

**CALGARY
COMPOSITE ASSESSMENT REVIEW BOARD (CARB)
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:

Rayson Investments Ltd., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

P. Irwin, PRESIDING OFFICER

P. Grace, MEMBER

D. Pollard, MEMBER

This is a complaint to the Composite Assessment Review Board (CARB) 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:	078034006
LOCATION ADDRESS:	2006 SPILLER RD SE
HEARING NUMBER:	61723
ASSESSMENT:	\$323,000

This complaint was heard on the 31st day of August, 2011 at the office of the Assessment Review Board located at 1212 – 31 Avenue NE, Calgary, Alberta, in Boardroom 9.

Appeared on behalf of the Complainant:

- *The Complainant did not appear*

Appeared on behalf of the Respondent:

- *K. Gardiner, City of Calgary*

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

The Respondent stated that the Assessment Business Unit had not received any disclosure evidence from the Complainant by the due date of July 19th, 2011 for filing evidence (as stipulated in s.8(2)(a) of *Matters Relating to Assessment Complaints Regulation AR 310/2009* (MRAC)). Although the Assessment Review Board (ARB) received a disclosure letter from the Complainant on July 19th, 2011, since the Assessor had not also received it, in accordance with s.9(2) of MRAC, the evidence filed with the ARB only could not be heard by the Board.

Complainant's Requested Value: \$280,000 as per the Complaint Form.

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

In the absence of the Complainant to speak to the Complaint Form and in the absence of proper disclosure filing to the Assessor as noted above, the Board confirms the assessment.

Board's Decision:

The Assessment is confirmed at \$323,000

DATED AT THE CITY OF CALGARY THIS 13th DAY OF SEPTEMBER 2011.



P. Irwin, Presiding Officer

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

NO.	ITEM
1.	C-1 Assessment Review Board Complaint form
2.	R-1 Respondent Submission on Non-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.*