



LAND AND PROPERTY RIGHTS TRIBUNAL

Citation: Regional Municipality of Wood Buffalo (RMWB) v Suncor Energy Inc. and the Provincial Assessor, 2025 ABLPRT 459

Date: 2025-08-06

File Nos.: DIP24/SUNC/RMWB-32 (+7)
DIP24/FORT/WILS-01; DIP24/SUNC/WILS-01; DIP24/SYNC/WILS-01

Decision No.: LPRT2025/MG0459

In the matter of a preliminary hearing held by video conference on July 30, 2025, concerning Designated Industrial Property Assessment Complaints filed by the Regional Municipality of Wood Buffalo (RMWB) and by Suncor Energy Inc., Syncrude Canada Ltd., and Fort Hills Energy Corp., under Part 12 of the *Municipal Government Act*, RSA 2000 c M-26 (*MGA*, or *Act*).

BETWEEN:

Suncor Energy Inc., Fort Hills Energy Corp., and Syncrude Canada Ltd.,
As represented by Wilson Laycraft

Applicant,

- and -

The Provincial Assessor,
As represented by Brownlee LLP

Respondent 1,

- and -

Regional Municipality of Wood Buffalo (RMWB),
As represented by Harper Lee Law LLP

Respondent 2.

BEFORE: W. Johnston, Presiding Officer

D. Graham, Case Manager

DECISION

OVERVIEW

[1] A letter was received from Suncor Energy Inc. on behalf of Suncor, Fort Hills Energy Corp., and Syncrude Canada Ltd., collectively referred to as “Suncor” in this decision, requesting that the hearing scheduled for February 16 to 27, 2026 for the complaints on eight designated industrial properties (“DIP”) situated in the Regional Municipality of Wood Buffalo (RMWB) filed for 2024 be postponed to be heard in conjunction with the complaints filed for the same properties for 2019 to 2023.

[2] Suncor is the Complainant on the 2019 to 2023 complaints, and RMWB is an Intervener. Both Suncor and RMWB are Complainants on the 2024 complaints. The Provincial Assessor (PA) is the Respondent on all complaints.

[3] The subject matter of the Suncor complaints includes machinery & equipment (“M&E”) and buildings & structures (B&S), but not land. The subject of the RMWB complaints is land and B&S, but not specifically M&E.

[4] LPRT Decision Number LPRT2024/MG0549 (the “October 31, 2024” decision) issued a decision on several matters. The decision established the procedure for hearing the complaints and established that the hearing shall take place from February 16 to 27, 2026.

[5] Based on the analysis of the evidence presented, the Panel finds that the hearing scheduled for February 16 to 27, 2026, should be adjourned *sine die* and heard concurrently with the 2019 through 2023 complaints for the same properties, as directed in the October 31, 2024 decision.

BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[6] This preliminary hearing concerns the scheduling of the hearing of the 2019 through 2024 complaints of the assessed value of the following DIP Properties.

Property Assessment ID (DIPAUID)	Annual Assessment under Complaint	Property Owner
10518879	255,199,710	Suncor Energy Ltd.
10520581	2,988,807,780	Suncor Energy Ltd.
10520593	785,077,550	Suncor Energy Ltd.
10528516	2,343,173,640	Suncor Energy Ltd.
10528901	346,225,170	Suncor Energy Ltd.
10534014	6,297,300,970	Fort Hills Energy Corp.
10520536	5,794,384,360	Syncrude Canada Ltd.
10520550	730,841,730	Syncrude Canada Ltd.

[7] This preliminary hearing was scheduled in response to a letter to the Tribunal dated July 11, 2025, on behalf of Suncor, requesting that the hearing scheduled for February 16 to 27, 2026 be postponed. The letter stated:

“Since the consolidation hearing decision was rendered, the Provincial Assessor has applied for an adjournment of the EAA issues on the same complaints for the same

properties in the years 2019 through to and including 2023. This adjournment was granted by the LPRT.

Given the fact that the LPRT has determined that it would be beneficial to all parties to receive the decision from the Court of King's Bench on the judicial review of *Fort Hills Energy Corp. v Provincial Assessor*, 2024 ABLPRT 149 before proceeding with the 2019-2023 Suncor appeals, it makes sense that we also adjourn the 2024 hearing based essentially on the same grounds."

[8] Suncor presented the position that the postponement request complies with the drive for efficiency that was a basis established in the October 31, 2024, decision.

[9] The Provincial Assessor (PA) confirmed their consent to the request for postponement made by Suncor.

[10] The RMWB stated it takes no position on the request for postponement, and that the postponement likely makes both logistical and procedural sense. The reason they take no position has to do with the disagreement with the procedure established in the October 31, 2024 decision for which they have filed a request for a Judicial Review.

ISSUES

[11] The issue to be determined by the Tribunal is: are there reasons to support a postponement, and if so, should a postponement be issued?

Summary of Party Positions:

[12] The Panel notes that Suncor requested the postponement, the PA consented to the postponement, and the RMWB took no position on the request for postponement.

Findings:

[13] The Panel finds that the hearing scheduled for February 16 to 27, 2026 be adjourned *sine die*.

Reasons:

[14] The Panel is aware that Sections 21 and 22 of the "LPRT Designated Industrial Property and Equalized Assessment Rules", which encourage efficiency and allow for matters to be consolidated and heard at the same time, were the basis of the October 31, 2024 decision.

[15] The hearing of these complaints subsequent to a final decision the same eight properties that are the subject of the complaint for the period from 2019 to 2023 provides more efficiency.

[16] Postponing the hearing until the decision on the judicial appeal of the Fort Hills decision is rendered will eliminate the need for additional hearings in the interim which will also improve efficiency.

DECISION

[17] The hearing previously scheduled for February 16 to 27, 2026 to hear the 2024 complaints filed by RMWB and by Suncor, is adjourned *sine die*, until after the decision is rendered in the judicial appeal of the Fort Hills decision.

Dated at the Town of Olds in the Province of Alberta, this 6th Day of August, 2025.



W. Johnston, LPRT Member

APPENDIX "A"

DOCUMENTS RECEIVED AND CONSIDERED BY THE LPRT:

NO.	ITEM
1.	Letter dated July 11, 2025, from Wilson Laycraft LLP
2.	email sent on July 22, 2025, from Brownlee LLP

APPENDIX 'B'

APPEARANCES

PERSON APPEARING	CAPACITY
For the Applicant: Counsel, A. Louie, Wilson Laycraft LLP	
For the Respondent 1: Counsel, G. Plester; Brownlee LLP	
For the Respondent 2: Counsel, A.P. Frank; Harper Lee Law LLP	