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:

Westfield Centre 15 Ltd, (as represented by Fairtax Realty Advocates Inc.), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

Earl K Williams, PRESIDING OFFICER
J Mathias, MEMBER
D Steele, 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: 068202092

LOCATION ADDRESS: 1509 Centre Street SW

HEARING NUMBER: 64293

ASSESSMENT: \$8,730,000

This complaint was heard on 26 day of September, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

No Party in Attendance

Appeared on behalf of the Respondent:

L Wong

Property Description:

The subject property known as Centre 15 is a 57,832 square foot, B quality highrise office tower constructed in 1981 on 0.48 acres of land in the Beltline. The property has been designated as Commercial Property Use and a CS1025 Office/Retail Subproperty Use.

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

Respondent advised that on September 22, 2011 the Complainant and the Respondent have mutually agreed and executed an Assessment Roll Correction and Amended Notice for the subject property. The executed document is identified as Exhibit R-2.

Board's Decision:

Based on the terms of the mutual agreement presented the Revised Assessment is \$7,835,000.

DATED AT THE CITY OF CALGARY THIS 5 DAY OF December 2011.

Earl K Williams

Presiding Officer

APPENDIX "A"

DOCUMENTS PRESENTED AT THE HEARING AND CONSIDERED BY THE BOARD:

NO	ITEM	
1. C1	Complainant Disclosure	
2. C2	Complainant Disclosure	
2. R1	Respondent Disclosure	
3. R2	Respondent 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.

FOR ADMINISTRATIVE USE

Subject	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	OFFICE	HIGH RISE		