

**CALGARY
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(4).

between:

Lafarge Canada Inc., COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

C. Griffin, PRESIDING OFFICER

K. Kelly, MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of Property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

ROLL NUMBER:	201151073
LOCATION ADDRESS:	9028 – 44 Street SE
HEARING NUMBER:	56586
ASSESSMENT:	\$4,330,000.

This complaint was heard on 10th day of August, 2010 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 9.

Appeared on behalf of the Complainant:

- No Representative

Appeared on behalf of the Respondent:

- Ian McDermott

Board's Decision in Respect of Procedural or Jurisdictional Matters:

There were no procedural or jurisdictional matters

Property Description:

The subject property is an industrial warehouse type property that is owner occupied. The property has a footprint of 23,673 Sq. Ft. (reportedly) and it was built in 1979. According to City records the property has a rentable area of 25,287 Sq. Ft.

Issues:

1. The single issue relates to the size of the property. The Complainant maintains that the subject property has a footprint of 21,105 Sq. Ft. (as opposed to 23,673 Sq. Ft.) and a rentable area of 22,922 Sq. Ft. (as opposed to 25,287 Sq. Ft.).

Complainant's Requested Value: \$4,080,000.

Board's Decision in Respect of Each Matter or Issue:

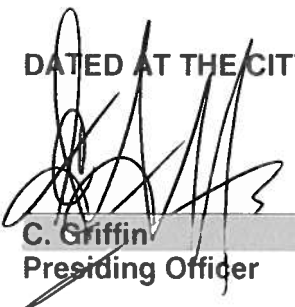
The Complainant did not appear before the Composite Assessment Review Board (CARB) nor did any Agent or representative appear on their behalf. No written submission was submitted by the Complainant for the CARB to consider.

The Assessor indicated that the footprint area referred to by the Complainant was for the originally constructed building and did not take into consideration the addition which was added in 1980, or thereabouts. The Assessor maintained that the information they submitted relating to the size of the property was in fact correct.

Board's Decision:

The assessment is confirmed at \$4,330,000. In that the Complainant did not appear before the CARB, nor did any Agent or Representative appear on their behalf nor was there any written submission by the Complainant for the CARB to consider, there was no substance to their argument that could be given serious consideration.

DATED AT THE CITY OF CALGARY THIS 17th DAY OF AUGUST 2010.


C. Griffin
Presiding Officer

An appeal may be made to the Court of Queen's Bench on a question of law or jurisdiction with respect to a decision of an assessment review board.

Any of the following may appeal the decision of an assessment review board:

- (a) the complainant;*
- (b) an assessed person, other than the complainant, who is affected by the decision;*
- (c) the municipality, if the decision being appealed relates to property that is within the boundaries of that municipality;*
- (d) the assessor for a municipality referred to in clause (c).*

An application for leave to appeal must be filed with the Court of Queen's Bench within 30 days after the persons notified of the hearing receive the decision, and notice of the application for leave to appeal must be given to

- (a) the assessment review board, and*
- (b) any other persons as the judge directs.*