

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of the complaints against the Property assessment as provided by the *Municipal Government Act*, Chapter M-26, Section 460(4).

between:

*Pierson's Funeral Service Ltd., COMPLAINANT*

and

*The City Of Calgary, RESPONDENT*

before:

*J. Fleming, PRESIDING OFFICER  
T. Usselman, MEMBER  
D. Steele, 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:

<b>ROLL NUMBER:</b>	<b>075034702</b>
<b>LOCATION ADDRESS:</b>	<b>4101 17 Ave SE</b>
<b>FILE NUMBER:</b>	<b>56675</b>
<b>ASSESSMENTS:</b>	<b>\$ 783,500</b>

This complaint was heard on the 16<sup>th</sup> day of August, 2010 at the office of the Assessment Review Board located at 3<sup>rd</sup> Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

- *Michael Pierson for the Complainant*

Appeared on behalf of the Respondent:

- K. Haut; City of Calgary *for Respondent*

**Board's Decision in Respect of Procedural or Jurisdictional Matters:**

At the commencement of the hearing, Mr. Steele indicated that he was friends with the owner of the Subject Property and therefore would be excusing himself from the hearing. The Presiding Officer noted that Municipal Government Act Registered Statutes of Alberta 2000 Chapter M-26 (MGA). Section 458 (2) provides for the provincial member and one other member to constitute a quorum for a composite assessment review board. Neither party had any objections to a two member panel.

On a second preliminary issue, the Respondent indicated that there had been no disclosure by the Complainant and therefore the assessment should be confirmed based on no evidence from the Complainant. The Board confirmed from its files as well that no information had been received from the Complainant beyond the Complaint Application which, in the opinion of the Board, did not contain any evidence or argument that could support the Complaint.

The Complainant indicated that he had discussed the assessment with the Assessor and he was under the impression that the City was going to revise the value. It was only as the complaint deadline approached and he had not heard from the City that he decided that he should submit a complaint. He further indicated that he was new to the process and was not aware of the disclosure rules.

The City indicated that they were not willing to adjust the value nor were they willing to support a postponement request. The Board pointed out that request for a postponement was a more onerous task under the new legislation in any event.

**Board's Decision in Respect of the Preliminary Matter:**

The appeal is denied and the 2010 assessment is confirmed at \$783,500.

**REASONS:**

According to Matters Relating to Assessment Complaints Regulation Alberta Regulation 310/2009 (MRAC) Section 9 (2), "a composite assessment review board must not hear any evidence that has not been disclosed in accordance with Section 8." No evidence was disclosed by the Complainant in accordance with MRAC Section 8(2) (a) and MRAC Section 8 (2) (a) (i) the Complainant must disclose documentary evidence within 42 days before the hearing date. Accordingly, with no evidence from the Complainant, the Board must confirm the assessment.

DATED AT THE CITY OF CALGARY THIS 23<sup>rd</sup> DAY OF AUGUST 2010.

  
James Fleming  
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.*