



CENTRAL ALBERTA REGIONAL
**Assessment
Review Board**

Complaint ID 0194 2114
Roll No. 090030172

LOCAL ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: July 17, 2025

PRESIDING OFFICER: T. HANDLEY
BOARD MEMBER: S. DUSHANEK
BOARD MEMBER: D. WIELINGA

BETWEEN:

Howard Smith

Complainant

-and-

Wildrose Assessment Services Inc.
For the City of Lacombe

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 City of Lacombe as follows:

ROLL NUMBER: 090030172
MUNICIPAL ADDRESS: 4602 34 Street. Lacombe, Alberta
ASSESSMENT AMOUNT: \$358,000

The complaint was heard by the Local Assessment Review Board on the 17th day of July, 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: Howard Smith, Property Owner

Appeared on behalf of the Respondent: David Clark, Wildrose Assessment Services Inc.

DECISION: The assessed value of the subject property is confirmed at \$358,000.

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 an undeveloped 10.01-acre parcel of farmland located in the City of Lacombe. The civic address of the property is 4602 34 Street, Lacombe, Alberta.
- [3] The property assessment complaint was submitted to the Central Alberta Regional Assessment Review Board by the Complainant on May 12, 2025 (Exhibit A1, pg. 1).
- [4] The Notice of Hearing was issued on May 30, 2025 (Exhibit A1, pg. 6).

PRELIMINARY MATTERS

- [5] The Presiding Officer confirmed that no Board Member raised any conflicts of interest with regard to matters before them.
- [6] Neither party raised any objection to the panel hearing the complaint.
- [7] The Complainant verbally indicated that he had rebuttal information he wanted to bring forward that had not been previously submitted.
- [8] Upon questioning, the Board determined the Complainant submitted one document (Exhibit C1). No other documents were submitted to the Board or the Respondent.
- [9] The Board decided that the Complainant could comment on evidence that had been submitted but could not introduce new evidence in rebuttal as per MRAC Section 6(b) and Section 5.

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

- [10] The Complainant argued that the classification and use of his land had not changed. It has always been farmland, and thus his assessment should not have increased.
- [11] The Complainant argued that there was no road access to the property due to barricades and the current adjacent road design.
- [12] The Complainant also argued that the property did not abut Metcalf Way and would not be able to tie into City services as per the reassessment requirement in *Matters Relating to Assessment and Taxation Regulation*, 2018 A.R. 2003/2017 (MRAT), Section 7(3)(d).
- [13] The Complainant questioned the comparable properties presented by the Respondent (Exhibit R1 pg. 17) and claimed some of those properties contained houses and were therefore not comparable.

- [14] The Complainant stated that this assessment increase was 781% from the previous year.

Position of the Respondent

- [15] The Respondent explained that a review of how larger parcels of land in the municipality were being assessed was done to verify that they were being assessed correctly. No change in zoning or classification occurred. As a result of this review, a 3-acre portion of this parcel of land was assessed at the market value of \$356,000, and the remainder of the parcel was assessed as farmland, in accordance with MRAT, Section 7(3)(d).
- [16] The Respondent showed that the subject property is adjacent to municipal water and sewer services (Exhibit R1, pg. 13,14), meeting the criteria for regulated market valuation as per MRAT, section 7(3)(d).
- [17] The Respondent stated that there could be road access to the property in the future when the parcel is developed, and temporary barricades on Parlby Crescent could be removed. See Exhibit R1 pg. 10.
- [18] The Respondent stated that there are no other titled landowners between the subject property and Metcalf Way, and the property abuts the road with access to City services. See Exhibit R1, pg. 13.
- [19] The Respondent presented seven equity comparable properties adjacent to services in the City of Lacombe. The table in Exhibit R1 on page 17 shows that all comparables were classified as farmland, with a 3-acre portion assessed at the market value of \$356,000, identical to the subject property. The Respondent argued that this demonstrated assessment equity and consistency.

BOARD FINDINGS and DECISION

- [20] The Board accepts the Respondent's explanation that the designation of the subject property was not changed, and the subject property was assessed in accordance with MRAT, Section 7(3)(d).
- [21] The Board agrees with the Respondent that the temporary barricades could be easily removed to allow road access to the property.
- [22] The Board also agrees that there is no titled landowner between the subject property and the adjacent road, which allows for future access to City services.
- [23] The Board gave significant weight to the table provided on R1 pg. 17, which supports equity among similar properties in the municipality. The Respondent's equity comparable properties, with identical 3-acre parcels in similar circumstances, reinforce that the subject has been treated equitably in accordance with MGA Section 293(1).
- [24] The Board accepts that the subject parcel satisfies the criteria as stated in MRAT s.7(3)(b) for a regulated 3-acre market value assessment as it has road access and is adjacent to water and sewer servicing.
- [25] The Board finds the Complainant was not able to provide substantive evidence to demonstrate error in valuation, factual inaccuracies or inequity.

[26] The Board was not able to substantiate any of the assessment increase percentages presented by the Complainant, as no evidence or calculations were presented.

DECISION SUMMARY

[27] The Board finds that the original assessed value is confirmed at \$358,000.

[28] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 31st day of July, 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.

Lisa Nord

L. Nord, Board Clerk
On behalf of
T. Handley, 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:**

<u>EXHIBIT NO.</u>	<u>ITEM</u>	<u>PAGES</u>
A.1	Hearing Materials	7 pages
C.1	Complainant Submissions	3 pages
R.1	Respondent Submissions	23 pages

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;

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.

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)

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.

s. 7 (3) Despite subsection (1)(b), the valuation standard for the following property is market value:

- (a) a parcel of land containing less than one acre;
- (b) a parcel of land containing at least one acre but not more than 3 acres that is used but not necessarily occupied for residential purposes or can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;
- (c) an area of 3 acres located within a larger parcel of land where any part of the larger parcel is used but not necessarily occupied for residential purposes;
- (d) an area of 3 acres that (i) (ii) (e) is located within a parcel of land, and can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;

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)

Disclosure of evidence

s.5 (2) If a complaint is to be heard by a local Assessment Review Board panel, the following rules apply with respect to the disclosure of evidence:

...

s.5 (2) (c) the complainant must, at least 3 days before the hearing date, disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

Issues and evidence before panel

s.6 A local assessment review board panel must not hear

...

s.6 (b) any evidence that has not been disclosed in accordance with section 5.

Personal Attendance not required

s. 19 (1) Parties to a hearing before a panel of an assessment review board may attend the hearing in person or may, instead of attending in person, may file a written presentation with the clerk.