



Complaint ID (Year 2024) 0316 2053 & 2054
(Year 2025) 0316 2142 & 2143
Roll No. 3100000
3000000

COMPOSITE ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: MARCH 31, 2026

PRESIDING OFFICER: L. YAKIMCHUK

BETWEEN:

PRAIRIE BIBLE INSTITUTE
as represented by Snyder & Associates LLP

Complainant

-and-

TOWN OF THREE HILLS
as represented by Reynolds, Mirth, Richards and Farmer LLP

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 Town of Three Hills.

ROLL NUMBER: 3100000 and 3000000
MUNICIPAL ADDRESS: Prairie Campus, Three Hills, AB

The complaint was heard by a one-member panel of the Composite Assessment Review Board on March 31, 2026, by 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: S. Snyder, Snyder & Associates LLP

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

JURISDICTION

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").

PRELIMINARY MATTERS

- [1] The Parties asked for a postponement of the three day hearing of the subject assessments scheduled for June 22, 23 and 24, 2026. A Court of King's Bench judicial review of the decision concerning the 2023 CARB decision for the same issues on the same property was heard on September 19, 2025, but the outcome has not been delivered yet. Because the subject appeals are expected to rely on the outcome of the Court of King's Bench review, both Parties to the appeal asked that the subject hearings be moved to a later date, when that outcome may be available.
- [2] The Parties agreed to a new hearing date on December 7, 8 and 9, 2026. Further they requested a Preliminary Hearing on September 1, 2026 at which time disclosure dates might be changed and possible other requests may be made.
- [3] Decision on Preliminary Matter: The Board rescheduled the hearing to December 7, 8 and 9 at 9AM, with a Preliminary Hearing on September 1, 2026 at 9 AM.
- [4] Reason for Decision: MRAC s.18 allows a postponement for a scheduled hearing only in exceptional circumstances as determined by a panel of an assessment review board. Although CARBs do not often consider a pending appeal as an exceptional circumstance, in this case the appeal has been heard and there is an expectation of a decision in the near future. This is the second postponement, and any further requests for postponement would take all circumstances into consideration.
- [5] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 31st day of March, 2026.



L. Yakimchuk
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	11
R.1	Respondent Letter and submissions	18

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.

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) applies.

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

Postponement or adjournment of hearing

- s. 18 (1)(2)(3)

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, file a written presentation with the clerk.