

**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:**

***The Chinese Academy foundation (as represented by Ren Xiaoling), COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***R Mowbrey, PRESIDING OFFICER***

***R. Roy, MEMBER***

***A. Blake, 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:

<b>ROLL NUMBER:</b>	<b>200068112</b>
<b>LOCATION ADDRESS:</b>	<b>191 1518 Centre Street NE</b>
<b>FILE NUMBER:</b>	<b>67078</b>
<b>ASSESSMENT:</b>	<b>\$271,000</b>

This complaint was heard on 6<sup>th</sup> day of September, 2012 at the office of the Assessment Review Board located at Floor Number four, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom five.

Appeared on behalf of the Complainant:

- The Complainant did not attend the hearing.

Appeared on behalf of the Respondent:

- R. Farkas

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

[1] Upon questioning by the Presiding Officer, the parties present indicated no objection to the composition of the Board. In addition, the Board members stated they had no bias on this file.

[2] The Board opened the hearing 15 minutes late due to the Complainant not being in attendance. The Board notes that there was no disclosure evidence put forth by the Complainant. In view of this, the Respondent requested the Board to dismiss the appeal.

[3] After the hearing was closed, and approximately 45 minutes later, the Board was made aware that the Complainant was in effect not late and had been sitting in the next board room.

[4] The Board assured the Complainant that the Complainant was therefore not late, but the decision and outcome would be the same, had the Complainant attended the hearing.

[5] The Board advised the Complainant that there was no disclosure of evidence before the Respondent or the Board, and in any event, the Board cannot hear what is not disclosed within 42 days.

**Board's Decision:**

[6] The decision of the Board is to dismiss the appeal due to lack of compliance by the Complainant.

**Reasons for the Board's Decision:**

[7] With no evidence being disclosed to the Respondent and the Board within the guidelines, the appeal is dismissed due to lack of compliance by the Complainant.

[8] The MGA, section 467(2) states "an assessment review board must dismiss a complaint that was not made within the proper time or does not comply with section 460(7).

[9] The MGA, section 460(7) states:

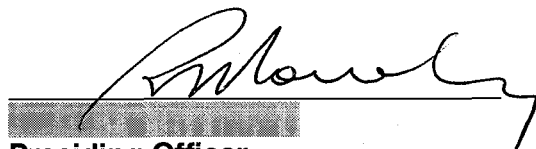
(7) A Complainant must

- (a) indicate what information shown on an assessment notice or tax notice is incorrect,
- (b) explain in what respect that information is incorrect,
- (c) indicate what the correct information is, and
- (d) identify the requested assessed value, if the complainant relates to an assessment

[10] The MGA, section 467(3) states "an assessment review board must not alter any assessment that is fair and equitable, taking into consideration

- (a) the valuation and other standards set out in the regulations,
- (b) the procedures set out in the regulation,

DATED AT THE CITY OF CALGARY THIS 21<sup>st</sup> DAY OF September 2012.

  
Presiding Officer

#### APPENDIX "A"

*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.*