



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:

Donald Raymond Gordon
COMPLAINANT

and

The City Of Calgary,
RESPONDENT

before:

<i>W. Krynski,</i>	PRESIDING OFFICER
<i>Y. Nesry,</i>	BOARD MEMBER
<i>R. Kodak,</i>	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 2014 Assessment Roll as follows:

ROLL NUMBER:	046060505
LOCATION ADDRESS:	1902 Centre Street NE
FILE NUMBER:	73862
ASSESSMENT:	1,560,000

This complaint was heard on 8th day of July, 2014 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom #9.

Appeared on behalf of the Complainant:

- *No Show*

Appeared on behalf of the Respondent:

- *S. Cook - Assessor, City of Calgary*

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

[1] As the Complainant was not present at the scheduled 9:00 am commencement of the Hearing, the Board postponed starting the proceedings until 9:20 am, in order to give the Complainant an opportunity, in the event that he was simply running late.

[2] The Complainant did not present himself, and the Hearing was commenced.

[3] The Respondent indicated that the Complainant failed to disclose any information by the May 26, 2014 disclosure due date, and that the original Complaint Form simply stated "Assessment too high". Given the lack of disclosure, the Respondent requested that the Complaint be dismissed, pursuant to the *Matters Relating to Assessment Complaints Regulation (MRATT) S. 8 (2) (a) (i) (ii)*, which speaks to the matter of non-disclosure by either party.

[4] The Board considered the Respondent's request, and is in agreement that the Complainant was in contravention of MRATT, and the request to dismiss the Complaint is allowed.

[5] The Board dismissed the subject Complaint.

DATED AT THE CITY OF CALGARY THIS 6th DAY OF August, 2014.



Walter Krysiniski

Presiding Officer

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

NO.	ITEM
-----	------

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 ADMINISTRATIVE USE

Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Commercial	Retail	Non-Disclosure	