

**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:

Esskay Farms Ltd. and Berjoe Limited, COMPLAINANT

and

The City of Calgary, RESPONDENT

before:

J. Dawson, PRESIDING OFFICER

S. Rourke, MEMBER

A. Zindler, 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:	090089806
LOCATION ADDRESS:	201 42 Avenue SE
LEGAL DESCRIPTION:	Plan 3726JK, Block 1, Lot 4
HEARING NUMBER:	68278
ASSESSMENT:	\$ 8,610,000

- [1] This complaint was heard on the 5 day of October, 2012 at the office of the Assessment Review Board [ARB] located at 1212 31 Avenue NE, Calgary, Alberta, Boardroom 1 on Floor Number 4.
- [2] Appeared on behalf of the Complainant:
- R. Worthington Agent, Altus Group Limited
- [3] Appeared on behalf of the Respondent:
- J. Greer Assessor, City of Calgary

SECTION A: Preliminary, Procedural or Jurisdictional Issues:

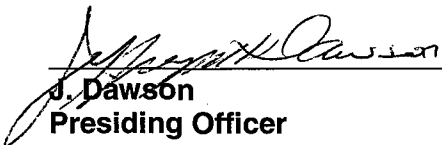
Preliminary Issue 1 - Validity of Complaint:

- [4] The Board has concern over the validity of the complaint as the assessed person or taxpayer does not appear to be represented on the complaint form for the subject property.
- [5] In the interests of natural justice, the Board finds that a hearing must take place to properly hear the merits of the validity of the complaint.
- [6] **The Board finds that that a jurisdictional hearing will be set for October 12, 2012 at 9 AM at Boardroom 12 of the ARB.**

SECTION B: Issues of Merit

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

DATED AT 1:30 PM IN THE CITY OF CALGARY THIS 5 DAY OF OCTOBER 2012.


J. Dawson
Presiding Officer

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	Low Rise	Jurisdictional	Validity of Complaint