



Board Order 2025-006

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:

Fort McMurray Ashlar Building Club – Complainant

- and -

Regional Municipality of Wood Buffalo (RMWB) – Respondent

BEFORE:

Members (“Panel”):

- D. Roberts, Presiding Officer, Land and Property Rights Tribunal Member
- D. Cleaver, Assessment Review Board Member
- A. McKenzie, Assessment Review Board Member

Staff:

- A. Hawkins, Clerk

BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[1] A hearing was convened on October 30, 2025, in the Regional Municipality of Wood Buffalo (“RMWB”) in the Province of Alberta to consider a complaint about the assessment of the following property:

Assessment Roll Number	71027750
Assessment Amount	\$2,627,910
Civic Address	100 Mills Avenue Fort McMurray, AB
Owner	Fort McMurray Ashlar Building Club
File Number	ARB 25-012

[2] The subject property is located along the southern portion of the Lower Townsite area of Fort McMurray and is zoned C2 – Mixed/Transitional Commercial District in an area that supports a mix of commercial and community-oriented uses. The property is comprised of a 114,101 square feet lot (2.619 acres) with a land valuation of \$2,361,264 (\$901,589/acre), based on a sales comparison approach. The property includes a partially completed structure classified as a Clubhouse, with a total building area of 5,040 square feet. As of December 31, 2024, the building was determined to be 30% complete. The 2025 assessment value for the improvement has been calculated at \$266,255, based on the Marshall & Swift cost valuation guide. This approach incorporates construction class, quality, and local cost multipliers to determine an equitable replacement cost new, less depreciation.

PROCEDURAL MATTERS

The CARB derives its authority to make decision under Part 11 of the *Municipal Government Act*, R.S.A. 2000, c. M-26.

[3] The parties confirmed that they had no objections to the composition of the Board.

[4] The hearing was conducted via video conference.

[5] There were no preliminary matters raised.

ISSUES

[6] Is the assessment valuation correct at \$2,627,910, or should it be \$800,000?

MERIT MATTERS

Position of the Complainant

[7] The Complainant filed an Assessment Review Board Complaint Form and Assessment Complaints Agent Authorization Form dated April 25, 2025, which were two (2) pages and were entered as Complainant Exhibit C-1. The Complainant also provided a 12-page disclosure document that was entered as Complainant Exhibit C-2.

[8] The Complainant provided some background information about the property. The concept for the community building was developed over 40 years ago by volunteers in service clubs and the public and is registered as a not-for-profit organization. The land was purchased, and building construction commenced prior to COVID. During COVID the contractor used a portion of the funding to keep his business afloat, and while he acknowledges he owes the

Complainant funds, he is unable to repay them.

[9] As a result, the Complainant has no further funds to complete the building, and the RMWB has commenced tax collection against the property.

[10] The Complainant is endeavoring to come up with a plan to allow them to complete the building as originally planned.

[11] In March 2025, the Complainant commissioned Coldwell Banker (“CB”) to provide a “professional property appraisal” to determine the value of the property in an “as is, where is” basis.

[12] The CB report dated March 17, 2025 provided a suggested listing price for the property and recommended a 30–90-day sale price as \$499,900, and a 90-365+ sale price of \$799,900. In support of the recommendation CB considered six (6) listings of property.

[13] Based on the recommendation, the Complainant has requested an assessment reduction to \$800,000.

Position of the Respondent

[14] The Respondent provided a 37-page disclosure document entitled “RMWB Assessment Disclosure” which was entered as Respondent Exhibit R-1. A 58-page disclosure document entitled “RMWB Law & Legislation Brief” was entered as Respondent Exhibit R-2. A 500-page document which was the RMWB Land Use Bylaw was entered as Respondent Exhibit R-3.

[15] The Respondent stated that the CB report should be disregarded by the Panel. The comparable properties were all property listings which were identified in March 2025. Two of the properties may have been sales; however, if they were sales they were *post facto* to the valuation date of July 1, 2024. The Respondent stated that *post facto* sales should not be considered.

[16] The Respondent provided two (2) comparable sales, which were similar zoning, property types and were from 2023 and 2024. The sales were extrapolated to a price/acre of \$1.1 million/acre and \$1.2 million/acre; whereas the subject is assessed at approximately \$900K/acre. The subject is lower in value but generally falls within a reasonable range of the comparable sales. In questions from the Panel the Respondent advised that due to limited sales of commercial property it does not adjust sales prices for time and does not adjust for parcel size.

DECISION

[17] **The decision of the CARB is to confirm the assessment of \$2,627,910.**

REASONS FOR THE DECISION

[18] The Panel sympathizes with the Complainant's financial position, as it is a registered not for profit designed to enhance the Community.

[19] As explained to the Complainant during the hearing, the Panel has no authority to make rulings on property taxes or interest and arrears penalties. The sole purpose of the hearing is to consider the property assessed value.

[20] The Panel considered the CB report; however, applied little weight to it. Although it was reported by the Complainant to be a professional property appraisal, the author did not refer to it as such and the author does not appear to have the designations normally expected of a property appraiser. The report is more properly a recommendation for listing prices, which may represent the author's opinion, but it is not an appraisal. Further, the author was not presented at the hearing to allow questions from the Respondent and the Panel.

[21] As well, the CB report was based on listings rather than sales. It is not the typical practice of the CARB to consider real estate listings as evidence of value.

[22] The Respondent advised there are limited sales of commercial vacant land in the RMWB. The Respondent provided two (2) sales comparable properties with similar zoning, property types and they were from 2023 and 2024. It would not be equitable to consider other property types, or any *post facto* sales. While two (2) of the Complainant's sales may have been similar, the fact that they were *post facto* was sufficient to reject them for the hearing. As well, there was no specific evidence to analyze those sales.

[23] The Respondent comparable sales calculated a value/acre of \$1,101,928 and \$1,216,545. The subject is larger than both parcels and the subject is assessed at \$901,586/acre. This value is lower and reflects the parcel size being larger than the comparable sales (0.363 acres and 1.233 acres), which on a balance of probabilities is expected.

[24] In addition, the Complainant focused on land value and did not question the property improvement value of \$266,655. In requesting the assessment be reduced to \$800,000, by subtracting the improvement value, the residual land value would be \$533,345, or \$206,644/acre. The Panel finds no justification for a land value on a per acre basis that low.

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[25] In coming to its conclusion, the Board has reviewed the provisions of the *Municipal Government Act* (“MGA”), the *Matters Relating to Assessment Complaints Regulation* (“MRAC”) and the *Matters Relating to Assessment and Taxation Regulation* (“MRAT”).

[26] The decision of the Composite Assessment Review Boards is final and binding on all parties. This decision may be judicially reviewed by the Court of King’s Bench pursuant to Section 470(1) of the *Municipal Government Act, RSA 2000, c M-26*.

Dated at the Regional Municipality of Wood Buffalo, in the Province of Alberta, this 3rd day of November, 2025.

Access to
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20(1)

D. Roberts, Presiding Officer

APPENDIX A**DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB**

Exhibit Number	Description
C-1 (2 pages)	Complaint form and Agent Authorization
C-2 (12 pages)	Complainant Disclosure
R-1 (37 pages)	Respondent Disclosure
R-2 (58 pages)	Respondent Law & Legislation Brief
R-3 (500 pages)	Respondent Land Use Bylaw

APPENDIX B**REPRESENTATIONS**

Persons Appearing	Capacity
S. MacArthur	Agent for the Complainant
S. Kim	Assessor for the Respondent - RMWB

APPENDIX C**LEGISLATION*****Municipal Government Act, R.S.A. 2000, Chapter M-26 (the MGA)*****s 1(1)(n)** In this Act,

(n) “market value” means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;

s 289(2) Each assessment must reflect

- (a) the characteristics and physical condition of the property on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and
- (a) the valuation and other standards set out in the regulations for that property.

s. 460.1(2) Subject to section 460(14), a composite assessment review board has jurisdiction to hear complaints about

- (a) any matter referred to in section 460(5) that is shown on
 - (i) an assessment notice for property other than property described in subsection (1)(a)

s. 467(3) An assessment review board must not alter any assessment that is fair and equitable, taking into consideration

- (a) the valuation and other standards set out in the regulations,
- (b) the procedures set out in the regulations, and
- (c) the assessments of similar property or businesses in the same municipality.

Matters Relating to Assessment and Taxation Regulation, 2018, AR 203/2017 (MRAT)

s. 5 An assessment of property based on market value

- (a) must be prepared using mass appraisal
- (b) must be an estimate of the value of the fee simple estate in the property, and
- (c) must reflect typical market conditions for properties similar to that property.

s. 6 Any assessment prepared in accordance with the Act must be an estimate of the value of a property on July 1 of the assessment year.

Matters Relating to Assessment Complaints Regulation, 2018, AR 201/2017 (MRAC)

s. 10 A composite assessment review board panel must not hear

- (a) any matter in support of an issue that is not identified on the complaint form