

**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:**

***LAGOON INVESTMENTS LTD., (as represented by CANADIAN VALUATION GROUP Ltd.)  
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:** 067223503  
**LOCATION ADDRESS:** 20-14<sup>th</sup> ST NW  
**HEARING NUMBER:** 65695  
**ASSESSMENT:** \$718,500

This complaint was heard on Tuesday, the 24th 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:

- S. Cobb and T. Yam, Agents with Assessment Advisory Group

Appeared on behalf of the Respondent:

- A. Mohtadi and D. Clarke, Assessors with the City of Calgary

**Preliminary Issues:**

( 1 ) Whether there was a proper agent authorization form in place allowing a purported agent to appear on behalf of the assessed owner or taxpayer.

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

( 2 ) Prior to proceeding with the hearing, as a preliminary matter, 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 attached to the Complaint Form on the file, the Board examined the form.

( 3 ) The form as filed, revealed that the owner, Lagoon Investments Ltd, ( hereinafter referred to as "Lagoon" ), had authorized Canadian Valuation Group, ( 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 Assessment Advisory Group ( AAG ), to appear as their agent. That is, CVG purported to delegate their agency authority to another agent ( AAG ). The purported agent from AAG suggested that this was the procedure they had used before successfully on several prior hearings, and therefore that procedure should be applied here.

( 4 ) The Respondent produced a prior LARB decision ( LARB 0505-2012-B ) which supported their position, which is: without a proper Agent Authorization Form on the file, anyone purporting to appear as an agent is not in compliance with the MRAC Regulations ( s. 51 ) which state:

(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 form set out in Schedule 4

( 5 ) The purported agent and the file were completely silent about any authority rendered directly from the owner ( taxpayer ) to the purported agent.

( 6 ) After asking the parties if there was any other documentation they wished to produce, and it being confirmed there was not, the Board withdrew to deliberate. The deliberation discussions included a review of the whole fact pattern as presented and also, the basic principles of the

concept of agency, and the general rules of agency which state that: unless there is express authority, an agent cannot delegate it's agency responsibilities to another agent. If there is a delegation or appointment as an agent, it must come directly from the principal ( or, in this case, the owner or, taxpayer ).

( 7 ) The Board found that the owner, Lagoon, had a proper agency relationship with CVG, as established by the filed agency authorization form, but that did not extend the ability of CVG to delegate its agency responsibilities to AAG. The Board found that under the rules of agency, as confirmed by MRAC s51, CVG could not delegate its agency responsibility, even with the letter from CVG, as presented. There was no proper filing by the owner/ taxpayer on behalf of AAG.

( 8 ) Accordingly, the Board found that AAG could not appear as agent for the owner. There being no agent on the appearance, and the Board noting that the only Complainant brief material on the file being from the purported agent, the Board was obliged to simply dismiss the complaint and confirm the subject assessment as originally rendered.

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

The Board found that there was not a proper agent authorization form with agency flowing from the owner to the purported agent on this 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:**

The purported agent was not allowed to appear as agent. There being no appearance, the Board simply dismissed the complaint and confirmed the original assessment in the amount of: \$718,500.

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



R. Glenn  
Presiding Officer

**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.*