

**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:

SREIT (WEST NO.1) Ltd. (as represented by Altus Group), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Glenn, PRESIDING OFFICER

B. Jerchel, MEMBER

B. Kodak, 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:	097011407
LOCATION ADDRESS:	4661 54 Ave SE
HEARING NUMBER:	64466
ASSESSMENT:	\$5,760,000

This complaint was heard on the 6th day of July, 2011 at the offices of the Assessment Review Board located on Floor Number 4, at 1212 – 31 Avenue NE, in Calgary, Alberta, in Boardroom 1.

Appeared on behalf of the Complainant: John Smiley (Agent)

Appeared on behalf of the Respondent: Ian Baigent (Assessor)

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

At the start of the hearing, it was apparent that the clerks felt the Complainant's disclosure was late, so, the file package had no brief from the Complainant. There was, however, a complaint form with attachments, and a filed Complainant's rebuttal brief. The Respondents brief was on the file. Documentation on the file showed that the Complainants brief was received by email at 12:38 AM of the morning following the proscription date.

The Complainant argued that he felt that information was incorrect, and that he had transmitted the requisite documentation before midnight. He asked that the matter stand down, so he could check his office file to see if he could find evidence of an earlier transmission from his office to the ARB. That time was allowed and the matter stood down.

Two days later, when the matter was recalled, the Complainant was not able to provide any further clarification nor documentation, in spite of his suggestion that the clerks were incorrect. Based on that, the Board found that the disclosure package was late, and therefore did not allow the Complainant to put any additional disclosure or documentation into evidence.

Immediately subsequent, the Complainant asked for an adjournment so that he could research the matter further. The Board had received no prior notice of an adjournment request, and the Complainant could not, in the eyes of the Board, further justify the adjournment request.

The adjournment request was denied. The Complainant was then invited to proceed with his argument based on what had been properly filed in a timely fashion.

Property Description:

The subject is a 74,914 SF industrial warehouse, built in 1980, with site coverage of 44%, and 2% finish, located in south east Calgary in Foothills Industrial Park.

Issues:

Whether the subject building is properly assessed.

Complainant's Requested Value:

Not stated in available documentation.

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

After the previously mentioned events took place, the Complainant withdrew this appeal.

Board's Decision:

The Complainant withdrew this appeal.

DATED AT THE CITY OF CALGARY THIS 29 DAY OF JULY, 2011.



Richard Glenn
Presiding Officer

APPENDIX "A"

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

NO.	ITEM
	Nothing was marked

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.*