



CENTRAL ALBERTA REGIONAL  
**Assessment  
Review Board**

Complaint ID 0263 2097-2105  
Roll No. 657635000

LOCAL ASSESSMENT REVIEW BOARD DECISION  
PRELIMINARY HEARING DATE: JUNE 12, 2025

PRESIDING OFFICER: A. TARNOCZI  
BOARD MEMBER: D. DEY  
BOARD MEMBER: K. SHANNON

BETWEEN:

MARVIN IVOR & SHELIA TRIMBLE

Complainant

-and-

RED DEER COUNTY ASSESSMENT  
for Red Deer County

Respondent

This decision pertains to a preliminary matter submitted to the Central Alberta Regional Assessment Review Board in respect of multiple year property assessments prepared by an Assessor of Red Deer County as follows:

ROLL NUMBER: 657635000  
MUNICIPAL ADDRESS: 31-28319 TWP RD 384, RED DEER COUNTY, ALBERTA  
TAX YEAR: MULTIPLE TAX YEARS 2016 – 2024

The matter was heard by the Local Assessment Review Board on the 12<sup>th</sup> day of June 2025, via video conferencing. The preliminary hearing was convened at the request of the Respondent, which requested the Board to determine the validity of the complaints as filed for tax years 2016 – 2024.

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: Marvin Trimble, Property Owner

Appeared on behalf of the Respondent: Michael Arnold, AMAA, Assessment Services Manager

**DECISION:** The Board dismissed the complaints filed for tax years 2016 – 2024 for reasons outlined herein.

**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"] and related legislation as set out in Appendix 'B'.

**PROPERTY DESCRIPTION AND BACKGROUND**

- [2] The subject property is 31-28319 TWP RD 384, Red Deer County, Alberta.
- [3] At the time of submission, the Complainant submitted ten Assessment Complaint Forms for tax years 2016 – 2025. The Respondent requested a preliminary hearing to determine the validity of the Complaints filed for tax year 2016 – 2024. Specifically, the complaints were filed after the Assessment Complaint Deadline for the respective assessment complaint year.
- [4] The Board advised both parties that this was a preliminary hearing to determine the validity of the nine complaints, as such only arguments and evidence pertaining to that question would be considered by the Board.

**PRELIMINARY MATTERS**

- [5] The Presiding Officer confirmed that no Board Member has a conflict of interest with regard to matters before them.
- [6] Neither party raised any objection to the panel hearing the complaint.
- [7] The Board raised a preliminary issue concerning one of the Complainant's exhibits that had been read into the record, specifically, Exhibit C.8, which had not been submitted within the required deadline.
- [8] The Complainant indicated that they had submitted the rebuttal document June 6, 2025, in accordance with the legislation quoted by the Respondent in their R1 submission. The Respondent quoted *Matters Relating to Assessment Complaints Regulation, 2018 A.R. 201/2017* (MRAC) section 5, Disclosure of Evidence that outlines a timeline of at least three disclosure dates, one for the Complainant Submission, then the Respondent Submission and finally a Rebuttal. Since the Respondent was going by this legislation, they believed they also had the right to follow this process.
- [9] Upon questioning from the Board, the Respondent confirmed the standard hearing preparation package was used for this preliminary hearing. Further, they explained they were not familiar with the process for preliminary hearings and had mis-quoted the legislation.
- [10] The Board took a brief recess to review the Notice of Preliminary Hearing and applicable regulations for disclosure of evidence. The Board determined that section 37(2)(a) of MRAC applied. This provision requires that the Complainant disclose any documentary evidence "at least seven days before the hearing date." Further, both the Complainant and the Respondent were afforded the same disclosure date, June 4, 2025, with no opportunity for a rebuttal.

- [11] Taking guidance from MRAC section 37 and section 22 of the *Interpretation Act*, RSA 2000 Chapter 1-8, the Board determined the dates identified on the Notice of Preliminary Hearing for Disclosure of Evidence, June 4, 2025, is correct.
- [12] The Board concluded that Exhibit C.8 had been submitted after the deadline and determined that section 38(b) of MRAC applied. This provision states that a "*board panel must not hear... any evidence that has not been disclosed in accordance with section 37.*" As a result, the Board struck Exhibit C.8 from the record and advised both parties that it would not accept or consider any evidence contained within that exhibit.
- [13] The hearing carried forward with no other preliminary matters.

### **POSITION OF THE PARTIES**

#### **Position of the Complainant**

- [14] The Complainant filed nine Assessment Review Board complaints challenging the assessed value of the subject property for the tax years 2016 to 2024. According to the Complaint Forms, all complaints were filed on March 18, 2025. The Complainant confirmed the filing date.
- [15] The Complainant asserted that they were unaware the property had been over-assessed until July 18, 2023, when they discovered information concerning the value of a neighbouring property.
- [16] At time of filing, the Complainant stated he was unaware that he was not able to file an assessment complaint against a previous year, particularly since the complaints and fees were accepted prior to the assessment complaint deadline for this year.

#### **Position of the Respondent**

- [17] The Respondent noted that the Complainant's complaint submissions were after the deadline date indicated on the assessment notice for the applicable tax year. The submission and deadline dates are summarized in the following table.

<b>Tax Year</b>	<b>Deadline Date Indicated on Notice</b>	<b>Date Complaint Form Submitted</b>
2024	April 2, 2024	March 18, 2025
2023	April 18, 2023	March 18, 2025
2022	April 25, 2022	March 18, 2025
2021	April 30, 2021	March 18, 2025
2020	April 20, 2020	March 18, 2025
2019	April 17, 2019	March 18, 2025
2018	April 18, 2018	March 18, 2025
2017	April 11, 2017	March 18, 2025
2016	July 12, 2016*	March 18, 2025

*\*For the 2016 tax year the assessment and tax notices were combined into one notice*

- [18] The Respondent also submitted the Property Assessment Notices for the tax years 2016 to 2024, noting that each notice clearly indicated the corresponding complaint deadline.

- [19] Based on these submissions, the Respondent argued that the complaints were filed after the applicable deadlines for each year and are therefore invalid and must be dismissed.

### **BOARD FINDINGS and DECISION**

- [20] The Board acknowledged the Complainant's statement regarding the recent discovery of information and how it influenced their perception of the property's value. However, the Board reviewed MRAC section 7(1) for guidance regarding the abridgement and expansion of time and determined that the legislation does not provide the Board with the authority to change timelines for filing complaints. The Board cannot permit this argument or change procedural timelines.
- [21] The Board noted that both the Complainant and the Respondent agreed on the submission dates of the complaints, March 18, 2025.
- [22] To establish the relevant complaint deadlines, the Board referred to MGA 284(4) (4), which states:
- "284(4) - (4) In this Part and Parts 11 and 12, "complaint deadline" means 60 days after the notice of assessment date set under section 308.1 or 324(2) (a.1)."*
- [23] Based on this provision, the Board concluded that all nine complaints were submitted after their respective deadlines.
- [24] To assess the validity of the complaints, the Board applied section 461 of the MGA, specifically the Board relied on section 461(1)(b)(1.1), which states
- "461(1) A complaint must be filed with the assessment review board at the address shown on the assessment or tax notice for the property...*
- (b) in any other case, not later than the complaint deadline."*
- [25] Given the above determination that all complaints were filed after the applicable deadlines, the Board found them to be invalid.
- [26] To determine the appropriate course of action for invalid complaints, the Board applied section 467(2) of the MGA, which states:
- "An assessment review board must dismiss a complaint that was not made within the proper time..."*
- [27] Accordingly, the Board concluded that all nine complaints must be dismissed.

### **DECISION SUMMARY**

- [28] The Board determined the nine complaints filed for tax years 2016 – 2024 were not valid and the complaints are dismissed.

[29] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 10<sup>th</sup> day of July 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.



L. Stubbard, Board Clerk

for

A. Tarnoczi 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](http://www.albertacourts.ab.ca).*

**APPENDIX "A"****DOCUMENTS PRESENTED AT THE HEARING  
AND CONSIDERED BY THE BOARD:**

<b>EXHIBIT NO.</b>	<b>ITEM</b>	<b>PAGES</b>
A.1	Hearing Materials – prepared by the Clerk	13 pages
C.1	0263 2097 – 2105 Roll 6576350000 – Complainant Submission – Part 1 of 7 - Received May 29, 2025	7 pages
C.2	0263 2097 – 2105 Roll 6576350000 – Complainant Submission - Part 2 of 7 - Attachments Pages 1-5 & 9-13 – Received May 29, 2025	10 pages
C.3	0263 2097 – 2105 Roll 6576350000 – Complainant Submission – Part 3 of 7 - Attachments Pages 6-8 – Received May 29 2025	3 pages
C.4	0263 2097 – 2105 Roll 6576350000 – Complainant Submission – Part 4 of 7 - Attachments Pages 14-19 - Received May 29, 2025	6 pages
C.5	0263 2097 – 2105 Roll 6576350000 – Complainant Submission – Part 5 of 7 - Attachments Pages 20-24 - Received May 29, 2025	5 pages
C.6	0263 2097 – 2105 Roll 6576350000 – Complainant Submission – Part 6 of 7 – 2010 Licensing Water Diversion Projects Guide - Received May 29, 2025	18 pages
C.7	0263 2097 – 2105 Roll 6576350000 – Complainant Submission – Part 7 of 7 – AEP Water Act Water Diversion for Agriculture Uses During Low Flow Conditions - Received May 29, 2025	2 pages
R.1	0263 2097 – 2105 Roll 6576350000 - Respondent Submission – Received June 4, 2025	36 pages

**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;

**Interpretation provisions for Parts 9 to 12**

**s. 284(4)** In this Part and Parts 11 and 12, "complaint deadline" means 60 days after the notice of assessment date set under section 308.1 or 324(2)(a.1).

**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)

**Address to which a complaint is sent**

**s.461(1)** A complaint must be filed with the assessment review board at the address shown on the assessment or tax notice for the property

(a) in the case of a complaint about a designated officer's decision to refuse to grant an exemption or deferral under section 364.1, not later than the date stated on the written notice of refusal under section 364.1(9), or

(b) in any other case, not later than the complaint deadline.

**(1.1)** A complaint filed after the complaint deadline is invalid.

**(2)** The applicable filing fee must be paid when a complaint is filed.

**(3)** On receiving a complaint, the clerk must set a date, time and location for a hearing before an assessment review board in accordance with the regulations.

#### **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.

***Matters Relating to Assessment Complaints Regulation, AR 201/2017 (MRAC)*****Abridgment or expansion of time**

**s. 7(1)** A local assessment review board panel may at any time, with the consent of all parties, abridge the time specified in section 4(c).

**(2)** Subject to the timelines specified in section 468 of the Act, a local assessment review board panel may at any time by written order expand the time specified in section 5(2)(a), (b) or (c).

**(3)** A time specified in section 5(2)(a), (b) or (c) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

**Disclosure of evidence**

**s. 37(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 one-member local assessment review board panel, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 7 days before the hearing date,
  - (i) disclose to the respondent and the one-member 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 one-member local assessment review board an estimate of the amount of time necessary to present the complainant’s evidence;

**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.
- s. 38** A one-member 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 37.

***Interpretation Act, RSA 2000 Chapter 1-8*****Computation of Time**

**22(1)** If in an enactment the time limited for the doing of a thing expires or falls on a holiday, the thing may be done on the day next following that is not a holiday.

**(2)** If in an enactment the time limited for registration or filing of an instrument, or for the doing of anything, expires or falls on a day on which the office or place in which the instrument or thing is required to be registered, filed or done is not open during its regular hours of business, the instrument or thing may be registered, filed or done on the day next following on which the office or place is open.

**(3)** If an enactment contains a reference to a number of days expressed to be clear days or to “at least” or “not less than” a number of days between 2 events, in calculating the number of days, the days on which the events happen shall be excluded.