



ROCKY VIEW COUNTY
Cultivating Communities

**ROCKY VIEW COUNTY
COMPOSITE ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of the complaint against the property assessment as provided by the Municipal Government Act, Chapter M-26, Section 460, Revised Statutes of Alberta 2000 (the Act),

between:

**Costco Wholesale Canada Ltd. (as represented by Altus Group Limited),
COMPLAINANT**

and

Rocky View County, RESPONDENT

before

**I. Weleschuk, Presiding Officer
D. Berezowski, Board Member
J. Gautreau, Board Member**

This is a complaint to the Rocky View County Composite Assessment Review Board in respect of a property assessment prepared by the Assessor of Rocky View County and entered in the 2012 Assessment Roll as follows:

ROLL NUMBER:	06409003
LEGAL LOCATION:	PLAN 0912138 Block 4 Lot 1
MUNICIPAL ADDRESS:	300, 261200 CROSSIRON BLVD.
ASSESSED VALUE:	\$17,181,900

This complaint was heard on the 23rd day of July, 2012 at the Rocky View County Municipal Building, located at 911 – 32 Avenue NE, Calgary, Alberta.

Persons appearing on behalf of the Complainant:

- Doug Hamilton (Altus Group Limited)

Persons appearing on behalf of the Respondent:

- John Myers – Assessor

JURISDICTIONAL MATTERS

- [1] The parties agreed that the Composite Assessment Review Board has jurisdiction to hear the complaint related to the subject, non-residential property. Neither party objected to the panel as constituted to hear the complaints.

PRODECURAL MATTERS

A. Complaints Considered in the Hearing

- [2] At the beginning of the hearing, both parties stated that it would be most efficient if the complaints related to Roll No. 06409003 (Costco Wholesale Canada Ltd.) and Roll No. 06409011 (Lowe's Companies Canada, ULC) were heard together, as the issues and the evidence to support the respective party's positions is the same. The Board opened both files and heard both complaints in one hearing. A separate decision is issued for each complaint.

B. Section 295 Issue

- [3] The Respondent raised a procedural issue related to Section 295 of the Act applying only to subject Roll No. 06409003 (Costco Wholesale Canada Ltd.). The Respondent mailed Requests for Information to the owner (assessed person) of the property prior to the 2011 and 2012 taxation years, in accordance with Section 295 of the Act, but did not receive any response or reply to either request (pages -7, Exhibit R1). The Request for Information letters were sent to the mailing address on file with the County. This is the same mailing address that is used to send the Assessment Notice and Tax Notice. The Respondent noted that the 2011 and 2012 taxes were paid by this property owner. The purpose of this information is to demonstrate that the property owner did appear to be receiving the information mailed to the address on record, which indicates the owner likely received the Requests for Assessment Information.

[4] The Complainant stated that it was his opinion that the information requested, which in part related to the cost of developing the property, was not relevant, as the income approach was the appropriate method to use in determining the assessment. The Complainant did not have any direct information related to any extenuating circumstances that might have prevented the owner from responding to the Requests for Information.

[5] The Board has consideration for Section 295 of the Act, and particularly the following:

295(1) *A person must provide, on request by the assessor, any information necessary for the assessor to prepare an assessment or determine if the property is to be assessed.*

(4) *No person may make a complaint in the year following the assessment year under section 460 or, in the case of linear property, under Section 292(1), about an assessment if the person has failed to provide the information requested under subsection (1) within 60 days from the date of the request.*


[6] The Board notes that the Request for Information letters are dated September 23, 2010 (pages 4-5, Exhibit R1) and October 7, 2011 (pages 6-7, Exhibit R1), on Rocky View County letterhead, and signed by Mr. Theodore Boyda, Manger Assessment Services. The information requested includes an itemized cost breakdown, but also requests information regarding contact names, phone numbers and addresses, information on the use of the property, information regarding the completion date of the construction, etc. The information requested appears to all be information that the assessor would consider in preparing an assessment or determining if the property were to be assessed, and how best that property may be assessed. Notwithstanding the comments made by the Complainant related to the need for the cost data requested, Section 295 is clear that the owner (assessed person) must respond to the request for information in some fashion or lose their opportunity to make a complaint in the following taxation year. If the owner feels that the information requested is not appropriate or the owner is unable to provide the information requested (in whole or in the format requested), then that should be the response. As of the date of the hearing, no reply or response to these letters was received by the assessor. The Complainant did not provide any cogent reasons as to why the Request for Information was not provided. The 60 day period for complying with the request has passed.

- [7] The Board concludes that the owner of the subject property described in Roll No. 0640993 (Costco Wholesale Canada Ltd.) did not comply with Section 295 of the Act, as they did not respond to the Request for Information letter dated October 7, 2011. According to Section 295(4), failure to comply with a request for information bars that owner (person) from making a complaint in the following assessment year (2012). For these reasons, the Board cannot hear this Complaint.

BOARD'S DECISION

- [8] For the reasons discussed above, the Board unanimously concludes that the complaint related to the subject property is barred under Section 295 of the Act therefore the Board cannot hear the complaint. The 2012 assessment of \$17,181,900 stands.

DATED THIS 14th DAY OF AUGUST, 2012, AT THE CITY OF CALGARY, IN THE PROVINCE OF ALBERTA.



Ivan Weleschuk
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 of the Municipal Government Act, RSA 2000, c M-26.

EXHIBITS PRESENTED AT THE HEARING, ENTERED AS EXHIBITS AND CONSIDERED BY THE BOARD:

Exhibit R1

Respondent's Disclosure – Section 295 Matter