

**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:

***First Capital Holdings (ALB) Corporation/ FCR Management Services as represented by
Altus Group Ltd., and the Hudson's Bay Company as represented by Wilson Laycraft,
Barristers and Solicitors, COMPLAINANTS***

And

The City Of Calgary, RESPONDENT

before:

***L. Wood, PRESIDING OFFICER
J. O'Hearn, MEMBER
A. Zindler, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of property assessment prepared by the Assessor of The City of Calgary and entered in the 2011 Assessment Roll as follows:

ROLL NUMBER:	086148301
LOCATION ADDRESS:	3915 51 ST SW
HEARING NUMBERS:	64170 & 64690
ASSESSMENT:	\$23,550,000

This complaint was heard on 16 day of June, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainants:

- Mr. B. Dell
- Mr. A. Izard

Appeared on behalf of the Respondent:

- Ms. K. Hess
- Ms. B. Thompson
- Mr. R. Ford
- Mr. K. Gardiner
- Mr. D. Zhao

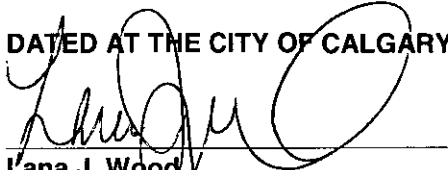
Board's Decision in Respect of Procedural or Jurisdictional Matters:

An issue arose during the course of the hearing which affected several roll numbers before the Board: **2001761477**, **201451085**, **086148301**, and **200121077**. The issue was in relation to multiple complainants filing separate complaints on a single property or tax roll account. In this instance, there were four properties (shopping centres) before the Board in which multiple complainants had filed a separate complaint either on behalf of the property owner or the tenant(s). The Board, with the parties' assistance, had to determine a process given the fact that all complaints pertaining to a single tax roll account must be heard before the Board can render a final decision.

After lengthy discussions with parties, the Board decided to postpone the hearing in order for the complaints to be heard together and all affected parties are available. It should be noted that AEC International Inc., which has a complaint filed on roll number **200121077**, was not present during the discussions. Its complaint was postponed prior to the hearing and is set to be heard on July 18, 2011. Based on this, the parties tentatively agreed to be available for the week of July 18, 2011 in order for the complaints to be heard together. The Presiding Officer asked the parties to **confirm their availability with the General Chair no later than 5:00 p.m. on Thursday June 23, 2011** or to **provide additional dates** in the event that they are **not** available; otherwise, the General Chair has the discretion to reschedule the hearings accordingly. The Board also noted that the complaints should be scheduled for **one week in duration**, as requested by the parties, to allow sufficient time for them to present their submissions to the Board.

The parties agreed that no further disclosure will be submitted in regards to these complaints. The Board also notes that it is seized on these matters as it started hearing evidence pertaining to roll number **086148301**.

DATED AT THE CITY OF CALGARY THIS 24 DAY OF JUNE 2011.


Lana J. Wood
Presiding Officer

cc. AEC International Inc.

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

NO.	ITEM
1. C1	Complainant Disclosure
2. R1	Respondent Disclosure

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.*

Becker, Leonie-Arianne

From: Becker, Leonie-Arianne on behalf of Assessment Review Board (ARB)
Sent: 2011 June 24 9:56 AM
To: 'CalgaryTax@AltusGroup.com'; 'sharlina@wilcraft.com'
Cc: 'aeccalgary@aec-international.com'
Subject: CARB 0800-2011-P
Attachments: CARB_0800-2011-P

Importance: High

Good Morning,

Please find the attached decision with reasons, courtesy the Assessment Review Board.

Thank-you for your time,

Assessment Review Board

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