

**MUNICIPAL DISTRICT OF TABER
COMPOSITE ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

In the matter of the complaint against the Property assessment as provided by the *Municipal Government Act*, Chapter M-26.1, Section 460(4).

between:

***Canadian Natural Resources Limited (CNRL) Represented by – Wilson Laycraft,
COMPLAINANT***

and

The Municipal District of Taber, RESPONDENT

before:

***Paul G. Petry, PRESIDING OFFICER
Ben Elfring, MEMBER
Robert Wallace, MEMBER***

This is in reference to a complaint to the Municipal District of Taber (MD) Assessment Review Board in respect of Property assessments prepared by the Assessor of The MD and entered in the 2012 Assessment Roll as follows:

Roll Number	Land Assessment	Location
9018025	\$ 19,010	100/05-36-010-16W4/00
20040235	\$ 2,720	100/02-07-012-14W4/00
9001504	\$ 10,440	100/13-31-012-13W4/00
20000365	\$ 10,440	100/01-02-015-16W4/00

Appeared on behalf of the Complainant:

- Wilson Laycraft – Brian K. Dell and Carolyn Langpap

Appeared on behalf of the Respondent:

- MD of Taber – Angel Svennes

Assisting the Board – Bryan Badura, ARB Clerk and Assistant, Joanne Bronsch

Background and Issues:

Complaints respecting the subject properties were filed together and show identical matters and reasons. These complaints are concerning the assessment of the land portion only with respect to each roll number referred to above. A full hearing of these complaints was scheduled for October 22nd through October 25th, 2013. However the parties brought forward their joint recommendation for the consideration of the Composite Assessment Review Board (CARB).

The Matter before the CARB

Mr. Pat Hanson, Director of Assessment, MD of Taber, in a letter dated October 17th, 2013 states as follows:

“After reviewing the body of evidence disclosed the assessor agrees to revise the land portion of the 2012 assessments in accordance with the Kneehill County Decision as requested by Canadian Natural Resources Limited on the complaint form. Respectively, the assessor requests the Composite Assessment Review Board reduce the land portion of the assessments of the four properties under complaint to zero”.

Mr. Dell on behalf of CNRL stated that Mr. Hanson’s recommendation based on the Kneehill County decision is acceptable. Mr. Dell went on to comment on several features of the Kneehill decision.

Decision and Reasons

The CARB accepts the recommendation of the parties to set the 2012 assessments for the land components all four properties under complaint to a value of zero.

In reaching its decision, the CARB placed no weight on the comments made by Mr. Dell concerning certain features of the Kneehill decision. The evidence placed before the CARB in this case was not argued and has not been considered by the CARB in reaching its decision.

Both parties acknowledged that their agreed upon values represent a correct, fair and equitable assessment for the land portion of each of the four roll numbers under complaint for 2012.

The CARB therefore sets the land portion for each of the above noted roll number to zero for 2012.

It is so ordered.

DATED AT THE CITY OF LETHBRIDGE THIS 4th DAY OF November, 2013 .

Presiding Officer



Paul G. Petry

APPENDIX "A"

**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:**

NO.	ITEM
1. R1	Respondent's Letter dated October 17, 2013
2. C2	Complainant's Email dated October 18 th , 2013

FOR ADMINISTRATIVE USE

Subject	Property Type	Property Sub-Type	Issue	Sub-Issue
Well Sites	Gas/Oil Facilities	Land	Land Value	