

Central Alberta

Regional Assessment Review Board

PREC 4640 753-777/2016

Complaint ID 753-777

Roll No. Multiple Rolls

COMPOSITE ASSESSMENT REVIEW BOARD DECISION

HEARING DATE: September 16, 2016

PRESIDING OFFICER: J. Krysa

In the matter of a complaint filed with the Central Alberta Regional Assessment Review Board, as provided by the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26 (the Act),

between

SANLING ENERGY LTD.

(as represented by **AEC Property Tax Inc.**)

Complainant

and

SPECIAL AREAS BOARD

Respondent

in respect of property assessments prepared by the Assessor of the Special Areas Board, and entered into the 2015 assessment roll for taxation in 2016, related to the following assessment roll numbers:

ROLL # 219036	ROLL # 236255	ROLL # 420122	ROLL # 460527	ROLL # 700062
ROLL # 226511	ROLL # 236256	ROLL # 420123	ROLL # 470249	ROLL # 800055
ROLL # 232223	ROLL # 294017	ROLL # 440005	ROLL # 490083	ROLL # 800064
ROLL # 232270	ROLL # 370166	ROLL # 450003	ROLL # 700006	ROLL # 810014
ROLL # 236239	ROLL # 390081	ROLL # 450061	ROLL # 700044	ROLL # 810043

This matter was heard via teleconference by a one-member Composite Assessment Review Board at 9:00 a.m. on the 16th day of September 2016, with the following parties participating:

On behalf of the Complainant:

Ryan Ford, AEC Property Tax Inc., Agent

On behalf of the Respondent:

Tally Quaschnick, Assessor

Trent Caskey, SAB Administration

Carol Zukiwski, Reynolds Mirth Richards & Farmer LLP, Counsel

PART A: JURISDICTION

- [1] The Composite Assessment Review Board derives its authority to make decisions under Part 11 of the *Act*.
- [2] The Central Alberta Regional Assessment Review Board [“the Board”] has been established in accordance with section 456 of the *Act* and Special Areas Board Order No. 11/16.
- [3] The single member CARB panel has been established in accordance with s. 454.2(3) of the *Act*, and the jurisdiction of the one-member CARB panel is provided by s. 36(2)(b) of *Matters Relating to Assessment Complaints Regulation* 310/2009 (*MRAC*), relating to procedural matters including scheduling of a hearing and disclosure of evidence.
- [4] The parties did not have any objection to this matter being heard by a one-member panel of the Board, or to the assigned CARB member.

PART B: PROPERTY DESCRIPTION AND BACKGROUND

- [5] The complaint with attached schedule “A,” setting out the above-noted individual tax toll numbers was filed on July 18, 2016.
- [6] The property tax roll numbers under complaint relate to the assessments of well site lands in various locations within the Special Areas of the province of Alberta.
- [7] Confirmation of receipt of complaint and Notice of Hearing for December 6, 2016 was sent to the parties on August 22, 2016. A Notice of Preliminary Hearing scheduled for September 16, 2016 was also sent to the parties on August 22, 2016.
- [8] Prior to the hearing, the parties were in communication with each other and put forward a joint proposal for a postponement of the scheduled merit hearing. The Board was provided with copies of the parties’ emails in this regard in advance of the hearing.
- [9] During the course of the hearing, the parties discussed the following matters:
 - a) Date, duration and location of the merit hearing
 - b) Disclosure exchange dates

PART C: ISSUES

- [10] The Board determined the following issues to be addressed in this decision:
 - a) Should the scheduled merit hearing be postponed and re-scheduled to a later date?
 - b) If the matter is postponed, what are the appropriate evidence disclosure dates?

PART D: LEGISLATION

The Board's jurisdiction to postpone a hearing is set out in section 15 of *MRAC*:

- 15(1) Except in exceptional circumstances as determined by an assessment review board, an assessment review board may not grant a postponement or adjournment of a hearing.
- (2) A request for a postponement or an adjournment must be in writing and contain reasons for the postponement or adjournment, as the case may be.
- (3) Subject to the timelines specified in section 468 of the Act, if an assessment review board grants a postponement or adjournment of a hearing, the assessment review board must schedule the date, time and location for the hearing at the time the postponement or adjournment is granted.

PART E: POSITION OF THE PARTIES

[11] The parties ask that the merit hearing currently scheduled to be heard on December 6, 2016, be rescheduled to the week of March 27, 2017.

[12] The parties submit that the issue to be decided in these matters, being the interpretation of a phrase in s. 4(3)(e) of the *Matters Relating to Assessment and Taxation Regulation*, AR 220/2004 (*MRAT*) has recently been heard in an appeal at the Court of Queen's Bench, and a decision is expected in late September or October of this year. The parties maintain the decision of the court is pertinent to this matter.

[13] The parties jointly proposed the following evidence disclosure dates:

Complainant's Disclosure: January 06, 2017

Respondent's Disclosure: March 10, 2017

Complainant's Rebuttal: March 17, 2017

[14] The parties further agree that the duration of the merit hearing should be a period of 3 days, and that the hearing location remain unchanged from that originally scheduled, being the Special Areas Board Office in Hanna, Alberta.

PART F: DECISION

[15] The merit hearing scheduled on December 6, 2016 is cancelled.

[16] The hearing of the merits of the complaint is re-scheduled to commence at **9:00 am on Monday, March 27th, 2017**. The hearing will continue on successive days to, and including **March 29th, 2017**.

- [17] The Board hearing the matter will determine the duration of each hearing day, as required.
- [18] The hearing will be held at the **Special Areas Board Office in Hanna, Alberta.**
- [19] The Board directs that the parties will disclose their evidence and written argument to each other **and** to the Clerk of the Central Alberta Regional Assessment Review Board **no later than 4:30 p.m.** on the following dates:
- | | |
|------------------------------------|-------------------------|
| Complainant's Disclosure: | January 06, 2017 |
| Respondent's Disclosure: | March 10, 2017 |
| Complainant's Rebuttal: | March 17, 2017 |
| Respondent's Surrebuttal: (if any) | March 23, 2017 |
- [20] The disclosures may be made electronically to the opposing party and to the Clerk of the Central Alberta Regional Assessment Review Board at RegionalARB@reddeer.ca on the dates set out above, with paper copies of the materials due on or before 4:30 pm the following regular workday.
- [21] The parties must send 6 paper copies of their submissions to the Clerk of the Central Alberta Regional Assessment Review Board at 4914 – 48th Avenue, Red Deer, Alberta T4N 3T4. The Board would appreciate receiving from the parties, an electronic copy of their submissions on USB drives (1 USB per disclosure), which can be sent to the Clerk along with the 6 paper copies.
- [22] Excluding the prescribed dates of disclosure, the parties' disclosures must meet the requirements set out in section 8 of *MRAC*. The Board reminds the parties that they are to disclose all evidence upon which they wish to rely, including any Power Point presentations, graphs, charts, tables, diagrams, etc.
- [23] The submissions for each party must have consecutive page numbers, starting at page 1 at the beginning of the report, then increasing for each page to the end of the report, including any tabs. For greater clarity, each page of every submission must have a unique page number. Failure to comply with this direction may result in the Board directing the party who fails to file appropriately numbered materials to reproduce its materials to the satisfaction of the Board.
- [24] The Board also directs that any charts or tables which are contained within any witness report must be of a sufficient font size to be legible without the need for reading aides, such as magnifying glasses, etc. The Board recommends a font size of at least 8 point. This may require that tables be reproduced on paper larger than 8 1/2" x 11". Failure to comply with this direction may result in the Board directing the party who fails to file legible materials to reproduce its materials to the satisfaction of the Board.

PART G: REASONS

- [25] The Board finds that the outstanding decision of the Court of Queen's Bench, being directly on point with the issue of this complaint, is an exceptional circumstance warranting a postponement of the December 6, 2016 merit hearing.
- [26] Whereas the parties have agreed on a date for the merit hearing, and on the evidence disclosure dates, the Board sets the merit hearing accordingly.
- [27] The Board appreciates the cooperation and effort of the parties in arriving at hearing and disclosure dates that are mutually acceptable.

Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta, this 26th day of September, 2016.



J. Krysa
Presiding Officer

This decision can be appealed to the Court of Queen's Bench on a question of law or jurisdiction. If you wish to appeal this decision you must follow the procedure found in section 470 of the MGA which requires an application for leave to appeal to be filed and served within 30 days of being notified 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>
A1	Hearing Materials provided by Clerk (10 pages), containing the following items: <ul style="list-style-type: none">- Complainant SanLing Energy Ltd. Complaint Form with:<ul style="list-style-type: none">- Schedule A outlining list of properties under complaint- Schedule B outlining "Grounds of Complaint"- Agent Form identifying AEC Property Tax Inc. as Agent- Notice of Preliminary Hearing- Notice of Hearing