



Composite Assessment Review Board

REGIONAL MUNICIPALITY OF WOOD BUFFALO BOARD ORDER CARB 019-2013-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:

Members: W. Kipp, Presiding Officer
 D. Thomas, Member
 P. Klug, Member

Board Counsel: G. Stewart-Palmer, Barrister & Solicitor

Roll Number:	8992004911
Legal Description:	NE – 08- 096-11-W4M
Assessment Value	\$3,487,862,970
Assessment Year	2012
Tax Year:	2013

A preliminary hearing was held on September 16 and 17, 2013 in Edmonton in relation to a complaint filed on May 15, 2013 relating to the 2013 amended assessment notice (2012 assessment for 2013 tax year) of the following property tax roll number:

8992004911 Revised Assessment: \$3,487,862,970 File 13-034

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[1] This preliminary hearing is in regard to the Phase 1 of the Canadian Natural Resources Ltd. (CNRL) Horizon oil sands project. This preliminary hearing related specifically to the 2012 machinery and equipment assessment for the 2013 tax year.

PART B: PROCEDURAL OR JURISDICTIONAL MATTERS

[2] The CARB derives its authority to make decisions under Part 11 of the *Municipal Government Act*, R.S.A. 2000, c.M-26 (the MGA).

[3] The CARB requested an update from the parties, if there had been any changes of which the CARB had to be aware.

[4] Both parties again agreed that it was premature to schedule the merit hearing at this time. They were in agreement that a preliminary hearing should be scheduled for some time after the decision on the 2012 tax year hearing was released. On the expectation that the decision from that hearing would be issued at approximately the same time (February), the parties agreed that a hearing in later February 2014 may be beneficial. At that time, the parties could address matters arising out of the decision, and any other necessary matters arising, including scheduling of the merit hearing.

DECISION

[5] The scheduling and other preliminary matters in relation to this complaint will be deferred. A preliminary hearing will be held on February 19, 2014 starting at 10:00 am at the Edmonton MGB offices.

REASONS

[6] The parties agree that this matter will need to be scheduled, but that the timing of such a hearing will have to be after the hearing scheduled for the complaint for the 2012 tax year. In light of the agreement of the parties, the CARB agrees that this matter should be put over until the 2012 merit hearing is completed. The date of February 19 was selected as having been expected to be after the decision on the 2012 tax year hearing has been issued, and with the parties having time to consider the implications of that decision. The CARB wishes to schedule a preliminary hearing to preserve the date, and if it later turns out not to be necessary, the hearing may be cancelled. If the merit hearing for the 2013 tax year will be proceeding, this hearing date can be used to discuss issues including scheduling and disclosure.

[7] It is so ordered.

Dated at the City of Calgary in the Province of Alberta, this 19 day of September, 2013.

FOIP Act s.17(1)

W. Kipp, Presiding Officer

APPENDIX "A"
REPRESENTATIONS

PERSON APPEARING	CAPACITY
1. G. Ludwig	Counsel for the Complainant
2. J. Laycraft, Q.C.	Counsel for the Complainant
3. B. Balog	Manager, Legal Corporate Operations, Legal Counsel, CNRL
4. M. Celis	Business Analyst, CNRL

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- 5. K. Minter Director of Tax, CNRL
- 6. C. M. Zukiwski Counsel for the Respondent
- 7. C. Killick-Dzenick Counsel for the Respondent
- 8. B. Moore Chief Regional Assessor, Regional Municipality of Wood Buffalo

For MGB Use Only

Subject	Type	Sub-type	Issue	Sub-issue
CARB	Jurisdictional/ Procedural	Machinery & Equipment		