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:

DP Plaza Ltd., (as represented by Colliers International Realty Advisors Inc.), COMPLAINANT

and

The City of Calgary, RESPONDENT

before:

L. Wood, PRESIDING OFFICER
R. Kodak, MEMBER
B. Bickford. 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:

149150294

LOCATION ADDRESS:

14919 DEER RIDGE DR SE

HEARING NUMBER:

66210

ASSESSMENT:

\$18,410,000

This complaint was heard on the 5th day of September, 2012 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom

Appeared on behalf of the Complainant:

No Show

Appeared on behalf of the Respondent:

Mr. C. Yee

Assessor, City of Calgary

Ms. M. Hartmann

Observer

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

- The hearing commenced at the scheduled time of 9:00 a.m. but the Board, noting the Complainant's absence, adjourned the hearing (with the Respondent's consent) for 15 minutes to provide additional time for the Complainant to attend the hearing. The hearing resumed at 9:15 a.m. The Complainant was still not in attendance and there was no evidence on file to be considered in their absence. The Board proceeded with the hearing.
- The Respondent submitted there were two complaints originally scheduled for [2] September 5, 2012. He received an email from a representative of Colliers International Realty Advisors Inc. indicating that the complaint for the property located at 7204 Fairmount DR SE was withdrawn. Given there was no evidence on this file, the Respondent presumed it was an oversight by the agent and it likely should have been withdrawn as well.
- The Respondent submitted there was proper notification of the hearing sent to the [3] Complainant on May 11, 2012, indicating the deadline date for disclosure of July 24, 2012. No evidence was received by the Assessment Branch from the Complainant. The Respondent reviewed the legislative provisions with the Board specifically sections 8(2)(a) and 9(2) of Matters Relating to Assessment Complaints Regulation AR 310/2009 (MRAC).
- The Respondent requested that, given the absence of evidence from the Complainant, the subject property's assessment should be confirmed.
- The Board finds the notice provisions have been met in this case. The Complainant [5] failed to disclose any evidence to the Composite Assessment Review Board and the Respondent in accordance with section 8(2)(a) of MRAC and therefore the complaint cannot be heard by the Board. The Board confirms the assessment for the subject property accordingly.

Board's Decision:

[6] The decision \$18,410,000	of the Board is to con	nfirm the 2012 asses	ssment for the	e subject property	at
DATED AT THE CIT	Y OF CALGARY THI	S // DAY OF_	Sept.	2012.	
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Lana J. Wood Presiding Officer					

APPENDIX "A"

DOCUMENTS PRESENTED AT THE HEARING AND CONSIDERED BY THE BOARD:

NO.	ITEM		
1. R1	Respondent's Evidence		

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 ADMINISTRATIVE USE

Subject	Property Type	Issue	Detail	Sub - Detail
CARB	Jurisdictional/Procedural	Information Exchange	Late or No Exchange	