

IN THE MATTER OF A COMPLAINT filed with the Town of Okotoks Composite Assessment Review Board (CARB) pursuant to the *Municipal Government Act (MGA)*, Revised Statutes of Alberta 2000, Chapter M-26, Section 460.

BETWEEN:

The Town of Okotoks - Complainant

- and -

Partners Development Group Ltd. - Respondent

BEFORE:

B. Hisey, Presiding Officer

This hearing was held by video conference on the 5th day of June 2025 to consider preliminary matters as outlined in sections 295(4) and 465 of the *Municipal Government Act*, for the property listed below:

Roll Number	Address
0126480	43 Avens Way

Appearing on behalf of the Complainant:

- C. Van Staden, Assessor
- R. Beckner, Assessment Technician (observer)

Appearing on behalf of the Respondent:

- A. Iazard, Northern Property Tax Advisors Inc.
- L. Edwards, Northern Property Tax Advisors Inc. (observer)

Attending for the Assessment Review Board (ARB):

- O. Kanevskyi, ARB Clerk

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PROCEDURAL MATTER

1. This matter was heard and decided by a one-member Composite Assessment Review Board pursuant to section 40 of the *Matters Relating to Assessment Complaints Regulation*, 2018, Alta Reg 201/2017 (MRAC).

BACKGROUND

2. The Applicant (Complainant) requested the Composite Assessment Review Board (CARB) schedule a preliminary hearing to determine if the 2025 assessment complaint for the subject property should be dismissed. The basis for this request was because the Respondent had not responded to a Request for Information (RFI) made pursuant to section 295(4) of the *Municipal Government Act*, R.S.A. 2000, C. M-26 (MGA):

"No person may make a complaint in the year following the assessment year under section 460 or, in the case of designated industrial property, under section 492(1) about an assessment if the person has failed to provide any information requested under subsection (1) within 60 days from the date of the request."

3. The subject property under appeal is a townhouse rental development, which was under construction during the 2024 assessment year.

ISSUES

4. Should the 2025 assessment complaint for the subject property be dismissed pursuant to section 295(4) of the MGA?

COMPLAINANT POSITION

5. The request to dismiss is based on no response from two separate notifications of a Request for Information (RFI), one on May 19, 2023 (two subsequent reminders were sent in June and July). The last formal request was made on October 17, 2023.
6. Legislation is simple and repeated assessor correspondence has been clear on requirements and purpose for the requested information. Additionally, the expectations set out in the requests were made clear by having made references to and quoting MGA sections 294(1), 295(1) and 295(4).
7. An ongoing decline in the production of RFI documents (from a 79% response to a 40% response in the current review period), will have a detrimental effect of the ability of the assessor to compile mass appraisal information.
8. The MGA is clear that this issue does not involve any discretion. The "must" references in the Act removes any discretion. The Act is clearly prescriptive and not discretionary on these matters.

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9. Receipts from Canada Post were provided as evidence that the request for information had been sent to the taxpayer as part of a batch of letters on May 21, 2023, and June 18, 2023.

RESPONDENT POSITION

10. The subject property was under construction during the assessment year, and approximately 83% complete as of December 31, 2023.
11. The Respondent argued there was no rent roll information to provide, as there were no occupancy permits for the townhomes. Any rental information would have been speculative and meaningless as there was no income or expense information available.
12. The Complainant has falsely suggested that the taxpayer must provide information within 18 days of their request, and 49 days from their request, which was confusing and unintelligible given the ongoing development of the property.
13. The rental information was publicly available as of April 2024 to show unit type, unit count, area, and amenities. Additionally, the Town of Okotoks had permits for the subject, which contained all the information required by the assessor.
14. While a receipt for 310 pieces of mail has been provided by the Complainant, there are only 301 properties in the Town of Okotoks. Moreover, there is no way to confirm if the addresses were correct for the taxpayer.
15. The Complainant is asking to remove the right to appeal for a taxpayer; an extremely harsh penalty that is the largest possible penalty in a taxation statute.

DECISION

16. The Board denies the request to dismiss this complaint and orders the merit hearing proceed as scheduled on July 21, 2025, at 9:00 a.m. No changes were requested for disclosure deadlines.
17. The Presiding Officer provided a verbal notification of this decision at the preliminary hearing, recognizing the compressed timelines for the upcoming merit hearing.

REASONS FOR DECISION

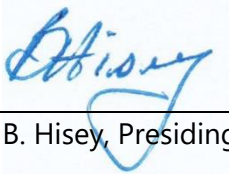
18. The Board finds that the parties agree the subject was under construction during the assessment year. No evidence was provided to confirm the occupancy of the subject for the assessment year or prior to the July 1, 2024, valuation date. Requests regarding rent roll information could have been construed as irrelevant.
19. The Board finds the Complainant initially failed to notify the Respondent of the legislated timelines required for the collection of information. Therefore, the Board has determined it would be confusing to a ratepayer as to what date was suggested over what date had

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legislated consequences. The confusing nature of these moving dates was recognized by the Complainant in an email string to the Respondent.

20. The Board finds there was an effort made by the Respondent to have dialogue with the Complainant and produce information regarding the section 295 request. There was no evidence to suggest malicious intent to mislead or misrepresent the status of the property. Historical non-compliance for the section 295 obligation was not brought forward as part of this application.
21. The direction from the Alberta Court of Appeal in Boardwalk Reit LLP v. Edmonton (City), 2008 ABCA 220, in paragraph 155 that, "an automatic rigid bar to appeal from any gap in any answer would be an "absurd" interpretation of the Act". Essentially, there is a duty of fairness that must be recognized.
22. The Board finds that to deny a person a right to appeal is a very serious consequence, which should be reserved for serious breaches or deliberate attempts not to provide information necessary to prepare an assessment. The request for information contained an informal procedure, which the Respondent felt had been addressed.

Dated at the Town of Okotoks in the Province of Alberta this 20th day of June 2025.



B. Hisey, Presiding Officer

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APPENDIX "A"

DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB

No.	Item
C-1	Complainant's Disclosure (46 pages)
R-1	Respondent's Disclosure (293 pages)

JUDICIAL REVIEW

Decisions of the CARB may be the subject of an application for judicial review to the Alberta Court of King's Bench under section 470 of the MGA. The Application must be filed with the Court of King's Bench and served not more than 60 days after the date of the decision.