

**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:**

***417986 Alberta Ltd., (as represented by Altus Group Ltd.), COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***L. Wood, PRESIDING OFFICER***

***R. Deschaine, MEMBER***

***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:

<b>ROLL NUMBER:</b>	<b>201540739</b>
<b>LOCATION ADDRESS:</b>	<b>2020 AIRPORT TR NE</b>
<b>HEARING NUMBER:</b>	<b>62951</b>
<b>ASSESSMENT:</b>	<b>\$6,060,000</b>

This complaint was heard on 26 day of October, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *Ms. D. Chabot* *Agent, Altus Group Ltd.*

Appeared on behalf of the Respondent:

- *Mr. K. Buckry* *Assessor, City of Calgary*

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

This complaint was originally scheduled for November 4, 2011. The Board asked the parties if it could move this complaint to October 26, 2011 in order for it to be heard with the remaining airport assessment complaints. The parties agreed to the Board's request.

The subject property is 17.03 acres of vacant land located in the Freeport Non - Residential Zone. It consists of 10.8 acres of usable land and 6.24 acres of undevelopable land. The Respondent stated there is wetland located on the north and west of the subject property. He indicated the value applied to wetland is a nominal value similar to the assessed rate applied to farmland (Exhibit R1 page 18).

The Respondent indicated the 10.8 acres of developable land was incorrectly assessed and submitted the following revised calculation for the Board's consideration (Exhibit R1 page 20):

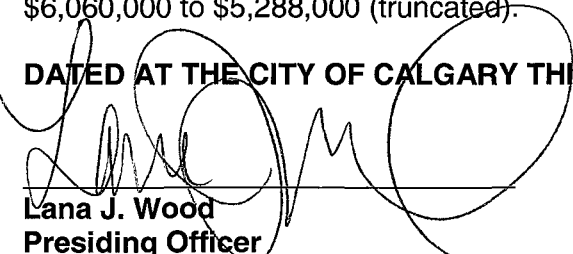
• 10 acres x \$660,000/acre	\$6,600,000
• 0.8 acres x \$561,000/acre	\$ 448,800
Subtotal	\$7,048,800
• Land Use Restriction (-25%)	\$5,286,600
• 6.24 acres x \$375/acre	\$ 2,340
<b>2011 Assessment</b>	<b>\$5,288,940</b>

The Board finds the revised calculation fair and reasonable and notes the Complainant's agreement as well.

**Board's Decision:**

The decision of the Board is to revise the 2011 assessment for the subject property from \$6,060,000 to \$5,288,000 (truncated).

DATED AT THE CITY OF CALGARY THIS 30 DAY OF November 2011.

  
Lana J. Wood  
Presiding Officer

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

<b>EXHIBIT NO.</b>	<b>ITEM</b>
1. C1	Complainant's Submission
2. R1	Respondent's Submission

*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	Other Property Types	Vacant Land	Development Land	Land Value