



Complaint ID 0226 2126
Roll No. 432074000

COMPOSITE ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: NOVEMBER 6, 2025

PRESIDING OFFICER: B. HORROCKS
BOARD MEMBER: R. IRWIN
BOARD MEMBER: J. GRAU

BETWEEN:

Frank and Beverley DeVetten

Complainant

-and-

Mountain View County

Respondent

This decision pertains to a complaint submitted to the Central Alberta Regional Assessment Review Board in respect of a property assessment prepared by the Assessor of Mountain View County as follows:

ROLL NUMBER: 432074000
MUNICIPAL ADDRESS: SW-7-32-4-5
ASSESSMENT AMOUNT: \$946,780

The complaint was heard by the Composite Assessment Review Board on the 6th day of November 2025, via video conference.

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: F. DeVetten, Owner
N. DeVetten, Owner's son

Appeared on behalf of the Respondent: A. Martin, Assessor (Mountain view County)

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 or Jurisdictional Matters:

[1] There were no concerns with the panel as constituted. The parties have discussed the file but have not been able to resolve their differences.

[2] There were no procedural or jurisdictional matters raised. There were no preliminary matters, the merit hearing proceeded.

Property Description:

[3] The subject property is a 155.00-acre parcel of land located in Mountain View County, Alberta. The parcel is improved with a 3,360 square foot (sf) metal clad Warehouse which was constructed in 2021 and a 2,560 sf Detached Garage which was constructed in 2023. The Assessment Class is residential, and the zoning is A Agricultural District.

[4] The subject property is assessed using the Cost Approach to Value wherein the land value of \$804,000 is added to the Improvements value of \$142,780 to determine the assessed value of \$946,780. The value of the improvements was determined using the Marshall & Swift calculator.

Issues:

[5] The description of the property, an assessment amount, an assessment class, an assessment sub class and the type of property were all identified on the Assessment Review Board Complaint Form as the matters that apply to the complaint. During the hearing, it became apparent that the issues were specifically,

- a. Should the subject property Assessment Class be farm land or residential, as assessed?
- b. Should the assessment amount be \$15,570 or \$946,780, as assessed?
- c. Is the subject property equitably assessed?

Complainant's Requested Value: \$15,570 on the Complainant form.

Board's Decision: For reasons outlined herein, there is no change required to the subject property assessment.

POSITION OF THE PARTIES**Issue – Assessment Class****Complainant's Submission:**

[6] The Complainant submitted that Mountain View County has classified the subject property as residential. The Complainant argued that it cannot be residential because there are no living accommodations on the property.

[7] The Complainant provided a brief history of the property noting that:

- In 2022, Mountain View County (MVC) classified the property as farm land. There were 34 cow-calf pairs on the property.
- In 2023, MVC classified the property as residential despite it still being used for agricultural purposes. An assessment appeal was unsuccessful.
- In 2024, MVC has again classified the property as residential. The property is in an over-grazed state and needs to be retained as fallow to support future grazing. This issue is the main reason for this appeal.
- In June 2025 there were 19 cow-calf pairs (and one bull) running the entire property which may see the property revert to farm land classification for assessment purposes in 2026. It has provided a copy of the 2025 Pasture Rental Agreement with Mayton Farms Inc. to the assessor.

[8] The Complainant argued that leaving the land in fallow is good agricultural practise and the subject property should be classified as farm land for 2024 assessment purposes.

Respondent's Submission:

[9] The Respondent submitted that the Complainant had purchased the subject property in the Spring of 2023 for \$930,000. The previous owner had filled out and returned a statement of agricultural land and a statement of agricultural buildings on October 19, 2021, which indicated she was grazing 34 cow-calf pairs, as well as boarding 3 to 6 horses. The previous owner was granted farm status on her parcel because she was "raising, selling and production of cattle on the property."

[10] The Respondent submitted that when the Complainant purchased the property in 2023 the MVC Assessment Department sent the Complainant a sale confirmation package including the same statement of agricultural land and statement of agricultural buildings questionnaire. The Complainant filled out the statement of agricultural buildings, indicated the shop was a "farm shop" but had left the statement of agricultural land blank.

[11] The Respondent submitted that because the Complainant was a new owner and didn't declare he was farming the land on the provided farm statement then leaving the land in fallow is moot.

[12] The Respondent stated that an MVC assessor had visited the subject property on September 21, 2023, and spoke with the Complainant. The Complainant informed the assessor that there was a lease with the previous owner to graze her personal horses and the shop was being used for personal storage. With the realization that the land and building were not being used for farm purposes, the land and building were re-Classified as residential use, and the entire parcel was switched to full market valuation as per legislative requirements.

[13] The Respondent acknowledged the receipt of a lease agreement to review for consideration of re-classifying the property from residential to farm land for the 2025 assessment year/ 2026 tax year.

Complainant's Rebuttal Submission:

[14] The Complainant refutes the MVC claim that it had sent the "statement of agricultural land" as part of the sale documentation. In its 2023 tax year appeal, it asked for proof that this document was ever sent to the Complainant and the MVC was unable to do so.

[15] The Complainant submitted that during the September 21, 2023, visit it did not indicate that the property lease to the former owner was for "personal horses". As a condition of the sale, the former owner was granted a two-year lease for the agricultural use of the land to sustain her horses. Further, it did not identify the farm shop as personal storage, as it was one half full of hay at the time.

[16] The Complainant concluded that if the assessor had somehow arrived at the conclusion that the land no longer fit the definition of agricultural use it would have expected to be informed at the time of the visit so that the situation could be clarified.

Relevant Legislation: Assigning assessment classes to property:

[17] Section 297 of the MGA states:

297(1) When preparing an assessment of property, the assessor must assign one or more of the following assessment classes to the property:

- (a) Class 1 – residential
- (b) Class 2 – non-residential
- (c) Class 3 – farm land
- (d) Class 4 – machinery and equipment

297(4) (b) "non-residential", in respect of property.... or other property on which industry, commerce or another use takes place or is permitted to take place under a land use bylaw passed by council but does not include farm land or land that is used or intended to be used for permanent living accommodation.

297(4) (c) "residential", in respect of property, means property that is not classed by the assessor as farm land, machinery and equipment or non-residential.

- [18] Section 2(1)(f) of MRAT states:
“farming operations” means the raising, production and sale of agricultural products and includes
(ii) the raising, production and sale of
(A) Horses, cattle, bison, sheep, swine, goats or other livestock
(B) Fur-bearing animals raised in captivity,
(C) Domestic cervids
(D) Domestic camelids

Boards Findings of Fact and Reasons for Decision - Classification

[19] The Board finds there is insufficient evidence to conclude that there was farming operations on the subject property on December 31, 2024.

[20] The Board finds when applying the relevant legislation to the facts that the subject property is not “non-residential, it is not machinery and equipment, and it is not farm land because there was no raising, production or sale of horses or cattle. Therefore, by default, the classification for assessment purposes is residential.

Issue -Assessment Amount

Complainant’s Submission:

[21] The Complainant’s requested assessment on the complaint form is \$15,570. However, that request assumed that the classification would be changed to farm land. During the hearing, it requested fair treatment consistent with an adjacent property which is assessed \$298,370.

Respondent’s Submission:

[22] The Respondent submitted the land value of \$804,000 was determined using the Sales Comparison Approach to Value. However, no sales information was provided in evidence.

[23] The Respondent submitted the improvements value was determined using the Marshall & Swift calculator. However, no details were provided in evidence.

Complainant’s Rebuttal Submission:

[24] The Complainant asked that “the vacancy and lack of residential capacity of this land be reflected in its value, such that its assessed value (and resulting levy) more closely represent the value of adjoining or nearby 1/4 section parcels within MVC.”

Board’s Findings of Fact and Reasons for Decision – Assessment amount

[25] The Board finds the assessment amount of \$946,780 reasonable in lite of the fact the subject property was purchased in the Spring of 2023 for \$930,000.

[26] The Board finds there is no evidence to support a change to the assessment amount.

Issue – Equity**Complainant's Submission:**

[27] The Complainant submitted that it was unable to find any comparable property (1/4 section with no residence) that was assessed at anywhere near the assessed value of the subject property.

Respondent's Submission:

[28] The Respondent provided three equity comparable properties. The Market land Valuations ranged from \$4,468 to 4,915 per acre. The subject property land valuation is \$5,187 per acre, slightly above the range. The comparable properties had all been reclassified from farm land to residential at some time in the past, the same as the subject property.

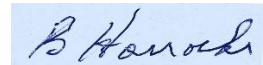
Board's Findings of Fact and Reasons for Decision - Equity

[29] The Board finds the subject property is equitably assessed with similar properties which have been reclassified from farm land to residential.

Conclusion:

[30] In summary, there is no change to the residential classification, there is no change to the assessment amount and the subject property is equitably assessed. As a result, there is no change required to the assessment.

Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 3rd day of December 2025 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.



B. Horrocks, 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.*

APPENDIX "A"

DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:

<u>EXHIBIT NO.</u>	<u>ITEM</u>	<u>PAGES</u>
A.1	Hearing Materials	5
C.1	Complainant Submissions	4
C.2	Complainant Rebuttal	4
R.1	Respondent Submissions	43

APPENDIX "B"**LEGISLATIVE AUTHORITIES CONSIDERED BY THE BOARD:*****Municipal Government Act, R.S.A. 2000, Chapter M-26 (the MGA)*****Interpretation**

s 1(1)(n) In this Act,

- (n) "market value" means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;

Assessments for property other than designated industrial property

s 289(2) Each assessment must reflect

- (a) the characteristics and physical condition of the property on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and
- (b) the valuation and other standards set out in the regulations for that property.

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

s.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

s.460.1(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)

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)

Mass Appraisal

s. 5 An assessment of property based on market value

- (a) must be prepared using mass appraisal
- (b) must be an estimate of the value of the fee simple estate in the property, and
- (c) must reflect typical market conditions for properties similar to that property.

Valuation Date

s. 6 Any assessment prepared in accordance with the Act must be an estimate of the value of a property on July 1 of the assessment year.

Valuation standard for a parcel of land

s. 7(1) The valuation standard for a parcel of land is

- (a) market value, or
- (b) if the parcel is used for farming operations, agricultural use value.

Valuation standard for a parcel and improvements

s. 9(1) When an assessor is preparing an assessment for a parcel of land and the improvements to it, the valuation standard for the land and improvements is market value unless subsection (2) or (3) applies.