Complaint ID 0056 2266
Roll No. 11109.000

LOCAL ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: August 11, 2026

PRESIDING OFFICER: K. SHANNON
BOARD MEMBER: C. HUELSMAN
BOARD MEMBER: M. JAMES

BETWEEN:

Mark Wade

Complainant

-and-

Municipal Assessment Services Group Inc.
For the Town of Carstairs

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 Carstairs as follows:

ROLL NUMBER:	11109.000
MUNICIPAL ADDRESS:	3 Goddard Circle, Carstairs, AB
ASSESSMENT AMOUNT:	$628,000

The complaint was heard by the Local Assessment Review Board on the 11th day of August 2026, via video conferencing.

The Board derives its authority from the *Municipal Government Act*, R.S.A 2000, Chapter M-26 (the "MGA") and related legislation as set out in Appendix "B".

Appeared on behalf of the Complainant: Mark Wade, Property Owner

Appeared on behalf of the Respondent: Travis Horne, Municipal Assessment Services Group Inc.

DECISION: The assessed value of the subject property is confirmed at $628,000.

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 located at 3 Goddard Circle, in the town of Carstairs.

PRELIMINARY MATTERS

[3] The Presiding Officer confirmed that no Board Member raised any conflicts of interest with regard to matters before them.

[4] Neither party raised any objection to the panel hearing the complaint.

[5] The Respondent raised one preliminary matter and requested that the hearing be dismissed on the basis that the Complainant failed to submit any evidence or disclosure.

[6] The Board asked the Complainant if he had received the Notice of Hearing and was aware of the submission deadlines set out in the Notice.

[7] The Complainant acknowledged receipt of the Notice of Hearing but advised that he was unfamiliar with the methodology used to calculate the assessed value on the subject property and was not sure what evidentiary information was required to submit. He further stated he was unfamiliar with the process.

[8] The Board clarified with the Complainant that no additional submissions had been provided because he did not know what information was required to be submitted. The Complainant confirmed that was correct.

[9] The Board recessed to discuss The Respondent’s preliminary request. Upon reconvening, the Board denied the request to dismiss the complaint at the outset, allowing same to proceed. The Board noted the Complainant followed the initial process and filed appropriate documentation with a Complaint Form to schedule and proceed with a hearing.

[10] However, the Board also found that the Complainant had not provided disclosure in accordance with s. 5 of the MRAC Regulations. The Board therefore advised the parties that it would not hear evidence that had not properly been disclosed. Accordingly, the Complainant was limited to speak to information disclosed on the submitted documents which consisted of the Complaint form and 2026 Assessment Notice. The Board further advised that their decision would be based solely on the evidence properly before it.

POSITION OF THE PARTIES

Position of the Complainant

[11] The Complainant argued that there are many houses that are larger and newer than his for sale that are paying approximately the same tax amount for houses that are purchased and worth more.

[12] The Complainant did not provide any specific details on the subject property, sales evidence, listings, or other comparables in support of his position.

[13] In closing, the Complainant apologized to the Board and the Respondent for complicating matters and stated that, had he understood the process, he would have contacted the Respondent to discuss matters prior to the hearing. The Complainant further stated that the Town Office only asked him to complete and submit the Complaint Form.

Position of the Respondent

[14] The Respondent stated that the Complainant failed to provide disclosure to the Respondent and the Assessment Review Board by 11:59 pm on Monday, July 20, 2026, the disclosure deadline.

[15] The Respondent explained to the Complainant that the subject property was assessed using the cost approach. The Respondent provided a brief overview of the methodology and how the assessed value was prepared.

[16] The Respondent further stated that the residential assessments in the Town of Carstairs had experienced an average 19% increase for the assessment year and explained that the increase in the subject property's assessment was consistent with the broader increased in assessments within the municipality.

[17] In closing, the Respondent explained to the Complainant that the assessment complaint process is formalized to ensure procedural fairness. The Respondent invited the Complainant to reach out regardless of the result to discuss the assessment process further.

BOARD FINDINGS and DECISION

[18] The Board found that the Complainant provided no specific evidence regarding the characteristics of the subject property or comparable properties to demonstrate that the assessed value of the subject property was incorrect.

[19] The Board found that the Complainant's general reference to larger or newer houses with similar taxes was identified on the complaint form. However, no specific or comparable properties, sale prices, listing information, assessment data, property characteristics, or valuation analysis were disclosed in accordance with the Regulations. Accordingly, the Board gave no evidentiary weight to any such assertions.

[20] The Board found that the Complainant's position that larger and newer properties were paying similar tax amounts, without supporting evidence was not sufficient to reduce the assessed value on the subject property.

[21] The Board found that the Complainant's evidence did not meet the burden of demonstrating that the assessed value should be reduced. Additionally, the Board found no evidence upon which to alter the assessment.

[22] The Board confirms the current assessed value of $628,000.00.

DECISION SUMMARY

[23] The Board finds that the original assessed value of $628,000.00 is confirmed.

[24] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 24th day of August, 2026 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.

HDelisle

H. Delisle, Board Clerk
On behalf of
K. Shannon Presiding Officer

This decision may be judicially reviewed by the Court of King's Bench pursuant to section 470(1) of the Municipal Government Act, RSA 2000, c M-26.

*MGA **470(1)** Where a decision of an assessment review board is the subject of an application for judicial review, the application must be filed with the Court of King's Bench and served not more than 60 days after the date of the decision.*

***(2)** Notice of an application for judicial review must be given to*

(a) the assessment review board that made the decision,
(b) the complainant, other than an applicant for the judicial review,
(c) an assessed person who is directly affected by the decision, other than the complainant,
(d) a municipality, if the decision that is the subject of the judicial review relates to property that is within the boundaries of that municipality, and
(e) the Minister.

Additional information may also be found at www.albertacourts.ab.ca.

APPENDIX "A"

DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:

EXHIBIT NO.	ITEM	PAGES
A.1	Hearing Materials	8
R.1	Respondent Submission	60

APPENDIX "B"

LEGISLATIVE AUTHORITIES CONSIDERED BY THE BOARD:

***Municipal Government Act,* R.S.A. 2000, Chapter M-26 (the MGA)**

Joint establishment of assessment review boards

s.455(1) Two or more councils may agree to jointly establish the local assessment review board or the composite assessment review board, or both, to have jurisdiction in their municipalities.

Jurisdiction of assessment review boards

460.1(1) A local assessment review board has jurisdiction to hear complaints about any matter referred to in section 460(5) that is shown on

(a) an assessment notice for
  (i) residential property with 3 or fewer dwelling units, or
  (ii) farm land,

or

(b) a tax notice other than a property tax notice, business tax notice or improvement tax notice.

(2) Subject to section 460(14) and (15), a composite assessment review board has jurisdiction to hear complaints about

(a) any matter referred to in section 460(5) that is shown on
  (i) an assessment notice for property other than property described in subsection (1)(a), or
  (ii) a business tax notice or an improvement tax notice,

or

(b) a designated officer's decision to refuse to grant an exemption or deferral under section 364.1.

(3) In this section, a reference to "improvement tax" includes a business improvement area tax in Part 10, Division 4 and a local improvement tax in Part 10, Division 7.

Proceedings before assessment review board

464(1) Assessment review boards are not bound by the rules of evidence or any other law applicable to court proceedings and have power to determine the admissibility, relevance and weight of any evidence.

(2) Assessment review boards may require any person giving evidence before them to do so under oath.

(3) Members of assessment review boards, including provincial members of panels of composite assessment review boards, are commissioners for oaths while acting in their official capacities.

Decisions of assessment review board

s. 467(1) An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.

(1.1) For greater certainty, the power to make a change under subsection (1) includes the power to increase or decrease an assessed value shown on an assessment roll or tax roll.

(2) An assessment review board must dismiss a complaint that was not made within the proper time or that does not comply with section 460(9).

(3) An assessment review board must not alter any assessment that is fair and equitable, taking into consideration

(a) the valuation and other standards set out in the regulations,

(b) the procedures set out in the regulations, and

(c) the assessments of similar property or businesses in the same municipality.

(4) An assessment review board must not alter any assessment of farm land, machinery and equipment or railway property that has been prepared correctly in accordance with the regulations.

***Matters Relating to Assessment and Taxation Regulation*, 2018 A.R. 2003/2017 (MRAT)**

Disclosure of evidence

5(1) In this section, "complainant" includes an assessed person or taxpayer who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a local assessment review board panel, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 21 days before the hearing date,

(i) disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

(ii) provide to the respondent and the local assessment review board an estimate of the amount of time necessary to present the complainant's evidence;

(b) the respondent must, at least 7 days before the hearing date,

(i) disclose to the complainant and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and

(ii) provide to the complainant and the local assessment review board an estimate of the amount of time necessary to present the respondent's evidence;

(c) the complainant must, at least 3 days before the hearing date, disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

Issues and evidence before panel

6 A local assessment review board panel must not hear

(a) any matter in support of an issue that is not identified on the complaint form, or

(b) any evidence that has not been disclosed in accordance with section 5.

Disclosure of evidence

9(1) In this section, "complainant" includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a composite assessment review board panel, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 42 days before the hearing date,

(i) disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

(ii) provide to the respondent and the composite assessment review board an estimate of the amount of time necessary to present the complainant's evidence;

(b) the respondent must, at least 14 days before the hearing date,

(i) disclose to the complainant and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and

(ii) provide to the complainant and the composite assessment review board an estimate of the amount of time necessary to present the respondent's evidence;

(c) the complainant must, at least 7 days before the hearing date, disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

Issues and evidence before panel

10 A composite assessment review board panel must not hear

(a) any matter in support of an issue that is not identified on the complaint form, or

(b) any evidence that has not been disclosed in accordance with section 9.