

**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:

***Republic Financial LTD.,
(as represented by Assessment Advisory Group Inc.),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***R. Glenn, PRESIDING OFFICER
D. Julien, MEMBER
H. Ang, 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: 079053609

LOCATION ADDRESS: 304 26th Ave SW

FILE NUMBER: 67131

ASSESSMENT: \$1,900,000

This complaint was heard on Thursday, the 23rd day of August, 2012 at the offices of the Assessment Review Board located on Floor Number 4, at 1212 – 31 Avenue NE, in Calgary, Alberta, in Boardroom 9.

Appeared on behalf of the Complainant:

- T. Youn, and D. Bowman, Agents with Assessment Advisory Group Inc.

Appeared on behalf of the Respondent:

- S. Poon, Assessor for the City of Calgary

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

[1] The Respondent suggested that the Complainant in this matter had failed notwithstanding a number of timely requests, to provide a response to an ARFI for the subject property. The ARFI requests went back as far as 2009.

[2] The Municipal Government Act at Section 295 (1) states that a person must provide, on request by the assessor, any information necessary for the assessor to prepare an assessment or determine if the property is to be assessed. This is compounded by the Complainant's failure to provide ARFI information in previous years (see s.295 (4)).

[3] MRAC regulations (s.9 (3)) state that a CARB Board must not hear any evidence relating to any information that was requested by the assessor,...but was not provided to the assessor.

[4] The cumulative effect of these strictures is that the Board is unable to hear anything further from the Complainant on this matter, and accordingly, the matter must be dismissed.

Board's Decision:

[5] The within complaint is dismissed for lack of compliance, and the original assessment is herewith confirmed in the amount of \$1,900,000

DATED AT THE CITY OF CALGARY THIS 22 DAY OF NOVEMBER, 2012.



R. Glenn
Presiding Officer

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

NO.	ITEM
1. C1	Complainant Disclosure
2. R2	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.*

For MGB Administrative Use Only

<i>Decision No.1626-2012-P</i>		<i>Roll No.079053609</i>		
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB				Disclosure