



ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL
1 SIR WINSTON CHURCHILL SQUARE
EDMONTON AB T5J 2R7
(780) 496-5026 FAX (780) 496-8199

NOTICE OF DECISION 0098 593/10

Colliers International Realty Advisors
3555 10180 101 Street
Edmonton, AB T5J 3S4

The City of Edmonton
Assessment and Taxation Branch
600 Chancery Hall
3 Sir Winston Churchill Square
Edmonton, AB T5J 2C3

This is a decision of the Composite Assessment Review Board (CARB) from a hearing held on October 28, 2010, respecting a complaint for an application by the City of Edmonton for costs against the Complainant, Colliers International Realty Advisors. This costs application arises from a merit hearing held on August 23, 2010 respecting the following property:

Roll Number 8480550	Municipal Address 4601 99 Street NW	Legal Description Plan: 4187RS Block: 3 Lot: A
Assessed Value \$2,947,500	Assessment Type Annual New	Assessment Notice for 2010

Before:

David Thomas, Presiding Officer
Petra Hagemann, Board Member
Howard Worrell, Board Member

Board Officer:

Karin Lauderdale

Persons Appearing: Applicant

None

Persons Appearing: Complainant

None

PRELIMINARY MATTERS

On October 27, 2010, the Assessment Review Board received notice from Wilson Laycraft-Barristers and Solicitors that their client, Colliers International, did not oppose the City's cost application.

On October 28, 2010, the Assessment Review Board received notice from the City of Edmonton Law Branch that they would withdraw the application as a settlement agreement had been reached.

BACKGROUND

The Applicant seeks costs for the time and resources expended by it in preparing a response to issues raised by the Complainant in the complaint form, but for which no disclosure was received.

Additionally, the Applicant seeks costs for the time and resources expended by it and the Assessment Review Board preparing for and attending a hearing that was withdrawn by the Complainant on the morning of the scheduled hearing date.

LEGISLATION

The Municipal Government Act, R.S.A. 2000, c. M-26;

S.468.1 A composite assessment review board may, or in the circumstances set out in the regulations must, order that costs of and incidental to any hearing before it be paid by one or more of the parties in the amount specified in the regulations.

The Matters Relating to Assessment Complaints Regulation, AR 310/2009

S.52(2) In deciding whether to grant an application for the award of costs, in whole or in part, the composite assessment review board may consider the following:

- (a) whether there was an abuse of the complaint process;*
- (b) whether the party applying for costs incurred additional or unnecessary expenses as a result of an abuse of the complaint process.*

DECISION

As the application for costs was not contested and a settlement agreement was reached, a decision by the Board was not necessary.

Dated this 26th day of November, 2010, at the City of Edmonton, in the Province of Alberta.

Presiding Officer

This Decision may be appealed to the Court of Queen's Bench on a question of law or jurisdiction, pursuant to Section 470(1) of the Municipal Government Act, R.S.A. 2000, c.M-26.

CC: Municipal Government Board
GE Canada Real Estate Equity Holding Company / Societe De Portefeuille Immobil.