

**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:**

***Assessment Advisory Group. Complainant***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***Board Chair, J. Zezulka  
Board Member 1, H. Ang  
Board Member 2, R. Roy***

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

**ROLL NUMBER: 067138503**

**LOCATION ADDRESS: 929 – 13 Avenue SW  
Calgary, Alberta**

**HEARING NUMBER: 58386**

**ASSESSMENT: \$2,290,000**

This complaint was heard on 22 day of November, 2010 at the office of the Assessment Review Board located at Floor Number 3 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- *T. Howell*

Appeared on behalf of the Respondent:

- *P. Ohlinger*

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

Not Applicable

**Property Description:**

The property is a 35 unit, six storey apartment. Of the 35 units, 19 units are classified as exempt from taxation because of physical disabilities of the tenants.

**Issues:**

The single issue before this Board is the distribution of units between the taxable and exempt category.

**Complainant's Requested Value:** \$2,980,000.00

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

By mutual consent of the Claimant and the Respondent, the number of exempt units is reduced to 16 from 20, and the taxable units is increased to 19 from 15. The taxable assessment is increased accordingly to \$2,980,000.00

**DATED AT THE CITY OF CALGARY THIS 25 DAY OF November 2010.**

  
**Jerry Zezulka**  
**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.*