

**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:

1617603 Alberta Limited, COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

R. Mowbrey, PRESIDING OFFICER

R. Roy, MEMBER

A. Blake, 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: 094219102

LOCATION ADDRESS: 3813 52 Street SE

FILE NUMBER: 65272

ASSESSMENT: \$1,250,000

This complaint was heard on 6th day of September, 2012 at the office of the Assessment Review Board located at Floor Number four, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom five.

Appeared on behalf of the Complainant:

- The Complainant did not attend the hearing.

Appeared on behalf of the Respondent:

- R. Farkas

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

[1] The hearing opened 15 minutes later than the scheduled start time. Upon questioning by the Presiding Officer, the party present indicated no objection to the composition of the Board. In addition, the Board members indicated no bias on this file.

[2] The Respondent advised the Board that the Complainant had not disclosed any evidence to the Respondent and therefore the appeal should be dismissed. The Board further noted that no evidence was disclosed to the Board.

Board's Decision:

[3] The decision of the Board is to dismiss the appeal due to lack of compliance by the Complainant.

Reasons for the Board's Decision

[4] With no evidence being disclosed to the Respondent and the Board within the guidelines, the appeal is dismissed due to lack of compliance by the Complainant.

[5] The MGA, section 467(2) states "an assessment review board must dismiss a complaint that was not made within the proper time or does not comply with section 460(7).

[6] The MGA, section 460(7) states:

(7) A Complainant must

(a) indicate what information shown on an assessment notice or tax notice is incorrect,

(b) explain in what respect that information is incorrect,

(c) indicate what the correct information is, and

(d) identify the requested assessed value, if the complainant relates to an assessment

[7] The MGA, section 467(3) states "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 regulation,

DATED AT THE CITY OF CALGARY THIS 21st DAY OF September 2012.



Presiding Officer

APPENDIX "A"

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*