Complaint ID 0263 2252
Roll No. 657605006

LOCAL ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: JUNE 25, 2026

PRESIDING OFFICER: T. HANDLEY
BOARD MEMBER: A. JAMALUDDIN
BOARD MEMBER: J. D'ONOFRIO

BETWEEN:

LAURA AND TODD CAMERON

Complainant

-and-

ASSESSMENT SERVICES
For Red Deer 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 an Assessor of Red Deer County as follows:

ROLL NUMBER:	657605006
MUNICIPAL ADDRESS:	35-28319 Twp Rd 384, Red Deer County, AB
ASSESSMENT AMOUNT:	$539,810

The complaint was heard by the Local Assessment Review Board on the 25th day of June 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: Laura Cameron, Property Owner

Appeared on behalf of the Respondent: Michael Arnold, Assessment Services Manager
Gail Bukva, Property Assessor

DECISION: The assessed value of the subject property is not changed.

Central Alberta Regional Assessment Review Board Phone: 403-342-8132 Fax: 403-346-6195
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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*”].

PROPERTY DESCRIPTION AND BACKGROUND

[2] The subject property is located in Red Deer County. It is a single-family home on 1.24 acres of land.

PRELIMINARY MATTERS

[3] During panel member introductions, panel member Joe D’Onofrio disclosed previous employment as an assessor with the County of Red Deer. The Complainant expressed that she was uncomfortable with Mr. D’Onofrio’s former employment and how it may impact the hearing. After considering the objection, Mr. D’Onofrio made this statement: “I Joe D’Onofrio, declare that I was previously employed by the Red Deer County Assessment Services up to and including 2008. After thoughtful consideration regarding this matter, I have decided to not withdraw from the presiding panel at this time. I feel no bias towards the County of Red Deer or the Complainant. I have been retired from the County of Red Deer for 18-plus years. I have never previously had any discussions with the Complainant or the Respondent. The only time I was on the property was when the home was originally built around 1980. Due to the above factors, I felt no need to withdraw myself as a panel member.” The parties raised no objection, and the hearing continued.

[4] The Respondent notified the Board that the Complainant’s disclosure documents were submitted on June 4th, 2026, but the submission deadline was June 3rd, 2026, and thus documents C1- C6 were late. The Respondent believed that the Complainant’s disclosure documents should not be heard.

[5] The Complainant cited computer issues as the reason her documents were late. She also added that the documents she had submitted were studies that had been previously submitted to Red Deer County for other hearings, so they should have already seen the documents in advance of the hearing.

[6] The Board discussed these matters and stated that each hearing stands alone and that any documents submitted to the County for other hearings are not applicable. Only documents properly disclosed can be considered for this hearing. In addition, the Board accepted the Respondent's request for the Board not to consider any disclosure submitted after the deadline. See MRAC s.6 and MRAC s.5(2).

[7] The Respondent requested that Report R1 be withdrawn and not admitted into evidence. The Respondent further submitted that, if R1 were removed from the evidentiary record, the Complainants' rebuttal report, C7, would constitute new evidence rather than a proper rebuttal. On that basis, the Respondent requested that Report C7 not be admitted into evidence and that the complaint be dismissed.

[8] After considering the parties' submissions, the Board determined that, following the withdrawal of Report R1, Report C7 no longer served as a rebuttal report. In the absence of the report to which it

responded, Report C7 constituted new evidence rather than rebuttal evidence and was therefore not admissible under the disclosure requirements. Accordingly, Report C7 was excluded from the evidentiary record.

[9] The Board did not agree that the complaint should be dismissed as the Complainant did properly submit a complaint form and paid the fee on time as per MRAC s.3(1). The Board continued the hearing with Exhibit A1 read into the record and the other submissions removed from the record.

[10] No additional preliminary or procedural matters were raised by any party. The Board proceeded with the complaint.

POSITION OF THE PARTIES

Position of the Complainant

[11] The Complainant requested the current assessed value less 30%. The Complainant stated that the total assessment amount did not include this reduction, which should have been given due to a higher degree of flooding.

[12] The Complainant stated the property has a shop that is also located in a flood-prone zone. The Complainant was unable to speak further on the matter as disclosure documents were submitted late and were unable to be heard.

Position of the Respondent

[13] The Respondent stated for the record that the Complainant provided no evidence of the claims made on the complaint form.

BOARD FINDINGS and DECISION

[14] The Board was not presented with any evidence to support the request for a reduction of 30% on the current assessment amount.

DECISION SUMMARY

[15] The Board finds that the original assessed value is confirmed at $539,810.

[16] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 13th day of July, 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.

Lisa Nord

L. Nord, Board Clerk
on behalf of
T. Handley, 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	6

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) applies.

***Matters Relating to Assessment Complaints Regulation,* AR 201/2017 (MRAC)**

Personal Attendance not required

s. 19(1) Parties to a hearing before a panel of an assessment review board may attend the hearing in person or may, instead of attending in person, file a written presentation with the clerk.