

**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:

***ACADIA VILLAGE SHOPPING CENTRE LTD (Riverpark Properties Ltd.),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***Board Chair, Earl K. Williams
Board Member, Ann Huskinson
Board Member, Paul McKenna***

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:

ROLL NUMBER: 122020654

LOCATION ADDRESS: 440 Acadia Dr SE

FILE NUMBER: 66338

ASSESSMENT: \$1,210,000

This complaint was heard on 23 day of July, 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:

- No Representative Present

Appeared on behalf of the Respondent:

- J. Greer

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

[1] The Respondent requested that the Complaint be dismissed for not complying with the provisions of Matters Related to Assessment Complaints Regulation ("MRAC").

Background and Facts:

[2] The Respondent's Evidence (Exhibit R-1) presented the facts related to the matter as well as a copy of MRAC.

[3] The Complainant filed an Assessment Review Board Complaint on March 7, 2011. However, the Complainant filed no evidence as required by MRAC Section 8 Disclosure of Evidence.


[4] The Respondent presented the Board with copy of a series of emails between I. Pau of the Assessment Department of the City of Calgary and the Complainant (Exhibit R-2). In an email dated July 09, 2012 to the Complainant, I. Pau, provided the evidence packages for the roll number and advised of the hearing scheduled for July 23, 2012.

[5] In an email to Ms. Pau dated July 11, 2012 the Complainant advised that they will not be attending the hearing and if possible to cancel the appeal. The Complainants took no actions to cancel the hearing. On July 18, 2012 the Complainant in an email to Ms. Pau advised tht they were swamped and had not cancelled the hearing yet.

Board's Decision:

[6] The Board was informed by Administration of the Calgary Assessment Review Board that an email was received from the Complainant at 1:42PM on Saturday July 21, 2012. The email advised that the Complainant was withdrawing the appeals for the subject property.

DATED AT THE CITY OF CALGARY THIS 5 DAY OF September 2012.


Earl K. Williams
Presiding Officer

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

| NO. | ITEM |
|------------|-----------------------|
| 1. R1 | Respondent Disclosure |
| 2. R2 | 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.*