

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:

Canadian Natural Resources Limited (CNRL) represented by Wilson Laycraft -
Complainant

- a n d -

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

BEFORE:

Members:

D. Marchand, Presiding Officer

E. McRae, Member

S. Odemuyiwa, Member

Board Counsel:

G. Stewart-Palmer, Barrister & Solicitor

Staff:

N. MacDonald, Assessment Review Board Clerk

A hearing was held on December 6 and 7, 2010, in Fort McMurray in the Province of Alberta to consider preliminary jurisdictional issues. During this hearing, CARB heard submissions related to complaints about the assessments of the following property tax roll number:

8992004910

Assessment: \$249,499,140

RMWB file 10-001

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The roll number relates to a property assessment for buildings and structures, namely three camps at the Canadian Natural Resources site. The Complainant questions whether the assessment takes into account the shut-in state of two of these camps and the under-utilized nature of the third. In addition, the Complainant questions the assignment of a non-residential property classification to this property.

PART B: PROCEDURAL MATTERS

During the September, 2010 preliminary hearing, the parties advised CARB that they had reached a tentative settlement of the issues. CARB was advised that the parties would be sending written confirmation to CARB regarding the settlement.

By November 30, 2010, CARB had not received the confirmation of settlement. During the preliminary hearing held December 6 and 7, 2010, CARB requested an update of the status of the settlement.

ISSUE #1 - Status of Settlement

Summary of Complainant's Position – Issue 1

Counsel for CNRL advised that there had been a verbal understanding reached with the Regional Municipality of Wood Buffalo (RMWB), but that he is waiting for documentation to come from his client to confirm the final details. Once those details are received, if they confirm the details of the settlement proposal, the matter may not need to be scheduled for a hearing. Counsel for CNRL hopes to have an update this week. If not, he notes that the parties are meeting on December 16, 2010 and an update should be possible thereafter.

Summary of Respondent's Position – Issue 1

Counsel for the RMWB advised that the RMWB has been waiting since mid-September for details. If those details are not received, the matter may have to be scheduled for a hearing.

Finding – Issue 1

CARB directs counsel for CNRL to provide an interim report to CARB by no later than close of business December 9, 2010 as to the status of the receipt of the information he is awaiting. No later than December 17, 2010, the parties are directed to provide CARB with an update as follows:

1. If the matter is settled, to provide CARB with notification of the settlement;
2. If the matter is not settled, to provide CARB with dates as soon as possible in 2011 for the merit hearing into Roll 8992004910.

Reasons – Issue 1

In September, 2010, time had been set aside for the merit hearing on this appeal. CARB was advised that a settlement had been worked out between the parties and that written confirmation should follow.

As of December 6, 2010, CARB has not received written confirmation of the settlement. CARB notes that the legislation requires matters to be heard by no later than the end of the year. CARB is aware of its statutory mandate to complete appeals in a timely manner and is also aware of the benefits of having the parties reach a settlement. The parties have been given ample time to effect a settlement. If they are not able to conclude the settlement by December 17, 2010, CARB directs the parties provide dates for a merit hearing so that this appeal can be completed as expeditiously as possible in the new year.

DECISION


By no later than close of business December 9, 2010, counsel for CNRL is to advise CARB as to the status of the receipt of the information he is awaiting.

No later than December 17, 2010, the parties are directed to provide CARB with an update as follows:

1. If the matter is settled, to provide CARB with notification of the settlement;
2. If the matter is not settled, to provide CARB with dates as soon as possible in 2011 for the merit hearing into Roll 8992004910.

It is so ordered.

Dated at the City of Edmonton, in the Province of Alberta, this 15th day of December, 2010.


D.H. Marchand, Presiding Officer

APPENDIX "A"

DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB:

NO.	ITEM
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None on this appeal.

APPENDIX 'B'

ORAL REPRESENTATIONS

PERSON APPEARING	CAPACITY
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1. G. Ludwig	Counsel for the Complainant
2. C. M. Zukiwski	Counsel for the Respondent