

Glen R. Hillman  
Site 4, Box 2, RR1  
Sylvan Lake, AB T4S 1X6

County of Red Deer Assessment Services  
38106 Range Road 275  
Red Deer County, AB T4S 2L9

**Attention: B. Boomer, Assessor**  
Via email: [bboomer@rdcounty.com](mailto:bboomer@rdcounty.com)  
(paper copy to follow)

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## COMPOSITE ASSESSMENT REVIEW BOARD DECISION

Hearing: 23 November, 2010

Panel: Presiding Officer R. Irwin; R. Fitzpatrick; T. Stevens  
Decision# CARB0263-190/2010

**Roll 528241009      SE 24; 38;2;W5      Red Deer County, AB      Assessment: \$1,025,000**

For the Complainant:  
G. Hillman  
L. S. Heald, Agent

For the Respondent:  
B. Boomer, Assessor  
G. Vande Bunte, Assessor

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The subject of the complaint is located approximately 1 mile from the Town of Sylvan Lake, adjacent to Highway #11 and Range Road #20 along the east boundary. It is 84.98 acre parcel consisting of farmland, a residential site and a shop - which is the matter under appeal. The Complainant contends that the Respondent has incorrectly assessed the shop as non-residential and that the shop is used for farm purposes only.

At the time the complaint was filed, the Complainant identified six matters on the complaint form. The Complainant confirmed that the only matter to be decided by the Board is the physical use of the shop which will also determine the description, the assessment amount, the assessment class, the assessment subclass and exemption from taxation.

### DEFINITIONS

The following are excerpts of definitions taken from the MGA. They are used here for ease of reference only.

### **MGA:**

“‘farm building’ means any improvement other than a residence, to the extent that it is used for farming operations”

“‘farming operations’ means the raising, production and sale of agricultural products and includes...(ii) the production of horses, cattle, bison, sheep, swine, goats, fur bearing animals raised in captivity...”

“‘non residential’...in respect of property, means...or other property on which industry, commerce or another use takes place..., but does not include farmland or land that is used or intended to be used for permanent living accommodation”

## USE OF PROPERTY

The primary argument forwarded by the Complainant is that the property that was assessed as ‘non-residential’ does not meet the definition as defined in the *Municipal Government Act*, RSA 2000 (MGA) but rather should be assessed as a ‘farm building’ as defined in the *Matters Relating to Assessment & Taxation* (MRAT) regulation. The Complainant did not file disclosure in accordance with the *Matters Relating to Assessment Complaints* (MRAC) regulation and, consequently, a substantial portion of argument relied on rebutting the evidence that was disclosed by the Respondent.

The Respondent contends that the Complainant is misinterpreting the legislation and that the subject is used for business purposes not farming. To support his position, the Respondent presented 20 photographs of the subject and concluded it appears there are numerous businesses present at the subject property. They include plumbing; sheet metal; landscaping and automotive repair. The Respondent noted that the administrative offices and staff; numerous vehicles, archived boxes (including 2008 employee records); containers and van trailers together with the absence of farm equipment or equestrian tack were observed. This contributed to the indication that one or more businesses are being conducted at the subject. Lastly, the Respondent stated that he had been advised that the Complainant leases almost all of the land to a third party.

The Complainant stated that he owns the property and that he is strictly a farmer. When discussing the volume and type of material on site he advised that it is used for the maintenance and repair of the farm and that most of it is what remains of now defunct companies / businesses. The Complainant spoke to the sheet metal equipment at the subject, stating that it is being used by his nephew for storage only. The Complainant stated that he farms 640 acres of the land but agreed that some of the farming is leased out to third parties (brothers). In support of his case, the Complainant argued that he has not issued any invoices to businesses.

The Board notes that the Complainant stated he has four horses and farms 640 acres of the land but the Complainant did not present any compelling evidence to support that the subject

is used for farm operations. As the initiator of the complaint, the Complainant has the responsibility of convincing the Board that the assessment is incorrect. The Complainant in this case, did not meet the onus and has not convinced the Board that the building is used for farm operations.

## DECISION

Based on the foregoing the Board confirms the assessment for Red Deer County Roll 528241009 at \$1,025,000.

Dated at the City of Red Deer in the Province of Alberta this 21<sup>st</sup> day of December, 2010 and signed by the Appeals Coordinator for the Presiding Officer on behalf of all three panel members who agree with this decision.

Cordially,



J. Kurylo

for: Robert Irwin, Presiding Officer

xc: MGB (via email only: [mgbmail@gov.ab.ca](mailto:mgbmail@gov.ab.ca))

Agent L.S. Heald (via email only: [heald@shaw.ca](mailto:heald@shaw.ca))

**The Municipal Government Act provides the right for you to appeal this decision to the Court of Queens Bench on a question of law or jurisdiction of the Board within 30 days of receiving this letter.**

If you have any questions concerning these matters, please contact the Regional Assessment Review Board Clerk at 403.342.8132.

## FOR OFFICE USE ONLY

Decision No. 0263-190/2010		Roll No.528241009		
Subject	Type	Issue	Detail	Issue
CARB				