

**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:

***Grand Collection Ltd.
(as represented by Assessment Advisory Group), COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***R. Glenn, PRESIDING OFFICER
J. Mathias, MEMBER
P. Charuk, 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:	100004605
LOCATION ADDRESS:	5614 Burbank Rd SE
HEARING NUMBER:	63702
ASSESSMENT:	\$1,700,000

This complaint was heard on the 21st day of July, 2011, at the offices of the Assessment Review Board which are located on Floor Number 4, at 1212 – 31 Avenue NE, in Calgary, Alberta, in Boardroom 2.

Appeared on behalf of the Complainant: Troy Howell, Agent for Assessment Advisory Group

Appeared on behalf of the Respondent: George Bell, Assessor for the City of Calgary

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

The Respondent submitted that their office had not received the requisite disclosure from the Complainant in a timely fashion, or, at all. Documents on the Board's file showed that the Board offices had received the Complainant's disclosure on time. In addition, the transmission sheet on file showed that 2 copies of the disclosure had been forwarded to the Board, but none to the Respondent.

The matter in issue here is: did the Respondent receive the requisite disclosure package from the Complainant in a timely fashion, or, at all?

The Complainant seemed to be taken by surprise by the Respondent's position.

The Complainant responded by bringing forward a transmission sheet from his file showing that there had been a transmission of documents to both the Board, and the Respondent, simultaneously, on time. This sheet bore the exact same time as the original transmission sheet previously mentioned. It did however, bear the signature of a different computer than the original transmission.

The Board found this to be suspect, and so, after due deliberation, decided that there was no compelling evidence to confirm that the Complainant's disclosure document package had in fact been transmitted to the Respondent in a timely fashion.

In addition, the Board considered whether the Complainant had been taken by surprise by the Respondent's position. It was apparent that documents filed in a timely fashion by the Respondent, showed the Respondent's position very plainly. The Board determined that if the Complainant had read the Respondent's documentation when they were received, the Complainant would have been well aware of the Respondent's position. In the Board's opinion, the Complainant had no proper basis for a claim of surprise.

Accordingly, the Board dismissed the matter for a lack of compliance.

Sometime later, during a break in the hearing of other matters on the same day, the same Complainant asked the Board if they would re-consider this decision, because it had already been rendered verbally. This suggestion on the part of the Complainant was considered by the Board to be inappropriate. Once the Board has spoken, the decision is set and can only be queried through an appeal.

Property Description:

The subject property is a .66 acre parcel of Industrial land with a 10,262 SF warehouse built in 1962, located in the Burns Industrial area.

Issues:

Whether the Complainant's disclosure was provided to the Respondent in a timely fashion?

Complainant's Requested Value:

\$1,526,072

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

The complaint was dismissed for lack of timely disclosure, as per Matters Relating to Assessments Complaints Regulation (MRAC), Section 5. There was no evidence of surprise in the Respondent's position. It is not appropriate to request that a decision of the Board be re-visited once the Board has spoken.

Board Decision:

The complaint is dismissed.

DATED AT THE CITY OF CALGARY THIS 24th DAY OF August, 2011.



Richard Glenn
Presiding Officer

APPENDIX "A"

Documents presented at the Hearing and Considered at the Hearing

No. Item

None

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.*