
**MOUNTAIN VIEW COUNTY COMPOSITE ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

IN THE MATTER OF A COMPLAINT filed with Mountain View County Composite Assessment Review Board (CARB) pursuant to Part 11 of the *Municipal Government Act* being Chapter M-26 of the Revised Statutes of Alberta 2000 (Act).

BETWEEN: Western Baptist Church- Complainant

- a n d -

Mountain View County - Respondent

BEFORE: Members:
Rob Irwin, Presiding Officer
H. Epp, Member
K. Blain, Member

A hearing was held on Tuesday, October 25, 2011 in the Mountain View County offices, in the Province of Alberta to consider a complaint about the assessment of the following property tax roll number:

- Roll # 529024002

Appeared on behalf of the Complainant:

- Pastor Michael Martin

Appeared on behalf of the Respondent:

- G. Johnston Acting Manager of Assessment Services, Mountain View County

PART A: Background and Description Of Property Under Complaint

The subject property is a 33.4 acre bare land parcel located south of Water Valley. The property is native bush hillside and has a waterway on the north boundary. There are no improvements.

PART B: Procedural or Jurisdictional Matters

The CARB derives its authority to make this decision under Part 11 of the Act. No specific jurisdictional or procedural issues were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint, as outlined below.

PART C: Issues

At the hearing it was identified that there was one remaining issue under appeal.

Issue 1: Whether the property is exempt from taxation.

Board Findings:

The Complainant took the position that the subject property should be exempt from taxation because historically, it has always been exempt and there were no discussions or communication from the County about a change in that status.

It was explained that the property under appeal is used only for church services, public worship and religious education.

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The Complainant then described how there had been an assessment notice sent May 6 2011 indicating a \$.00 amount due, but then a second notice was sent June 3 2011 stating the Amount due as \$5,472.37.

The Respondent presented evidence supporting that the methods used in completing the assessment and that the assessment was completed in accordance with the legislation.

It was stated that a Council resolution on April 20 2011 denied the Western Baptist Church an exemption for the 2011 assessment referring to the MGA "COPTER" (Community Organization Property Tax Exemption Regulation) concluding that the property was not exempt.

The Respondent further explained the occurrence of the two assessment notices. As this was a task in progress, a first notice was in the process sent out before the exemption was denied and then an amended tax notice was subsequently issued June 3 2011.

Decision: Issue 1

In view of the above considerations, the CARB finds as follows with respect to Issue 1:

The CARB carefully considered all evidence presented by the Complainant's and Respondents presented at the hearing in arriving at this decision.

The Complainants statements and description of how the property was actually used were compelling. The Board finds that this usage complied with MGA Section 362 Exemptions for Government, Churches and other Bodies.

PART D: Final Disposition Of Complaint

The Board appeal was allowed and the Board finds that the subject property is exempt from taxation.

It is so ordered.

Dated at the County of Mountain View offices in the Province of Alberta, this
18th Day of November 2011.



Presiding Officer

R. H. Irwin