

**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:

D Speirs, 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: 067157206

LOCATION ADDRESS: 1403 12 St SW

HEARING NUMBER: 61515

ASSESSMENT: \$1,070,000

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:

- P Frank
- L Wong

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

Respondent requested that the Complaint be dismissed for not complying with the provisions of Matters Related to Assessment Complaints Regulation ("MRAC"). Specifically:

- Section 8 Disclosure of Evidence Subsection 2, and
- Section 9 Failure to Disclose, Subsection 2.

Background and Facts

The Complainant filed an Assessment Review Board Complaint on February 28, 2011. However, the Complainant filed no evidence as required by MRAC Section 8 Disclosure of Evidence.

Legislation

MRAC

Division 2 Hearing Before Composite Assessment Review Board

Disclosure of Evidence

Section 8(2) *If a Complainant 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;*

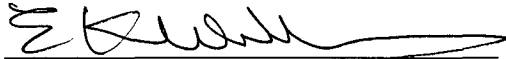
Failure to disclose

Section 9(2) *A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.*

Board's Decision:

Based on the provisions of MRAC Division 2 Hearing Before Composite Assessment Review Board; Disclosure of evidence Section 8(2) and Failure to disclose Section 9(2) the Board confirmed the Assessment of \$1,070,000.

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

A handwritten signature in black ink, appearing to read 'Earl K Williams', written over a horizontal line.

Earl K Williams
Presiding Officer

**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE 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).*

(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