Complaint ID 0262-1658
Roll No. 30003111240

COMPOSITE ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: August 16, 2022

PRESIDING OFFICER: D. Roberts

BETWEEN:

River City Developments Ltd.
(as represented by Altus Group Ltd.)

Complainant

-and-

City of Red Deer
(as represented by Brownlee LLP)

Respondent

This decision pertains to an application for costs submitted to the Central Alberta Regional Assessment Review Board in respect of a preliminary hearing declining to strike complaints about property assessment prepared by an Assessor of The City of Red Deer as follows:

ROLL NUMBER: 30003111240

MUNICIPAL ADDRESS: 203, 8026 Edgar Industrial Cres

ASSESSMENT AMOUNT: $1,224,100

The application was heard by a one-member panel of the Composite Assessment Review Board (CARB) on the 16th day of August 2022, via video conference.

Appeared on behalf of the Complainant: A. Izard, Agent, Altus Group Ltd.

Appeared on behalf of the Respondent: M. Cleary, City Assessor, City of Red Deer
G. Plester, Brownlee LLP, Counsel

DECISION: The Board awards costs in favour of the Complainant in the amount of $2,000.

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*"].

2. The *Matters Relating to Assessment Complaints Regulation* AR 201/2017 ("MRAC"), allows the matter to be set for a preliminary hearing to be considered by a one-member panel:

> *40 A one-member composite assessment review board panel may hear and decide on one or more of the following matters:*
>
> *…*
>
> *(d) any matter, other than an assessment, where all of the parties consent to a hearing before a one-member composite assessment review board panel.*

BACKGROUND

3. A preliminary hearing was held on May 25, May 26, and June 8, 2022, where the only issue to be determined was whether the complaints concerning the property assessments for 203, 8026 Edgar Industrial Cres. should be dismissed pursuant to s. 295(4) of the *Act*. The specific issue was whether the information requested by the Respondent was necessary, pursuant to s. 295(1) of the *Act*.

4. The application was denied, and the Complainant subsequently requested costs against the Respondent of $2,000. This panel was convened to consider the question of costs.

5. The Parties agreed that for Hearings 0262-1658 and 0262-1678, the testimonies, questions, arguments, and summaries from Hearing 0262-1645/0262-1646be applied. The Board agreed.

PRELIMINARY MATTERS

6. Neither party raised any objection to the panel hearing the complaint.

7. The Parties agree that the only issue to be decided is whether costs are payable by the Respondent. Both parties indicated that they were prepared to proceed with the preliminary matter. No additional preliminary or procedural matters were raised by any party.

ISSUE TO BE DETERMINED

8. Should costs be awarded to the Complainant, by the Respondent, because of a failed s.295(4) application by the Respondent?

POSITION OF THE PARTIES

Position of the Complainant

9. The Complainant provided a 151-page disclosure document that entered as Complainant Exhibit C-1.

10. The Complainant testified that the application for costs was from the property owner, and not Altus Group Ltd. ("Altus") who were merely acting as an agent for the property owner.

11. The preliminary hearing for the subject properties was one of 10 applications by the Respondent, which were originally scheduled to be heard on May 25 and 26, 2022. It became evident on the hearing dates that all the files would not be heard, and as a result a third hearing date was scheduled for June 8, 2022. The subject property application was heard on June 8, 2022.

12. The Complainant stated that the s. 295(4) application was dismissed by the Board. It was the Complainant's testimony that the Board found that the Assessment Request for Information ("ARFI") form requested information including details of the lease and monthly operating costs charged to the tenant. The property was an owner-occupied property and as a result the information did not exist or would not be helpful in determining rates for mass appraisal purposes. The information was therefore not useful to the assessor to carry out its duties and responsibilities under Parts 9 to 12 of the *Act*.

13. The Complainant also argued that it responded to an e-mail from the Respondent dated April 12, 2022, which provided a list of properties represented by Altus, where the Respondent submitted that ARFI requests were made; however, were not responded to. The Complainant advised the Respondent by return e-mail on April 12, 2022 that:

> *We also note since you submitted us the list that there are several number (sic) of properties that likely should not be on this list as:*
>
> - *Owner occupied, as well in one instance not only is the property owner occupied, it is also assessed on a cost approach where presumably the request sought was for income information, which would not have been relevant having regard for the decisions Amoco, and Boardwalk, and Grande Prairie City.*

14. The Complainant submits the Respondent acknowledged that it was a preliminary list and that the Respondent had not conducted a full review of each file to matching names and owner information.

15. The Complainant opined that the Respondent either knew, or ought to have known, that the subject property was owner occupied. Further, the Complainant argued that Respondent should use due diligence in determining whether the information it sought was necessary to complete its duties. The Complainant argued that the Respondent did not complete its due diligence.

16. As a result of the lack of reasonable due diligence, the Respondent further caused the Complainant additional expense by requesting a preliminary hearing. The hearing was to determine whether the failure to submit the ARFI caused the Respondent to pursue an application under s.295(4) of the *Act*. The Complainant was obliged to argue that the requests were unnecessary. If the Complainant failed to defend its position it may have resulted in an inability to appeal the assessment.

17. The Complainant referred to the subject CARB preliminary decision *(City of Red Deer v. River City Developments Ltd. Complaint ID: 0262 1658)* ("***River City Decision***")) which decided:

> *[30] The information requested was not necessary for the assessor to carry out the duties and responsibilities of an assessor under Parts 9 to 12 and the regulations….*

18. This Complainant highlighted several reasons provided by the panel and noted specifically paragraphs [30], [32], [33] and [34] of the ***River City Decision***. The Board Order stated that the information was unnecessary and should not result in the taxpayer losing its statutory right to an assessment complaint, as that would be a disproportionally extreme penalty.

19. The Complainant submits that significant expense was incurred in defending the Complainant's position. In that the Complainant's argument was applied to several properties (10 in total) there was a shared cost. The Complainant submitted that the following hourly expenses were incurred and excluded any disbursements:

J. Buchanan (legal counsel)	59.5 hours	$455/hr	$27,072.50
A. Izard (Altus)	39.0 hours	$350/hr	$13,650.00
B. Foden (Altus)	22 hours	$275/hr	$ 6,050.00
			$47,772.50

20. The Complainant submitted that even if the costs were split over the 10 applications heard, the costs would be more than the amount being requested in the cost award application. Its position was that the purpose of the cost of awards is to reimburse parties for wasted effort resulting from the conduct of the offending party.

21. The Complainant further submitted that its legal counsel had proposed a streamlined process for the hearings, and that the Respondent refused to adopt the streamline process and as a result extended the time needed to hear the applications.

22. The Complainant argued that the Board could award costs. The salient sections of the legislation are found at s. 468.1 of the *Act*, *MRAC* s.56(2) and the preamble to *MRAC* Schedule 3 of MRAC.

> *s.468.1 A composite assessment review board may, or in the circumstances must, order that costs of and incidental to any hearing before it be paid by one or more of the parties in the amount specified in the regulations.*
>
> *s.56(2) In deciding whether to grant an application for the award of costs, in whole or in part, the composite assessment review board panel or the Municipal Government Board may consider the following:*
>
> > *(a) whether there was an abuse of the complaint process;*
> >
> > *(b) whether the party applying for costs incurred additional or unnecessary expenses as a result of an abuse of the complaint process.*
>
> *Schedule 3*
>
> *Where the conduct of the offending party warrants it, a composite assessment review board panel or the Municipal Government Board may award costs up to the amounts specified in the appropriate column in Part 1.*
>
> *When a composite assessment review board panel or the Municipal Government Board determines that a hearing was required to determine a matter that did not have a reasonable chance of success, it may award costs, up to the amounts specified in the*

appropriate column in Part 2 or 3, against the party that unreasonably caused the hearing to proceed.

(Underlining by the Complainant)

23. The Complainant submitted that the Respondent's actions created a hearing that did not have a reasonable chance of success and should not have proceeded. The request for award of costs is not simply because the application was dismissed.

24. The Complainant argued that the appropriate award of costs in the subject application is based on Part 2 of Schedule 3 and column 1 which refers to assessed value up to and including $5,000,000, and that the Complainant should receive $1,000 for the preparation for the hearing and $1,000 for the fist ½ day of the hearing or portion thereof.

25. The Complainant testified that while Part 2 refers to Merit Hearings and Part 3 refers to Procedural Applications. The Complainant relied on *Bearspaw Petroleum Ltd. v. Designated Linear Assessor for the Province of Alberta, 2020 ABMGB16*, ("***Bearspaw***") (para. 58 and 59) where those decisions considered an application under s. 295(4) to be a merit hearing.

26. The Complainant relied on certain Court decisions as well as previous CARB decisions. These included *Boardwalk Reit LLP v. Edmonton (City), 2008 ABCA 220* ("***Boardwalk***"), ***Bearspaw*** and *Altamart Investments (1993) Ltd. v. The Town of Hinton, [2021] CARB (Hinton) 151 CARB 005*, ("***Altamart***").

Position of the Respondent

27. The Respondent provided a 15-page disclosure document that was entered as Respondent Exhibit R-4. A 27-page legal brief was also provided and was entered as Respondent Exhibit R-2.

28. The Respondent's position is that the test for an award of costs is not whether an application is successful or not, the question that must be answered is whether the application had an unreasonable chance of success. In this application, the Respondent submitted the s.295(4) application was submitted based on an arguable position and rejects the Complainant's argument that the applications were filed as a form of case management.

29. The Respondent also submits that the cost award being requested is disproportionate to the matters raised. Overall, the position of the Complainant is overstated, and their application should be refused.

30. The Respondent noted that for the subject properties, they issued three separate ARFI requests on April 30, 2021, June 25, 2021, and August 13, 2021. There were no responses to the ARFI requests. It was the Respondent's position that the requested information was necessary and beneficial to the preparation of the assessments.

31. The Respondent also submits that it undertook reasonable due diligence to determine whether the information they had on file was sufficient, or whether additional information was required. Based on its review, the Respondent noted that the original group of properties where Altus represented the taxpayer, and additional information was requested, totalled 14 files. The Respondent testified

that it withdrew one (1) application, and Altus withdrew four (4) complaints, leaving nine (9) files to be heard.

32. The Respondent submitted that the Complainant's disclosure included an e-mail from Altus' counsel requesting a streamline process for hearings. The Respondent submits that there were telephone discussions which occurred on the same date as the e-mail, and prior to the hearing of the applications. The Respondent submitted that a streamlined process was adopted, with the first application heard in detail, and the remainder of the hearings followed with only differentiating facts and some additional questions being raised. The Respondent's position is that it took steps to minimize the time required for the hearings and that if the Complainant took issue with the process, why was it not objected to at the hearings?

33. The Respondent's position is that it acted in accordance with the Act by requesting information from property owners and to hold property owners accountable where the information requested is not provided. The s.295(4) applications were not vexatious and were necessary in preparing its assessments.

34. The Respondent provided its legal argument.

35. The Respondent submits that the test for whether costs should be awarded is within *1272272 Ontario Limited as represented by Altus Group v The City of Edmonton*, 2014 ECARB 00753, at p.11:

> *[11] …a cost sanction should rarely be applied and the threshold should be higher than inconvenience. The Board does not see the Respondent's course of conduct any attempt to thwart or frustrate the workings of the Board or abuse of the complaint process.*

36. The Respondent also stated that conduct deserving a cost award must demonstrate negative intent. In this instance the application was a complex issue, and in good faith the Respondent submitted its s. 295(4) application, which they considered was winnable.

37. In the ***River City Decision***, (at p.32 and 33) the Board found that the information was not necessary; however, the Respondent opined it was not the basis for refusing the application.

38. The Respondent also submitted that MRAC s.56(b) relates to costs incurred because of abuse and that the Complainant had not submitted evidence of the costs.

39. MRAC Schedule 3 – Parts 2 and 3 also speak to the application not having a reasonable chance of success, which is not correct in this case.

40. The Respondent also stated that since the ***Bearspaw*** decision, there have been statutory amendments, and the amendments now require the information to be necessary for the assessor to gather information and apply it according to Parts 9 to 12 of the Act.

41. The Respondent also spoke to the ***Bearspaw*** and ***Altamart*** decisions and contrasted them to the subject. ***Bearspaw*** was a late withdrawal of an application, where there was a communication error between the Provincial Assessor and a contracted assessor. Bearspaw had submitted the information to the contracted assessor, who had not advised the Provincial Assessor of that. Bearspaw had expended funds to defend their position prior to the withdrawal. ***Altamart*** was a decision concerning a potentially unauthorized agent and whether a tenant could file a complaint

and the Board found they could and the municipality's attempts in using s. 295(4) were unjust. Neither of these decisions have an application to the subject appeal.

42. The Respondent also submitted that the Complainant's assertion that the Respondent was case managing is incorrect. The Complainant has offered no evidence to prove this assertion.

43. The Respondent also submitted that if the Board determined that an award of costs should occur, that the hearing was a procedural hearing, and the scale of costs is reduced. In addition, the same disclosure is being used by the Complainant for all four files. If the Board awards costs it should be based on one application. For instance, in the four applications each are requesting a ½ day or portion thereof. In that there were 10 files heard this would be a total of 5 days, where the hearing in total was only three (3) days.

ISSUES, BOARD FINDINGS and REASONS FOR DECISION

ISSUES TO BE DETERMINED BY THE BOARD

44. The Complainant has requested that an award of costs be made. The Board relied on the legislation at s. 468.1 of the *Act*, *MRAC* s.56(2) and the preamble to *MRAC* Schedule 3 of MRAC as being instructive to that determination. In particular, the panel should determine whether the following have been affirmed:

    1. Can an assessment review board order that costs of any hearing be paid by one or more of the parties in the amount specified in the regulations? (s.468.1)

    2. In order to determine whether costs should be awarded, the assessment review board should consider the following (MRAC s.56(2):

        a. whether there was an abuse of the complaint process?

        b. whether the party applying for costs incurred additional or unnecessary expenses as a result of an abuse of the complaint process.

    3. If an award of costs is made, the following should be considered (MRAC Schedule 3 preamble):

        a. Should the award be made under Part 1, 2 or 3?

        b. Was it determined that a hearing was required to determine a matter that did not have a reasonable chance of success?

    4. If an award of costs is made, should the award be limited to one award of costs for the four (4) files submitted in total?

BOARD FINDINGS

45. The Board findings are as follows:

    1. The Board can award costs as specified in the regulations.

    2. The Board further finds:

        a. There was an abuse of the complaint process by the Respondent;

        b. There was additional cost incurred by the Complainant because of the abuse of process by the Respondent.

    3. In awarding costs, the following was determined:

        c. The costs should be awarded under Part 2 of Schedule 3.

        d. The Board finds that the hearing occurred to determine a matter that did not have a reasonable chance of success,

    4. The award of costs for this file pursuant to an assessment of $1,224,100 are based on Schedule 3, Part 2, Column 1 the award of costs is:

Preparation for the hearing	$1,000
For first ½ day of hearing or portion thereof	$1,000
Total Award	$2,000

46. If the Board has adopted the Respondent's position of one award, the four (4) files were a total assessment of $19,249,200 which would result in Part 2, Column 3 being applied as follows:

Preparation for the hearing	$ 8,000
For the first ½ day or portion thereof	$ 1,750
For each additional ½ day (3 additional ½ days)	$ 2,625
Total Award	$12,375

48. The remaining three (3) files are awarded costs of $4,000 (consolidation of two files) and $5,500. When added to this file's award of $2,000, the total would be $11,500, which is less than one award of costs of $12,375.

REASONS FOR DECISION

1. *Can an assessment review board order that costs of any hearing be paid by one or more of the parties in the amount specified in the regulations. (s.468.1)*

49. The was no argument by either Party that the Panel had the authority to order costs.

2. *In order to determine whether costs should be awarded, the assessment review board should consider the following (MRAC s.56(2):*

    a. whether there was an abuse of the complaint process;

b. whether the party applying for costs incurred additional or unnecessary expenses as a result of an abuse of the complaint process.

50. The Board finds that there was an abuse of the complaint process. To assist in defining "an abuse of the complaint process" the Board relied on *Altus Group Limited v. Edmonton (City), 2011 ABQB 760 and Altus Group Limited v. Edmonton (City), 2012 ABQB 289 ("**Altus Group**").* The former was a leave to appeal application and the latter was a request for judicial review. In that decision, the Complainant (Altus) filed a large number of property assessment appeals (88 assessment rolls). The hearings began and Altus requested a one-day adjournment. When they returned, they withdrew 33 appeals. The Respondent (City of Edmonton) filed an application for the awarding of costs. The CARB determined:

> *CARB does not find that the actions of the Respondent amounted to bad faith. However whether categorized as negligence or carelessness or a lack of attention to detail, the result of this massive disclosure of evidence and challenge to the assessment model required the Applicant to prepare detailed and careful response to it. In the circumstances a great deal of this expenditure of time and resources became redundant when the Respondent withdrew its income argument and disclosure at first hearing.*

51. In the ***Altus Group*** judicial review decision, Belzil J. considered the "abuse of the complaint process" and stated:

> *[34] In its costs decision, the CARB used the expression "abuse of process" which in context must be read to mean "abuse of the complaint process" as that term is referred to in s.52(2) of MRAC.*
>
> *[35] While I accept that the concept "abuse of process" has a broader legal meaning, I do not accept that in this context the CARB was doing anything more than considering the procedural reality before it, that is, Altus submitted a large volume of material, presented its argument based on the material and then completely abandoned its position shortly after cross-examination commenced after the City had expended considerable resources preparing to rebut an argument which was abandoned.*

52. This Board finds that like ***Altus Group***, there is no evidence that the Respondent acted in bad faith. The circumstances in ***Altus Group*** when compared to the subject application are not identical; however, have similarities. In this case as well as ***Altus Group***, the Respondent was either negligent or careless or lacked attention to detail, in determining it required information from owner-occupied properties. The Board found that the information requested was unnecessary.

53. In the subject application, both Parties expended considerable efforts to submit their positions with respect to the preliminary hearing (***River City Decision***). That matter was decided, the decision was provided, and the Board is not aware that either Party has submitted a request for judicial review of that decision.

54. This panel does not intend to restate the reasons that Board provided in its decision; however, that Board found that:

> [30] *The information requested was not necessary for the assessor to carry out the duties and responsibilities of an assessor under Parts 9 to 12 and the regulations.*

…

[32] *The rationale for the detailed request was for mass appraisal modelling and even for owner occupied property, information such as operating costs may be useful. In comparison, the subject ARFI requested only the Rental Information with details of the lease and monthly operating costs charged to the tenant. Whether or not the property owner and occupant are different legal entities with different shareholders, in this situation it is clear that the entities are closely related and any lease would not be arms length. Under such circumstances the leasing information would not be useful for determining typical rates for mass appraisal purposes, and the information provided was not necessary for the assessor to carry out the duties and responsibilities of an assessor under Parts 9 to 12 and the regulations. With respect to the suggestion that the space was sub-leased, there was no evidence in support and this was not disclosed in accordance with MRAC; therefore, was not considered.*

[33] *The Board agrees that building area information would be available via permit information and the registered condominium plan. Any addition would also require a permit, and likely an amendment to the condominium plan; therefore, it would be information already available to the assessor.*

[34] *It is not hindsight bias to find that in view of the related parties, the information requested would not have been of use to the assessor. Under the circumstances, while it is uncontested that there was no ARFI response, the Board finds that the information was not necessary and the failure to respond should not result in the taxpayer losing his statutory right to an assessment complaint. This would be a disproportionately extreme penalty and the application is denied*

55. Based on the decision, the Board found the request for information unnecessary. If it was unnecessary, then an application under s. 295(4) was doomed to fail.

56. The Board is also aware that the Complainant had indicated well in advance of the hearing, that the list of properties the Respondent had submitted ARFI requests for were owner occupied properties. The e-mail stated:

We also note since you submitted us the list there are several number (sic) of properties that likely should not be on the list as:

- *Owner occupied, as well in one instance not only is the property owner occupied…*

57. The assessor in his response on April 12, 2022 stated:

I appreciate the heads up. Yes, this is very preliminary on review, we have not gone through the full scope of reviewing each and every file for matching names and owner information. I promised I would have a list to you today, so we rushed the process and verified only that an ARFI was sent, and none was received… I am understanding and aware of the owner occupied issue, which we can sort those out tomorrow.

58. It is clear from this e-mail that the Respondent was well aware of the issue relating to owner-occupied properties. While his e-mail advised “we can sort those out tomorrow”, it appears the issue was not resolved.

59. The Board rejects the Respondent’s position that they considered they had an arguable position and that the preliminary hearing was necessary. The Board decision on the preliminary matter

states that the information was not necessary. There is no basis for the Respondent to consider that they had an arguable position.

60. Therefore, based on the foregoing the Board finds that there was an abuse of the complaint process.

61. In terms of the party applying for costs incurring additional or unnecessary expenses because of an abuse of the complaint process, the Complainant has provided estimates of time and hourly rates to support their position.

62. The Board finds that if the Respondent had not proceeded with its s. 295(4) application, the Complainant would not have incurred the additional time, and subsequent cost, for preparing for the hearing. The Complainant determined it was necessary to defend its position in that hearing, as failure to defend, or success by the Respondent would have resulted in forfeiture of its rights to appeal the assessment for the 2022 tax assessment.

63. The Respondent did not argue the time recorded by the Complainant or its counsel, nor the hourly rates applied. The Respondent did argue that the Complainant did not provide copies of the invoices as evidence of costs. The Board finds no reference in the legislation that payment of costs is dependent on provision of invoices. The award of costs in relation to the actual expenditure and costs are not strictly correlated.

> *3. If an award of costs is made, the following should be considered (MRAC Schedule 3 preamble):*
>
> *a. Should the award be made under Part 1, 2 or 3:*
>
> *b. Was it determined that a hearing was required to determine a matter that did not have a reasonable chance of success.*

64. The Board finds that the award of costs should be made based on Schedule 3, Part 2, Column 1. The Parties agreed that Part 1 was not applicable to this matter.

65. Part 2 refers to Merit Hearings and Part 3 refers to Procedural Applications. The Complainant submits that while the matter was a determined at a Preliminary Hearing, it had significant consequences if it succeeded, as it would have extinguished the Complainant's rights to an appeal for the current years assessment. Numerous decisions have suggested that this is the most "draconian" effect (***Boardwalk***) on a taxpayer.

66. The matter at hand was substantive and mirrors the effects of a merit hearing.

67. The Board also relied on ***Bearspaw*** (para. 58 and 59) where those decisions considered an application under s. 295(4) to be a merit hearing.

68. The decision that was reached in the original hearing did not use the words "a matter that did not have a reasonable chance of success." Once again, this Board sought the guidance of the ***Altus Group*** judicial review decision where Belzil J stated:

> *[28] Paragraph 2 of the preamble to Schedule 3 requires that the CARB make a finding that a hearing was required to determine a matter did not have a reasonable chance of success.*
>
> *[29] The Applicant argues that the CARB failed to make such a finding whereas the Respondents argue that it did so by implication.*

[30] The Supreme Court of Canada recognized that courts must be careful not to impose too rigorous a standard when reviewing the sufficiency of reasons of administrative tribunals in ***Newfoundland and Labrador Nurses' Union v. Newfoundland and Labrador (Treasury Board)****, 2011 SCC 62, at paras. 12-16.*

[31] The context is important. The Applicant submitted approximately 1800 pages of material dealing with the income argument which the City responded to. Prior to cross-examination being completed, the Applicant requested an adjournment and the following morning, completely abandoned the income argument.

[32] While the costs decision does not expressly articulate that the CARB concluded that the hearing had no chance of success on the income issue, that is the clear implication when considered in context.

69. In this application, the circumstances are not identical but have similarities. The Respondent filed its initial material, to which the Complainant responded. Considerable time was expended solely on this matter by the Complainant and its legal counsel. The Board in the initial matter found that the request was unnecessary, and this Panel has concluded it was an abuse of the complaint process. Therefore, while the previous decision was not explicit in submitting it had no chance of success, its words in the decision were that the information was unnecessary, and it implies that it had no reasonable chance of success.

4. *If an award of costs is made, should the award be limited to one award of costs for the four (4) files submitted in total.*

70. The Respondent argued that it would be unfair to allow for an award of costs for each of the four files argued together. Its position was that an example would be the provision for payment of a ½ day for the hearing for 10 hearings would result in five (5) days, where the hearings only took three (3) days to complete. The Complainant has submitted only one (1) disclosure that is to be considered for four (4) different appeals. The Complainant's request for all four (4) files totals $11,500. The Respondent argued that if the award of costs is successful, the Board should limit the payment to one preparation for hearing and one ½ day of hearing.

71. The Complainant submitted that Altus Group was not applying for the award of costs, it was each individual property owner. As a result, its position was that each property owner should be entitled to an award of costs. In respect of the ½ day issue brought up by the Respondent, the Complaint pointed out that Schedule 3 refers to "For the first ½ day or portion thereof". There is no requirement that the hearing be ½ day.

72. The Board finds that the award of costs should be to each property owner who is making the claim for costs. The Board also finds that Schedule 3 provides for ½ day of hearings, or portion thereof and does not say that it must be a ½ day.

DECISION SUMMARY

73. The Board finds that the award of costs to the Complainant by the Respondent is supported and an award of costs in the amount of $2,000 is ordered.

74. Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 15th day of September 2022 and signed by the Presiding Officer.

D. Roberts
Presiding Officer

If you wish to appeal this decision you must follow the procedure found in section 470 of the MGA which requires an application for judicial review to be filed and served not more than 60 days after the date of the decision. Additional information may also be found at www.albertacourts.ab.ca.

APPENDIX

Documents presented at the Hearing and considered by the Board.

NO.			ITEM
1.	A.1	44 pages	Hearing Materials provided by Clerk
2.	C.1	151 pages	Complainant submission
3.	R.4	15 pages	Respondent submission
4.	R-5	27 pages	Respondent legal brief