

Calgary Assessment Review Board

DECISION WITH REASONS

In the matter of the complaint against the property assessment as provided by the *Municipal Government Act (MGA)*, Chapter M-26, Section 460, Revised Statutes of Alberta 2000 (the Act).

between:

J E C Enterprises Inc.
(as represented by Altus Group Limited), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

M. Vercillo, PRESIDING OFFICER
P. Charuk, BOARD MEMBER
K. Farn, 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: 386000608

LOCATION ADDRESS: 2202 128 AV NE

FILE NUMBER: 73368

ASSESSMENT: \$323,500

This complaint was heard on the 17th day of September, 2013 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- K. Fong
- B. Neeson

Appeared on behalf of the Respondent:

- N. Domenie
- B. Thompson

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

[1] 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:

[2] The subject is an irregular shaped, 40.5 acre parcel of undeveloped land, located adjacent west of Deerfoot Trail, north of the 128 Avenue alignment, in NE Calgary. In this location, 128 Avenue is physically non-existent. Municipal trunk services are installed along the 128 Avenue alignment, along the subject's south boundary. The land is designated Special Purpose- Future Urban Development (S-FUD), in accordance with the City of Calgary Land Use Bylaw.

[3] The subject is assessed using the Sales Comparison Approach to value and is considered an industrial/agricultural property. Accordingly, the subject is assessed in accordance with the procedure as set out in *section 4 of the Matters Relating to Assessment and Taxation Regulation (MRAT)*. The assessment is made up of three acres assessed at the City's market value rate of \$104,666 per acre, and the remaining or residual land at a farmland rate of \$262.51 per acre.

Issues:

[4] The CARB considered the complaint form together with the representations and materials presented by the parties. However, as of the date of this hearing, no issues remained in dispute.

Complainant's Requested Value: \$323,500

Board's Decision:

- [5] The complaint did not challenge the assessment and is therefore confirmed at \$323,500.

Legislative Authority, Requirements and Considerations:

- [6] As in accordance with MGA 467(3), a CARB must not alter any assessment that is fair and equitable, taking into consideration

- a) The valuation and other standards set out in the regulations,
- b) The procedures set out in the regulations, and
- c) The assessments of similar property or businesses in the same municipality.

- [7] MRAT:

Valuation standard for a parcel of land


4(1) The valuation standard for a parcel of land is

- (a) market value, or
 - (b) if the parcel is used for farming operations, agricultural use value.
- (2) In preparing an assessment for a parcel of land based on agricultural use value, the assessor must follow the procedures set out in the Alberta Farm Land Assessment Minister's Guidelines.
- (3) Despite subsection (1)(b), the valuation standard for the following property is market value:
- (d) an area of 3 acres that
 - (i) is located within a parcel of land, and
 - (ii) can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;
- (4) An area referred to in subsection (3)(c), (d), (e) or (f) must be assessed as if it is a parcel of land.

Position of the Parties**No Positions.****Board's Reasons for Decision:**

- [8] The Complainant did not challenge the assessment.

DATED AT THE CITY OF CALGARY THIS 23 DAY OF October 2013.



Presiding Officer

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

NO.	ITEM
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None	
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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 Office Only)

Column 1	Column 2	Column 3	Column 4	Column 5
CARB	Other Property Types	Vacant Land		