and even the necessity of the consultation process proposed and therefore has agreed to the postponement as outlined. The Board is nevertheless disappointed in the fact that this step was not taken earlier. The Board accepts that the City of Calgary Assessment for the subject properties must conform to that which would have been the case within the Rocky View jurisdiction and is encouraged that the parties both agree that there is a reasonable likelihood that the parties will be able to resolve their dispute through these further consultations.

Decision

Based upon the letter to the CARB dated November 9, 2010 and the authority of the Board as set out in section 15 of Matters Relating to Assessment Complaints Regulation (MRAC) the CARB has decided to grant the jointly requested postponement of the hearing of the subject complaints to December 7, 2010. The CARB also instructs the parties to adhere to the undertakings set out in points 2, 3 and 4 of the Overview section of this decision.

It is so ordered.

DATED AT THE CITY OF CALGARY THIS 18 DAY OF November 2010.



Paul G. Petry
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.*