



Complaint ID 0377 1814  
Roll No. 4115034028

COMPOSITE ASSESSMENT REVIEW BOARD DECISION  
HEARING DATE: NOVEMBER 20, 2023

PRESIDING OFFICER: B. HORROCKS  
BOARD MEMBER: C. NEITZ  
BOARD MEMBER: S. ROBERTS

BETWEEN:

RYAN MAY AND KIMBERLY WILLIAMS

Complainant

-and-

CLEARWATER COUNTY

Respondent

This decision pertains to a complaint submitted to the Central Alberta Regional Assessment Review Board in respect of a property assessment prepared by an Assessor of The Clearwater County as follows:

ROLL NUMBER: 4115034028  
MUNICIPAL ADDRESS: 156 Tamarack Trail, Nordegg, Alberta  
ASSESSMENT AMOUNT: \$316,970

The complaint was heard by the Central Alberta Regional Assessment Review Board on the 20th day of November 2023, via video conference.

Appeared on behalf of the Complainant:

R. May Property Owner

Appeared on behalf of the Respondent:

R. Kotchon Assessor, Clearwater County

**DECISION:** There is no change required to the assessed value of the subject property.

**JURISDICTION**

- [1] The Central Alberta Regional Assessment Review Board [“the Board”] has been established in accordance with section 455 of the *Municipal Government Act*, RSA 2000, c M-26 [“MGA”].

**PROPERTY DESCRIPTION AND BACKGROUND**

- [2] The subject property is a 1.01- acre parcel of land located in the Hamlet of Nordegg. The parcel is improved with a 964 square foot (sf) single-family residence which was constructed in 2014. The property is classified as Non-Residential Commercial and has been used as a short-term rental since 2016.
- [3] The subject property is assessed using the Cost Approach to Value wherein the land value of \$135,100 is added to the improvement value of \$181,870 to determine the assessed value of \$316,970.

**PRELIMINARY MATTERS**

- [4] There were no concerns with the CARB as constituted.
- [5] There were no preliminary matters. The merit hearing proceeded.

**ISSUES**

- [6] All boxes on the Assessment Review Board Complaint Form were identified as matters that applied to the complaint. At the outset of the hearing, the Complainant stated that “an assessment class” was the only matter that applied to the complaint.

**POSITION OF THE PARTIES****Position of the Complainant**

- [7] There was no disclosure provided by the Complainant. The Assessment Review Board Complaint Form contained the following statement as the reason for the complaint, “The description of the property is listed as Non-residential commercial and this is incorrect and is putting us in a higher tax assessment. There is no bylaw in place to change my tax assessment.”
- [8] The Complainant submitted that the subject property had been reclassified from Residential to Non-Residential without the owner’s knowledge and they were only made aware when they received the assessment notice. Further, they requested a copy of the Bylaw, which is required in the MGA, but were unsuccessful. They were later informed that a new County Bylaw was in place a couple of months ago.

[9] The Complainant acknowledged they had no issue with the assessed value.

### **Position of the Respondent**

[10] The Respondent submitted the subject property has been used as a short-term rental unit since 2016. It is advertised for rent on the Airbnb website. It provided a copy of the subject property listing and tenant reviews.

[11] The Respondent stated that for the 2022 assessment year Clearwater County has assessed all short-term rental properties as Non-residential Commercial properties. There are approximately 30 properties located in the Hamlet of Nordegg that were all assessed as Non-residential Commercial properties.

[12] The Respondent requested the CARB to confirm the assessment.

### **CARB FINDINGS and DECISION**

[13] The CARB finds there is no evidence from the Complainant to support a change to the classification or the assessed value.

[14] The CARB finds the subject property is equitably assessed with similar and competing properties.

### **DECISION SUMMARY**

[15] The Board finds that no change is required to the subject assessment.

Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 29<sup>th</sup> day of November, 2023 and signed by the Presiding Officer on behalf of all the panel members who agree that the content of this document adequately reflects the hearing, deliberations and decision of the Board.



B. Horrocks  
Presiding Officer

*If you wish to appeal this decision you must follow the procedure found in section 470 of the MGA which requires an application for judicial review to be filed and served not more than 60 days after the date of the decision. Additional information may also be found at [www.albertacourts.ab.ca](http://www.albertacourts.ab.ca).*

**APPENDIX**

Documents presented at the Hearing and considered by the Board.

<u>NO.</u>		<u>ITEM</u>
1.	A.1	Hearing Materials provided by Clerk
2.	R.1	Respondent Disclosure