

## **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:**

***Dynacorp Group Limited (as represented by Assessment Advisory Group Inc. (AAG)),  
COMPLAINANT***

**and**

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

**before:**

***K. Thompson, Board Chair  
J. Kerrison, MEMBER  
Y. Nesry, 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: 101016004**

**LOCATION ADDRESS: 6230 Centre St SE**

**FILE NUMBER: 71927**

**ASSESSMENT: \$2,540,000**

This complaint was heard on 13th day of August, 2013 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:

- D. Bowman Agent, Assessment Advisory Group Inc. (AAG)

Appeared on behalf of the Respondent:

- J. Tran Assessor, City Of Calgary

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

[1] The Respondent objected to the inclusion of the Complainant's entire evidence package as it was not received by the Respondent on the legislated exchange date of July 5, 2013.

[2] Timeline of events:

- 1) Original deadline for the Complainant's evidence was July 2, 2013.
- 2) On June 26, 2013 the Complainant asked for and was granted (on June 27, 2013) an extension to the original submission deadline due to the extreme circumstance of the floods in Calgary. July 5, 2013 was the new deadline. This extension was not objected to by the Respondent; they took no position and left it up to the discretion of the Assessment Review Board.
- 3) On July 4, 2013 at 3:34 PM the Complainant's evidence package was emailed twice to the Assessment Review Board.
- 4) On July 9, 2013 at 11:17 AM the Complainant emailed the Assessment Review Board and the City of Calgary Assessment Tribunal asking for confirmation of the emailed evidence package. Included in that email was their email of July 4 along with the evidence attachments.
- 5) The Assessment Tribunal area replied on July 9, 2013 at 11:33 AM; that they had not received the submission on the 4<sup>th</sup> of July but were now in receipt of it as of July 9, 2013. They noted in that response that the Assessment Review Boards email address was on sent line twice on the July 4<sup>th</sup> email.
- 6) The Complainant sent an email to the City's Assessment Tribunal area on July 29 at 12:03 PM requesting that the evidence be considered received as the intent was to send it to the City's Assessment tribunal section and the Assessment Review Board and not to twice to the Assessment Review Board. Comment was made about the extenuating circumstances of the flood and its impact to the Complainant's office.
- 7) On July 29, 2013 at 2:33 PM the City's Assessment Tribunal section sent a reply email to the Complainant advising that the City considered the evidence received after the due date.

**Board's Decision:**

[3] The legislated time frames for disclosure of evidence are clearly laid out in the Matters Relating to Assessment Complaints Regulation 310/2009. It is noted that due to the extenuating circumstances the original deadlines were adjusted to accommodate issues arising from the flood. The Complainant is very knowledgeable about the deadlines for the complaint process and acknowledged in the email of July 29<sup>th</sup> that the deadline was missed, albeit through some clerical confusion. Under section 10 (3) there was no written consent to expand the timeframe for the disclosing of evidence by the Respondent, in fact the Respondent sent an email stating that they considered it late based on the new deadlines. The Board recognized that the evidence was prepared and in fact was sent to the Assessment Review Board on time. With these facts in place the Board cannot allow the Complainant's evidence into the hearing and no evidence in front of it, the Board dismisses this case.

**Property Description:**


[4] The subject property is a D quality single tenant warehouse in South Manchester with 10,220 square feet (sq. Ft.) of improvements built in 1959 and 85,549 sq. ft. of land. The subject property is assessed based on the Sales Comparison Approach to Value with 2,540,000.

**Legislative Authority, Requirements and Considerations:**

[5] The Municipal Government Act, Section 460.1(2), subject to Section 460(11), a composite assessment review board has jurisdiction to hear complaints about any matter referred to in Section 460(5) that is shown on an assessment notice for property, other than property described in Subsection 460 (1)(a).

[6] Matters Relating to Assessment Complaints Regulation, Alberta Regulation 310/2009, Section 8 (2) (a), Section (2) and 10 (3).

DATED AT THE CITY OF CALGARY THIS 5<sup>th</sup> DAY OF September, 2013.

  
K. Thompson

Presiding Officer

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

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant Disclosure
2. 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.*

Property Type	Property Sub-Type	Issue	Sub issue
warehouse	Single Tenant	Market value too high	Inequitable to similar properties