Complaint ID PRELIM 0031 2134
Roll No. 048650

COMPOSITE ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: September 26, 2025

PRESIDING OFFICER: J. Dawson
BOARD MEMBER: A. Tarnoczi
BOARD MEMBER: D. Wielinga

BETWEEN:

Town of Blackfalds
(as represented by Powers & Associate Appraisal Services)

Complainant

-and-

Blackfalds Crossing Development GP Inc.
(as represented by Northern Property Tax Advisors)

Respondent

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

ROLL NUMBER:	048650
MUNICIPAL ADDRESS:	4500 Blackfalds Crossing Way, Blackfalds, AB.
ASSESSMENT AMOUNT:	$13,021,160

The complaint was heard by the Composite Assessment Review Board on the 26th day of September 2025, via video conferencing.

The Board derives its authority from the Municipal Government Act, R.S.A 2000, Chapter M-26 (the MGA) and related legislation as set out in Appendix "B".

Appeared on behalf of the Complainant: Warren Powers – Powers & Associate Appraisal Services

Appeared on behalf of the Respondent: Andrew Izard – Northern Property Tax Advisors

DECISION: The request for dismissal is denied. The merit hearing will proceed as scheduled.

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 commercial development with $3,123,140 in land assessment and $9,897,650 in improvement assessment.

PRELIMINARY MATTERS

[3] The Presiding Officer confirmed that no Board Member raised any conflicts of interest with regard to matters before them.

[4] Neither party raised any objection to the panel hearing the complaint.

[5] The complaint was heard simultaneously with Complaint ID PRELIM 0031 2135 involving Roll No. 048660. Two decisions are being rendered as the complaints involved two distinct owners.

[6] There was discussion at the hearing about a possible rescheduling of the merit hearing. The panel indicated that we would need that request in writing, including an indication of waving disclosure deadlines.

[7] The Board referred to *Matters Relating to Assessment Complaints Regulation*, AR 201/2017 [“*MRAC*”] section 18 provides direction for consideration of postponement requests.

[8] The Board finds no request from either party for a postponement that meets the requirements of MRAC.

[9] No additional preliminary or procedural matters were raised by any party. Both parties indicated that they were prepared to proceed with the complaints.

POSITION OF THE PARTIES

Position of the Complainant

[10] The Complainant stated that the complaint for roll 048650 is invalid as it was filed late and must be dismissed.

I. The notice of assessment was dated May 14, 2025

II. The date of mailing was May 7, 2025

III. The appeal deadline was July 13, 2025

[11] The complainant submitted that the complaint was filed at: 4:06pm on July 21, 2025 (8 days late)

[12] The Complainant argued that it is a mandatory dismissal under section 467(2) of the MGA and he continued with several references within legislation: deadline in section 284(4), requirements of a complaint section 461, sending of and publication requirements of assessment notices in sections 310 and 311, and requirements of the Board in section 467.

[13] The Complainant pointed to a few decisions where the Board found it had no jurisdiction to alter the deadline date and dismissed hearings that were late, even for extenuating emergency medical issues:

I. ***Governors of the University of Alberta v. City of Edmonton***, (2014 ECARB 01744)

II. ***1291746 Alberta Inc. v. City of Lethbridge*** (CARB Decision 0203-0001-2012)

III. ***Edmonton (City) v. Assessment Review Board (City of Edmonton),*** (2012 ABQB 399)

IV. ***Enterprise Properties Ltd. Vs. Flagstaff County,*** (Intermunicipal ARB 2018-02)

[14] The Complainant explained that on the Town of Blackfalds' official website (blackfalds.ca) the Town of Blackfalds did publish and announce the mailing of their 2025 property assessment notices: *"The 2025 combined Assessment & Tax Notices will be mailed out the first week of May and are due by June 30, 2025."*

[15] The Complainant provided an undated "Certification of Assessment" that indicated that the notices were mailed May 7th, 2025, with a notice date of May 14th, 2025, and a final date of complaint being July 13th, 2025.

[16] The Complainant concluded that the Board must dismiss the complaint and has no discretion to make a different decision.

Position of the Respondent

[17] The Respondent argued that there is a lack of clarity on the assessment notice, because the appeal deadline was not provided. The complaint deadline was also not posted online or advertised on any public space. The only date provided was the notice date for the taxpayer.

[18] The Respondent mentioned that added confusion occurred when the municipality changed their assessor during the review period. Stating that it tried in February and again in July to obtain information on how the assessment was prepared. The Complainant failed to provide the necessary records of assessment prior to the complaint filing deadline. Arguing that it amounts to an abuse of process against a taxpayer within the municipality.

[19] The Respondent commented that calls were also made to the assessor without a response. It reached out to the municipality and was told that there was no appointed assessor, then when one was appointed, the assessor was not able to provide the information as it did not have access to the system. The information finally arrived after the filing deadline.

[20] The Respondent explained that as a taxpayer, it is entitled under the legislation to pursue an appeal, and it is the belief of the taxpayer that the assessment complaint complies with the legislation.

Furthermore, the statutory interpretation from the Supreme Court of Canada where there is reasonable doubt about the compliance of the assessment notice, not resolved through the ordinary rules of interpretation, should be resolved in favour of the taxpayer. ***Québec (Communauté urbaine) v. Corp. Notre-Dame de Bon-Secours***, (1994 3 SCR 3):

> *"The principles that should guide the courts in interpreting tax legislation are as follows: (1) The interpretation of tax legislation is subject to the ordinary rules of interpretation; (2) A legislative provision should be given a strict or liberal interpretation depending on the purpose underlying it, and that purpose must be identified in light of the context of the statute, its objective and the legislative intent; (3) This teleological approach will favour the taxpayer or the tax department depending solely on the legislative provision in question, and not on the existence of predetermined presumptions; (4) Substance should be given precedence over form to the extent that this is consistent with the wording and objective of the statute; (5) Only a reasonable doubt, not resolved by the ordinary rules of interpretation, will be settled by recourse to the residual presumption in favour of the taxpayer."*

[21] The Respondent held that the municipality's assessment is inconsistent with the requirements within the Legislation. Providing numerous examples from jurisdictions both smaller and larger than the Complainant, located throughout the province, where the basic requirements of an assessment notice are provided, a date of mailing, a date of notice, and a complaint filing deadline. The Complainants' notice is devoid of this information and fails to meet the basic requirements of a notice. Examples included:

I. Town of Blackfalds; date of notice May 14, 2025. No mailing date or final date of complaint identified. Website stated first week of May for mailing, no date of notice, no final date of complaint. The Chief Administrative Officer certification of assessment states; date mailed May 7, 2025, date of notice May 14, 2025 (6 clear days), final date of complaint July 13, 2025 (59 clear days and falls on a Sunday). Overall, 66 clear days.

II. City of Lloydminster; date mailed February 7, 2025, date of notice February 18, 2025 (10 clear days avoiding weekend and a holiday), final date of complaint April 22, 2025 (62 clear days avoiding weekend and a holiday). Overall, 73 clear days.

III. Strathcona County; date mailed February 3, 2025, date of notice February 11, 2025 (7 clear days), final date of complaint April 14, 2025 (61 clear days avoiding a Sunday). Overall, 69 clear days.

IV. City of St. Albert; date mailed May 16, 2025, date of notice May 26, 2025 (9 clear days avoiding the weekend), final date of complaint July 25, 2025 (59 clear days). Overall, 69 clear days.

V. City of Calgary; date mailed January 10, 2025, date of notice January 17, 2025 (6 clear days), final date of complaint March 21, 2025 (62 clear days). Overall, 69 clear days.

VI. City of Red Deer; date mailed January 9, 2025, date of notice January 17, 2025 (7 clear days), final date of complaint March 18, 2025 (59 clear days). Overall, 67 clear days.

VII. City of Edmonton; date mailed January 10, 2025, date of notice January 18, 2025 (7 clear days but falls on a Saturday), final date of complaint March 19, 2025 (59 clear days). Overall, 67 clear days.

VIII. Village of Edgerton; date mailed June 26, 2025, date of notice July 4, 2025 (7 clear days), final date of complaint September 2, 2025 (59 clear days). Overall, 67 clear days.

IX. Village of Glendon; date mailed June 18, 2025, date of notice June 26, 2025 (7 clear days), final date of complaint August 25, 2025 (59 clear days). Overall, 67 clear days.

X. Village of Beiseker; date mailed June 5, 2025, date of notice June 13, 2025 (7 clear days), final date of complaint August 12, 2025 (59 clear days). Overall, 67 clear days.

XI. McKenzie County; date mailed May 12, 2025, date of notice May 20, 2025 (7 clear days), final date of complaint July 21, 2025 (61 clear days avoiding the weekend). Overall, 69 clear days.

XII. Town of Millet; date mailed June 2, 2025, date of notice June 10, 2025 (7 clear days), final date of complaint August 11, 2025 (61 clear days). Overall, 69 clear days

XIII. Village of Rockyford; date mailed May 26, 2025, date of notice June 5, 2025 (9 clear days), final date of complaint August 4, 2025 (59 clear days but is a holiday). Overall, 69 clear days.

XIV. Municipal District of Smoky River No. 130; date mailed May 28, 2025, date of notice June 5, 2025 (7 clear days), final date of complaint August 4, 2025 (59 clear days but is a holiday). Overall, 67 clear days.

XV. Lethbridge County; date mailed May 29, 2025, date of notice June 6, 2025 (7 clear days), final date of complaint August 5, 2025 (59 clear days). Overall, 67 clear days.

XVI. Town of Vermilion; date mailed May 30, 2025, date of notice June 9, 2025 (9 clear days), final date of complaint August 6, 2025 (57 clear days). Overall, 67 clear days.

XVII. Town of Nobleford; date mailed May 22, 2025, date of notice June 3, 2025 (11 clear days), final date of complaint August 4, 2025 (61 clear days and is a holiday). Overall, 73 clear days.

XVIII. Town of Trochu; date mailed February 26, 2025, date of notice March 6, 2025 (7 clear days), final date of complaint May 5, 2025 (59 clear days). Overall, 67 clear days.

XIX. Village of Forestburg; date mailed May 22, 2025, date of notice June 6, 2025 (14 clear days), final date of complaint August 5, 2025 (59 clear days). Overall, 74 clear days.

[22] The Respondent explained that it had access to an example of an assessment notice from almost every municipality in the province and it was not able to find another example where the assessment notice did not include the mailing date and the final date of complaint.

[23] The Respondent indicated that the only date on the assessment notice is May 14, 2025, other than the tax payment deadline. And 67 clear days from May 14, 2025, is July 21, 2025, the undisputed date of filing its complaint, as evidenced by the receipt accepted in person on July 21, 2025, and the date the Complainant acknowledges the complaint was received.

[24] The Respondent included excerpts from ***Sullivan on the Construction of Statues – Fifth Edition*** by Ruth Sullivan © LexisNexis Canada Inc. 2008; wherein it offers guidance on how to interpret the grammatical and ordinary sense of the words found in legislation, and ***Québec (Communauté urbaine) v. Corp. Notre-Dame de Bon-Secours***, (1994 3 SCR 3) referenced earlier.

[25] The Respondent argued that the Board must resolve any inconsistency or matter for interpretation with the '*presumption in favour of the taxpayer'*. Asking that the preliminary complaint should fail with merit hearing to proceed.

BOARD FINDINGS and DECISION

The Board needs to determine was the complaint received in time?

- **Did the Complainant meet minimum legislative requirements?**
- **Could the average taxpayer navigate this properly?**

[26] The Board finds that, with the variety of dates used by municipalities, there is inconsistency when interpreting the notice date, when the mailing must occur, and when the final date of complaint is.

[27] The Board acknowledges the Interpretation Act and observes that any deadline communicated that falls outside of a normal municipal workday (Saturdays, Sundays, and statutory holidays) the actual deadline date extends until the next business day.

[28] The Board is conscious of the numerous decisions rendered that have found 67 days from mailing as the deadline for a complaint. However, since those decisions were rendered, a change in legislation occurred that now requires 7 days for mailing and 60 days to file a complaint (67 days), which is very much consistent with the previous decisions.

[29] The Board notes that, except for the Complainant, every municipal assessment notice before the Board allows for an overall total of 67 days or more, they are clear as to when the notice is mailed, are clear on the date of notice, and are clear on the final date of complaint.

[30] The Board finds regarding the public notice requirements, that the Complainant's website is too vague. The Board itself cannot calculate a final day of complaint based on the statement that the combined tax and assessment notices will be mailed in the first week of May. Is that May 1st through 3rd whereas May began on a Thursday, or is it the first full week – May 4th through 10th, or is it the first seven days?

[31] The Board finds that a posted mail date is the actual physical date that the post office accepted the mailing and not a range of dates.

[32] The Board finds the certification of assessment provided by the Complaint lacks the minimal requirement of a date it was signed. It should, at minimum, provide 67 clear days from mailing to complaint filing deadline, and it should not contain any date that falls on a weekend or a holiday.

[33] The Board finds that the Complainant created confusion on their website and on the assessment notice, which cast doubt as to when the actual deadline is. A taxpayer shouldn't have to read the fine print on the back of the assessment notice or buried in an online link. A taxpayer shouldn't have to take out a calendar and try and figure out for themselves what the legislative deadline is. While the Complainant described the practices of all other assessment notices within evidence as 'best practices', the Board finds that they are minimum requirements to state clearly what the notice date is, and clearly what is the final date of complaint. Providing the mailing date would fall into the 'best practices' realm.

DECISION SUMMARY

[34] The Board finds that the complaint was filed on time, and the merit hearing is scheduled to proceed as originally scheduled.

[35] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 8th day of October 2025 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.

Complaint ID 0031-2134

J. Dawson
Presiding Officer

This decision may be judicially reviewed by the Court of King's Bench pursuant to section 470(1) of the Municipal Government Act, RSA 2000, c M-26.

MGA ***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.*

(2) *Notice of an application for judicial review must be given to*

(a) the assessment review board that made the decision,
(b) the complainant, other than an applicant for the judicial review,
(c) an assessed person who is directly affected by the decision, other than the complainant,
(d) a municipality, if the decision that is the subject of the judicial review relates to property that is within the boundaries of that municipality, and
(e) the Minister.

Additional information may also be found at www.albertacourts.ab.ca.

APPENDIX "A"

DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:

EXHIBIT NO.	ITEM	PAGES
A.1	Hearing Materials	18
C.1	Complainant Submissions	37
R.1	Respondent Submissions	187

APPENDIX "B"

LEGISLATIVE AUTHORITIES CONSIDERED BY THE BOARD:

***Municipal Government Act,* R.S.A. 2000, Chapter M-26 (the MGA)**

Interpretation

s 1(1)(n) In this Act,

(n) "market value" means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;

Interpretation provisions for Parts 9 to 12

s 284(4) In this Part and Parts 11 and 12, "complaint deadline" means 60 days after the notice of assessment date set under section 308.1 or 324(2)(a.1).

Assessments for property other than designated industrial property

s 289(2) Each assessment must reflect

(a) the characteristics and physical condition of the property on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and

(b) the valuation and other standards set out in the regulations for that property.

Sending assessment notices

s 310(1) Subject to subsections (1.1) and (3), assessment notices must be sent no later than July 1 of each year.

(1.1) An amended assessment notice must be sent no later than the date the tax notices are required to be sent under Part 10.

(2) If the mailing address of an assessed person is unknown,

(a) a copy of the assessment notice must be sent to the mailing address of the assessed property, and

(b) if the mailing address of the property is also unknown, the assessment notice must be retained by the municipality or the provincial assessor, as the case may be, and is deemed to have been sent to the assessed person.

(3) An assessment notice must be sent at least 7 days prior to the notice of assessment date.

(4) A designated officer must certify the date on which the assessment notice is sent.

(5) The certification of the date referred to in subsection (4) is evidence that the assessment notice has been sent.

Publication of notice

s 311(1) Each municipality must publish in one issue of a newspaper having general circulation in the municipality, or in any other manner considered appropriate by the municipality, a noticethat the assessment notices have been sent.

(2) All assessed persons are deemed as a result of the publication referred to in subsection (1) to have received their assessment notices.

Joint establishment of assessment review boards

s 455(1) Two or more councils may agree to jointly establish the local assessment review board or the composite assessment review board, or both, to have jurisdiction in their municipalities.

Jurisdiction of assessment review boards

s 460.1(1) A local assessment review board has jurisdiction to hear complaints about any matter referred to in section 460(5) that is shown on

(a) an assessment notice for

(i) residential property with 3 or fewer dwelling units, or

(ii) farm land

s 460.1(2) Subject to section 460(14) and (15), a composite assessment review board has jurisdiction to hear complaints about

(a) any matter referred to in section 460(5) that is shown on

(i) an assessment notice for property other than property described in subsection (1)(a)

Address to which a complaint is sent

s 461(1) A complaint must be filed with the assessment review board at the address shown on the assessment or tax notice for the property

(a) in the case of a complaint about a designated officer's decision to refuse to grant an exemption or deferral under section 364.1, not later than the date stated on the written notice of refusal under section 364.1(9), or

(b) in any other case, not later than the complaint deadline.

s 461(1.1) A complaint filed after the complaint deadline is invalid.

Decisions of assessment review board

s 467(1) An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.

(1.1) For greater certainty, the power to make a change under subsection (1) includes the power to increase or decrease an assessed value shown on an assessment roll or tax roll.

(2) An assessment review board must dismiss a complaint that was not made within the proper time or that does not comply with section 460(9).

(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.

***Matters Relating to Assessment and Taxation Regulation*, 2018 A.R. 2003/2017 (MRAT)**

Mass Appraisal

s. 5 An assessment of property based on market value

(a) must be prepared using mass appraisal

(b) must be an estimate of the value of the fee simple estate in the property, and

(c) must reflect typical market conditions for properties similar to that property.

Valuation Date

s. 6 Any assessment prepared in accordance with the Act must be an estimate of the value of a property on July 1 of the assessment year.

Valuation standard for a parcel of land

s. 7(1) The valuation standard for a parcel of land is

(a) market value, or

(b) if the parcel is used for farming operations, agricultural use value.

Valuation standard for a parcel and improvements

s. 9(1) When an assessor is preparing an assessment for a parcel of land and the improvements to it, the valuation standard for the land and improvements is market value unless subsection (2) or (3) applies.

***Matters Relating to Assessment Complaints Regulation,* AR 201/2017 (MRAC)**

Postponement or adjournment of hearing

s. 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.