



CENTRAL ALBERTA REGIONAL
**Assessment
Review Board**

2024 Complaint ID: 0316 2053 and 0316 2054

2025 Complaint ID: 0316 2142 and 0316 2143

Roll No. 03100000 and 03000000

COMPOSITE ASSESSMENT REVIEW BOARD DECISION

HEARING DATE: DECEMBER 4, 2025

PRESIDING OFFICER: J. MATHIAS

BETWEEN:

Prairie Bible Institute
as represented by Snyder & Associates LLP

Complainant

-and-

Town of Three Hills
as represented by M. Swanberg, Reynolds, Mirth, Richards and Farmer LLP

Respondent

This decision pertains to complaints submitted to the Central Alberta Regional Assessment Review Board in respect of the 2024 and 2025 property assessments prepared by an Assessor of the Town of Three Hills as follows:

ROLL NUMBERS: 03100000 and 03000000

MUNICIPAL ADDRESS: Prairie Campus, Three Hills, Alberta

A preliminary videoconference hearing to schedule these complaints was conducted by a one-member composite assessment review board panel of the Central Alberta Regional Assessment Review Board on the 4th day of December 2025, with all parties attending via Zoom.

The Board derives its authority from the *Municipal Government Act*, R.S.A 2000, Chapter M-26 (the "MGA") and pursuant to section 40(b) of the *Matters Relating to Assessment Complaints Regulation*, 2018, AR 201/2017 ("MRAC").

Appeared on behalf of the Complainant: I. Chauhan, Snyder & Associates LLP

Appeared on behalf of the Respondent: M. Swanberg, Reynolds, Mirth, Richards and Farmer LLP

DECISION:

A hearing date for the merits is scheduled for Monday June 22, 2026, at 9:00 AM.

A preliminary hearing is scheduled for Tuesday March 31, 2026, at 9:00 AM.

JURISDICTION

- [1] The Central Alberta Regional Assessment Review Board ("*the Board*") has been established in accordance with section 455 of the MGA.

BACKGROUND

- [2] The complaint forms show Prairie Bible Institute as the Complainant for one of the 2024 complaints (0316 2053) and both 2025 complaints. Snyder & Associates LLP is the Complainant for the other 2024 complaint (0316 2054).
- [3] A preliminary hearing was held on August 26, 2024, to consider a joint request from the Complainant and Respondent to postpone the 2024 complaints for these two roll numbers. The reason was that a judicial review ("*JR*") application had been filed on the Board's 2023 decision involving the identical issue under complaint in 2024. Finding this to be an exceptional circumstance, the Board granted the postponement in its decision dated August 30, 2024, and scheduled this hearing to set a merit hearing date for the 2024 complaints.
- [4] Complaints on the same two roll numbers were subsequently filed in 2025 with the identical issue. They had not been scheduled as of the date of this hearing. The parties want the 2024 and 2025 complaints to be heard together.
- [5] The JR hearing took place on September 19, 2025. The decision from the Court of King's Bench has not yet been issued and its anticipated release date is unknown.

DISCUSSION WITH THE PARTIES

- [6] The Board proposed that the merit hearing take place on June 22, 2026. The reason for this date is to allow sufficient time for the Court to issue its decision, and for the Complainant's and Respondent's counsel to review and discuss the decision with their respective clients to determine next steps.
- [7] This timeline assumes six months for the Court to issue its decision by mid-March and allows time for the Board to issue its Notice of Hearing at least 70 days prior to the hearing date (no later than April 10, 2026), pursuant to section 8(d) of MRAC.
- [8] The Board is cognizant of the need for expediency in hearings, as well as the legislated requirement for its decisions to be issued by year-end in section 468(1)(b) of the MGA. However, this delay into mid-2026 is not only unavoidable, but desirable, as it is in the best interests of both parties to obtain direction from the Court. This may allow the parties to resolve this matter without the need for a formal hearing.
- [9] Both parties agreed that the proposed hearing date of June 22, 2026 reflects a sensible timeline.
- [10] The parties further agreed that another preliminary hearing could be beneficial, and requested that it take place on Tuesday March 31, 2026 at 9:00 AM. By that point, they would likely have received,

reviewed and discussed the Court's decision. Any adjustments to the scheduled hearing date, if needed, could then be made before the Board sends the Notice of Hearing, and they could potentially present a joint recommendation. The Board accepted this request.

SCHEDULED DATES

[11] A preliminary hearing before a one-member panel is scheduled with the following dates:

Complainant Disclosure Due	Monday March 23, 2026
Respondent Disclosure Due	Monday March 23, 2026
Preliminary Hearing	Tuesday March 31, 2026

[12] A merit hearing before a three-member panel is scheduled with the following dates:

Complainant Disclosure Due	Monday May 11, 2026
Respondent Disclosure Due	Monday June 08, 2026
Rebuttal Due Date	Monday June 15, 2026
Merit Hearing	Monday June 22, 2026

[13] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 15th day of December, 2025 and signed by the Presiding Officer.



J. Mathias
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.

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 provided by the Clerk	12 pages
A.2	2024 Board decision issued August 30, 2024	3 pages
A.3	Email correspondence from the parties waiving the 15-day notice period (MRAC s. 42) for this preliminary hearing	3 pages