



ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL
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NOTICE OF DECISION NO. 0098 726/10

Altus Group Ltd
17327 - 106A Avenue
Edmonton AB T5S 1M7

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 between January 10 and 18, 2011 respecting a complaint for:

Roll Number	Assessed Value	Assessment Type	Municipal Address	Assessment Notice for:
300301	\$3,846,760	Business Assessment	10006 101 Street NW	2010

Before:

Robert Mowbrey, Presiding Officer
Jim Wall, Board Member
Jasbeer Singh, Board Member

Board Officer:

Segun Kaffo

Persons Appearing: Complainant

None

Persons Appearing: Respondent

None

BACKGROUND

At a hearing held on December 16, 2010, the Complainant stated that they had discussions with the Respondent and both parties agreed that the decision on the corresponding realty assessment appeal with regards to market rental rate should be applied to the business assessment appeal. Accordingly, the Complainant requested a postponement that would enable the outcome of the realty appeal to be applied to the business assessment appeal. The Respondent agreed.

Both the Complainant and the Respondent agreed to give the Board an evidence package, so their attendance at the hearing would not be needed.

The Board granted the postponement request.

ISSUE

- Is the business assessment too high?

LEGISLATION

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

s.467(1) *An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.*

s.467(3) *An assessment review board must not alter any assessment that is fair and equitable, taking into consideration*

- a) the valuation and other standards set out in the regulations,*
- b) the procedures set out in the regulations, and*
- c) the assessments of similar property or businesses in the same municipality.*

City of Edmonton Bylaw 15339;

Part II s.4(3)(a) *Assessment will be prepared based on one of the following methods:*

- (i) Business Class I: One hundred percent (100%) of the Net Annual Rental Value of the Premises occupied or used for Business purposes by the Class I Businesses,*
or

Part I s.2(f) *“Net Annual Rental Value” means the value determined by the Assessor, through analysis of market information, to represent the typical rental value of the Premises, exclusive of customary operating costs and occupancy costs.*

DECISION

The decision of the Board is to confirm the 2010 business assessment of \$3,846,760 in accordance with the confirmation of the realty assessment on roll number 4298485.

REASONS FOR THE DECISION

The Board noted that business assessment follows realty assessment and therefore accepts the parties' submission that the business rate be based on the outcome of the realty assessment.

Therefore, based on the confirmation of the realty assessment, the Board confirms the business assessment.

DISSENTING OPINION AND REASONS

There was no dissenting opinion.

Dated this 24th day of February, 2011, at the City of Edmonton, in the Province of Alberta.

Robert Mowbrey
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
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