

IN THE MATTER OF A COMPLAINT filed with the County of Paintearth No. 18 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

BETWEEN:

Alberta power 2000 Ltd. c/o AEC International Inc. (AEC) represented by Wilson Laycraft I.L.P
– Complainant

-and-

County of Paintearth No. 18 (Paintearth) represented by Reynolds Mirth Richards & Farmer LLP
– Respondent

BEFORE:

Chris Griffin, Presiding Officer

Board Counsel:
G. Stewart-Palmer, Barrister & Solicitor

Staff:

T. Peach, Composite Assessment Review Board Clerk

A preliminary hearing was held on December 7, 2012 by conference call to consider procedural matters relating to a complaint about the assessment of the following property tax roll number:

720005980	Assessment	\$58,542,840
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PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[1] This appeal relates to a property assessment for buildings and structures. The Complainant has filed its complaint alleging 4 grounds of complaint.

PART B: PROCEDURAL OR JURISDICTIONAL MATTERS

[2] The CARB derives its authority to make decisions under Part 11 of the *Municipal Government Act*, R.S.A., 2000, c.M-26 (“MGA”). The Complainant has filed its complaint and the CARB convened a hearing to schedule the merit hearing and disclosure dates.

Position of the Parties

[3] On December 3, 2012, the Complainant filed a letter with the CARB requesting a change to the disclosure dates previously ordered by the CARB in its decision CARB Board Order 2012-3.

[4] At the commencement of the preliminary hearing, the parties presented a joint recommendation regarding a change to the disclosure dates set out below:

1. Determining the market value.

An updated 2012 Marshall & Swift costing prepared by Kevin Zeiner will form the backdrop of the issues advanced before the CARB. The issues have been set out in a "White Book" prepared by AEC International and previously provided to the Respondent, and which will form the Complainant's evidence, along with any other evidence provided for filing on December 28, 2012. Those issues are:

- a. The application of depreciation to the updated 2012 Marshall & Swift report including:
 - i. Normal depreciation.
 - ii. Adjustments for observed condition, and
 - iii. Selection of age-life.
 - b. The application of adjustments to various buildings for:
 - i. Lighting, electrical and plumbing adjustments, and
 - ii. Flooring and grating adjustments.
 - c. Comparison to other M&S cost approaches.
2. Linear property within the assessment.
- a. This issue deals with various stand-alone improvements that the Complaint submits are linear property. These include conveyor enclosures) tanks, tunnels, fencing, paving and craneage.
 - b. The issue of whether linear property exists in the boiler house and turbine hall as put before the CARB in the 2011 tax year will not be advanced in the 2012 tax year complaint. ATCO reserves the right to raise this issue in future years.

The Parties will not be calling expert engineering evidence at the hearing.

The Parties agree to amend the Complainant's initial disclosure date from December 17, 2012 to December 28, 2012 and to January 21, 2013 for filing of the Complainant's legal

argument and evidence on issue 1(c) above. Dates for the Respondent's filing and Rebuttal remain the same.

The Complainant hereby requests its letter dated December 3, 2012 be withdrawn from the Board's record and the Respondent consents to same.

The Parties will continue to meet with a view to further refining and narrowing the issues for hearing further. It is anticipated that the time required for hearing will be shortened to 3 to 4 days.

DECISION AND REASONS

Merit hearing and Disclosure Dates

[5] The disclosure dates are revised as follows:

Complainant's Disclosure date for all disclosure except: <ul style="list-style-type: none">evidence for the issue identified in item 1(c) above andfiling of legal argument	December 28, 2012
Complainant's Disclosure for: <ul style="list-style-type: none">evidence on the issue identified in item 1(c) above andfiling of legal argument	January 21, 2013
Respondent's Disclosure	February 15, 2013
Complainant's Rebuttal	March 1, 2013
Hearing	March 11-14, 2013

[6] There will be no change to the hearing location or start time.

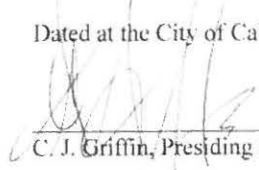
[7] The CARB has heard the parties' joint recommendation for the change to the disclosure dates. The CARB notes that the changes are not substantial and that both parties have agreed to the changes. The changes to the disclosure dates do not affect the timing of the hearing and the CARB finds no prejudice has arisen from the changes. Therefore, it is prepared to accept the joint recommendation of the parties.

[8] The CARB notes that the discussions between the parties has resulted in a shortened hearing, and commends the parties for their efforts in this regard. The CARB is pleased that the parties have utilized the time to discuss the issues.

[9] The CARB notes the joint request of the parties to remove the December 3, 2012 letter from the Complainant from the record. In light of the joint recommendation of the parties, the CARB is prepared to remove the letter as its exclusion does not affect the hearing in any manner.

[10] It is so ordered.

Dated at the City of Calgary, in the Province of Alberta, this ____ day of December, 2012.


C. J. Griffin, Presiding Officer

APPENDIX 'A'

ORAL REPRESENTATIONS

PERSON APPEARING	CAPACITY
1. B. Dell,	Counsel for the Complainant
2. C. Hall	Representative of the Complainant
3. C. M. Zukiwski	Counsel for the Respondent
4. B. Hepp	Representative of the Respondent

APPENDIX 'B'

DOCUMENTS REFERENCED IN THE HEARING

PR1	Joint letter of Wilson Laycraft LLP and Reynolds Mirth Richards and Farmer LLP	December 7, 2012
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For MGB Use Only

Subject	Type	Sub-type	Issue	Sub-issue
CARB	electric power plant	generating system	Prelim. Scheduling	468 (1) (b)