



REGIONAL MUNICIPALITY
OF WOOD BUFFALO

Composite Assessment Review Board

REGIONAL MUNICIPALITY OF WOOD BUFFALO BOARD ORDER CARB 019-2011-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 (Act).

BETWEEN:

Shell Canada Limited - Complainant

- a n d -

Regional Municipality of Wood Buffalo represented by Reynolds Mirth Richards & Farmer LLP - Respondent

BEFORE:

Member:

J. Gilmour, Presiding Officer – in attendance

Board Administration:

N. MacDonald, Clerk of the Assessment Review Board – in attendance

Complainant:

R. Matiko, Shell Property Tax Advisor – by teleconference

B. Waters – by teleconference

Respondent:

H. Van Waas, Regional Assessor – in attendance

A hearing was held by teleconference, on October 20, 2011, at the Jubilee Centre, 9909 Franklin Avenue, Fort McMurray, in the Regional Municipality of Wood Buffalo in the Province of Alberta to consider a preliminary request about the hearing process for the assessment of the following property tax roll number:

Roll No./ Property identifier	Assessed value	Owner
8992004670 S 16 & 21 095 – 09 – W4	\$1,598,204,090	Shell Canada Limited.

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject property is a Shell Canada Limited project by the name of Jack Pine Mine. It is a significant project in the RMWB and the assessment is of considerable magnitude.

PART B: PROCEDURAL or JURISDICTIONAL MATTERS

The CARB derives its authority to make this decision under Part 11 of the Act.

PRELIMINARY MATTER

ISSUE: Request for an extension regarding the scheduling of the merit hearing.

Position of the Parties

The parties brought forward a joint request to the Board to grant a delay regarding setting the date for the merit hearing. The parties have met for two full days and resolved approximately half of the issues and have further meetings scheduled for November 9 and 10, 2011. It is the request of the parties that they are granted the extension so that they are able to continue to focus their efforts on working together to resolve the remaining issues and return to the Board late November to present the Board with their remaining issues or a joint recommendation.

DECISION

The Decision of the Board is to grant the delay and allow the Complainant and Respondent time to continue to work together to move to a resolution of issues or to prepare a joint recommendation for the Board.

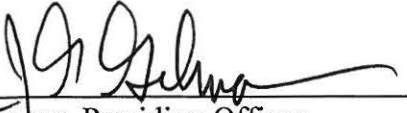
The next Preliminary Hearing will be held in the Regional Municipality of Wood Buffalo, at 9909 Franklin Ave, Council Chamber, Fort McMurray, AB on November 24, 2011, at 9:00 a.m. Parties are permitted to participate in person or by teleconference. The Board request that the parties bring forward the remaining issues, the approximate amount of time to hear the issues and dates that the parties are available for a merit hearing or provide the Board with a joint recommendation.

REASONS

The Board is of the opinion that the subject property is complex and the information requires a comprehensive review and discussion by both the Respondent and Complainant to fully understand and resolve issues that were put forward by the Complainant. The parties have proven to the Board they are working together to resolve the issues.

It is so ordered.

Dated at the City of Edmonton, in the Province of Alberta, this 24th day of October, 2011.



J. Gilmour, Presiding Officer

APPENDIX "A"

DOCUMENTS RECEIVED AND CONSIDERED BY THE MGB:

NO. ITEM

- 1. C1 Letter, Shell Canada Limited**
- 2. R1 Letter, Regional Municipality of Wood Buffalo**