

**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:

***Marlborough Automotive Investments Ltd., (as represented by Altus Group Ltd.),
COMPLAINANT***

and

The City Of Calgary, RESPONDENT

before:

***C. McEwen, PRESIDING OFFICER
S. Rourke, MEMBER
P. Pask, 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: 200613909

LOCATION ADDRESS: 500 4915 130 AV SE

HEARING NUMBER: 63978

ASSESSMENT: \$8,230,000

This complaint was heard on 26th 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:

- B. Neeson

Appeared on behalf of the Respondent:

- I. McDermott

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

The Respondent requested that the hearing be dismissed on the basis that, by failing to file any complaint disclosure, the Complainant had not complied with Matters Relating to Assessment and Complaints Regulation (M.R.A.C.) Section 8(2)(a)(i) requiring such disclosure 42 days in advance of the hearing date.

The Complainant admitted that disclosure had not been filed due to an administrative error and requested that the Board accept evidence from a similar hearing scheduled for the same day as evidence for the current hearing.

The Respondent requested that the Board not hear any Complainant evidence in this matter citing Section 9(2) of M.R.A.C.

The Board considered the matter and found in favour of the Respondent. The Board accepts that the Respondent would be disadvantaged without the opportunity to adequately prepare and respond to the Complainant's evidence as per the regulated timeline.

Without proper Complainant disclosure, including a summary of testimonial evidence, the Board could not hear any Complainant evidence and so dismissed the complaint.

Property Description:

Issues:

Complainant's Requested Value:

Board's Findings and Reasons in Respect of Each Matter or Issue:

Board's Decision:

The assessment is confirmed at \$8,230,000.

DATED AT THE CITY OF CALGARY THIS 22 DAY OF November 2011.

C. McEwen

C. McEwen
Presiding Officer

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

NO.	ITEM
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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 ADMINISTRATIVE USE

Subject	Property Type	Property Sub-Type	Issue	Sub-Issue
CARB				