



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:

1210881 Alberta Ltd (as represented by Altus Group Ltd), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

F. Wesseling, PRESIDING OFFICER

H. Ang, BOARD MEMBER

T. Livermore, 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: 067082909

LOCATION ADDRESS: 1000 9 Ave SW

FILE NUMBER: 73793

ASSESSMENT: \$5,570,000

This complaint was heard on 25 day of July, 2013 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 5.

Appeared on behalf of the Complainant:

- S. Meiklejohn Agent, Altus Group Ltd
- D. Hamilton Agent, Altus Group Ltd

Appeared on behalf of the Respondent:

- D. Zhao Assessor, City of Calgary
- D. Grandbois Assessor, City of Calgary

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

[1] The Respondent indicated that there is a non-compliance issue with regard to Section 295 [Duty to Provide Information] of the *Municipal Government Act (the Act)*. On June 29, 2012 the City of Calgary mailed an Assessment Request for Information (ARFI) to the owner. This was followed up with a reminder notice on July 18, 2012 and subsequent non-compliance letters on August 24, 2012 and September 20, 2012. It was further indicated that the owner failed to comply with similar requests dating back to 2009. The Respondent requests, in accordance with the requirements outlined in Section 9(3) of *Matters Relating To Assessment Complaints Regulation AR310/2009*, that the assessment complaint be dismissed and that the Board not hear any evidence.

[2] The Complainant could not provide information with regard to the information request directed to the owner and provided no evidence as to why the complaint should not be dismissed..

Property Description:

[3] Subject property is located in the western part of downtown Calgary and contains an office retail building.

Issues:

[4] The Complainant raised the following matter in Section 4, item 3 of the Assessment Complaint form: Assessment amount.

Complainant's Requested Value: \$2,600,000

Board's Decision:

[5] In reviewing the request for dismissal from the Respondent in accordance with Section 295 (1) of the Act and Section 9(3) of MRAC, the Board reviewed the information provided and agreed that it had no right to hear any evidence with regard to the complaint. **As such the**

Complaint is dismissed and the assessment is confirmed at \$5,570,000.

Legislative Authority, Requirements and Considerations:

[6] The Composite Assessment Review Board receives its authority under the appropriate sections outlined in Part 11 of the Act (MGA). In particular, Section 467(1) of the Act is referenced.

Position of the Parties

Complainant's Position:

[5] No evidence on the assessment was submitted to the Board.

Respondent's Position:

[6] No evidence on the assessment was submitted to the Board.

Board's Reasons for Decision:

[7] The Board, in accordance with Section 9(3) of MRAC, could not hear evidence with regard to the assessment as the Complainant is not in non-compliance with the requirements of the Act and its Regulations.

DATED AT THE CITY OF CALGARY THIS 27 DAY OF August 2013.



F. Wesseling

Presiding Officer

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

NO.	ITEM
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.*

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	Office retail building	Market value	Request for dismissal	Section 9(3) of MRAC