



REGIONAL MUNICIPALITY  
OF WOOD BUFFALO

**Composite Assessment Review Board**

**REGIONAL MUNICIPALITY OF WOOD BUFFALO BOARD ORDER CARB 018/2011-P**

**IN THE MATTER OF A COMPLAINT** filed with the Regional Municipality of Wood Buffalo 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:**

Canadian Natural Resources Limited (CNRL) represented by Wilson Laycraft – Complainant

- and -

Regional Municipality of Wood Buffalo (RMWB) represented by Reynolds Mirth Richards & Farmer LLP Respondent

**BEFORE:**

Jeff Gilmour, Presiding Officer

Board Counsel:

G. Stewart-Palmer, Barrister & Solicitor

Staff:

N. MacDonald, Assessment Review Board Clerk

A preliminary hearing was held on June 29, 2011 in Fort McMurray in the Province of Alberta to consider complaints about the assessments of the following property tax roll numbers:

8992004910	Assessment	\$271,014,420	RMWB file 11-090
8992004911	Revised Assessment:	\$3,438,633,520	RMWB file 11-090

**PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

Construction of the Canadian Natural Resources oilsands project was completed in 2009. The first roll number relates to a property assessment for building and structure, namely three camps at the Canadian Natural Resources site. The Complainant raises 7 issues, as set out in the Reasons for Complaint document filed by the Complainant.

The second roll number is an amended machinery and equipment (M&E) assessment. The amended assessment of \$3,438,633,520 was sent to the property owner on March 11, 2011. The Complainant has raised the issues set out in its Reasons for Complaint document.

**PART B: PROCEDURAL OR JURISDICTIONAL MATTERS**

The CARB derives its authority to make decisions under Part 11 of the Act. During the June 29, 2011 hearing, the parties addressed the CARB on several preliminary issues and the CARB issued its decision on July 18, 2011. In its decision, the CARB directed a second preliminary hearing on August 25, 2011 and also directed disclosure dates for Building & Structure hearing Roll #8992004910 as follows, upon noting the consent of the parties to the dates:

CNRL Disclosure:	October 3, 2011
RMWB Disclosure	November 21, 2011
CNRL Rebuttal	December 5, 2011
Hearing date:	December 14-16, 2011

In the same decision, the CARB directed disclosure dates for Machinery & Equipment hearing Roll #8992004911 as follows, upon noting the consent of the parties to the dates:

RMWB to advise CNRL whether it seeks to increase the M&E assessment and why:	August 30, 2011
CNRL Disclosure:	October 31, 2011
RMWB Disclosure	March 30, 2012
CNRL Rebuttal	April 20, 2012
Hearing date start:	May 7, 2012
Duration of hearing	6 weeks

By way of a letter to the CARB dated August 15, 2011 from counsel for the Complainant, the Complainant requested:

1. The preliminary hearing scheduled for August 25, 2011 be moved approximately one month into the future (subject to counsel and Board availability);
2. The filing date for CNRL's evidence and argument on the work camp complaint be moved from October 3, 2011 to October 14, 2011, with the other exchange dates to remain the same and the hearing date to remain the same; and
3. The filing date for CNRL's evidence and argument on the machinery and equipment complaint be moved from October 31, 2011 to November 30, 2011, with the exchange dates to remain the same and the hearing date to remain the same.

On August 18, 2011, counsel for the Respondent sent a letter to the CARB confirming the Respondent's support for the above change in dates.

**Decision:**

1. In relation to Roll 8992004910, the following hearing and disclosure dates are ordered:

CNRL Disclosure:	October 14, 2011
RMWB Disclosure	November 21, 2011
CNRL Rebuttal	December 5, 2011
Hearing date:	December 14-16, 2011

All disclosure is due by 4:00 p.m. on the dates set out above, as is the usual practice of the CARB.

2. In relation to Roll 8992004911, the following hearing and disclosure dates are ordered:

RMWB to advise CNRL whether it seeks to increase the M&E assessment and why:	August 30, 2011 (completed)
CNRL Disclosure:	November 30, 2011
RMWB Disclosure	March 30, 2012
CNRL Rebuttal	April 20, 2012
Hearing date start:	May 7, 2012
Duration of hearing	6 weeks

The parties are also to provide an Agreed Statement of Facts by April 20, 2012.

All disclosure is due by 4:00 p.m. on the dates set above, as is the usual practice of the CARB.

**Reasons for Decision:**

The CARB has already confirmed by letter the change of date to the second preliminary hearing (hearing now to be convened on October 24, 2011). Having heard the consent of both parties to the adjustment of the dates, the CARB finds that there is no prejudice to the parties or to the administrative process to adjust the dates as requested by the parties and so orders. Except for the date changes requested, all other dates as set out in CARB Board Order 004/2011-P are confirmed.

**DECISION**

1. In relation to Roll 8992004910, the following hearing and disclosure dates are ordered:

CNRL Disclosure:	October 14, 2011
RMWB Disclosure	November 21, 2011
CNRL Rebuttal	December 5, 2011
Hearing date:	December 14-16, 2011

All disclosure is due by 4:00 p.m. on the dates set out above, as is the usual practice of the CARB.

2. In relation to Roll 8992004911, the following hearing and disclosure dates are ordered:

REGIONAL MUNICIPALITY OF WOOD BUFFALO BOARD ORDER CARB 018/2011-P

CNRL Disclosure:	November 30, 2011
RMWB Disclosure	March 30, 2012
CNRL Rebuttal	April 20, 2012
Hearing date start:	May 7, 2012
Duration of hearing	6 weeks

The parties are also to provide an Agreed Statement of Facts by April 20, 2012.  
All disclosure is due by 4:00 p.m. on the dates set above, as is the usual practice of the CARB.

It is so ordered.

Dated at the Regional Municipality of Wood Buffalo in the Province of Alberta, this 23<sup>rd</sup> day of September, 2011.

  
FOR J. Gilmour, Presiding Officer

**APPENDIX "A"**

DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB:

<b>NO.</b>	<b>ITEM</b>
C7	Letter of August 15, 2011 from Wilson Laycraft LLP to CARB (one page)
R8	Letter of August 18, 2011 from Reynolds Mirth Richards & Farmer LLP to CARB

**APPENDIX 'B'**

WRITTEN REPRESENTATIONS

<b>PERSON APPEARING</b>	<b>CAPACITY</b>
1. G. Ludwig	Counsel for the Complainant
2. C. M. Zukiwski	Counsel for the Respondent