



CENTRAL ALBERTA REGIONAL
**Assessment
Review Board**

Complaint ID 0316 1815-1829
Preliminary Matter

COMPOSITE ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: November 1, 2023

DECISION OF: Ms Brenda Hisey, Presiding Officer (Member - Land and Property Rights Tribunal)
ONE MEMBER - Preliminary Hearing

BETWEEN:

PRAIRIE BIBLE INSTITUTE
As represented by Snyder & Associates

Complainant

-and-

TOWN OF THREE HILLS
As represented by Wildrose Assessment Services Inc.

Respondent

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

ROLL NUMBER's: 00035500; 00028500; 00006 000; 00007000; 00008000;
00009000; 03139000; 03142000; 03146500; 03100000; 03131000;
03130000; 03320000; 03121000; 03122000 (collectively the "Rolls")

The preliminary matter was heard by the Central Alberta Regional Assessment Review Board on the 1st day of November 2023, via video conference from the City of Red Deer in the Province of Alberta.

Appeared on behalf of the Complainant: Ivon Chauhan, for Snyder & Associates LLP representing the Prairie Bible Institute

Appeared on behalf of the Respondent: David Clark, for Wildrose Assessment Services Inc. representing the Town of Three Hills

DECISION:

The merit hearings for roll numbers 00035500; 00028500; 00006000; 00007000; 00008000; 00009000; 03100000; 03121000; and 03122000 are postponed to November 27, 2023 to be heard consecutively by a Composite Assessment Review Board. The initial disclosure dates have not been changed due to the postponement of these hearings, however any rebuttal must be provided at least 7 days before the hearing date.



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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”].

PROCEDURAL MATTER

- [2] A one-member panel was convened to determine the validity of this preliminary matter in accordance with section 40(c) of the *Matters Relating to Assessment Complaints Regulation*, 2018 (MRAC).

PRELIMINARY MATTER

- [3] The Rolls in question all pertain to property owned and operated as the Prairie Bible Institute. The Complainant has requested the merit hearings for these properties all be heard concurrently in one hearing by a Composite Assessment Review Board (CARB). The fifteen files representing the Prairie Bible Institute have been assigned to both a Local Assessment Review Board (LARB) and a Composite Assessment Review Board (CARB).

POSITION OF THE PARTIES

Complainant

- [4] The Rolls in question all pertain to property owned and operated as the Prairie Bible Institute.
- [5] The Rolls which are assigned to be heard by a LARB (with the exception of rolls 03121000 and 03122000) pertain to the land on which the Bible School is situated. Rolls 03121000 and 03122000 are single family homes used in connection with the Bible School’s overall religious educational purpose.
- [6] The remaining Rolls are assigned to be heard by a CARB, and are the improvements used by the Bible School, situated on the land which is assigned to be heard by a LARB.
- [7] The Complainant confirmed the single issue is the exemption status of the assessments.
- [8] A singular hearing is required to understand how the use of any of the Rolls are used in connection with the educational purposes of the Bible School. The same holds true to determine how any of the Rolls are used chiefly for the religious purposes of the Bible School. Without combining the hearings, it would be difficult for a board to comprehend how any given building or land would be exempt. For example, the land under the campus of the Bible School can only be understood to be exempt if it is used for the educational or religious purposes of the Bible School. These use-based exemptions apply to the totality of the Bible School land and improvements.



- [9] Additionally, legal certainty is a key element of our justice system. In most administrative tribunal hearings and court hearings parties often rely on precedent. In order to effectively make any argument, both parties will have to put evidence before each board that is presently assigned to the other. Doing so is far from an effective use of resources. As such, the Complainant submits that the CARB Rolls and the LARB Rolls should be heard together at one hearing, by one Board.
- [10] As it stands, there is a CARB hearing scheduled for November 27-30, 2023. The Complainant submits that those days will be sufficient to hear both the LARB Rolls and the CARB Rolls. Further, the Complainant has already complied with the disclosure requirements for these hearings.

Respondent

- [11] The roll numbers under appeal would best be heard as consecutive hearings: these files involve separate matters of valuation.
- [12] Managing the information concurrently for these files would not be feasible in one hearing.

BOARD FINDINGS and DECISION

- [13] The Board relies on legislation regarding jurisdiction from the Municipal Government Act, section 460.1(1)(a), which states that a LARB is assigned complaints for an assessment notice of residential property **with** 3 or fewer dwelling units, or farm land. The complaints from this preliminary matter refer to various land parcels or improvements, not both. Additionally, these assessment notices did not indicate the land use district and the parties did not argue the properties were restricted to 3 or fewer dwellings.
- [14] The Board understood that one roll (03100000) from the group regarding a land only complaint, was incorrectly directed to the LARB as it was assigned an institutional classification. Several other residential properties did not indicate that these parcels were restricted to development of 3 or more residential units. The information provided suggested these lands were part of a single economic unit for educational purposes.
- [15] No legislation was provided to support a concurrent hearing of all files associated with the Prairie Bible Institute. Therefore, the Board directs these files be heard consecutively; providing an opportunity for carry forward information while ensuring the separate matters of valuation are respected.
- [16] Relevant legislation from section 18 in Matters Relating to Assessment Complaints, 2018 (MRAC), allows a postponement due to exceptional circumstances. The Board recognizes an incorrect Board assignment as an exceptional circumstance. The Rolls scheduled to be heard by a LARB in October will be postponed until November 27 - 30, 2023 and moved to the CARB. No party claimed any adverse effect would be realized by assigning all files relating to the Prairie Bible Institute to the CARB agenda for the proposed November date.
- [17] All roll numbers will be managed as separate hearings (15), with separate decisions. Existing disclosure dates will not change with the exception of rebuttal information, which will follow CARB legislation as required.



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DECISION SUMMARY

[18] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 10 day of November, 2023.

BRENDA HISEY,
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.



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APPENDIX

Documents presented at the Hearing and considered by the Board.

NO.

ITEM

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| 1. A.1 | Hearing Materials provided by Clerk - 52 pages |
| 2. C.1 | Complainant submission - 4 pages |
| 3. R.1 | Respondent submission - 2 pages |