

**CALGARY
ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the jurisdictional matter of the complaint against the property assessment as provided by the *Municipal Government Act*, Chapter M-26.1, Section 460(4).

between:

Aspen Stone Holdings Corp, COMPLAINANT

and

The City of Calgary, RESPONDENT

before:

David Thomas, PRESIDING OFFICER

This is a decision of a single member panel of the Composite Assessment Review Board (CARB) of Calgary from a hearing held on May 10, 2010, to determine the validity of a complaint filed respecting:

Roll No: 200710697
Address: 10 Aspen Stone Blvd SW
Amount \$7,700,000

This complaint was heard on the 10th day of May 2010 at the office of the Assessment Review Board located at 4 Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 7.

Appeared on behalf of the Complainant:

- *Absent*

Appeared on behalf of the Respondent:

- *Scott Powell, Assessor*
- *Kelly Hess, Senior Assessor*

Issues:

The City of Calgary seeks to have this complaint confirmed as invalid and therefore to be dismissed. The City's argument is that in Section 5 of the complaint form, the complainant does not give any indication of any reasons, grounds or issues by which the complainant seeks to vary the assessment. All that is evident by the complaint is a statement that it is too high.

Section 460(7) of the Municipal Government Act (Act) and the regulations (MRAC) make clear a simple disagreement with the assessment is insufficient to ground an appeal.

Despite being notified, the complainant did not appear or have a representative at this hearing, and has filed no documents or letter of explanation to add to the wording of the complaint. The complaint has a requested assessment, but in Section 5 of the complaint form states only, "Property value assessed too high".

Board Decision:

The complaint is invalid and must be dismissed.

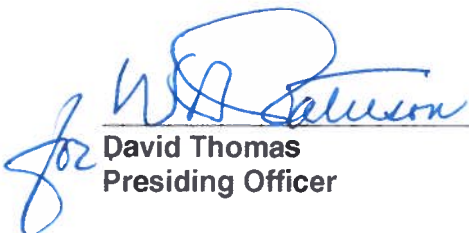
Board's Reasons for Decision:

The Board notes that Section 460(7) of the Act requires a complainant to provide more than mere disagreement with the assessment and the requested value. It requires a complainant make some information available, or even give a simple rationale as to what is wrong or unfair about an assessment.

Beyond the requirement of the Act, the regulations (MRAC) seek something of the issues or matters in support of them to be filed in the required complaint form. This is required so that the assessor may have some indication of what the owner wishes to discuss or have heard. Further direction is given to the CARB in Section 9(2) MRAC that a panel cannot hear any matter in support of an issue in a complaint that is not revealed in the complaint form.

The standard of compliance to completing Section 5 of the complaint form may well vary depending upon the property and the matters an owner may seek to bring to hearing, but it does not extend to simple disagreement with the assessment as is the case here; therefore, the complaint is invalid and must be dismissed.

MAILED FROM THE CITY OF CALGARY THIS 15th DAY OF JUNE 2010.



David Thomas
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.*