

**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:

52 Memorial Corporation Ltd., (as represented by Altus Group), COMPLAINANT

and

The City Of Calgary, RESPONDENT

before:

T. Hudson, PRESIDING OFFICER

S. Rourke, MEMBER

R. Kodak, 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 2011 Assessment Roll as follows:

ROLL NUMBER: 052059003

LOCATION ADDRESS: 5269 Memorial DR SE

HEARING NUMBER: 62998

ASSESSMENT: \$7,990,000

This complaint was heard on the 13th day of October, 2011 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 2.

Appeared on behalf of the Complainant:

- D. Hamilton

Appeared on behalf of the Respondent:

- K. Gardiner

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

The Respondent advised the Board, that the Complainant had not responded to the 2010 Assessment Request for Information (ARFI); a requirement under Section 295, Subsection(1) of the MGA. Subsection (1) reads as follows: "A person must provide, on request by the assessor, any information necessary for the assessor to prepare an assessment or determine if property is to be assessed."

The disclosure of the Respondent (Pages 20 to 24, of Exhibit R1), includes specific reference to the request being sent to the Complainant in a letter dated March 12, 2010. The same letter advises the Complainant that failure to respond to the ARFI has consequences which are outlined in Section 295 Subsection (4) of the MGA. Subsection (4) reads, in part, as follows: "No person may make a complaint in the year following the assessment year under section 460, about an assessment, if the person failed to provide the information under Subsection (1) within 60 days from the date of the request."

The Agent for the Complainant conceded that they were responsible to comply with the legislation governing assessment complaints, and that they had no information to dispute the evidence of the Respondent.

The Board finds that the 2011 assessment complaint filed under Section 460 of the MGA for the subject property, does not comply with the requirements of Section 295 Subsection (1) and (4) of the MGA. Under these circumstances, the Board lacks jurisdiction to hear the matter. The complaint is therefore denied.

DATED AT THE CITY OF CALGARY THIS 23rd DAY OF NOVEMBER 2011.



T. B. Hudson
Presiding Officer

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. R1	Respondent Disclosure

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

<i>Decision No.</i>		<i>Roll No.</i>		
<u>Subject</u>	<u>Type</u>	<u>Sub-Type</u>	<u>Issue</u>	<u>Sub-Issue</u>
CARB	Retail	Strip Centre	Jurisdiction	No Response to ARFI in 2010