

**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:**

***Serhan Jomaa, 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>LOCATION ADDRESS:</b>	<b>FILE NUMBER:</b>	<b>ASSESSMENT:</b>
101016806	5540 MacLeod Tr SW	65424	\$ 235,000
101023083	340 55 Av SW	65422	\$ 206,000
101023091	328 55 Av SW	65423	\$ 781,500
101038206	5520 MacLeod Tr SW	65421	\$3,220,000

This complaint was heard on 7th 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:

- S. Jomaa, R.Black

Appeared on behalf of the Respondent:

- R. Farkas

**Board's Decision in Respect of Preliminary,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 indicated no bias on this file.

[2] With the agreement of both parties, the property complainant would be heard with three other files, making a total of four.

[3] Under a preliminary issue, the Respondent advised the Board the Complainant had not disclosed any evidence on time to the Respondent and therefore the appeal should be dismissed. The Board further noted that no evidence was disclosed to the Board on time as well.

**Board's Decision:**

[4] The decision of the Board is to confirm the 2012 assessments of \$235,000, \$206,000, \$781,500 and \$3,220,000.

**Reasons for the Board's Decision**

[5] There is no question that the Complainant filed the complaint forms on time. The problem arises that the disclosure evidence supporting the complaint form to both the Respondent and the Board was filed late.

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

[7] 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).

[8] 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

[9] 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,

[10] The Board does have some empathy for the Complainant's position, however, the Board suggests the Complainant review all the forms and documents from the assessment department concerning time lines and disclosure of evidence.

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.*