

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

In the matter of complaints 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
J. Kerrison, MEMBER***

A procedural hearing was convened on September 27, 2010 in Boardroom 8, at the office of the Assessment Review Board, located at 1212 - 31 Avenue NE, Calgary, Alberta in respect of the property assessments prepared by the assessor of the City of Calgary, and entered in the 2010 Assessment Roll with the following tax roll numbers:

ROLL NUMBERS	MERIT HEARING DATE
200601581	September 28, 2010
067072900	September 29, 2010
068224500	October 13, 2010
068053206	October 15, 2010
067026708	October 18, 2010
067042408	October 25, 2010
067067504	October 26, 2010
068056712	October 28, 2010

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject properties are downtown, Class B and Class C office buildings. Merit hearings have been scheduled as set out above.

PART B: PROCEDURAL or JURISDICTIONAL MATTERS

The Assessment Review Board derives its authority to make decisions under Part 11 of the Act.

The Complainant requests that the scheduled merit hearings be rescheduled to commence on October 25, 2010. The reason for the request is that the complaints filed against each of the assessments are subject to a common argument and will have common evidence; therefore it would be most efficient if a Board that has already heard the common argument be selected to hear all of these matters at one time.

The Respondent is opposed to the Complainant's request as the hearings have been properly scheduled since April 2010, and they are scheduled in an efficient manner with several cases heard by one Board each week. Further, several Boards have heard the common argument, and the decisions of those Boards are available as guidance to subsequent Boards hearing the same common argument. The Respondent also argued that the legislation limits the Board to granting an adjournment or postponement to only what are deemed to be exceptional cases.

PART C: FINAL DECISION

The Board finds that the Complainant's request to postpone the September 28 and 29, 2010 merit hearings is not an exceptional circumstance, and the hearings will proceed as scheduled.

The Board finds that the Complainant's request to postpone the October 13 - 28, 2010 merit hearings is an exceptional circumstance, and the hearings are hereby rescheduled to commence on **October 25, 2010 at 9:00 a.m.** and continue throughout the week until complete.

The Board further finds that it does not have the jurisdiction to select a specific Board to hear the matters on the week of October 25, 2010. The Board will be assigned by the General Chair of the Assessment Review Board, and that assignment will be left to his sole discretion.

Reasons:

As a result of the fact that some of the legislated disclosure dates have not yet passed for the complaints that are currently scheduled to be heard in October, the Board was persuaded that grouping these matters for the sake of efficiency is appropriate, and is an exceptional circumstance when considering the legislated time constraints that the Board is under.

With respect to the two matters currently scheduled on September 28 and 29, 2010, as the disclosures have taken place and the matters are ready to proceed, the Board does not consider this to be an exceptional circumstance, but rather an unnecessary delay of process.

Dated at the City of Calgary in the Province of Alberta, this 27 day of September, 2010


J. Krysa
Presiding Officer

APPENDIX "A"

DOCUMENTS RECEIVED AND CONSIDERED BY THE ASSESSMENT REVIEW BOARD:

NO.	ITEM
C1	Request for Rescheduling (email)

APPENDIX 'B'

ORAL REPRESENTATIONS

PERSON APPEARING	CAPACITY
1. G. Worsley	Representative of the Complainant
2. D. Lidgren	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.*