

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:

1205336 Alberta Ltd., COMPLAINANT
(Altus Group Ltd.)

and

The City of Calgary, RESPONDENT

before:

J. Dawson, PRESIDING OFFICER
D. Steele, BOARD MEMBER
S. Rourke, BOARD MEMBER

This is a complaint to the Calgary Composite Assessment Review Board [*CARB*] 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:	067770305
LOCATION ADDRESS:	300 1100 8 AV SW
FILE NUMBER:	72887
ASSESSMENT:	\$ 1,650,000

This complaint was scheduled to be heard on the 10th day of June 2013 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 4.

Appeared on behalf of the Complainant:

- *No complainant or authorized agent present.*

Appeared on behalf of the Respondent:

- *D. Grandbois* *Assessor, City of Calgary*
- *K. Gole* *Assessor, City of Calgary*

The following individuals were present for all or part of the proceedings and were unable to appear on behalf of a party:

- *M. Cameron* *Agent, Altus Group Ltd.*
- *D. Hamilton* *Agent, Altus Group Ltd.*

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

[1] Complaint is dismissed.

[2] M. Cameron and D. Hamilton of Altus Group presented themselves as agents for the Complainant. However, no Assessment Complaints Agent Authorization form has been filed.

Legislative Authority, Requirements and Considerations:

Matters Relating to Assessment Complaints [MRAC]

Alberta Regulation 310/2009

Definitions

1 *In this Regulation,*

- (b) *"agent" means a person who, for a fee or potential fee, acts for an assessed person or a taxpayer during the assessment complaint process or at a hearing before an assessment review board or the Municipal Government Board;*

Agent authorization

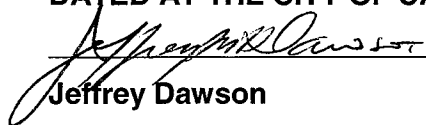
- 51** *An agent may not file a complaint or act for an assessed person or taxpayer at a hearing unless the assessed person or taxpayer has prepared and filed with the clerk or administrator an assessment complaints agent authorization form set out in Schedule 4.*

Board's Reasons for Decision:

[3] When questioned about the absence of the agent authorization form, M. Cameron and D. Hamilton admitted they did not have agency and could not represent the Complainant.

[4] The agents agreed that the complaint be dismissed.

DATED AT THE CITY OF CALGARY THIS 12 DAY OF July 2013.


Jeffrey Dawson

Presiding Officer

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

NO.	ITEM
	None

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.*

Municipal Government Board use only: Decision Identifier Codes				
Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Office	High Rise	Complaint Form Requirements	Agent Authorization