

**CITY OF CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of a complaint filed with the City of Calgary Assessment Review Board pursuant to Part 11 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta 2000 (the Act).

Between:

ALTUS GROUP LTD., Complainant

and

THE CITY OF CALGARY, Respondent

Before:

**J. KRYSA, Presiding Officer
S. ROURKE, Member
J. RANKIN, Member**

A hearing was convened on November 17, 2010, in Boardroom 3 at the office of the 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:	902512680
LOCATION ADDRESS:	8925 Barlow Trail NE
HEARING NUMBER:	59915
ASSESSMENT:	\$6,830,000

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject property is comprised of the area occupied under lease by Westjet Airlines Ltd., and located within the Calgary Airport Terminal property, containing a total area of 28,566 sq.ft.

PART B: PROCEDURAL or JURISDICTIONAL MATTERS

The Assessment Review Board derives its authority under Part 11 of the Act. At the commencement of the hearing the parties put forward a joint proposal to the Board, reflecting an amended total lease area.

It was agreed by the parties that the total assessed area of 28,566 sq.ft., occupied under lease by the lessee, Westjet Airlines Ltd. is incorrect. The correct total assessable area is 26,574 sq.ft., resulting in an assessment of \$6,350,000.

PART C: MATTERS / ISSUES

As a result of the agreement between the parties noted in Part B above, the Complainant withdrew all other matters and issues related to the Complaint.

PART D: FINAL DECISION

The Board accepts the agreed upon total lease area of 26,574 sq.ft. jointly proposed by the parties, as the correct assessable area of the subject property.

The assessment is revised from \$6,830,000 to \$6,350,000.

Dated at the City of Calgary in the Province of Alberta, this 10 day of December, 2010

A handwritten signature in black ink, appearing to read 'J. Krysa', is written over a horizontal line.

J. Krysa
Presiding Officer

APPENDIX "A"**DOCUMENTS RECEIVED AND CONSIDERED BY THE COMPOSITE ARB:**

NO.	ITEM
1.	Exhibit C1 Complainant's Evidence Submission
2.	Exhibit R1 Respondent's Evidence Submission

APPENDIX "B"**ORAL REPRESENTATIONS**

PERSON APPEARING	CAPACITY
1. D. Chabot	Representative of the Complainant
2. K. Buckry	Representative of the Respondent

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.*