

**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:

***744 Capital Corp. (as represented by Colliers International Realty Advisors),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***K. D. Kelly, PRESIDING OFFICER
K. Farn, 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 2011 Assessment Roll as follows:

ROLL NUMBER:	067020800
LOCATION ADDRESS:	744 – 4 AV SW
HEARING NUMBER:	63174
ASSESSMENT:	\$4,240,000

This complaint was heard on 9th day of September, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Ave. NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- No one appeared

Appeared on behalf of the Respondent:

- *Mr. D. Satoor* *Assessor, City of Calgary*

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

The Respondent and Board noted that no one appeared today to represent the Complainant in this appeal.

The Respondent also noted that the formal "Notice of Hearing" was sent to the Parties on April 12, 2011. The Notice of Hearing instructs the Complainant to file their evidence with the ARB and the City on or before the due date of July 28, 2011. The Complainant failed to file any Disclosure Documents with the City in respect to this appeal. Therefore, he argued, the Board is constrained by statute from hearing evidence in this matter.

The Respondent noted that legislatively, under the "Alberta Municipal Government Act", and parts of Sections 8 and 9 of "Matters Relating to Assessment Complaints Regulation - Alberta Regulation 310/2009" state:

"Disclosure of evidence"

8(1) In this section, "complainant" includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a composite assessment review board, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 42 days before the hearing date,

(i) disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

(ii) provide to the respondent and the composite assessment review board an estimate of the amount

of time necessary to present the complainant's evidence;

Failure to disclose

9(1) A composite assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.

(2) A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8."

The Respondent requested that the Board Confirm the assessment at \$4,240,000.

Property Description:

The Board has no information regarding the particulars of this property.

Issues:

None identified or heard by the Board

Complainant's Requested Value:

Unknown

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

The Board notes that, as outlined above, it is Legislatively-constrained from hearing any evidence in regard to this appeal by virtue of Sections 8 and 9 of "Matters Relating to Assessment Complaints Regulation - Alberta Regulation 310/2009". Therefore, the Board has no alternative but to confirm the assessment.

Board's Decision:

The assessment is confirmed at \$4,240,000.

DATED AT THE CITY OF CALGARY THIS 22 DAY OF September 2011.



K. D. Kelly,
Presiding Officer

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

NO.	ITEM
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None	
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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.*

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Appeal Type	Property Type	Property Sub-type	Issue	Sub-Issue
CARB	unknown	unknown	No Board jurisdiction - Complainant failure to Disclose	None heard