



## ASSESSMENT REVIEW BOARD

Churchill Building  
10019 103 Avenue  
Edmonton AB T5J 0G9  
Phone: (780) 496-5026

### NOTICE OF DECISION NO. 0098 855/11

Altus Group Limited  
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 on April 2, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
4113890	10137 115 STREET NW	Plan: B3 Block: 14 Lot: 86 / Plan: B3 Block: 14 Lot: 86	\$510,500	Annual Revised	2011

#### Before:

Patricia Mowbrey, Presiding Officer  
Lillian Lundgren, Board Member  
Ron Funnell, Board Member

**Board Officer:** Jodi Keil

#### Persons Appearing on behalf of Complainant:

John Trelford, Altus Group Limited

#### Persons Appearing on behalf of Respondent:

Moreen Skarsen, Assessor, City of Edmonton  
Tanya Smith, Legal Counsel, City of Edmonton

## **PRELIMINARY MATTERS**

The Respondent presented the Recommendation that the Revised 2011 Assessment is \$510,500.00.

## **BACKGROUND**

The Respondent explained to the Board that the Recommendation was presented to the Board because it was a new calendar year and the Revised 2011 Assessment could not be withdrawn to correct.

## **ISSUE(S)**

Will the Board accept the Recommendation presented by the Respondent and accepted by the Complainant?

## **LEGISLATION**

*Municipal Government Act, RSA 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.

## **POSITION OF THE PARTIES**

The Respondent presented a Recommendation to change the percentage tax exemption for the 2011 Assessment year, due to the fact that a non-profit organization occupied the property for only six months of the 2011 Assessment year. Therefore the property should not have been tax exempt for the full year.

The Complainant was in agreement.

## **DECISION**

The Board accepts the Recommendation.

Roll Number	Original Assessment	New Assessment
4113890	\$510,500.00	\$510,500.00

## **REASONS FOR THE DECISION**

The property was occupied by a non-profit organization from January 1, 2011 to June 30, 2011. The property was not occupied by any tax-exempt organization from July 1, 2011 to December 31, 2011. Therefore, the property is not tax-exempt from July 1, 2011 to December 31, 2011.

## **DISSENTING OPINION AND REASONS**

There were no dissenting opinions.

Dated this 2nd day of April, 2012, at the City of Edmonton, in the Province of Alberta.

---

Patricia 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, RSA 2000, c M-26.*

---

cc: 1342565 ALBERTA INC