

**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:

325014 ALBERTA LTD., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

***Board Chair P. COLGATE
Board Member R. DESCHAINED
Board Member S. ROURKE***

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: 078067212

LOCATION ADDRESS: 3030 9 ST SE

HEARING NUMBER: 62588

ASSESSMENT: \$2,230,000

This complaint was heard on 29th day of July, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- *No one appeared – Representing 325014 Alberta Ltd.*

Appeared on behalf of the Respondent:

- *James Greer – Representing the City of Calgary*

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

The board derives its authority to make this decision under Part 11 of the Municipal Government Act. The parties present had no objections to the panel representing the Board as constituted to hear the matter.

Preliminary issue was raised due to the lack of a disclosure by the Complainant.

No disclosure document submitted in accordance with Matters Relating to Assessment Complaints Regulation - Alberta Regulation 310/2009 –

Disclosure of evidence

8(1) In this section, "complainant" includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a composite assessment review board, the following rules apply with respect to the disclosure of evidence:

- (a)*** the complainant must, at least 42 days before the hearing date,
 - (i)*** disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing,

and

Failure to disclose

9(1) A composite assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.

(2) A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.

The Board's decision was to proceed with the hearing based upon the information contained in the Complainant's Assessment Review Board Complaint form. There was no objection from the Respondent.

Property Description:

The subject property is a single tenant industrial warehouse with a footprint of 13,036 square feet. The structure has mezzanine office and storage areas. The site comprises 1.14 acres.

Issue: Is the size of the building correct?

Complainant's Requested Value: \$1,860,000

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

Complainant's Evidence:

With the absence of a representative for the Complainant, the Board reviewed the Assessment Review Board Complaint form.

The Complainant issue statement read – 'size of bldg is not correct @16,679 sq ft should be 13,150. sq ft. 20% less than assessed because of size of the bldg.'

Respondent's Evidence:

The Respondent submitted a unit diagram, prepared by an Assessment Data Officer, which showed the location of the different areas in the structure.

The breakdown of the areas is –

1 st Floor Office -	4,065 sq. ft.
1 st Floor Storage -	8,971 sq. ft.
Total 1st Floor -	13,036 sq. ft.

Mezzanine Office -	951 sq. ft.
Mezzanine Storage -	2,956 sq. ft.
Total Mezzanine -	3,907 sq. ft.

Total Area -	16,943 sq. ft.
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Assessable Building Area - 13,987 sq. ft.

To clarify, only the 1st floor area and the mezzanine office are assessed.

Findings of the Board

Complainant's Submission:

No disclosure document to review and no evidence submitted in support of issue.

Respondent's Submission:

The Respondent's evidence explained, to the satisfaction of the Board, the sizes within the structure and difference between the Gross Building Area and the Assessable Building Area.

Board's Decision:

The Board finds, in the absence of the Complainant's disclosure and the explanation of the Respondent, there is no grounds to alter the assessment.

The assessment is confirmed at \$2,230,000.

DATED AT THE CITY OF CALGARY THIS 5 DAY OF August 2011.


Philip Colgate
Presiding Officer

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

NO.	ITEM
1. R1	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.*