

## NOTICE OF DECISION

NO. DL 089/06

S. Burke-Martin  
Deloitte & Touche LLP  
3000-700 2 St SW  
Calgary AB T2P 0S7

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Brownlee LLP  
2200-10155 102 St  
Edmonton AB T5J 4G8

This is the decision of the Municipal Government Board (MGB) from a preliminary hearing held in the City of Edmonton on Tuesday, June 27, 2006 respecting 2006 (tax year) Linear Property Assessment Complaints submitted on behalf of 1107882 Alberta Ltd., 981384 Alberta Ltd., Acclaim Energy Inc., APF Energy Inc., ARC Resources Ltd., Atlas Energy Ltd., Barnwell of Canada Ltd., Baytex Energy Ltd., Berens Energy Ltd., Berland Exploration Ltd., Birchcliff Energy Ltd., Blackrock Ventures Inc., Blue Mountain Energy Ltd., Bonavista Oil & Gas Ltd., C1 Energy Ltd., Case Resources Inc., Castle River Resources Ltd., CCS Inc., Cinch Energy Corp., Clear Energy Inc., Compton Petroleum Ltd., Delphi Energy Ltd., Denim Exploration Corp., Drillcorp Energy Ltd., Dynamic Oil & Gas Inc., Exalta Energy Inc., Fairbourne Energy Ltd., FET Resources Ltd., Geodyne Energy Production Inc., High Point Resources Inc., Hornet Energy Ltd., Kereco Energy Ltd., Koch Exploration Canada Inc., MEC Operating Company, MPP Ltd., NAL Resources Ltd., Newalta Corp., Northrock Resources Ltd., Paramount Energy Trust., Player Resources Ltd., Prairie Schooner Petroleum Ltd., Raven Energy Inc., Result Energy Inc., Samson Canada Ltd., Sequoia Oil & Gas Ltd., Shiningbank Energy, Starpoint Energy Ltd., Storm Exploration Inc., Vermilion Resources Ltd., Wrangler West Energy Corp.

### **In Attendance:**

MGB: J. Gilmour, Presiding Officer  
T. Cheng, Secretariat  
A. Sjouwerman, Linear Complaint Administrator

Complainants: S. Burke-Martin, Deloitte & Touche LLP

Respondent: C. Zukiwski, Brownlee LLP  
D. Imrie, Assessment Services Branch, Alberta Municipal Affairs

**1107882 Alberta Ltd. et al., as represented by Deloitte & Touche LLP – Complainants v. Designated Linear Assessor for the Province of Alberta, as represented by Brownlee LLP - Respondent**

**Background and Party Positions**

At the previous preliminary hearing (decision letter DL 059/06) held on Monday, May 8, 2006, the parties were optimistic that they would be able to resolve most issues informally. They agreed that should a merit hearing be necessary, four days of hearing time would be sufficient.

At this present hearing, the Respondent indicated that recommendations relating to the issue of well depth are due to be communicated to the MGB and the Complainant by the end of the week of June 26, 2006. The Complainant indicated that if they were able to receive the recommendations by June 30, 2006 it would be ready to respond to the recommendations and comment on withdrawals by the week of July 10, 2006.

The Respondent noted that there are 21 amended complaints for the 2006 tax year that cannot be part of the recommendations to be submitted by the end of the week of June 26, 2006. However, both parties agreed that the progress of the amended complaints can be addressed at the next preliminary hearing.

**Decision**

A preliminary hearing is set for 11:00 a.m. on Monday, July 10, 2006 at the MGB's office in Edmonton. Parties may attend by telephone conference if desired. The purpose of the hearing shall be to inform the MGB as to any mutually acceptable recommendations or withdrawals, and to confirm dates for exchange and merit hearing if outstanding requests remain. If outstanding complaints remain, regard shall be had for the following timeline as set in DL 059/06, recognizing that limited adjustment may be required.

1. The Complainants shall provide the Respondent and the MGB with their detailed position, including argument, all evidence to be presented, a list of witnesses, and summary statements of witnesses' submissions ("Will Say" statements), no later than 4:30 p.m. on Friday, August 4, 2006.
2. The Respondent shall provide the Complainants and the MGB with its detailed position including argument, all evidence to be presented, a list of witnesses, and summary statements of witnesses' submissions ("Will Say" statements), no later than 4:30 p.m. on Friday, September 15, 2006.
3. The Complainants shall provide the Respondent and the MGB with their rebuttal, if any, of the Respondent's submissions no later than 4:30 p.m. on Tuesday, September 26, 2006.
4. Merit hearings are scheduled to take place at a location yet to be determined from Tuesday, October 10, 2006 starting at 9:00 a.m. until Friday, October 13, 2006 as required.

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At the time of submission, four (4) hard copies of all the above documents shall be submitted to the MGB for its use. The MGB may grant additional preliminary hearings upon request of the parties.

**Reasons**

The MGB accepts that the nature of the issues is such that many of the outstanding complaints may be resolved through discussion and that the parties are committed to resolving matters without recourse to a merit hearing. The MGB is satisfied that the above tentative schedule will result in the fair and timely resolution of any complaints that remain unresolved.

No costs to either party.

Dated at the City of Edmonton, in the Province of Alberta, this 5th day in July 2006.

MUNICIPAL GOVERNMENT BOARD

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(SGD) L. Lundgren, Member  
For J. Gilmour, Presiding Officer

cc: - S. White and C. Uttley, Assessment Services Branch