



CENTRAL ALBERTA REGIONAL
**Assessment
Review Board**

Complaint ID 0262 2239 PRELIM
Roll No. 30003011547

COMPOSITE ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: May 28, 2026

PRESIDING OFFICER: J. DAWSON

BETWEEN:

Revenue & Assessment Services
For The City of Red Deer

Complainant

-and-

2122256 ALBERTA LTD.
(as represented by Deloitte LLC)

Respondent

This decision pertains a preliminary hearing for a complaint submitted to the Central Alberta Regional Assessment Review Board in respect of a property assessment prepared by an Assessor of The City of Red Deer as follows:

ROLL NUMBER: 30003011547
MUNICIPAL ADDRESS: 7550 EDGAR INDUSTRIAL DR, RED DEER, AB
ASSESSMENT AMOUNT: \$15,440,200

The complaint was heard by the Composite Assessment Review Board on the 28th day of May 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: T. Johnson, Assessment Coordinator, City of Red Deer

Appeared on behalf of the Respondent: K. Goertzen, Senior Manager, Property Tax, Deloitte LLC

DECISION: The request for dismissal is granted, and the merit hearing is cancelled.

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 an industrial site on the northwest end of the city adjacent to highway 2. The site has been in this location for many years with different uses and ownership. It was purchased by the Respondent in December of 2023.

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] 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

- [6] The Complainant introduced the subject property and explained that the owners of the subject property failed to comply with their Requests For Information (RFI) in 2023, 2024 and 2025. The Complainant indicated through questioning that the RFI for 2023 was under different ownership and amended their claim for only 2024 and 2025.
- [7] The Complainant reviewed the legislation regarding and the consequences of failure to respond, adding that they understand that removing someone’s right for hearing is a severe consequence and therefore they do not seek it lightly nor for a single year of non-compliance.
- [8] The Complainant explained in detail the reasons they requested the information and the severe negative impact on their ability to provide accurate assessments when the request is ignored and no response is received. Adding that regardless of if the specific information requested is used within the subject property assessment, the information is necessary to determine the most appropriate assessment calculation for the subject property and the information is imperative to assess other properties within the municipality.
- [9] The Complainant reviewed their processes including the use of the address provided on title, and mailing the original request, sending a reminder 60 days later, and a letter of non-compliance after 90 days.
- [10] The Complainant provided the relevant legislation and previous decisions in support of their request, with details of their request passing the ‘test’ described within the lead case ***Boardwalk Reit LLP v Edmonton (City)*** 2008 ABCA 220 (Boardwalk).

Position of the Respondent

- [11] The Respondent stated that had they responded with “owner occupied” they would have been compliant and the information could not be used in preparing its assessment or any other assessment because there is no income, vacancy between owner occupied and income properties cannot be compared, and the expenses do not include marketing and management costs that are normally included in the income approach.
- [12] The Respondent argued that the municipality has to prove that the information requested is necessary to prepare the assessment of the property in question.
- [13] The Respondent also reviewed the test within Boardwalk and argued that the test question failed on the point that the information requested was not necessary to prepare the assessment and the hearing should proceed to merit.
- [14] The Respondent also provided *Edmonton (City) v Building & Land Development Group Inc.*, 2025 ABKB 636 (BLDG Inc.) arguing that it thwarted the City of Edmonton from removing a right to complain with the board noting the ‘necessity’ of the information.
- [15] The Respondent argued that the other major municipalities assess industrial property on the direct comparison approach which is based on market activity for similar properties. While the Complainant can choose to apply the income approach, they should not have the right to unilaterally take away taxpayer rights for not providing information that they would not be able to use to assess the subject property.
- [16] The Respondent indicated that the Complainant has the right to enter and inspect the property if it chooses and receiving a response is not the only way to get the information.
- [17] The Respondent disclosed information that it is now seeking tenants for a portion of the subject property and that when it does have a tenant, acknowledged that the RFI will become more important.

BOARD FINDINGS and DECISION

- [18] The Board finds that the information requested by the Complainant was due on July 11, 2025, and no response was received from the Respondent.
- [19] The Board finds that the use of the reported address on title is the most appropriate methodology, with an expectation of the taxpayer to have the municipality conduct a site visit when there is no compliance being unreasonable.
- [20] The Board finds no fault in the request for information, the reminder letter, and the notice of non-compliance. The Complainant would have no basis to assume all properties without a response are owner occupied.
- [21] The Board finds that the information requested by the Complainant is required in order for the assessor to prepare not only the subject property assessment, but also, all assessments of similar

property within the municipality. The Boardwalk decision dealt with partial compliance wherein the court deemed that not all information requested was not required. Boardwalk did not contemplate a complete failure to respond.

- [22] The Board finds the facts in BLDG Inc. are different from the subject property. In BLDG Inc. the decision is based on a request for dismissal in 2022, where the property owner provided a response in 2019, could not prove it responded in 2020 though it thought it had done so, provided a partial response in 2021 and no response in 2022. In the case before the Board, there is no indication that a response was made or partially made.
- [23] The Board finds that there is nothing more that the municipality could have done. It used the address provided on title recently (December 2023), it sent reminder letters, and it had not received a response, nor was mail returned. There was no reason for the Complainant to believe the address was incorrect.
- [24] The Board does not take a decision that removes a taxpayer right of complaint lightly but agrees with the request in this instance because the municipality made reasonable attempts to seek compliance and the taxpayer failed to provide any response. Additionally, while the courts have used the term draconian to describe the removal of a taxpayer's right of complaint, the fact is that this is an annual process, a decision to dismiss this year's complaint has no effect on next year or going forward. Also, there is a recent sale that is fairly close to the assessment value, if a merit hearing occurred in this instance, the likelihood of a successful appeal is diminished, and there needs to be a mechanism to encourage compliance of RFI requests, denying the merit hearing creates that encouragement.
- [25] The Board finds for the Complainant and grants a dismissal of the complaint.

DECISION SUMMARY

- [26] The Board finds that the request for dismissal is granted, and the merit hearing is cancelled.
- [27] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 2nd day of June, 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.



J. Dawson
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:**

<u>EXHIBIT NO.</u>	<u>ITEM</u>	<u>PAGES</u>
A.1	Hearing Materials	7
C.1	Complainant Submissions	313
C.2	Complainant Legal Brief	10
C.3	Complainant List of Authorities	255
R.1	Respondent Submissions	66

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.

Duty to provide information

s 295(1) A person must provide, on request by an assessor, any information necessary for the assessor to carry out the duties and responsibilities of an assessor under Parts 9 to 12 and the regulations.

S (2) The Alberta Safety Codes Authority or an agency accredited under the Safety Codes Act must release, on request by an assessor, information or documents respecting a permit issued under the Safety Codes Act.

s (3) An assessor may request information or documents under subsection (2) only in respect of a property within the municipality for which the assessor is preparing an assessment.

s (4) No person may make a complaint in the year following the assessment year under section 460 or, in the case of designated industrial property, under section 492(1) about an assessment if the person has failed to provide any information requested under subsection (1) within 60 days from the date of the request.

s (5) Information collected under this section must be reported to the Minister on the Minister's request.

s (6) Despite section 294(1) and subsection (1) of this section, where an assessment of property is the subject of a complaint under Part 11 or 12 by the person assessed in respect of that property,

- (a) the assessed person is not obligated to provide information or produce anything to an assessor in respect of that assessment, and
- (b) the assessor has no authority under section 294(1)(c) to make copies of anything the assessed person refuses to provide or produce relating to that assessment until after the complaint has

been heard and decided by the assessment review board or the Municipal Government Board, as the case may be.

s 295.1 An assessor is not bound by the information received under section 294 or 295 if the assessor has reasonable grounds to believe that the information is inaccurate.

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.