

**CALGARY  
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, Revised Statutes of Alberta 2000 (the Act).

**between:**

***Fairmount Warehousing Ltd.  
(as represented by AEC International Inc.), COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***L. Wood, PRESIDING OFFICER  
P. Charuk, MEMBER  
T. Usselman, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2012 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>091009506</b>
<b>LOCATION ADDRESS:</b>	<b>1504 41 AV SE</b>
<b>HEARING NUMBER:</b>	<b>68439</b>
<b>ASSESSMENT:</b>	<b>\$3,580,000</b>

This complaint was heard on 19 day of June, 2012 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 1.

Appeared on behalf of the Complainant:

- J. Luong Agent, AEC International Inc.
- J. Wingrowich Agent, AEC International Inc.

Appeared on behalf of the Respondent:

- G. Bell Assessor, City of Calgary

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

At the commencement of the hearing, the Complainant indicated that he had discussions with the assessor in regards to the subject property and identified an error on the subject property's assessment record pertaining to its site coverage ratio.

The subject property is comprised of two single tenant warehouses, located on a 2.99 acre site in the Alyth/Bonnybrook area. The first warehouse was constructed in 1953, has a building footprint of 5,017 sq. ft., an assessable building area of 5,017 sq. ft. and 9% finish. The second warehouse was constructed in 1980, has a building footprint of 11,900 sq. ft., an assessable building area of 14,000 sq. ft., and 20% finish. The land use designation for the subject property is I-R, Industrial Redevelopment District. There is 1.69 acres of excess land associated with this site.

The Complainant submitted the subject property's site coverage ratio is 13%, not 30%, as reported in the assessment details for the subject property (Exhibit C1 page 7). The Complainant calculated the subject property's site coverage ratio as follows (Exhibit C1 page 8):

	Building Footprint Area (sq.ft.)	Land Size (sq.ft.)	Site Coverage (%)
Actual Coverage	16,917 /	130,087 =	13%
If Typical Site Coverage	16,917 /	56,428 =	30%

The Respondent acknowledged an error had occurred in calculating the site coverage and agreed that it should be 13%.

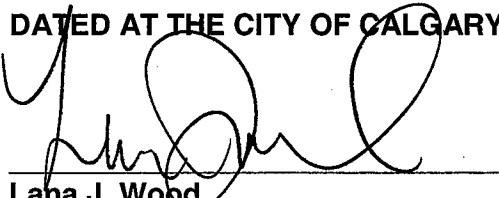
The Respondent submitted the excess land of 1.69 acres was assessed at the 2012 Industrial Land Rate for I-R lands located in the SE quadrant at \$450,000/ acre. Both parties agreed that there is an excess land component associated with the subject property. However the Complainant submitted, given the configuration of the buildings on the site, the excess land could not be subdivided, and therefore the assessed value of \$761,427 is too high. Notwithstanding, the Complainant recognized that the excess land provides some value to the subject property. The parties agreed that an assessed value of \$123,000 for the excess land is reasonable under the circumstances.

The Board finds the correction in site coverage for the subject property from 30% to 13% is warranted and accepts the valuation of the excess land at \$123,000 as agreed to by the parties as reasonable.

**Board's Decision:**

The decision of the Board is to revise the 2012 assessment for the subject property from \$3,580,000 to \$2,950,000.

DATED AT THE CITY OF CALGARY THIS 29 DAY OF June 2012.

  
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Lana J. Wood  
Presiding Officer

**APPENDIX "A"****DOCUMENTS PRESENTED AT THE HEARING  
AND CONSIDERED BY THE BOARD:**

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant's Evidence
2. C2	Complainant's Rebuttal
3. R1	Respondent's Evidence

*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.*

**FOR ADMINISTRATIVE USE**

Subject	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Warehouse	Warehouse Single Tenant		