



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:

Krulic Holdings Inc., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

F. Wesseling, PRESIDING OFFICER

S. Rourke, BOARD MEMBER

E. Reuther, BOARD 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 2013 Assessment Roll as follows:

ROLL NUMBER: 201464856

LOCATION ADDRESS: 8512 60 Street SE

FILE NUMBER: 71524

ASSESSMENT: \$4,370,000

This complaint was heard on 25 day of June, 2013 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:

- N/A

Appeared on behalf of the Respondent:

- *J. Tran, City of Calgary*

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

- [1] N/A.

Property Description:

- [2] The Board did not receive specific information about the property, its use and locational factors.

Issues:

- [3] The Complainant raised the following matter in Section 4, item 3 of the Assessment Complaint Form: assessment amount

Complainant's Requested Value: \$3,000,000.

Board's Decision:

- [3] Upon reviewing information provided by the parties, the Board found that the Complainant failed to demonstrate that the property assessment should be changed.

- [4] The Board confirms the assessment at **\$4,370,000.**

Legislative Authority, Requirements and Considerations:

- [5] The Composite Assessment Review Board receives its authority under the appropriate sections outlined in Part 11 of the Municipal Government Act (MGA). The Complainant had filed a written Assessment Review Board Complaint Form in accordance with Section 2(1) of the Matters Relating to Assessment Complaints Regulation (MRAC).

Position of the Parties**Complainant's Position:**

[6] With the Complainant not in attendance and no written submission having been filed, the only information provided for the Board's consideration was contained on the Complaint Form. Quoted from the form, the Complainant states; "The property tax assessment is unfair/inaccurate by the revenues gathered from the property. The 2013 Market Value should be \$3,000,000 making the property taxes value for 2013 \$40,654.50".

Respondent's Position:

[7] The Respondent requested that the Board dismiss the complaint or confirm the assessment as no information had been submitted...

Board's Reasons for Decision:

[8] No information was provided to the Board except for the reasons stated on the Assessment Review Board Complaint form which were considered to be inadequate to warrant a change to the assessment.

DATED AT THE CITY OF CALGARY THIS 24th DAY OF July 2013.


F. Wesseling

Presiding Officer

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

NO.	ITEM
1. R1 Assessment Brief	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 MGB Administrative Use Only

<i>Decision No.</i>		<i>Roll No.</i>		
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB	Non-Residential	Market value		