

**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, Revised Statutes of Alberta 2000 (the Act).

between:

***NORROSS TOWNE HOMES INC. (as represented by Assessment Advisory Group Inc.),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***R. Glenn, PRESIDING OFFICER
D. Julien, MEMBER
H. Ang, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2012 Assessment Roll as follows:

ROLL NUMBER: 057262602

LOCATION ADDRESS: 419 1 Ave NE

FILE NUMBER: 67192

ASSESSMENT: \$3,450,000

This complaint was heard on Friday, the 24th day of August, 2012 at the office of the Assessment Review Board located on Floor Number 4, located at: 1212 – 31 Avenue NE, Calgary, Alberta, in Boardroom 9.

Appeared on behalf of the Complainant:

- T. Youn and D. Bowman, Agents with Assessment Advisory Group Inc.

Appeared on behalf of the Respondent:

- S. Poon, Assessor for the City of Calgary

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

[1] The Respondent raised an issue, suggesting that the Complainant's materials were received late. They noted that based on the regulations set out in MRAC s 8 (2) (a), the Complainant's brief must be submitted 42 days prior to the hearing. The last day for their brief being submitted was July 12th, 2012.

[2] They noted that the Complainant attempted their first transmission to the Respondent at 6:01 PM on July 12th, 2012. That attempt at transmission was unsuccessful. Apparently there was a response sent back to the Complainant's office at 6:04 PM confirming that the transmission had been unsuccessful

[3] The Complainant argues that they were not notified of the failure of their transmission until 8:01 PM on July 12th, 2012. They do however acknowledge that they did not attempt to re-transmit their materials until the next morning (July 13th, 2012).

[4] The Board notes that notice of the failure of the Complainant's transmission was available to them at 6:04 PM on July 12, yet they did not attempt a re-transmission until the morning of July 13th at 9:39 AM.

[5] The Board finds that this does not constitute proper disclosure. If the Complainant chose to send their materials by email, they should at least wait for some kind of confirmation of successful or unsuccessful transmission before walking away with the sanguine (and perhaps incorrect) assumption that the transmission had been successful.

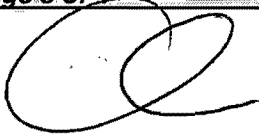
[6] Based on information placed before the Board, the Board finds that the requisite disclosure stricture has not been met. MRAC s 9 (2) states that a CARB must not hear any matter that has not been disclosed in accordance with s.8.

[7] The Board must therefore dismiss the instant complainant and confirm the subject assessment in the original amount of \$3,450,000.

Board's Decision:

[8] The subject complaint is herewith dismissed. The original assessment is confirmed in the amount of \$3,450,000.

DATED AT THE CITY OF CALGARY THIS 25 DAY OF SEPTEMBER, 2012.



R. Glenn

Presiding Officer

APPENDIX "A"

**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
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No disclosure was marked

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.*

For MGB Administrative Use Only

Decision No.1627-2012-P		Roll No.057262602		
<u>Subject</u>	<u>Type</u>	<u>Issue</u>	<u>Detail</u>	<u>Issue</u>
CARB				Disclosure