



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 912/11

Altus Group  
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 25, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
3595535	10123 99 Street NW	Plan: 7621103 Block: H Lot: 1 & 2	\$91,407,500	Annual New	2011

#### Before:

Patricia Mowbrey, Presiding Officer  
Dale Doan, Board Member  
Mary Sheldon, Board Member

**Board Officer:** Jason Morris

#### Persons Appearing on behalf of Complainant:

Chris Buchanan, Altus Group

#### Persons Appearing on behalf of Respondent:

James Cumming, Assessor, City of Edmonton  
Moreen Skarsen, Assessor, City of Edmonton  
Veronika Ferenc-Berry, Law Branch, City of Edmonton

## **PRELIMINARY MATTERS**

At the commencement of the hearings the parties indicated that they had come to an agreement as to a revision to the assessment of this property. The parties agreed that considering a change to the rental rate for the subject property the total assessment of the property should be revised to \$81,269,000. Further, the parties agreed that the portion of the property listed as exempt from taxation should be revised to 14.02%. The representative of the City indicated that the change to the exemption percentage was the result of a recalculation in accordance with a previous decision of the Edmonton Composite Assessment Review Board.

## **ISSUE(S)**

Is the assessment of the subject property fair and equitable?

## **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.

## **DECISION**

The assessment of the subject property is revised to \$81,269,000 and the exempt percentage of the property is revised to 14.02%.

## **REASONS FOR THE DECISION**

Considering the recommendation of the Complainant and the consent of the Respondent, and in the absence of any other evidence presented to the Board, the Board has decided to give effect to the agreement of the parties.

Dated this 25<sup>th</sup> day of April, 2012, at the City of Edmonton, in the Province of Alberta.

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Patricia Mowbrey, Presiding Officer

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*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.*

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cc: SUNLIFE ASSURANCE COMPANY OF CANADA