

**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:

***Meg Place LP Investment Corp.
(as represented by Altus Group Limited), COMPLAINANT***

and

The City of Calgary, RESPONDENT

before:

***J. Dawson, PRESIDING OFFICER
A. Wong, MEMBER
P. Charuk, 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 2012 Assessment Roll as follows:

ROLL NUMBER:	068114495
LOCATION ADDRESS:	1001 1 Street SE
LEGAL DESCRIPTION:	Plan 8711689, Block 70, Lot 43
HEARING NUMBER:	66964
ASSESSMENT:	\$ 9,810,000

- [1] This complaint was heard on the 27 and 28 day of August, 2012 at the office of the Assessment Review Board [ARB] located at 1212 31 Avenue NE, Calgary, Alberta, August 27 Boardroom 3 on Floor Number 4, and August 28 Boardroom 11 on Floor Number 3.
- [2] Appeared on behalf of the Complainant:
- D. Genereux Agent, Altus Group Limited
- [3] Appeared on behalf of the Respondent:
- E. Borisenko Assessor, City of Calgary

SECTION A: Preliminary, Procedural or Jurisdictional Issues:

Preliminary Issue 1 - Production of Evidence:

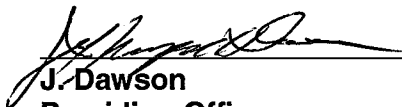
- [4] The Board determined that additional evidence is required in order for the Board to adjudicate this hearing.
- [5] The Respondent is unable to describe what property the Board is adjudicating; a map (R1 p. 9) points to a building labeled 'Worley Parsons MEG'. The Board was told by the Respondent that the assessment included a second building, adjacent to the first labeled 'Sun Life Bldg'. Evidence produced thus far indicates that the subject has 40, 44 or 62 surface and underground parking stalls (R1 pp. 10, 15, 17). The Respondent does not know where the surface parking are and may include a parcel labeled '115'. There is the possibility that the parcel labeled '113' is also part of this property. Regardless of the parcels involved, the Respondent testimony is that 44 underground parking stalls exist and any surface parking stalls are not assessed.
- [6] The Respondent has assessed (R1 p. 10) one building of 15,000 square feet as office space grade 'C' with 13,200 square feet of basement storage; however, testimony from the Respondent is that this building is a warehouse. The second building consisting of 47,782 square feet is assessed as office space grade 'B' with 44 underground parking stalls. Yet, the Respondent has testified that the area of the property for comparison to other grade 'B' office buildings is 75,982 square feet.
- [7] The Board finds the evidence and testimony unclear; therefore, the Board makes the following decision:
- [8] **The Board finds that evidence is required for the Board to properly adjudicate this property. Pursuant to the Act section 465(1)(b), the Board compels the Respondent to provide the following:**
- [9] **1) All information the Respondent has in its possession or control regarding the physical characteristics of the property, including but not limiting; a) what land parcels are before the Board, b) how many surface parking stalls, c) how many underground parking stalls, and d) all other evidence to ascertain the physical attributes of the property.**
- [10] **2) All information the Respondent has in its possession or control regarding the grading of the property.**

- [11] Pursuant to section 10 of Matters Relating Assessment to Complaints (MRAC) regulation, the Board provides the Respondent 2 hours to produce the information under this decision, and provides the Complainant the remainder of the day to prepare a rebuttal if necessary. The hearing will proceed August 29, 2012 at 9 AM.

SECTION B: Issues of Merit

- [12] No issues or matters of merit have been decided at this time.

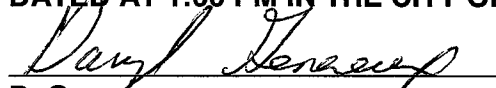
DATED AT 1:00 PM IN THE CITY OF CALGARY THIS 28 DAY OF AUGUST 2012.


J. Dawson
Presiding Officer

SECTION C: Consent

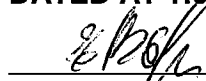
- [13] Pursuant to section 10 of MRAC, the Board requires consent of each party to abridge time specified in section 8(2)(a), (b) or (c) for disclosing evidence or other documents.
- [14] The Complainant agrees to abridge time for the disclosure of evidence as per the preliminary decision presented herein;

DATED AT 1:00 PM IN THE CITY OF CALGARY THIS 28 DAY OF AUGUST 2012.


D. Genereux
Agent, Altus Group Limited

- [15] The Respondent agrees to abridge time for the disclosure of evidence as per the preliminary decision presented herein;

DATED AT 1:00 PM IN THE CITY OF CALGARY THIS 28 DAY OF AUGUST 2012.


E. Borisenko
Assessor, City of Calgary

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

NO.	ITEM
1.	C1 Complainant Disclosure – 108 pages
2.	C2 Complainant Disclosure Addenda – 66 pages (pp. 2-67)
3.	R1 Respondent Disclosure – 63 pages

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.*

APPENDIX "B"**LEGISLATION****The Municipal Government Act (the Act)**

Chapter M-26, Section 460, Revised Statutes of Alberta 2000

Notice to attend or produce**465(1)** *When, in the opinion of an assessment review board,**(b) the production of a document or thing is required,**the assessment review board may cause to be served on a person a notice to attend or a notice to attend and produce a document or thing.***Matters Relating to Assessment Complaints (MRAC)**

Alberta Regulation 310/2009

Abridgment or expansion of time

- 10(1)** *A composite assessment review board may at any time, with the consent of all parties, abridge the time specified in section 7(d).*
- (2)** *Subject to the timelines specified in section 468 of the Act, a composite assessment review board may at any time by written order expand the time specified in section 8(2)(a), (b) or (c).*
- (3)** *A time specified in section 8(2)(a), (b) or (c) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.*

Municipal Government Board use only: Decision Identifier Codes

Appeal Type	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB	Office	Low Rise	Preliminary	<i>the Act s. 465(1)(b)</i>
				MRAC (10)