

**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:

Silverado Residents Association., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

M. Vercillo, PRESIDING OFFICER

P. Charuk, MEMBER

J. Massey, 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	LOCATION ADDRESS	HEARING NUMBER	ASSESSMENT
200919884	10 SILVERADO BV SW	62718	\$7,640
200920478	11 SILVERADO BV SW	62727	\$7,800
201051950	19095 SHERIFF KING ST SW	62742	\$580
201108115	5 SILVERADO WY SW	62777	\$680
201205010	77 SILVERADO SKIES WY SW	62788	\$4,800

This complaint was heard on the 4th day of November, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- *None*

Appeared on behalf of the Respondent:

- *E. D'Altorio*

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

The Calgary Composite Assessment Review Board (CARB) derives its authority to make this decision under Part 11 of the Act. No specific jurisdictional or procedural issues were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint, as outlined below.

Property Description and Background:

The subject properties are lands that were recently taken over by the Silverado Residents Association from Hartwell Holdings Co. and United Acquisition II Corp. There is no other information on the property.

Issues:

The Complainant raised the following matter or issue on the complaint form:

- 1) The property tax of these properties should be exempt from tax.

Complainant's Requested Value:

\$0

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

ISSUE 1: The assessment of these properties should have tax-exempt status.

The Complainant provided the following evidence on the complaint form with respect to this issue:

- The Silverado Residents Association (SRA) is a non-profit organization in place to maintain non-city owned parks and green spaces in the community of Silverado. The SRA has filed for tax exemption whose investigation has not been concluded. Therefore, the SRA is preemptively appealing the assessment of these properties pending the completion of the tax-exempt investigation.

The Respondent provided a 42 page document entitled "Assessment Brief" that was entered as "Exhibit R1" during the hearing. The Respondent along with Exhibit R1 provided the following evidence with respect to this issue:

- The Complainant failed to properly disclose evidence to support their request. The due date for filing evidence by the Complainant was September 22, 2011 and none was received. In accordance with the provisions of *Matters Relating to Assessment Complaint regulation (MRAC, a copy of which was provided)*, Section 8 requires that the Complainant must file their evidence at least 42 days prior to the hearing. Further, *MRAC Section 9 (2)*, requires that a CARB must not hear any evidence that has not been disclosed in accordance with Section 8.
- The Respondent's position is that without any evidence from the Complainant beyond that identified on the Complaint form, the assessment is correct, fair and equitable and should be confirmed.

The CARB finds the following with respect to this issue:


- That the Complainant failed to disclose evidence in support of their request. The request to have the subject assessed with no value must be supported by evidence, and none was received.

Board's Decision:

The complaint is denied and the assessment is confirmed at \$7,640, \$7,800, \$580, \$680 and \$4,800 respectively.

The Complainant is seeking to have its property taxes exempted and through this request, is seeking to have the various properties assessed with no value. The CARB has no jurisdiction to hear argument or evidence related to matters of property taxes per se, but can deal with matters of assessment value or property taxation exemption. In this case, the Complainant is seeking to have all of the subject properties assessed at zero value. The Complainant failed to disclose any evidence as to why the assessments are incorrect, or why the properties should be exempted from taxation, or why their request for assessments with zero value, are justified. The onus of proving that an assessment is incorrect lies with the Complainant. Without any evidence to the contrary, the CARB finds that the assessment of the subject property is correct, fair and equitable.

DATED AT THE CITY OF CALGARY THIS 9th DAY OF November 2011.


Presiding Officer

APPENDIX "A"

**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. R1	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.*