



Complaint ID 0316 1818
Roll No. 00007000

COMPOSITE ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: NOVEMBER 27 AND 28, 2023

PRESIDING OFFICER: J. DAWSON
BOARD MEMBER: J. GRAU
BOARD MEMBER: A. TARNOCZI

BETWEEN:

PRAIRIE BIBLE INSTITUTE

Complainant

-and-

TOWN OF THREE HILLS

Respondent

This decision pertains to a complaint submitted to the Central Alberta Regional Assessment Review Board in respect of a property assessment prepared by an Assessor of the Town of Three Hills as follows:

ROLL NUMBER: 00007000
MUNICIPAL ADDRESS: 610 2 Street N
ASSESSMENT AMOUNT: \$49,000

The complaint was heard by the Composite Assessment Review Board on the 27th and 28th day of November 2023, via Virtual Conference.

Appeared on behalf of the Complainant:

I. Chauhan, Associate with Snyder & Associates LLP, and
E. Maxwell, Managing Director of Finance of Prairie Bible Institute.

Appeared on behalf of the Respondent:

K. Waters, AACI with Wild Rose Assessment Services, and
D. Clark, AMAA with Wild Rose Assessment Services.

DECISION:

The assessed value of the subject property is confirmed, and the assessment value is unchanged at \$49,000 with the exemption portion unchanged at 0%.

0316 1815 – 1829 Multiple Rolls

Complaint ID & Roll No.	Property Address	Property Type	Current Assessment / Exceptions
0316 1815 Roll 00035500	320 3 Avenue NE	Vacant lot – north 2/3 parking	100% Taxable, 0% Exempt \$94,000
0316 1816 Roll 00028500	422 2 Street NE	Vacant R2 lot	100% Taxable \$78,000
0316 1817 Roll 00006000	616 2 Street NE	Vacant lot	100% Taxable \$49,000
0316 1818 Roll 00007000	610 2 Street NE	Vacant lot	100% Taxable \$49,000
0316 1819 Roll 00008000	606 2 Street NE	Vacant lot	100% Taxable \$47,000
0316 1820 Roll 00009000	602 2 Street N	Vacant lot	100% Taxable \$52,000
0316 1821 Roll 03139000	468 4 Avenue NE	Leased bay within on-campus warehouse	15% taxable, 85% exempt \$150,000
0316 1822 Roll 03142000	448 4 Avenue NE	Leased bay within on-campus warehouse	100% Taxable \$68,000
0316 1823 Roll 03146500	330 6 Avenue NE	Maxwell Centre as primary campus admin building	10% Taxable, 90% exempt: \$3,411,000
0316 1824 Roll 03100000	Part SE 1-32-24-W4 (Prairie Campus)	Main campus site. Assessed as vacant lot	40% Taxable, 60% Exempt \$2,218,000
0316 1825 Roll 03131000	343 4 Avenue NE	Owner occupied thrift store	85% Taxable, 15% Exempt: \$109,000
0316 1826 Roll 03130000	331 3 Avenue NE	Dormitory-style college housing	\$3,736,000 (100%) taxable + \$0 (0%) exempt = \$3,736,000 total
0316 1827 Roll 03320000	308 7 Avenue NE	Apartment-style college housing	100% taxable \$1,456,000
0316 1828 Roll 03121000	332 2 Avenue NE	Detached single-family dwelling (south)	100% Taxable, 100% taxable \$45,000
0316 1829 Roll 03122000	336 2 Avenue NE	Detached single-family dwelling (north)	100% Taxable, 100% taxable \$37,000

JURISDICTION

- [1] The Central Alberta Regional Assessment Review Board [“the Board”] has been established in accordance with section 455 of the *Municipal Government Act*, RSA 2000, c M-26 [“MGA”].

PROPERTY DESCRIPTION AND BACKGROUND

- [2] The subject property is a land parcel consisting of 6,500 square feet located in the Town of Three Hills with a College District (COL) Land Use Designation (LUD). There are no identified influences or market adjustments. The assessed values are determined by application of the sales comparison approach.
- [3] The entire property calculates at 0% exempt leaving a taxable portion of 100%.

PRELIMINARY MATTERS

- [4] These preliminary matters pertain to fifteen hearings and specific preliminary matter(s) may not pertain to this specific hearing.
- [5] This hearing along with fourteen others were opened simultaneously as they all pertained to property owned by the Complainant. The panel, representation for the Complainant and representation for the Respondent were unchanged during the entire hearing.
- [6] The Respondent requested that the hearing be heard consecutively as per the preliminary decision dated November 10, 2023. The panel explained that the consecutively is different that sequentially and followed a format where each party can speak on the overarching matters regarding all complaints and that individual rolls heard consecutively - one after another without interruption in an unbroken or logical sequence with all rolls opened simultaneously.
- [7] The Presiding Officer confirmed that no Board Member raised any conflicts of interest regarding matters before them.
- [8] Neither party raised any objection to the panel hearing the complaint.
- [9] The Complainant indicated that it wished to withdraw three complaints (0316 1822, 0316 1828, and 0316 1829) leaving twelve complaints for the panel to decide on.
- [10] A further three complaints (0316 1820, 0316 1823, and 0316 1825), both parties agreed on the assessed value and level of exemption but disagreed on which exemption applied.
- [11] The Respondent requested that the act to Incorporate the Prairie Bible Institute (1946 Chapter 78) be excluded from evidence because it is “beyond the mandate of Assessment Review Board hearing...”. The Board agreed to hear all evidence properly disclosed and make the decision based on the jurisdiction provided to the Board.
- [12] The Board finds that all evidence properly disclosed remains without redaction.

[13] No additional preliminary or procedural matters were raised by any party. Both parties indicated that they were prepared to proceed with the complaints.

POSITION OF THE PARTIES

Position of the Complainant

[14] The Complainant introduced the Prairie Bible Institute as a 'Bible School' and as a religious post-secondary institution with a focus on providing students with a Christian-focused education. Claiming that the Bible School is only authorized to issue degrees in divinity.

[15] The Bible School is in the Town of Three Hills and has been operating in the municipality since 1922, as an association under the Religious Societies Lands' Act. In 1946, the Bible School was incorporated under a Private Act of legislature. For over 100 years, the Bible School has operated in the same use and fashion since its inception.

[16] The Complainant explained that the Bible School consists of over 30 assessment roll numbers, 15 of which are under complaint. The Bible School is situated upon multiple parcels of land with separate legal descriptions, most of which contiguous.

[17] The Complainant indicated that the property assessments have been prepared based on land assessments on their own rolls, with the building assessments on separate rolls. A

[18] The Complainant presented that the assessment amount complaints are abandoned on all files with the only issue being the extent to which the Bible School are exempt from taxation.

[19] Additionally, the Complainant's complaints being exempt by way of a Private Act passed in 1946 is abandoned, focusing its attention on exemption from taxation, based on use, pursuant to Sections 362(1)(d) and/or Section 362(1)(k) of the MGA.

[20] The Complainant argued that its constitution and incorporating act indicate that core values which assert the Bible School's commitment to providing a Christ-centered education for the purpose of spreading the message of Christ across the globe.

[21] The Complainant explained that in 2017, the Respondent passed Bylaw 1411-17 to make student dormitories subject to taxation.

[22] The Complainant asserted that there are three issues for consideration by this Board:

- A. is the "religious use" tax exemption, pursuant to Section 362(1)(k) of the MGA, correctly applied by the Respondent?
- B. is the "educational use" tax exemption, pursuant to Section 362(1)(d) of the MGA, correctly applied by the Respondent?
- C. is the assessment fair and equitable?

[23] The Complainant argued that statutory provisions must be contextually interpreted in consideration of the act to ensure the entire statute is cogent and intelligible. This is consistent

with the "modern method" of statutory interpretation endorsed by the Supreme Court of Canada in *Re Rizzo & Rizzo Shoes Ltd.*:

The words of an Act are to be read in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of Parliament. Rizzo & Rizzo Shoes, [1998] 1 SCR 27 at paras 20-21 [Rizzo]

- [24] The Complainant presented that the Supreme Court of Canada has confirmed that administrative tribunals must interpret statutes following the "modern principle" of statutory interpretation.

A court interpreting a statutory provision does so by applying the "modern principle" of statutory interpretation, that is, that the words of a statute must be read "in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of Parliament": Rizzo & Rizzo Shoes Ltd. (Re), 1998 CanLII 837 (SCC), [1998] 1 S.C.R. 27, at para. 21, and Bell ExpressVu Limited Partnership v. Rex, 2002 sec 42, [2002] 2 S. C.R. 559, at para. 26, both quoting E. Driedger, Construction of Statutes (2nd ed. 1983), at p. 87. Parliament and the provincial legislatures have also provided guidance by way of statutory rules that explicitly govern the interpretation of statutes and regulations: see, e.g., Interpretation Act, R.S.C. 1985, C. /-21.

*This Court has adopted the "modern principle" as the proper approach to statutory interpretation, because legislative intent can be understood only by reading the language chosen by the legislature in light of the purpose of the provision and the entire relevant context: Sullivan, at pp. 7-8. Those who draft and enact statutes expect that questions about their meaning will be resolved by an analysis that has regard to the text, context and purpose, regardless of whether the entity tasked with interpreting the law is a court or an administrative decision maker. An approach to reasonableness review that respects legislative intent must therefore assume that those who interpret the law - whether courts or administrative decision makers - will do so in a manner consistent with this principle of interpretation. **Vavilov v. Canada (Minister of Citizenship and Immigration), 2019 SCC 65 at paras 117-118 [Vavilov]***

- [25] The Complainant emphasized that it is important for courts and tribunals to conduct a purposive analysis of the statutory text premised on the following three propositions:

- 1. All legislation is presumed to have a purpose. It is possible for courts to discover or adequately reconstruct this purpose through interpretation.*
- 2. Legislative purpose must be taken into account in every case and at every stage of interpretation, including initial determination of a text's meaning.*
- 3. In so far as the language of the text permits, interpretations that are consistent with or promote legislative purpose should be adopted, while interpretations that defeat or undermine legislative purpose should be avoided.*

Ruth Sullivan, Sullivan on the Construction of Statutes, 7th ed at Section 9.01(1) [Sullivan]

- [26] The Complainant argued that another important interpretive maxim that is particularly relevant to this case is what is known as the "presumption against tautology" - this refers to the presumption that the Legislature avoids using meaningless words, and so legislative provisions need to be interpreted in a fashion that gives meaning and effect to every word in the provision. Further, if a

statute uses different terminology in one section as compared to another section in the same statute, it is presumed that the difference is meaningful.

- [27] The Complainant explained that in applying the "modern method" of statutory interpretation to the MGA, it is important to note that Section 362(1)(d) utilizes different measures of use than Section 362(1)(k). Whereas Section 362(1)(k) utilizes a used chiefly standard, Section 362(1)(d) utilizes a more lax standard: "used in connection with". Applying the principles of statutory interpretation, this means that the legislature utilized different terms for a reason, and this Board must consider that Section 362(1)(d) provides a broad exemption.
- [28] The Complainant presented, similarly, where Section 362(1)(k) utilizes the words "divine service", "public worship", and "religious education", it should be interpreted these three uses have a different meaning.
- [29] The Complainant reviewed relevant sections of the MGA and several decisions in support of its position (to be thoroughly considered within analysis), including:
- A. Edmonton (City) v. North Pointe Community Church, 2008 ABQB 110 ("North Pointe"),
 - B. Carmelite Nuns of Western Canada v. Alberta (Assessment Appeal Board), [1994] A.J. No. 595 ("Carmelite"),
 - C. Placid Foundation v. St. Albert (City), [2005] A.M.G.B.O. No. 52 ("Placid"),
 - D. Prabhat Chaturvedi, Shri Sadguru Sai Baba Mandir of Edmonton v. The City of Edmonton, 2021 ABECARB 2434 ("Prabhat"), and
 - E. Alberta Beach Pentecostal Camp (now operating as Sunset Point Christian Camp) v. Summer Village Sunset Point, CARB 0308-01-2023 ("Sunset Point")
- [30] The Complainant stated Section 362(1)(k) of the MGA sets out that property that is held by a religious body and used chiefly for the divine service, public worship, or religious education, as well as space used for parking in relation to these uses is exempt from taxation.
- [31] Adding that the primary purpose of the Bible School is to provide a Christian centered education to enable their students to spread the message of Christ.
- [32] The Complainant continued; The Bible School Land and the Homes are only used to serve the Bible School's overall purpose. Whenever the Land or Homes are used, they are used only within the context of the exempted activity in Section 362(1)(k).
- [33] The Complainant argued, were it not for the Bible Schools pursuit of the furtherance of their mission, the Bible School Land and the Homes would not be used by the Complainant at all. Stating that the Bible School Land and the Homes are used solely for the purposes of divine service, public worship, and religious education and are not used for any secular or commercial purpose.
- [34] The Complainant explained that the Bible School Land and Homes may have ancillary purposes, but as clearly determined ancillary purposes do not result in the exemption section 362(1)(k)

being lost. Accordingly, the Complainant submits that the Bible School Lands and the Homes should be exempted pursuant to Section 362(1)(k).

- [35] The Complainant also argued the Bible School Land and Homes are exempted given the educational use of the property. Section 362(1)(d) of the MGA sets out that property used in connection with educational purposes, other than a student dormitory, that is held by the board of governors of a university, polytechnic institution, comprehensive community college or the governing body of an educational institution affiliated university is exempt from taxation.
- [36] The Complainant presented that the educational use exemption is a broad exemption that provides that any property that is used in connection with educational purposes is exempt. The language of the section varies from that of other sections, such as Section 362(1)(k) which utilized the language "chiefly" used and is done so intentionally.
- [37] The Complainant indicated that applying the principles of statutory interpretation provides that distinction is intentional. In connection with is meant to be understood as a much broader exemption. Accordingly, the Complainant submits the entirety of the Bible School Land and Homes are exempted from taxation pursuant to Section 362(1)(d) of the MGA. The subject of this hearing is the Bible School Land and the Homes, which are used in connection with the educational purpose of the Bible School.
- [38] The Complainant also asserted that the Bible School Lands has not been assessed in a fair and equitable manner as required by Section 293 of the MGA. To consider what is fair and equitable, the Board should consider exemptions provided to similar properties to the Bible School Lands. To do so, the Board can consider other assessments prepared by the Respondent, including Roll 00005000, the Comparable Roll is adjacent to rolls 00006000, 00007000, 00008000, and 00009000, however the Comparable Roll is exempt whereas the rest are not.
- [39] The Complainant explained that for the Comparable Roll, the Respondent has properly applied the exemptions under Sections 351, 362(1)(d) and 362(1)(k) as the Comparable Roll is entirely exempt. Accordingly, the Complainant submits that the Respondent has erred by under applying the exemptions provided under Sections 351, 362(1)(d), and 362(1)(k), and in doing so have prepared an inequitable assessment. As such, the entirety of the Bible School Lands should be exempted as required by the MGA to be fair and equitable and in compliance with Section 293.
- [40] In conclusion the Complainant argued that the Bible School is a religious post-secondary institution. As such, the Bible School Land and the Homes are required to be exempted from taxation. Explaining that the Bible School Land and the Homes are used solely for the purposes of divine service, public worship, and religious education, or to facilitate those purposes, and are not used for any secular or commercial purpose.
- [41] The Complainant emphasized that the wording of section 362(1)(k) is deliberate and intentional. The choice to include "religious education" in the section was done so purposely. It must mean something different than "divine service" or "public worship" and the only way to give effect to the words of section 362(1)(k) is to exempt the entirety of Bible School as it fulfils the purpose of religious education.

- [42] The Complainant argued that a property may be exempted under more than one definition, and the Bible School is also a post-secondary institution, therefore the Bible School land and the buildings are exempt pursuant to the educational use exemption.
- [43] The Complainant presented that the Bible School land and the buildings are used in connection with educational purposes. Accordingly, the Complainant submits the entirety of the Bible School land, and the buildings are exempt from taxation pursuant to Section 362(1)(d).
- [44] The Complainant interviewed witness E. Maxwell, where some evidence was provided, including this summary:
- A. The Bible School is a religious post-secondary institution that is primarily used to provide a Christian-focused education to the students who attend. In fact, the Bible School is only authorized to provide degrees in Divinity. Every student must take Bible classes – three courses (9 credits) in the first year up to seven courses (21 credits) by the end of 4 years. Other elective Bible courses are available as well.
- i. Associate of Arts in Mission Aviation
 - Diploma (2 years)
 - ii. Bible and Theology
 - Program (1 year)
 - Diploma (2 years)
 - Degree (4 years)
 - iii. Business Administration
 - Degree (4 years)
 - iv. Christian Formation & Counselling
 - Undergraduate (2 years)
 - v. Church Ministry
 - Degree (4 years)
 - vi. Digital Media
 - Diploma (2 years)
 - vii. Humanities
 - viii. Intercultural Studies
 - Degree (4 years)
 - ix. Musicianship
 - Program (1 year)
 - x. Outdoor Leadership
 - Degree (4 years)
 - xi. Practical Nursing

- Dual Diploma (2 years)
- xii. Primary Care Paramedics
 - Program (1 year)
 - xiii. Songwriting and Recording
 - Program (2 years)
 - xiv. Sports Management and Leadership
 - Business Program (2 years)
 - xv. Master of Global Christian Educational Leadership
 - On-line Program (1 year)
- B. The purpose of the Bible School is to help establish God's kingdom by equipping and mentoring individuals through biblically integrated education for the life and careers that will meet the greatest needs of the world for the glory of God.
- C. The Bible School's core values are being Christ-centered, Discipleship-directed, Bible-based, and Mission mandated.
- D. The Bible School empowers Christians through Christian-focused education to lead a life of divine service. The programs offered at the Bible School are offered to fulfil this purpose.
- E. All students who attend the Bible School must be of the Christian faith. The Bible School imposes a Christian life and testimony requirement on all applications of prospective students. Prospective students are required to provide a statement of their Christian faith as well as why they have applied for a specific program.
- F. Further, students applying to attend the Bible School are required to provide a spiritual reference who can confirm their Christian faith and beliefs.
- G. The Christian life and testimony statements are then reviewed in contemplation of the Christian Life and Testimony Requirement.
- H. While the Bible School is an educational institution, its primary purpose is to provide a Christian-focused education to students. Were it not for the Bible Schools desire to provide a religious education, the Bible School would not use the land or the buildings at all.
- I. Davidson apartment and the dormitories are required to facilitate the primary religious educational purpose of the Bible School.
- J. Further, Davidson apartment is not solely used by students. Of the 27 total rooms in Davidson Housing, only 17 are used by students.
- K. The primary use of the entire property, including both buildings and land, is divine service and religious education.

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- L. For the 2022-2023 school year, the Bible School had 480 students enrolled. About 150 of those students were taking classes taking classes remotely (synchronously or asynchronously) at various locations including from home and penitentiaries. As well, approximately 30 were high school students enrolled in dual credit courses. There were 323 students attending classes in person. Of those students attending in person 21 students resided in the town of Three Hills. The remaining students, approximately 302, were housed in the dormitories. 100% of these students are Christians.
- M. The reason that the dormitories were built was because there were not enough places for the students to stay in Three Hills.
- [45] In rebuttal, the Complainant rebutted two decisions provided by the Respondent (to be thoroughly considered within analysis):
- A. *Alberta Health Services v. MacKenzie County*, and
 - B. *Ranchland's Congregation of Jehovah's Witnesses v. The City of Calgary*.
- [46] The Complainant argued that the caselaw the Complainant provided in its original disclosure is more relevant and provides a better analysis of Section 362(1)(k).
- [47] The Complainant maintained its position as they should be 100% exempt from taxation as they are used in connection with the Bible School's overall educational purposes, or they are used chiefly for the purposes of divine service, public worship, and religious education, or to facilitate those purposes.
- [48] The Complainant argued that the Bible School and all its improvements were intended to be exempt from taxation by the *Private Act* as the legislature acknowledged the religious educational use of the Bible School.
- [49] As the use has not changed, the Complainant maintained the exemption should still be recognized, albeit through the operation of Section 362(1)(d) and (k). Applying the principles of statutory interpretation, the Bible School should be exempt from taxation.
- [50] The Complainant insisted that, if the Board does not find the subject property exempt based on being used in connection with education purposes, the Board should find the subject property exempt pursuant to Section 362(1)(k) as the chief use of religious education must include the Bible School to give effect to the wording of the *MGA*. Alternatively, if the Board finds the subject property has a taxable portion attributable, the Complainant submits the taxable portions of the subject property is overstated in the Respondent's disclosure and the Board should accept the Complainant's alternative arguments contained herein.
- [51] The Complainant argued that the subject property is green space. Green space is a requirement for a post secondary institution and the green space on this property is no different than the green space elsewhere on campus.

Position of the Respondent

- [52] The Respondent provided a flow chart based on sections of the MGA. The first question asked is if the property is a dormitory under the definition in section 326(1). If so, does section 351(1) apply – private act, then the property is exempt unless there is a bylaw under section 351(2) to remove the exempt. The second question is whether the property is used for educational purposes as per section 362(1)(d). If yes then the property is exempt, if not then taxable. The final question is whether Used Chiefly for Religious Use 362(1)(k). If yes then the property is exempt, if not then taxable.
- [53] The Respondent reviewed relevant sections of the MGA in support of its argument (to be thoroughly considered during analysis).
- [54] The Respondent explained that the Complainant applies all arguments in one document, without referencing its application to any of the fifteen rolls before the Board. The points are generally made through reference to exemption legislation.
- [55] The Respondent argued that nowhere in MGA does ‘Religious Use’ broadly exempt a college campus, and especially not their dormitories. The MGA does not contemplate ‘religious education’ as qualifying for broad tax exemptions, incorporating both education and religious into the broadest of exemptions.
- [56] The Respondent noted that the MGA refers to ‘religious education’ once, only within 362(1)(k). Extending this brief reference as providing all encompassing religious-education exemption for faith-based post-secondary campuses is unjustified.
- [57] The Respondent argued that all property is taxable by default. Exemption is achieved through legislation.
- [58] The Respondent explained that college operates as ‘Prairie College’, not Prairie Bible College, Prairie Bible Institute, or Bible School. Prairie College is approved for Post-Secondary Education, and it offers a degree, in Divinity, and other diplomas, certificates and license programs, such as:
- I. Diploma in Sports Management
 - II. PCP (Primary Care Paramedic) and ACP (Advanced Care Paramedic) accreditation courses
 - III. Practical Nurse Diploma
 - IV. Certificate in Outdoor Leadership
 - V. Diploma in Outdoor Leadership
 - VI. Bachelor of Arts in Intercultural Studies (BAIS)
 - VII. Licensed Commercial Pilot in Aviation program.

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- [59] The Respondent indicated that the Complainant asserts the religious component of the college. While the Respondent asserts the religious element of the college is not relevant, in terms of tax exemption.
- [60] The Respondent argued that the campus infrastructure is primarily purpose built for educational use, similar in layout to most postsecondary campuses. As a faith-based campus, and there are several in the province, education includes religious components.
- [61] The Respondent explained that prior to the original Bylaw 1043-91, there was an agreement in place for Complainant to indemnify the Respondent of costs. It seems the agreement was cumbersome to administer, so it was agreed that property tax would be a suitable way to move forward – continuing for 31 years so far.
- [62] The Respondent explained that it assessed the subject property as taxable because the current use does not meet any exemption types: for section 362(1)(d): in connection with educational purposes or section 362(1)(k): used chiefly for divine service, public worship, or religious education.
- [63] The Respondent explained that section 362(1)(k) states that religious exemptions from taxation are property:
- I. ...used chiefly for divine service, public service, or religious education.
 - II. ...and any parcel of land that is held by the religious body and used only as a parking area in connection with those purposes.
- [64] The Respondent asserted that most of the Prairie College campus, as a faith-based post-secondary institution, has already been exempted via educational exemptions within section 362(1)(d).
- [65] The Respondent explained the only area of the campus that meets exemption per section 362(1)(k) is the chapel, which is already been exempted under section 362(1)(d).
- [66] The Respondent argued that there are many faith-based post-secondary educational institutions, each offering a blend of traditional education plus faith. They are not churches, nor primarily used for divine worship. Whether faith-based or secular; every semester, every student willingly chooses an institution, then pays ongoing tuition fees in exchange for education.
- [67] The Respondent explained that subject property is unique to the town. There are no other college campuses within the community to compare for the application of a fair and equitable assessment. Direct interpretation and consistent application of the MGA throughout the municipality creates a fair and equitable assessment.
- [68] The Respondent presented that the MGA does not contemplate 'religious education' as qualifying for broad tax exemptions, incorporating both education and religious into the broadest of exemptions.
- [69] The Respondent explained that the effect of legislation and tax exemption if Prairie College in its entirety were exempted by Section 362(1)(k). The subject property is significantly affected.

- [70] The Respondent argued that the Complainant's case law references give clear direction as to the application of 362(1)(k), affirming that the subject property, as a faith-based post-secondary institute, is not governed by this MGA section (to be thoroughly considered within analysis).
- [71] The Respondent indicated that total assessed value is \$49,000 is 100% Taxable with no exemption.

ANALYSIS, BOARD FINDINGS and DECISION

- [72] The Board accepts and confirms the assessment value presented by the Respondent because the Complainant offered no alternative value. The Assessment value is unchanged at \$49,000. The exemption amount to be considered below.
- [73] The Board is conscious of the implications of this decision and how thoughtful interpretation of the legislation is required.
- [74] To present the parties' positions in one paragraph; the Complainant is claiming that any portion deemed taxable under educational use, is exempt under religious use. The Respondent basically argues that you can't have it both ways and the legislature couldn't have intended it to be that way.
- [75] The Board notes that the Complainant described how discipleship (religious education) directed all their educational offerings. When describing the education received in nursing and paramedics the Complainant focused on the discipleship being offered as being the primary mandate and with aviation, the Complainant described the opportunity towards mission work (landing on grass strips, short runways, etc.). Meanwhile, the Respondent simply described nursing, paramedics, and aviation.
- [76] The Complainant relied on three sections in the MGA in its disclosure but advanced only two – section 362(1)(d), and section 362(1)(k):

362(1) The following are exempt from taxation under this Division:

(d) property, other than a student dormitory, used in connection with educational purposes and held by any of the following:

(i) the board of governors of a university, polytechnic institution or comprehensive community college under the Post-secondary Learning Act;

(k) property held by a religious body and used chiefly for divine service, public worship or religious education and any parcel of land that is held by the religious body and used only as a parking area in connection with those purposes;

- [77] The Respondent relied on section 362(1)(d) of the MGA along with sections 363(1)(d) and 363(3):

363(1) The following are exempt from taxation under this Division:

(d) student dormitories.

(3) A council may by bylaw make any property referred to in subsection (1)(d) subject to taxation to any extent the council considers appropriate other than for the purpose of raising revenue needed to pay the requisitions referred to in section 326(1)(a).

- [78] The definition of student dormitories is relevant and defined within the MGA at section 326, and an undisputed fact is that the council of the applicable jurisdiction has created a bylaw as permitted in section 363(3):

326(1) In this Part,

(b) "student dormitory" means a housing unit

(i) that is used in connection with a purpose referred to in section 362(1)(c), (d) or (e) or with a college incorporated under a private Act of the Legislature, and

(ii) the residents of which are students of a facility used in connection with a purpose referred to in section 362(1)(c), (d) or (e) or with a college incorporated under a private Act of the Legislature,

but does not include a single family residence and the land attributable to that residence;

- [79] The Complainant provided significant argument regarding interpretation of the MGA and provided *Re Rizzo & Rizzo Shoes*, [1998] 1 SCR 27 at paras 20-21 [*Rizzo*] wherein the Supreme Court of Canada wrote:

The words of an Act are to be read in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of Parliament.

- [80] The Complainant also relied upon *Vavilov v. Canada (Minister of Citizenship and Immigration)*, 2019 SCC 65 at paras 117-118 [*Vavilov*] wherein the Supreme Court of Canada provided guidance on the requirements of a tribunal such as the Board:

[117] A court interpreting a statutory provision does so by applying the "modern principle" of statutory interpretation, that is, that the words of a statute must be read "in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of Parliament": Rizzo & Rizzo Shoes Ltd. (Re), [1998] 1 S.C.R. 27, at para. 21, and Bell ExpressVu Limited Partnership v. Rex, 2002 SCC 42, [2002] 2 S. C.R. 559, at para. 26, both quoting E. Driedger, Construction of Statutes (2nd ed. 1983), at p. 87. Parliament and the provincial legislatures have also provided guidance by way of statutory rules that explicitly govern the interpretation of statutes and regulations: see, e.g., Interpretation Act, R.S.C. 1985, c. I-21.

[118] This Court has adopted the "modern principle" as the proper approach to statutory interpretation, because legislative intent can be understood only by reading the language chosen by the legislature in light of the purpose of the provision and the entire relevant context: Sullivan, at pp. 7-8. Those who draft and enact statutes expect that questions about their meaning will be resolved by an analysis that has regard to the text, context and purpose, regardless of whether the entity tasked with interpreting the law is a court or an administrative decision maker. An approach to reasonableness review that respects legislative intent must therefore assume that those who interpret the law - whether courts or administrative decision makers - will do so in a manner consistent with this principle of interpretation.

- [81] Meanwhile, the Respondent noted that the MGA refers to 'religious education' once, only within 362(1)(k). Extending this brief reference as providing all encompassing religious education exemption for faith-based post-secondary campuses is unjustified.

- [82] The Board finds that the legislature need not be repetitive, as to shout its intentions, a single mention in context of the legislation is sufficient.
- [83] The Board, in finding that property held by the Complainant provides religious education in addition to education available in similar institutions, relied on the evidence from the Complainant that discipleship is their focus in every program offered.
- [84] The Board finds that property held by a religious body and used chiefly for divine service, public worship or religious education is exempt from taxation under sections 362(1)(k). Now the Board needs to clearly understand the full intent by examining the entire context in its grammatical and ordinary sense harmoniously with the scheme of the MGA.

A. “property held by a religious body”:

- i. The Complainant referred to the school as a ‘Bible School’,
- ii. While the Respondent exclaimed it is ‘Prairie College’,
- iii. The Board notes the legal name is Prairie Bible Institute,
- iv. The Board delved further into the purpose as found in its incorporating act, its constitution, and what it says publicly on its website.
 - The incorporating act states; *“...a theological and missionary training school for the purpose of promoting greater study and knowledge of the Bible as the Word of God so as to enable those desirous of coming within the sphere of influence of the association to become more useful and efficient in the promotion of Christian Work.”*
 - The constitution echoes; *“The mission of Prairie Bible Institute is to educate Christians with excellent Bible teaching, biblically integrated under-graduate education, and graduate cross-cultural missions education, which challenge students to understand their connection and responsibility to the Body of Christ and its global mission, and for the purpose of preparing students for a God honouring life of service in His kingdom work.”*
 - And the website indicates; *“Whether you aspire to ministry, a corporate career, or life as an entrepreneur, Prairie has you covered with a variety of programs, all soaked – not sprinkled – with the Bible.”*

[85] The Board finds that every aspect of Prairie Bible Institute embraces Christian Bible education with no wavering of its purpose, intent, and delivery of their programs.

[86] The Board finds that Prairie Bible Institute is a religious body, and there is no dispute that the subject property is in fact held by the religious body – Prairie Bible Institute.

B. “used chiefly for”:

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- i. The Complainant explained that the Prairie Bible Institute is a 'Bible School' and is a religious post-secondary institution with a focus on providing students with a Christian-focused education. Claiming that the Bible School is only authorized to issue degrees in divinity.
 - ii. While the Respondent argued that there are many faith-based post-secondary educational institutions, each offering a blend of traditional education plus faith. They are not churches, nor primarily used for divine worship. Whether faith-based or secular; every semester, every student willingly chooses an institution, then pays ongoing tuition fees in exchange for education.
 - iii. The Board spent considerable time to understand the words 'used chiefly for'. Is it 20%, 50%, 80%, or even 100%.
 - Rizzo says, "The words of an Act are to be read in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of Parliament. [Emphasis added]"
 - Dictionary definitions: "You use chiefly to indicate that a particular reason, emotion, method, or feature is the main or most important one."ⁱ, "not completely, but as a most important part"ⁱⁱ, "mostly but not completely"ⁱⁱⁱ, and "mainly or mostly — used to identify the most important part of something, reason for something, etc."^{iv}
 - Many synonyms emerged: *mainly, primarily, principally, essentially, mostly, especially, largely, usually, in general, on the whole, predominantly, and in the main.*
 - In Carmelite, "The Board interpreted the term "chiefly" to mean at least 50%."
 - In North Pointe, "...the word 'chiefly' is determined by proportion, time, area of the building used or number of people attending functions."
 - In Placid, the Board accepted the interpretation of the Court in Royal Canadian Legion Norwood (Alberta) Branch 178 v. Edmonton (City), 132 AR. 205 (Norwood Legion), where the word chiefly was interpreted to mean "for the most part". The Court also stated that the term was slightly ambiguous because it could define the time element or the space element. In examining the specific wording of section 362(1)(k) it is reasonable to conclude that, whether time or space is used, the core of the word is a qualification of function. The word "chiefly" is modifying the word "used". Therefore whatever indicator is used to ascertain chiefly, the end result must be the property being functionally used, for...

[87] The Board finds that 'used chiefly' indicates that a particular reason, emotion, method, or feature is the main or most important one.

C. divine service:

- i. Neither party offered a definition of divine service,
- ii. Dictionary definitions: *"the act of public worship following prescribed rules"*, *"The worship of God, esp. communal worship conducted according to a prescribed form; = service"*^{vi}, *"a service of the Christian church, esp one at which no sacrament is given"*^{vii}, and *"a service of Christian worship, specifically: such a service that is not sacramental in character"*^{viii}.

[88] The Board notes that the legislature specifically used the words 'divine service' as well as 'public worship', to provide that there is some sort of separate meaning, yet many definitions canvassed seemed to indicate a worship service with emphasis on no sacrament given. As such, the Board finds the divine service involves worship without necessity of a scheduled mass or service but does follow prescribed rules.

[89] The Complainant testified that all students and faculty at Prairie Bible Institute sign and follow a community covenant – some ten pages that addresses conduct on campus – perhaps they are akin to the prescribed rules contemplated in the definition of divine service.

[90] The Board finds no evidence of 'divine service' present on the subject property.

D. public worship:

- i. Neither party offered a definition of public worship,
- ii. Dictionary definitions: *none found as a compound word.*

[91] The Board finds that 'public worship' was not advanced by either party nor is not contemplated within this decision. However, the Board notes that public, and worship are commonly understood concepts that do not require analysis.

[92] The Board finds no evidence of 'public worship' present on the subject property.

E. religious education:

- i. The Complainant argued extensively that the subject property is used chiefly for religious education, it spoke on length on and emphasized that the wording of section 362(1)(k) is deliberate and intentional. The choice to include 'religious education' in the section was done so purposely. It must mean something different than 'divine service' or 'public worship' and the only way to give effect to the words of section 362(1)(k) is to exempt the entirety of Bible School as it fulfils the purpose of religious education.
- ii. While the Respondent argued that the campus infrastructure is primarily purpose built for educational use, similar in layout to most postsecondary

campuses. As a faith-based campus, and there are several in the province, education includes religious components.

- iii. Dictionary definitions: *none found as a compound word.*
- iv. Religious is defined as; *“relating to religion”^{ix}; “of, relating to, or concerned with religion” and “imbued with or exhibiting religion; pious; devout; godly”^x; “relating to or manifesting faithful devotion to an acknowledged ultimate reality or deity”, “of, relating to, or devoted to religious beliefs or observances”, and “scrupulously and conscientiously faithful”^{xi}; “You use religious to describe things that are connected with religion or with one particular religion.”^{xii}; “characterized by adherence to religion or a religion; devout; pious; godly”^{xiii}; and “connected with religion or with a particular religion.”^{xiv}*
- v. And education is defined as; *“a process of teaching, training and learning, especially in schools, colleges or universities, to improve knowledge and develop skills”^{xv}; “the knowledge, skill, and understanding that you get from attending a school, college, or university”^{xvi}; “the activities of educating or instructing; activities that impart knowledge or skill” and “the gradual process of acquiring knowledge”^{xvii}; involves teaching people various subjects, usually at a school or college, or being taught.”^{xviii}; “ the act or process of imparting or acquiring general knowledge, developing the powers of reasoning and judgment, and generally of preparing oneself or others intellectually for mature life.” And “the act or process of imparting or acquiring particular knowledge or skills, as for a profession.”^{xix}*

- [93] The Board finds that ‘religious education’ indicates the act or process of imparting or acquiring general knowledge, developing the powers of reasoning and judgment, and generally of preparing oneself or others intellectually for mature life relating to, or concerned with religion.
- [94] The Board finds that Prairie Bible Institute is a religious body that operates a college that teaches the Bible among other things on the whole of the subject property with the main or most important purpose of providing religious education, being - the act or process of imparting or acquiring general knowledge, developing the powers of reasoning and judgment, and generally of preparing oneself or others intellectually for mature life relating to, or concerned with religion, in this case Christianity.
- [95] The Board, in finding that the subject property provides religious education versus education available in similar institutions, relied on the evidence from the Complainant that discipleship is their focus in every program offered.
- [96] The Board finds that the legislature intended to treat a religious educational institution differently by way of s separate and distinct clause involving ‘religious education’ and did not specifically exclude ‘student dormitories’ as it had done so for other educational institutions.
- [97] Each party argued previous decisions in support of its position’ however, none of the decisions were specifically involving a religious education use.

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- [98] The Complainant argued that the North Pointe case provides valuable guidance into the interpretation of section 362(1)(k) of the MGA.
- [99] North Pointe clarifies that the term "property" in section 362(1)(k) of the MGA is properly interpreted as including both land and improvements.
- [100] North Pointe adds that in determining whether the exemption in 362(1)(k) applies, consideration needs to be given to whether the property is held by a religious body and whether the property is used chiefly for divine service, public worship, or religious education. The word "chiefly" is determined by proportion, time, area of the building used or number of people attending functions.
- [101] Should both questions be answered in the affirmative, the exemption in section 362(1)(k) of the MGA applies and the property is exempt from taxation.
- [102] The Respondent weighed in on the North Pointe decision; explaining, this case is about a community church building and land, not a post-secondary institute, and does not directly apply.
- I. The application of 362(1)(k) relates to a building and portion of the site chiefly used for divine worship.
 - II. This case does leave taxable 40% portion of the site not chiefly used for divine worship.
- [103] The Board distinguished the North Pointe decision from the subject property because North Pointe primarily considered when the public worship began on the property and not whether it existed at all.
- Carmelite Nuns of Western Canada v. Alberta (Assessment Appeal Board), [1994] A.J. No. 595 ("Carmelite")**
- [104] The Complainant argued in Carmelite, Berger J considers how exemptions relating to property used chiefly for divine service, public worship, or religious education apply where the property in question also has an ancillary purpose.
- [105] The court in Carmelite was tasked with reviewing the decision of an assessment review board that found that only the chapel, sacristy area, and choir areas were exempt. Further stating that the guest suites, kitchen, dining, sleeping accommodations, and other areas of the property were not exempt.
- [106] In reviewing the decision of the board, Berger J states "*exemptions are not lost simply because part of a building that would otherwise be exempt has an ancillary or incidental purpose in addition to the chief purpose of divine service, public worship or religious education*".
- [107] Accordingly, Berger J found that the board's decision to tax the guest suites, the kitchen, the dining area, the common areas necessary for the support of the exempted areas and the sleeping accommodations was patently unreasonable and the entirety of the 22,112 square foot monastery was exempted. Even though the other buildings had ancillary purposes the primary use of the buildings was chiefly for divine service, public worship, or religious education.

[108] Further, while Berger J did not find the caretakers residence to be exempt, he found the entirety of the 13.05 acres of land to also be exempt from taxation.

[109] The Respondent argued that the Carmelite case is about a nunnery, not a post-secondary institute, and does not directly apply.

- I. The application of 362(1)(k) relates to a taxable common / living area of the building established as being chiefly used for divine worship.
- II. This case does leave taxable the caretakers residence.

[110] Any notion that the subject property can be equate to a nunnery for the sake of 100% tax exemption due to the whole property being chiefly used for divine worship need only compare the nuns' daily timetable to the typical student timetables. The nuns' timetable is strictly scripted to direct worship every waking hour.

[111] The Board distinguished the Carmelite decision because it involved a previous legislative regime and because its chief use is divine service and is a single parcel of land.

Placid Foundation v. St. Albert (City), [2005] A.M.G.B.O. No. 52 (" Placid")

[112] The Complainant argued that in Placid, the property in question, referred to as "Foyer Grandin", was a retirement home for retired, infirm, or disabled Priests, Brothers and Associates of the Oblates. The Applicant submitted that Foyer Grandin exists so that divine service may be carried out by the Oblates, which was accepted by the Board in coming to the determination Foyer Grandin was exempt.

[113] In relation to the term "divine service" the Board concluded a definition analogous to any service to the divine was what was intended by legislators.

[114] The Board also considered Carmelite and stated that "the religious goals of the order [of the Carmelite Nuns] was fostered by the property". In considering Carmelite the Board stated that "divine service is something more than merely the ceremony or celebratory occasion but encompasses a wider range of uses connected with a devotion and service to the divine".

[115] While the Board acknowledged the factual differences with Carmelite, the Board still concluded that Foyer Grandin "serves to facilitate" divine service and foster and enable the overall goal in a similar fashion.

[116] This is also restated by the Board when they note, "Foyer Grandin exists to facilitate the divine service of the Oblates, and under any measure, can be seen as chiefly used for divine service".

[117] The Respondent argued that the Placid decision is regarding a retirement home for priests, brothers, and associates of the Missionary Oblates of Mary Immaculate, not a post-secondary institute, and does not directly apply.

[118] For exemption this property requires, in part, an annual COPTER exemption application. COPTER does not apply for exemption of the subject property.

[119] The application of 362(1)(k) mostly relates to exemption of a portion of the building that held by a religious body as a retirement home.

[120] The Board distinguished the Placid decision because its chief use is divine service which is not found to be occurring on the subject property.

Prabhat Chaturvedi, Shri Sadguru Sai Baba Mandir of Edmonton v. The City of Edmonton, 2021 ABECARB 2434 ("Prabhat")

[121] The Complainant argued in Prabhat, a Hindu temple located on a 2.5-acre parcel of land. In 2020, the complainant purchased 5 acres adjacent to their initial 2.5- acre parcel for future expansion.

[122] Unlike the original parcel, the new 5-acre parcel of land did not have a religious building on it. The municipality took the position that a portion of the new parcel was vacant unimproved land and therefore not exempt under 362(1)(k).

[123] The complainant object on the basis that the new unimproved land was used for weekly religious activities in the summer months, with use of the new forested area "three or four times per year".

[124] The municipality argued that the use described by the complainant was only occasional and was not "used chiefly", citing North Pointe and Sant Nirankari in support of their position.

[125] The board in Prabhat stated that the excess land is only used in the summer as weather permits, and:

when the excess land is used at all, it is used for activities that the Board decided qualified for the exemption: therefore, the Board determined that the land was "used chiefly" for the exempt activities and should be exempt.

[126] The Respondent argued that Prabhat is about excess land at a Hindu temple, not a post-secondary institute campus, and does not directly apply.

- I. The application of 362(1)(k) relates to exemption of an additional 5.0 acres of land purchased for future expansion, consolidated with existing 2.5 acres – then assessed as partially taxable.
- II. The taxable lands were found exempt as occasional use of the lands was part of the Hindu religion.
- III. The taxable subject property is not used for divine worship or in conjunction with education.
- IV. The taxable property is either separately titled and unused, secular commercial, or dormitories.
- V. 'North Pointe' is cited noting their taxable excess land was not chiefly used for divine worship.

[127] The Board distinguished the Prabhat decision from the subject property because its chief use is public worship. However, Prabhat primarily considered when the property was used, though occasionally, its chief use was public worship. With the subject property, no evidence was

presented that the subject property is used for divine service, public education, or religious education.

Alberta Beach Pentecostal Camp (now operating as Sunset Point Christian Camp) v. Summer Village Sunset Point, CARB 0308-01-2023 ("Sunset Point")

[128] The Complainant argued that Sunset Point dealt with lodging accommodations that were only used by visitors of a Christian camp, when they were there within the context of the religious activity taking place at the Christian Camp.

[129] The board in Sunset Point considered the Carmelite decision and concluded that the 2 large lodging facilities were only used to facilitate the provision of the Christian camp's religious activities and were not used for any other secular or commercial purpose.

[130] Accordingly, the board in Sunset Point found the lodging accommodations to be exempt from taxation under Section 362(1)(k) following the courts guidance in Carmelite.

[131] The Respondent argued that Sunset Point in relation to a Christian summer camp, not a post-secondary institute, and does not directly apply.

- I. The camp has partial exemption under 362(1)(k).
- II. At issue is a hostel / conference centre 64% taxable, a Christian centre 30% taxable, and market value.
- III. The exemption decision is based on sworn evidence stating 100% religious use of the partially taxable buildings. The hostel accommodations are not dormitories.

[132] The Board distinguished the Sunset Point decision from the subject property because it is a summer camp and not religious educational institution. However, Sunset Point primarily considered when the property was used, though seasonal, its chief use was "religious purposes" with no distinction between divine service, public worship, or religious education. With the subject property, the Board finds no evidence for divine service, public education, or religious education.

[133] The Respondent argued that there is no exemption for private residences as set out by precedent in *Ranchland's Congregation of Jehovah 's Witnesses v. The City of Calgary ("Ranchland")*. The board findings:

- I. ...apartment is not communal space...
- II. ...divine service that took place in the apartment could have been accomplished in the exempt portion...

[134] In Rebuttal the Complainant argued that the board in Ranchland was tasked with determining whether an apartment suite was exempt from taxation under section 362(1)(k).

[135] However, Ranchland is distinguishable from the Bible School accommodations as the apartment suite was only used two weeks out of the year. As such, it is difficult to argue that it is used chiefly for religious purposes.

[136] In contrast, the lodging facilities at the Bible School are utilized throughout the school year.

[137] Further, the board in Ranchland found that the guest of the apartment suite could have resided elsewhere, as stated, the Bible School's 302 students cannot reside elsewhere in the Town of Three Hills.

[138] The Bible School lodging accommodations are required to facilitate the religious purpose of the Bible School, as there are no alternative accommodations available, further the Bible School's accommodations are used chiefly for the purposes of divine service, public worship or religious education and are used with a much greater frequency than the apartment in Ranchland.

[139] The Board distinguished the Ranchland decision from the subject property because it is a two-week period of use, which was not deemed to be chiefly. With the subject property, there is no evidence of use for any period for divine service, public education, or religious education.

University of Alberta v. Edmonton (City of), 2005 ABCA 147 ("U of A")

[140] In rebuttal, the Complainant U of A relating to partially leased improvements and interpretation of section 362(1)(d).

[141] The U of A decision is an Alberta Court of Appeal decision dealing with an appeal by the University of Alberta of an assessment review board decision that found that leasing food services to Aramark resulted in exemptions under Section 362(1)(d) being lost.

[142] The Court of Appeal found that the board in U of A erred in equating holding rights and leasing rights.

[143] Further, the Court of Appeal was also tasked with determining the meaning of "used in connection with" within the context of Section 362(1)(d) of the MGA.

[144] The Court of Appeal concluded that while there is no definitive test for "used in connection with", the board's narrowing of the section by only exempting properties that are a "necessary and integral part of the provision of education" was unreasonable.

[145] The Court of Appeal found that "necessary and integral" was "too restrictive" and did "not accord with the plain wording of the statute", and the Court commented that an interpretation that may be used is "whether the properties are used 'for the purposes of achieving [educational purposes] in a practical and efficient manner.'"

[146] Based on these reasons, the Court of Appeal allowed an appeal of the board's decision, while providing helpful guidance into the interpretation of the phrase "used in connection with".

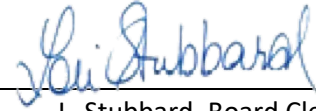
Edmonton (City) v. Governors of the University of Alberta, 2013 ABQB 440 ("HUB")

- [147] The Complainant further argued that the HUB decision dealt with an application to the Alberta Court of Queen's Bench by the municipality to appeal the decision of a composite assessment review Board.
- [148] The composite assessment review board in HUB found a building containing approximately 70 leased units, described as "HUB Mall", to be 100% exempt from taxation.
- [149] The municipality argued that the services provided by the leasees were available to the public, there was no restrictions on the leasees to provide services to students, and that there was no evidence pertaining to how any individual tenant was connected to educational purposes.
- [150] Notwithstanding the municipality's argument, the composite assessment review board found Hub Mall to be 100% exempt from taxation following the Alberta Court of Appeals guidance in U of A.
- [151] On the application for appeal, the municipality argued the composite assessment review board erred and applied the wrong test.
- [152] However, Justice Lee held that the board utilized the test set out in U of A, which was binding on the board, as well as the courts, and accordingly the application for appeal was denied.
- [153] The Board giving regard to all the evidence, the presented decisions, and arguments, finds that the subject property is not exempt from taxation. In arriving at the decision, the Board considered the evidence of demonstrated use of the subject property, of which there was none.
- [154] The Board also considered HUB decision wherein the justice found no difference between it and the U of A decision heard by the Alberta Court of Appeal regarding leased premises exempt because they were being used in connection with education. However, with the subject property, there is no evidence to show it is used in connection with education.
- [155] The Board finds that the subject property is not exempted for educational purposes, nor is it exempted based on the religious education.

DECISION SUMMARY

- [156] The Board finds that the assessment value is confirmed with the assessment unchanged at \$49,000 with a no exemption through section 362(1)(d) or 362(1)(k).
- [157] The Board finds that a fair and equitable assessment of the subject property is achieved by following the direction of the legislature and the guidance of previous decisions.

[158] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 27th day of February, 2024 and signed by the Presiding Officer on behalf of all the panel members who agree that the content of this document adequately reflects the hearing, deliberations and decision of the Board.



L. Stubbard, Board Clerk

On behalf of

J. Dawson

Presiding Officer

If you wish to appeal this decision you must follow the procedure found in section 470 of the MGA which requires an application for judicial review to be filed and served not more than 60 days after the date of the decision. Additional information may also be found at www.albertacourts.ab.ca.

APPENDIX

Documents presented at the Hearing and considered by the Board.

<u>NO.</u>	<u>ITEM</u>	
1.	A.1	Hearing Materials - 103 pages
2.	C.1	Complainant LARB Disclosure – Letter to Board - 1 page
3.	C.2	Complainant LARB Disclosure - Legal Argument - 48 pages
4.	C.3	Complainant LARB Disclosure - Volume of Authorities - 148 pages
5.	C.4	Complainant Rebuttal Disclosure – Letter - 1 page
6.	C.5	Complainant Rebuttal Disclosure – Legal Argument - 16 pages
7.	C.6	Complainant Rebuttal Disclosure - Volume of Authorities - 22 pages
8.	R.1	Respondent Disclosure - 33 pages
9.	R.2	Respondent Disclosure - Review of Comp Disclosure – 38 pages
10.	R.3	Respondent Disclosure – Referenced Source Materials - 19 pages

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