



Composite Assessment Review Board

REGIONAL MUNICIPALITY OF WOOD BUFFALO BOARD ORDER CARB 004-2012-P
(2011 Complaint)

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:

W. Kipp, Presiding Officer

Board Counsel:

G. Stewart-Palmer, Barrister & Solicitor

Staff:

N. MacDonald, Assessment Review Board Clerk

Written submissions for a preliminary matter were reviewed on June 11, 2012 in the City of Calgary in the Province of Alberta to consider a procedural matter about the assessments of the following property tax roll numbers:

8992004911 Revised Assessment: \$3,438,633,520 RMWB file 11-090

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

Construction of the Canadian Natural Resources oilsands project was completed in 2009. The above roll number is an amended machinery and equipment (M&E) assessment. The amended assessment of \$3,438,633,520 was sent to the property owner on March 11, 2011. The Complainant has raised the issues set out in its Reasons for Complaint document.

PART B: PROCEDURAL OR JURISDICTIONAL MATTERS

The CARB derives its authority to make decisions under Part 11 of the Act. On June 8, 2012 the Board received a request from CNRL to extend the deadline for rebuttal to June 29, 2012 and the

deadline for the joint submission to July 20, 2012. On June 9, 2012 the Board received confirmation from the Municipality that they supported the requested adjustments to the deadlines.

DECISION

1. In relation to Roll 8992004911, the following hearing and disclosure dates are ordered:
 - a. CNRL shall file its rebuttal, if any, by 4:30 pm on June 29, 2012; and
 - b. The Joint Submission shall be filed by 4:30 pm on July 20, 2012.

Reasons for Decision:

Having heard the consent of both parties to the adjustment of the dates, the CARB finds that there is no prejudice to the parties or to the administrative process to adjust the dates as requested by the parties and so orders.

It is so ordered.

Dated at the Regional Municipality of Wood Buffalo in the Province of Alberta, this 12th day of June, 2012.

for Nicole J Mac Donald

W. Kipp, Presiding Officer