

**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:

GOLD BAR DEVELOPMENTS LTD., (as represented by CANADIAN VALUATION GROUP Ltd., hereinafter referred to as CVG)

COMPLAINANT

and

The City Of Calgary,

RESPONDENT

before:

R. Glenn, PRESIDING OFFICER

A. Zindler, MEMBER

G. Milne, 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:

ROLL NUMBER:	068111301
LOCATION ADDRESS:	221-10th Ave SW
HEARING NUMBER:	65717
ASSESSMENT:	\$5,290,000

This complaint was heard on the 23rd day of July, 2012 at the offices of the Assessment Review Board located on Floor Number 4, at 1212 – 31 Avenue NE, in Calgary, Alberta, in Boardroom #12.

Appeared on behalf of the Complainant:

- D. Sheridan, Agent with Linnell Taylor Assessment Strategies
- (hereinafter referred to as LTAS)

Appeared on behalf of the Respondent:

- A. Mohtadi, S. Turner, and D. Clark, Assessors

Preliminary Issues:

Whether there was a proper agent authorization form in place allowing a purported agent to appear on behalf of the property owner, or taxpayer

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

(1) Prior to proceeding with the hearing, the Respondent objected to the absence of a proper agency authorization form on the file. When the Complainant suggested that there was an authorization form on the file, the Board examined the form.

(2) The form as filed, revealed that the owner, Gold Bar Developments Ltd, (hereinafter referred to as: "Gold Bar"), had authorized CVG as their agent. However, the Complainant subsequently produced a letter (which was not on the file as the Board originally received it) indicating that the authorized agent, CVG, had authorized LTAS to appear as their agent. That is, CVG purported to delegate their agency authority to another agent. The purported agent from LTAS suggested that this was the procedure which they had used before successfully on several prior hearings to allow them to appear as agents.

(3) The Respondent produced a prior LARB decision (LARB 0505-2012-B) which supported their position, which is: without a proper Assessment Complaints Agent Authorization Form on the file, anyone purporting to appear as an agent is not in compliance with the Matters Relating To Assessment Complaints Regulation (MRAC) (s. 51) which states that:

(51) An agent may not file a complaint or act for an assessed person or taxpayer at a hearing unless the assessed person or taxpayer has prepared and filed with the clerk or administrator an assessment complaints agent authorization set out on Schedule 4.

(4) Both the purported agent, and the file as it was recieved, were silent about any authority rendered directly by the owner/taxpayer to the purported agent.

(5) After asking the parties if there was any other documentation they wished to produce, and having confirmed that there was none, the Board withdrew to deliberate. Those panel discussions included a review of the whole fact pattern as presented and also, the basic principles of the whole concept of agency in that an agent cannot delegate it's agency

responsibilities to another agent without more.

(6) The Board found that the owner, Gold Bar, had a proper agency relationship with CVG, as established by the filed agency authorization form, but that did not extend to the authority of CVG to delegate its agency responsibilities to LTAS. The Board found that under the rules of agency, CVG could not, without the express written consent of the owner/taxpayer delegate its agency responsibility, even with the letter from CVG as it was presented.

(7) Accordingly, the Board found that in this case, LTAS could not appear as agent for the owner. There being no agent on the appearance, and the only Complainant brief material filed being from the purported agent, the Board was obliged to dismiss the complaint and confirm the assessment as originally rendered.

Board's Decision in Respect of Each Matter or Issue:

(9) The Board found that there was not a proper agent authorization form with agency flowing from the owner to the purported agent on the file, and there was nothing on the file or in argument that convinced the Board the purported agent should be allowed to appear and act as agent

Board's Decision:

(10) The purported agent was not allowed to appear as agent in this hearing. There being no appearance, the Board simply dismissed the complaint and confirmed the original assessment in the amount of: \$5,290,000.

DATED AT THE CITY OF CALGARY THIS 7 DAY OF AUGUST, 2012.



R. Glenn
Presiding Officer

APPENDIX "A"

**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
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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.*