REGIONAL MUNICIPALITY OF WOOD BUFFALO

Composite Assessment Review Board

REGIONAL MUNICIPALITY OF WOOD BUFFALO BOARD ORDER CARB 005/2012-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

- and -

Suncor Energy Inc., Syncrude Canada Ltd. and Nexen Inc., represented by Sharek & Co – Affected Assessed Persons (Third Parties)

BEFORE:

Members:
W. Kipp, Presiding Officer
D. Thomas
E. McRae

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

Staff:
N. MacDonald, Assessment Review Board Clerk

A preliminary hearing was held on June 19 and 20, 2012 in Edmonton to consider a preliminary matter in relation to a complaint about the assessment of the following property tax roll number:

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

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[1] Construction of the Canadian Natural Resources oilsands project was completed in 2009. The roll number being considered in this preliminary hearing 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 in its Reasons for Complaint document.

PART B: PROCEDURAL OR JURISDICTIONAL MATTERS

[2] The CARB derives its authority to make decisions under Part 11 of the *Municipal Government Act*.

[3] The CARB conducted a preliminary hearing on June 19-20, 2012 arising from its decision in CARB 02/2012-P. That decision directed the hearing of an application by the Complainant for the disclosure of third party material.

Position of the Parties

Complainant

[4] The Complainant brought its application pursuant to section 465 of the *Municipal Government Act,* R.S.A. 2000, c.M-26 (the "MGA"). The application is to compel the municipal assessor to provide certain information on other assessed properties owned by three taxpayers within the municipality to the Complainant. This information is sought in 2 areas:

a) Preconstruction cost or feasibility or front end loading; and
b) Treatment of owner's costs.

[5] Kerry Minter gave evidence on behalf of the Complainant. He is the Supervisor of Operations Accounting and is responsible for rendition reporting and filing of taxes for CNRL's operations in all of Western Canada, including the Regional Municipality of Wood Buffalo. Mr. Minter gave evidence in relation to the preparation of the 2009 cost rendition for CNRL, setting out the numerous meetings between CNRL and municipal representatives. The original assessment from the Municipality in 2009 was $2.4 billion as found in CNRL's cost rendition, which represented the assessable costs for the project and were an application of the Capital Cost Reporting Guide (CCRG).

[6] On March 5, 2010, the Municipality issued an amended assessment of approximately $3.4 billion. CNRL requested an explanation of the adjustment factor used by the Municipality, and was advised that the Oil Sands Developers Group "OSDG" report was used. The OSDG report was a report prepared by Nichols Applied Management as a tax planning tool. In the report, it was stated that it should not supplant the legislation in determining assessments.

[7] The Municipality provided no explanation for the change to CNRL's 2009 assessment except the OSDG report to justify the change. No deficiencies in CNRL's rendition had been noted by the Municipality to justify the change. The Municipality's contract assessor was directed to amend the assessment based on instructions from the Municipality.

[8] The assessment from 2010 appeared in the March 2011 assessment notice. The numbers are linked and are a continuation of the 2010 tax year. CNRL believes that the OSDG has no legislative purpose.

[9] On April 27, 2011, CNRL requested information from the municipal assessor. The detailed request included information pursuant to Sections 299 and 300 of the MGA. The request stated that the information was being sought to measure equitable treatment and correctness of the assessment for the subject project in the 2011 taxation year.

[10] CNRL felt it had submitted sufficient information for the Municipality to achieve an understanding of how its costs had been reported. With the application of the OSDG "add on", it felt that there had been a change in the attitude of the Municipality and felt that there had been a new standard applied of which it was not aware. It asked for the detailed information listed in its April 27, 2011 letter. Other questions related to whether or not Schedule D allowances, additional forms of depreciation and the OSDG were applied to other facilities.

[11] The May 11, 2011 response from the assessor was that the machinery and equipment assessment was not subject to market value, but was regulated, and was not subject to equity. The Municipality sent letters to the affected companies asking for their support to keep construction costs confidential. The Municipality's response did not tell CNRL how the legislation was applied, what costs were excluded or the basis of it, no percentage of total costs or capital costs and was not useful.

[12] The information contained in what has been marked as Exhibit R16 did not answer the question, because it did not identify the total costs, the excluded costs, nor the basis for the exclusion. It was not a sufficient response because it did not give CNRL the opportunity to know if it was treated the same as others.

[13] Mr. Minter went through Exhibit C11, commenting on Tab 3, which reflects Mr. Schmidt's (the contract assessor) response in relation to the OSDG report, which is not an assessment tool and Tab 7 which is CNRL's April 27, 2011 s. 300 request.

[14] In cross-examination by the Municipality, Mr. Minter acknowledged that in December 2010 CNRL had asked the Municipality to keep its cost information confidential. He also acknowledged that CNRL provided fundamentally the same cost report in December 2010 (for the 2011 assessment) as it had in December 2009 for the 2010 assessment, stating that the costs did not change. He acknowledged that the Municipality had expressed its concern about the functionality of the spreadsheet provided with the cost rendition. He also acknowledged the fact that the Municipality expressed concerns about what were termed "math errors" (errors of summation), although he did not acknowledge that there were math errors. He acknowledged that the term "front end loading" is not listed as an excluded cost in the CCRG, but was not certain if the term "owner's costs" was listed as an excluded cost. He acknowledged that Shell Jackpine might be a more recent project than Nexen, but CNRL chose Nexen as a third party from whom to obtain information. He acknowledged that CNRL included costs for commissioning and plant start-up as part of owner's costs.

[15] In cross-examination by the Third Parties, Mr. Minter acknowledged that although CNRL was not satisfied with the responses it received from the Municipality in 2010, and in 2011 in response to its s. 300 request; it took no steps and did not seek a compliance order from the Minister. He stated that the term "owner's costs" is a well understood category of costs, even

though it is not a defined term. He was not aware of a definitive definition of "front end loading costs", but stated they were costs associated with designs, such as engineering designs, etc.

[16] The Complainant argued that equity is an important aspect of CNRL's complaint and is fundamental to assessments in Alberta. The person best able to produce the information is the assessor, who knows what standard he used and whether the change was applied to CNRL alone. CNRL disputes any suggestion that equity is less important for a regulated assessment.

[17] CNRL is not seeking the entire rendition of the Third Parties, but only the following information: what is the total amount of reported cost in categories of front end loading and owner's costs by these three companies and what is the ratio in relation to the total cost of the facility and if those costs have been excluded, upon what basis were the exclusions granted and in what categories. This is not highly sensitive information, but CNRL is prepared to enter into non-disclosure agreements, if required by the CARB.

[18] The production is sought in order to ensure the equitable treatment of the Complainant, to ensure that the municipal assessor has not treated the Complainant differently from others – namely Suncor and Syncrude, the Complainant's 2 largest competitors and Nexen – the latest entrant. The Complainant outlined its requested information pertaining to the Third Parties properties in its August 15, 2011 correspondence (Exhibit C7), and provided further clarifications and limitations in its disclosure of January 31, 2012.

[19] The position of the Complainant is that the 2010 assessment under appeal in 2011 was based upon an arbitrary assessment in 2009. That assessment is still under appeal, and is the subject of a court ordered stay until the three issues upon which leave has been granted are addressed by the Court. The questions which will be addressed include the equity issue, the CARB's treatment of the OSDG report and the Municipality's use of outside consultants and the Municipality's response to a s. 299 application.

[20] The Complainant argued that equity is not less applicable to regulated assessment, and indicated that concerns about confidentiality can be addressed by a confidentiality agreement. The only way for the Complainant to get equity is to get information from the assessor about how he treated others in relation to owner's costs and front end loading, how much was reported in the categories, and what was included or excluded and the basis of the costs.

[21] CNRL argued that the OSDG is not an assessment document and therefore should not be used in making assessments. It is a questionable basis for the add-on of $1.4B to the 2009 assessment in 2010, which CNRL alleges was based on two errors: the relevance of the OSDG report and CNRL's input; and the actual assessment on the roll from the detail sheets in the previous year.

[22] The information requested is probative and is necessary for the determination of value. If there was arbitrariness, the only way the CARB can get to the heart of the matter is to hear what the assessor did with other properties. The principle of equity is inherent in s. 293 of the MGA and the use of the OSDG is anomalous. The CARB can direct particulars to permit CNRL to know if the standard changed for CNRL, which can be done now or during the merit hearing.

Municipality

[23] The Municipality states that equity is important. However, with regulated assessments, it is to be achieved in a different way - pursuant to s. 467(4). The decision of Justice Martin in the stay application misquotes the Municipality's position. In the leave decision of Justice Sulyma (Exhibit R37), the issue of equity upon which leave was granted was not as broad as CNRL suggests. The question was whether equity had been listed on the complaint form, and if not, whether the CARB could hear evidence on that issue. It is not a general decision on how equity is achieved in a regulated assessment.

[24] The Municipality described the process of determining an assessment under the CCRG, including the use of the terms "excluded costs" and "included costs", and the multiplication process the CCRG requires. The issue in the merit hearing will focus on the issue of included costs.

[25] The 2009 assessment for the 2010 appeal is not at issue before the CARB. The Municipality rejected CNRL's characterization of the 2009 assessment as unbalanced and incomplete. There had been no agreement between the assessor and CNRL in relation to the owner's costs and front end loading costs, and the assessor did not agree to amounts of excluded costs in meetings which occurred before the final project costs were received. The Municipality is not seeking to confirm the amended 2009 assessment, but is seeking to increase it. The Municipality's position is that for the 2009 assessment, the information provided by CNRL contained significant data errors.

[26] The cases referred to by CNRL are decisions from other provinces and are based upon their legislation. The CARB should not blindly adopt the principles based upon legislation different from Alberta legislation. Section 300 (1)(1)(d) of the MGA applies to property assessed at market value. Even if a person appeals his neighbour's assessment, that person is only entitled to the s. 300 information permitted by s. 301 and s. 301.1. The cases relied upon by CNRL do not have the equivalent of s. 300(2), s. 301 nor 301.1. CNRL's remedy under s. 299 was to seek a compliance review from the Minister, but it chose not to do so. The Municipality wrote to the Minister after sending Exhibit R33, and was advised by the Minister that only property owners can seek compliance reviews.

[27] The cases relied upon by CNRL all deal with market value assessments where equity is achieved by looking at one property against another. In the Alberta regime, this is found at s. 467(3). The CCRG does not define front end loading nor owner's costs. Other owners may not use the same terminology or may not use it in the same way that CNRL did. The terms and scope of the request are nebulous and cannot be defined.

[28] The Board at the merit hearing is to determine whether CNRL's assessment is equitable by applying s. 467(4) which is the principle of equity for regulated assessments, here machinery and equipment. If the CARB determines that the Municipality has correctly applied the CCRG and Minister's Guidelines, then CNRL has been treated equitably. Equity is achieved in different ways for the different types of assessments, and s. 467(4) is the codification of the

acknowledgement of that, put into the legislation in 2010. A reasonable view of the assessment cannot support CNRL's theory that an illegal assessment is being rolled over.

[29] CNRL wants information from previous years, well before that in question, which is contrary to the legislation which requires a yearly assessment.

Third Parties

[30] The Third Parties argued that there is nothing unusual about an assessment appeal, but the unusual part of this application is the request for third party information. CNRL requested information from its largest competitors and is attempting to undertake an exercise of comparison in a process not contemplated by law.

[31] While the Third Parties sympathized with CNRL's concern about how its assessment was prepared, the preparation of CNRL's assessment has nothing to do with the preparation of the Third Parties' assessments. The legislative scheme does not support CNRL's request. CNRL can request information under s. 300, and if dissatisfied with the Municipality's response, it could have sought a compliance review under s. 27.6 of the *Matters Relating to Assessment and Taxation Regulation,* A.R. 220/2004 (MRAT). The fact that it did not do so should mean the matter is at an end, and CNRL should not come to the CARB to make a different request for the same information. The duplicate request by CNRL is an abuse of process.

[32] The Third Parties also urged the CARB to carefully consider the application of the case law referred to by CNRL on the basis that the other jurisdictions do not have a section similar to s. 300. Their applicability to Alberta is limited as a result. Further, the case law is relevant to a market value assessment standard and not to a regulated assessment standard. For market value, similar properties must be compared. For regulated assessments, equity is achieved by following the regulation, not by comparison to another person's property. To introduce a market value standard confuses the issues. Equity is achieved for CNRL by applying the law consistently to it and other taxpayers. This can be determined by questioning the assessor. The CARB should be cautious about digging in the private business of third parties which has nothing to do with how CNRL was treated by the assessor.

[33] CNRL has suggested that the OSDG report was used as the basis of its 2009 amended assessment. If that is found to be the case, the CARB should address this issue.

[34] Looking at the excluded costs of one owner has nothing to do with another owner's excluded costs. The Third Parties request the application be dismissed as without merit and with costs.

Decision:

[35] CNRL's request for third party information is denied.

Reasons for Decision:

[36] The CARB has been asked to order the disclosure of the following information from the Third Parties, Suncor Energy Inc., Syncrude Canada Ltd. and Nexen Inc. (following excerpt from Exhibit C12):

> *On the basis of Canadian Natural's disclosure received to date, it appears that at least 2 of the 5 issues between the parties have a direct link with the question of equity: front end loading costs and owner's costs. Canadian Natural maintains that it is undergoing a process wherein the assessor has changed the standard with respect to what is required in those 2 areas. Canadian Natural maintains it is important to understand whether or not new goal posts have been established for one taxpayer after the arbitrary increase was ordered to be applied to it. The issue relates to whether or not these costs are considered assessable in accordance with CCRG and when. As a result, it is in these 2 areas in which the assessor's treatment of the rendition of the other oil sands operators is relevant. It is suggested that a sample of 3 facilities -Syncrude and Suncor, being the largest, and Nexen Long Lake, Syncrude and Suncor, being the largest, and Nexen Long Lake, Phase 1, being the most recent - be provided to determine whether or not the proposed defense of the increase is equitable. The following is being asked for the Board to have the assessor produce:*
>
> *(1) The total amount of owner's costs reported in the rendition;*
> *The amount of owner's costs considered in each rendition as assessable;*
> *The basis for the exclusion of owner's costs in the assessment; and*
>
> *(2) The total amount of front end loading costs reported, items or description of front end loading costs which have been reported;*
> *The amount of front end loading costs included in the assessment and on what basis the front end loading costs were excluded in the assessment.*
> *If any of the owner's cost or front end loading costs for the comparables are broken down, and includes those categories, the total percentage of front end loading costs and owner's costs in relation to the total cost reported.*

[37] The CARB's authority to order the production is found in section 465 of the MGA:

> *Notice to attend or produce*
> *465(1) When, in the opinion of an assessment review board,*
> *(a) the attendance of a person is required, or*
> *(b) the production of a document or thing is required,*
> *the assessment review board may cause to be served on a person a notice to attend or a notice to attend and produce a document or thing.*

[38] CNRL argues that the production of the above requested information from the Third Parties is necessary so that CNRL can be provided with equity. Section 293 sets out the foundation for the requirement for equity.

> *293(1) In preparing an assessment, the assessor must, in a fair and equitable manner,*
> *(a) apply the valuation and other standards set out in the regulations, and*
> *(b) follow the procedures set out in the regulations.*

[39] By contrast, the Respondent Municipality and the Third Parties argue that CNRL's right to information is limited by s. 300 of the MGA.

> *300(1) An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive a summary of the assessment of any assessed property in the municipality.*
> *(1.1) For the purposes of subsection (1), a summary of an assessment must include the following information that the assessor has in the assessor's possession or under the assessor's control:*
> - *(a) a description of the parcel of land and any improvements, to identify the type and use of the property;*
> - *(b) the size of the parcel of land;*
> - *(c) the age and size or measurement of any improvements;*
> - *(d) the key factors, components and variables of the valuation model applied in preparing the assessment of the property;*
> - *(e) any other information prescribed or otherwise described in the regulations.*
>
> *(2) The municipality must, in accordance with the regulations, comply with a request under subsection (1) if it is satisfied that necessary confidentiality will not be breached.*

[40] They argue that should CNRL be dissatisfied with the response from the Municipality, its remedy is to seek a compliance review pursuant to section 27.6 of MRAT.

> *Compliance review*
> *27.6(1) In this section, "compliance review" means a review by the Minister to determine if a municipality has complied with an information request under section 299 or 300 of the Act and this Part.*
> *(2) An assessed person may make a request to the Minister, in the form and manner required by the Minister, for a compliance review if the assessed person believes that a municipality has failed to comply with that person's request under section 299 or 300 of the Act.*
> *(3) A request for a compliance review must be made within 45 days of the assessed person's request under section 299 or 300 of the Act.*
> *(4) If, after a compliance review, the Minister determines that a municipality has failed to comply with a request under section 299 or 300 of the Act, the Minister may impose a penalty for non compliance against the municipality in accordance with the Schedule.*

[41] Further, the Municipality and the Third Parties argue that equity is achieved in a regulated assessment by the correct application of the CCRG and Minister's Guidelines pursuant to s. 467(4), and that s. 467(3) addresses equity for market value assessments.

> *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.*
>
> *(4) An assessment review board must not alter any assessment of farm land, machinery and equipment or railway property that has been prepared correctly in accordance with the regulations.*

[42] The CARB must answer the following questions:

a) Is CNRL limited to a request for information under s. 300?
b) If CNRL has made a request under s. 300 and is dissatisfied with the response, does its failure to request a compliance review preclude this CARB from granting relief under s. 465?
c) Based upon the evidence provided to the CARB, has CNRL established that the production of the information requested is necessary, pursuant to section 465?

[43] The CARB has reviewed s. 300 and s. 465 of the MGA to determine if there is any link between the two sections which would limit CNRL's remedy to the relief set out in section 300. None of the parties have provided any Alberta case authority interpreting either s. 300 or s. 465, or cases from other jurisdictions with similar wording.

[44] Without the benefit of judicial interpretation, the CARB must interpret the provisions of the MGA in a purposive manner. The CARB notes that s. 300 sets out the documents which the assessed person can request from the municipality:

An assessed person may ask the municipality....

[45] However, s. 300 contains no express language which limits the right of the assessed person to one request for information, nor a limitation that if a request is made under s. 300 that this exhausts the assessed person's remedies to request information.

[46] By contrast, the wording of section 465 is drafted in different language. It does not specifically address who must make a request, merely setting out that the assessment review board may order the attendance of a witness or production of a document. There is nothing in section 465 which prevents the CARB from hearing a request from an assessed person, even where an assessed person has made a request under s. 300, as in this case. The only limitation in section 465 is that the assessment review board must be of the opinion that the production of the document is "required". There is no language limiting or describing what the assessment review board must consider in its determination.

[47] In the absence of any express statutory limitation, the CARB does not find it reasonable to limit an assessed person to a request for information under s. 300, particularly in light of the broad wording of s. 465.

[48] There is no question that the evidence before the CARB was that CNRL had made a request to the assessor under s. 300 in 2011, but was not satisfied with the response provided. The Respondent Municipality and Third Parties argue that CNRL's remedy in such a situation is to seek a compliance review pursuant to section 27.6 of MRAT. The Municipality advised that it had sought a compliance review, but was advised by the Minister that such relief was limited to an assessed person. The CARB notes that the remedy contained in section 27.6 of MRAT is for the Minister to impose a penalty. Should the assessed person wish to obtain further and better documents from the assessor, nothing in s. 27.6 gives it that right and is not an adequate remedy for the assessed person to obtain documents. The CARB finds it reasonable that an assessed person who seeks the production of documents can make an application to the assessment review board.

[49] Having determined that an assessed person's request under s. 300 does not limit its right to make a request under s. 465, the question that is before this CARB is whether, on the evidence, the production of the documentation is required. The Complainant has advised that production is required for purposes of equity, arguing the overarching need for equity in the regulatory scheme, citing s. 293 and s. 467(3). The Respondent Municipality and the Third Parties urge the CARB to find that equity for regulated assessments is achieved through the correct application of the regulations to the assessed person.

[50] The CARB has examined the wording of section 467(3) and (4) carefully. It notes that the wording of 467(3)(a) references the words "the valuation and other standards set out in the regulations". A review of MRAT reveals that Part 1 is entitled: "Standards of Assessment". The sections within that Part are listed as:

2	*Mass appraisal*
3	*Valuation date*
4	*Valuation standard for a parcel of land*
5	*Valuation standard for improvements*
6	*Valuation standard for a parcel and improvements*
7	*Valuation standard for railway*
8	*Valuation standard for linear property*
9	*Valuation standard for machinery and equipment*
10	*Quality standards*

[51] Part 1, therefore, addresses valuation standards for both market value and regulated assessments, with section 9 addressing the valuation standards for machinery and equipment, which will be at issue in the merit hearing of this matter. The CARB finds no limitation in s. 467(3)(a) which would prevent the application of s. 467(3) to machinery and equipment. In fact, the opposite appears to be true by virtue of the words "valuation standards" which applies to the various property types.

[52] Section 467(3)(b) provides that the assessment review board can take into account the procedures in the regulations. The CARB again notes that no wording in that subsection prevents its application to machinery and equipment, and the CARB does not think it is reasonable to interpret s. 467(3) in such a way to prevent an assessed person from raising concerns regarding procedural irregularities, or concerns regarding the application of discretion by the assessor, which would be the result if equity was only achieved through s. 467(4). In examining s. 467(3)(c), the CARB again notes no limitation in the wording preventing the application of this subsection to machinery and equipment.

[53] However, although an assessment review board can take into consideration these considerations under s. 467(3), it is clear that s. 467(4) contains an express prohibition on any alteration if the regulated assessment is prepared correctly in accordance with the regulations. Whether this has been done in the current matter is to be determined by the CARB hearing the merit matter, and this CARB makes no comment in that regard.

[54] Having thus determined that s. 467(3) does not limit the CARB in its determination of whether the production of information is required, the final question before the CARB is whether it is satisfied, based upon the evidence produced and the arguments made, that the production of the information set out in paragraph 36 (above) is required.

[55] The evidence of Mr. Minter was that the basis of the 2010 assessment was the 2009 assessment, which was "rolled over" to 2010. Mr. Minter stated that CNRL's view was that the Municipality had arbitrarily amended the 2009 assessment based upon the OSDG report. CNRL's submissions focussed upon what it characterized as the arbitrary actions of the municipal assessor in using the OSDG report. The argument, as the CARB understood it, was that the Municipality had arbitrarily amended CNRL's 2009 assessment based upon the OSDG report, and then carried over that arbitrary assessment into 2010. However, the documentation requested by CNRL is not advice, information or documentation from the municipal assessor as to whether it applied the OSDG to the Third Parties. Rather, it has asked for owner's costs and front end loading costs considered by the assessor in making the assessments of the Third Parties' properties. No evidence was led by CNRL that the Municipality had dealt wrongly with CNRL's owner's costs and front end loading costs, nor that CNRL's suspicion was that the Municipality had treated CNRL's owner's costs and front end loading costs differently than those of the Third Parties. Rather, the evidence and argument focussed on the OSDG report and an alteration of the assessment by an adjustment factor taken directly from that report. Based upon the evidence provided, the CARB sees no link between the allegations of error by the Municipality and the documents requested by CNRL. Based on the evidence, the CARB is not satisfied that the requested information is required.

[56] Had the evidence provided to the CARB been that the Municipality's errors were found in these two categories of costs, the result might have been different. However, presented with the evidence in this case, the CARB can find no link between the alleged errors and the request made. If there is a link, as maintained by the Complainant, that link has not been explained sufficiently to the CARB. Although the CARB does not exclude the possibility of ordering production, it is not of the opinion that the production is necessary, based upon the evidence presented by CNRL at this preliminary hearing.

[57] Should there be such evidence in future, CNRL is entitled to make a request.

[58] It is so ordered.

Dated at the Regional Municipality of Wood Buffalo in the Province of Alberta, this 2nd day of August 2012.

Nicole J MacDonald

For: W. Kipp, Presiding Officer

APPENDIX "A"
DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB:

NO.	ITEM	
C11	Report of Kerry Minter - CNRL	January 31, 2012
C12	Legal Brief re: Section 465 – CNRL	January 31, 2012
R13	Letter of Response re: s. 465 Response – RMWB	February 15, 2012
R13	Board Order 004-2011 - RMWB	February 15, 2012
R13	Board Order 021-2011 - RMWB	February 15, 2012
R13	Board Order 023-2011 – RMWB	February 15, 2012
C14	Rebuttal to RMWB Response – CNRL	February 22, 2012
C15	Supplementary Brief re. s. 465 – CNRL	March 5, 2012
R16	Front End Loading Chart prepared by J. Elzinga – RMWB	March 15, 2012
R17	Respondent's Legal Argument re: s. 465 – RMWB	March 21, 2012
R18	Respondent's Volume of Authorities s. 465 – RMWB	March 21, 2012
R19	The complete transcript for the direct examination, cross examination and board question of Mr. Minter and Mr. van Waas from September 2010 Preliminary hearing. - RMWB	March 21, 2012
R20	Respondent's Volume of Documents, August 2010 - RMWB	March 21, 2012
R21	Respondent's Volume of Legislation, August 2010 - RMWB	March 21, 2012
R22	DOES NOT EXIST	
R23	Evidence Summary of H. van Waas, August 23, 2010 - RMWB	March 21, 2012
R24	Synopsis – Review of Project Costs (H. Schmidt/E. Thompson), August 23,2010 - RMWB	March 21, 2012
R25	CNRL December 1, 2009 Cost Report - RMWB	March 21, 2012
R26	Joint Report on Issues, November 2010 – RMWB	March 21, 2012
R27	Report H. Schmidt, December 6 2010 – RMWB	March 21, 2012

R28	January 28, 2011 Letter to CARB from RMRF enclosing updated Exhibits PR1-PR4 – RMWB	March 21, 2012
R29	Report H. Schmidt, February 28, 2011 – RMWB	March 21, 2012
R30	Report E. Thompson, February 28, 2011 – RMWB	March 21, 2012
R31	Report H. Schmidt, April 20, 2011 – RMWB	March 21, 2012
R32	Report E. Thompson, April 20, 2011 – RMWB	March 21, 2012
R33	May 12, 2011 S. 299 Response	March 21, 2012
C34	Rebuttal to Respondents Legal Argument re: s. 465 – CNRL	March 28, 2012
T35	Legal Argument and Authorities re: s. 465 – Third Party (Sharek & Co.)	April 20, 2012
C36	Rebuttal to Third Parties Brief re: s. 465 – CNRL	April 27, 2012
R37	CNRL v. RMWB Decision of Justice Sulyma dated March 2012	June 20, 2012

APPENDIX "B
REPRESENTATIONS

PERSON APPEARING	**CAPACITY**
1. G. Ludwig	Counsel for the Complainant
2. K. Minter	Supervisor of Operations Accounting, CNRL
3. C. M. Zukiwski	Counsel for the Respondent
4. B. Moore	Regional Assessor, Regional Municipality of Wood Buffalo
5. R. Baron	Assistant Chief Assessor, Regional Municipality of Wood Buffalo
6. D. Wilson	Student at law Reynolds, Mirth Richards and Farmer LLP
7. L. Sylyski	Counsel for the Affected Parties
8. B. Matthews	Counsel for the Affected Parties
9. T. Malek	MGB student (Observer)
10. A. Burda	MGB student (Observer)