

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS  
REVISED**

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:**

***Westfield Horizon Heights Ltd (as represented by Fairtax Realty Advocates Inc.),  
COMPLAINANT***

**and**

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

**before:**

***Earl K Williams, PRESIDING OFFICER  
A. Zindler, MEMBER  
J. Rankin, 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 2011 Assessment Roll as follows:

**ROLL NUMBER: 031010911**

**LOCATION ADDRESS: 3508 32 Ave NE, Calgary AB**

**HEARING NUMBER: 62223**

**ASSESSMENT: \$15,620,000**

This complaint was heard on 21 day of June, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 12.

Appeared on behalf of the Complainant:

- No Representation

Appeared on behalf of the Respondent:

- R S. Powell

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

Respondent advised that the Complainant had withdrawn the Complaint and the Respondent would be requesting costs be awarded in the amount of \$4,000 as provided for in Matters Related to Assessment Complaints Regulation ("MRAC"), Schedule 3 Table of Costs Part 2 – Merit Hearing: Preparation of Hearing.

**Background and Facts**

The Complainant filed an Assessment Review Board Complaint on February 2, 2011, filed evidence and was in receipt of evidence filed by the Respondent. The hearing was scheduled for 9:00AM on Tuesday June 21, 2011.

On June 20 2011 a stream of emails related to this Roll Number were exchanged between the Complainant and the Assessment Review Board ("ARB"). Specifically:

- 12:13 PM an email from the Complainant requested that complaint related to File Number 64248 Roll Number 031012495 be withdrawn as they erroneously did not file the documentation in accordance with the new policy. Further the email requested that one other file on the same docket be withdrawn. However no details were provided in regards to the File Number or the Roll Number.
- 2:57 PM the ARB acknowledged the email and requested the File or Roll Number for the other file to be withdrawn.
- 4:17 PM on June 20, 2011 the Complainant sent an email advising the ARB to: "Please withdraw 3508 32 Ave NE and 2930 32 Ave NE from tomorrows docket"

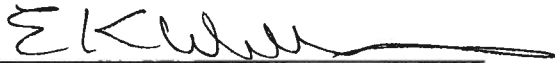
The Respondent advised that they first learned of the withdrawal at 8:30 AM on June 21 2011 when arriving at the ARB Offices.

**Board's Decision:**

The Board confirmed the assessment of \$15,620,000.

In regards to the Preliminary Matter, based on the evidence presented and that there was no prior agreement between the Parties to a withdrawal of the Complaint. The Board awards costs to the Respondent based on MRAC Schedule 3 Table of Costs Part 2 – Merit Hearing; Preparation of Hearing. Based on the Assessed Value of \$15,620,000 the Board awarded costs in the amount of \$4,000, which is to be paid within 60 days of receipt of written notice from the ARB.

DATED AT THE CITY OF CALGARY THIS 5 DAY OF July 2011.



**Earl K Williams**  
**Presiding Officer**

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

| <b>NO.</b> | <b>ITEM</b>            |
|------------|------------------------|
| 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.*