



Complaint ID 0316 2053
Roll No. 03100000

COMPOSITE ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: August 29, 2024

PRESIDING OFFICER: G. Dziwenka

BETWEEN:

Prairie Bible Institute, represented by Snyder & Associates LLP

Complainant

-and-

Town of Three Hills, Wildrose Assessment Services

Respondent

This decision pertains to a complaint submitted to the Central Alberta Regional Assessment Review Board in respect of two property assessments prepared by an Assessor of The Town of Three Hills as follows:

ROLL NUMBER: 03100000
MUNICIPAL ADDRESS: Prairie Campus, Three Hills, Alberta
ASSESSMENT AMOUNT: \$13,576,000

and

ROLL NUMBER: 03000000
MUNICIPAL ADDRESS: Prairie Campus, Three Hills, Alberta
ASSESSMENT AMOUNT: \$564,000

A preliminary hearing respecting these complaints was heard by the Central Alberta Regional Assessment Review Board on the 26th day of August 2024, via written submissions.

Appeared on behalf of the Complainant: No one appeared on behalf of the Complainant
Appeared on behalf of the Respondent: No one appeared on behalf of the Respondent

DECISION: The Board grants the postponement request for both complaints.

ISSUE:

Should the scheduling of hearings for the two 2024 Annual Assessment complaints be postponed until the decision of the Alberta Court of King's Bench is issued in the judicial review of the 2023 Board decision?

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"].

POSITION OF THE PARTIES**Joint Position of the Complainant and Respondent**

[2] The Complainant and Respondent jointly request that the hearings for the 2024 complaints be postponed until after the Court of King's Bench hears and decides the judicial review application filed on the 2023 decision of the Board. The issue in the 2024 complaints is the same issue that is the subject of the judicial review application.

BOARD FINDINGS

- [3] The Board notes that this was a joint request for a postponement of the two complaint hearings.
- [4] There is a judicial review application before the Court of King's Bench that directly addresses the issue in the present 2024 complaints. The Board finds that this is an exceptional circumstance as required by section 18 of the *Matters Relating to Assessment Complaints Regulation*, 2018 to grant the postponements.

DECISION SUMMARY

- [5] The Board grants the postponement request for both complaints.
- [6] A preliminary hearing is scheduled for Thursday, December 4, 2025, at 9:00 a.m. to discuss the scheduling of these two complaints.
- [7] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 30 day of August 2024 and signed by the Presiding Officer.



G. Dziwenka
Presiding Officer

MGA Section 470(1) Where a decision of an assessment review board is the subject of an application for judicial review, 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.

APPENDIX A

Documents presented at the Hearing and considered by the Board.

<u>NO.</u>	<u>ITEM</u>	
1. A.1	Hearing Materials provided by Clerk	13 pages
2. A.2	Email Exchange Between Parties	6 pages

APPENDIX B - LEGISLATION

Matters Relating to Assessment Complaints Regulation, 2018 (A.R. 201/2017)

Postponement or adjournment of hearing

18(1) Except in exceptional circumstances as determined by a panel of an assessment review board, the panel may not grant a postponement or adjournment of a hearing.

(2) A request for a postponement or an adjournment must be in writing and contain reasons for the postponement or adjournment, as the case may be.

(3) Subject to the timelines specified in section 468 of the Act, if a panel of an assessment review board grants a postponement or adjournment of a hearing, the panel must schedule the date, time and location for the hearing at the time the postponement or adjournment is granted.