

**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:

GSL Chevrolet Chrysler Ltd. (represented by Patrick Mahoney), 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 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:	066078403
LOCATION ADDRESS:	1720 BOW TR SW
HEARING NUMBER:	62684
ASSESSMENT:	\$11,190,000

This complaint was heard on the 2nd day of September, 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:

- *P. Mahoney, on behalf of the Complainant*

Appeared on behalf of the Respondent:

- *J. Young, City of Calgary*

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

The Complainant stated that, when he first requested information on the assessment, he received only 4 pages. He filed the Complainant disclosure package prior to the due date. The Respondent's disclosure package, of August 18th, was nearly 500 pages. The Complainant needs more time to prepare a rebuttal and prepare for a hearing. He is not prepared to proceed right now. An adjournment request was made to the ARB General Chairman, but that was turned down. This is a new adjournment request to the Board. The Complainant could have the rebuttal ready by October 15th.

The Respondent stated that the City was prepared to proceed today, in accordance with its statutory obligation. If Banker's Hall can meet the required deadlines, why is the Complainant unable to do so? Would a postponement be fair to every other party? The first adjournment request was turned down because of an apparent lack of exceptional circumstances, as required in Alberta Regulation 310/2009: MATTERS RELATING TO ASSESSMENT COMPLAINTS REGULATION (section 15).

Board's Decision:

The Board finds that there are exceptional circumstances in this case; namely, the very limited information provided by the City when initially requested, and then the very substantial amount of material (nearly 500 pages) in the Respondent's disclosure. The hearing for this complaint is hereby postponed to Wednesday, October 6th, 2011 at 9:00 a.m. The complaint will be held in Boardroom 3 (subject to change). The hearing is scheduled for a full day. The rebuttal must only rebut information in the Respondent's disclosure; no new evidence may be included. The Complainant's rebuttal package must be submitted to the Assessment Review Board and the City's Assessors no later than Wednesday, September 28th, 2011 and preferably sooner.

DATED AT THE CITY OF CALGARY THIS 29th DAY OF SEPTEMBER 2011.



P. Irwin, Presiding Officer

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.*