



Composite Assessment Review Board

REGIONAL MUNICIPALITY OF WOOD BUFFALO BOARD ORDER CARB 011-2013-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 June 20, 2013 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 noted that the complaint for the 2013 tax year was filed May 15, 2013. Although the 2012 merit hearing has not been heard yet (it is scheduled for the fall of 2103), the CARB wished to have the parties make preliminary submissions in relation to the scheduling of this matter.

[4] The Complainant indicated that it thought the merit hearing would be scheduled for the fall of 2014. The Respondent agreed with this suggestion.

[5] Both parties agreed that it was premature to schedule the merit hearing at this time, but that the matter should be added to the agenda for the August 12, 2013 preliminary hearing, so that if something arises which requires the CARB's attention, it can be addressed then.

DECISION

[6] The scheduling and other preliminary matters in relation to this complaint will be deferred. If any preliminary matters arise which need to be addressed, they can be brought forward by the parties at the August 12, 2013 preliminary hearing.

REASONS

[7] 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.

[8] It is so ordered.

Dated at the City of Calgary in the Province of Alberta, this 26th day of June, 2013.



For: W. Kipp, Presiding Officer

APPENDIX “A”
REPRESENTATIONS

PERSON APPEARING CAPACITY

1. G. Ludwig Counsel for the Complainant
2. B. Dell Counsel for the Complainant
3. B. Balog Manager, Legal Corporate Operations, Legal Counsel, CNRL
4. M. Celis Business Analyst, CNRL
5. C. M. Zukiwski Counsel for the Respondent
6. R. Baron Assistant Chief Regional Assessor, Regional Municipality of
Wood Buffalo

For MGB Use Only

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