



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 914/11

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:
3128006	10055 106 Street NW	Plan: NB Block: 5 Lot: 61&62	\$25,131,000	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, specifically, that the portion of the property listed as exempt from taxation should be revised to 21.31%. The representative of the City indicated that this 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 by setting the exempt percentage of the property to 21.31%.

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 25th 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: BRE (105 JASPER AVE) LTD