



Alberta Assessors' Association E-Clipboard

Promoting *QUALITY* through membership excellence

www.assessor.ab.ca

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Fall Education Symposium

Registration information for the September 10-11th, 2015 Symposium and the Golf Tournament on September 9th, 2015 is now posted and available for download or online registration located under Upcoming Events on the AAA homepage. Early bird is until August 10th—**Register Today!**



The 2015 Fall Symposium will be held at the :
Strathmore Travelodge
350 Ridge Road,
Strathmore, AB T1P 1B5

All members attending the Fall Symposium can make individual hotel reservations at the Strathmore Travelodge!
Contact the Reservation desk at **(403) 901-0000** and mention the AAA Fall Symposium to obtain the discounted group rate
Please note we only have a room block until August 9th, book soon to confirm a spot

Calling All Golfers & Sponsors!

Please join us in our Annual Golf Tournament at the beautiful Speargrass Golf Course on the banks of the Bow River just outside Carseland, AB.
(www.speargrass.ca)

When: September 9, 2015

Time: 10:30am

Fee: \$90.00



To keep this a top notch event year after year, prizes or donations are greatly appreciated to help with this event... If you would like to sponsor for this event please contact membership@assessor.ab.ca

When Will Costs be Awarded in CARB Proceedings?

Carol M. Zukiwski and Heidi Besuijen, Student-at-Law
Reynolds Mirth Richards & Farmer LLP

On June 24th, 2015, the Composite Assessment Review Board (“CARB”) issued a decision in relation to a claim for costs over \$140,000 in relation to a previous CARB decision in Order 001-2014.

The Complainant, Canadian Natural Resources Limited (“CNRL”), was assessed for 2011 taxes in relation to Phase I of its Horizon oils sands project (“Horizon”). A hearing was held on numerous issues regarding excluded costs under the CCRG.

For the 2012 tax year, a second hearing was held in which the CARB considered evidence that had not been brought forth in the previous hearing. The CARB considered the new evidence but rejected the new evidence and issued CARB Board Order 001-2014 on substantially the same basis of the order for the 2011 tax year (CARB 001-2013). Leave to appeal Order 001-2014 has been granted.

CNRL complained that the second hearing for the 2012 tax year was unnecessary and that Wood Buffalo’s evidence had little value. It was on that basis that CNRL made an application for costs.

CNRL’s position was that it was evident that the 2012 tax year hearing had no reasonable chance of success and therefore Wood Buffalo caused an unnecessary process. For that reason, costs should be awarded to deter such behaviour.

The costs sought were calculated in accordance with the *Matters Relating to Assessment Complaints Regulation*, Alta Reg 310 -2009 (“MRAC”). Additionally, CNRL asked that the order compensate them for expenses and expert witness consulting fees.

Wood Buffalo’s position was that the CARB language in the 2012 tax year decision specifically excluded the possibility that there had been an abuse of process. Wood Buffalo pointed to clear language in the order where the Board held there was no abuse of process. Further, Wood Buffalo submitted that it did have a reasonable chance of success as evidence was led and argument made on issues permitted by the CARB. Wood Buffalo, argued that CNRL had failed to show that there was no reasonable chance of success.

Section 52(2) of the MRAC provided two considerations for the CARB when determining if a costs award should be given:

- 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.

Costs are determined in accordance with Schedule 3 of MRAC which provides that “when the conduct of the offending party warrants it” then costs can be awarded in the amounts specified in Part 1 of that Schedule. Otherwise, if a hearing resulted in the determination of a matter that did not have a reasonable chance of success costs could be awarded in accordance with Parts 2 or 3.

The CARB ruled out the possibility of an abuse of process – this had been concluded by the adjudicating panel. The new evidence was sufficient to permit a reasonable chance of success in a new hearing. Since there was no abuse of process it could not be said that costs incurred were additional or unnecessary. The CARB found there was no abuse of process as required by s 52(2) of the MRAC.

The CARB concluded that CNRL was not able to show that the hearing for the 2012 tax year was unnecessary. Even if the new evidence was not accepted in the end, that does not necessarily lead to the conclusion that it was not compelling or did not warrant being brought forth.

In regards to the behaviour of Wood Buffalo, the CARB did not find behaviour that warranted an award under Parts 2 and 3 of the MRAC Schedule 3. It suggests behaviour leading to that conclusion would include: disclosing irrelevant evidence which delays the hearing process, presenting new issues not previously considered or evidence supporting such issues, introducing evidence not disclosed in accordance with prescribed timelines, causing unreasonable delays or postponements, and requesting for a longer period for disclosure which would result in prejudice to the other side.

Thus, the CARB rejected the claim for an award of costs since the hearing that proceeded was not the result of an abuse of process, did have a reasonable chance of success and Wood Buffalo did not otherwise engage in behaviour that warranted an award for costs.

Welcome New Members

New Candidates

- ⇒ Mr. Devon Murray of Clearwater County, sponsored by, Denniece Crout, AMAA
- ⇒ Ms. Jessica Wong of the City of Calgary, sponsored by, Marcus Berzins AMAA
- ⇒ Ms. Teresa Lemon of Parkland County, sponsored by, Darvin Evans, AMAA

Re-certification Credit Reminder

A reminder to Accredited Members who have not yet met the total 50 credit requirement (40 credits must be learning based activity; 10 can be either learning-based or general credits) you have just a few months remaining to complete your requirements and update your recertification record in the **Members Only** section on the Association's website. The current 5-year re-certification cycle ends December 31, 2015.

Tools for Practicing Assessment in Alberta Course

We are running the Tools course again, starting September 14th—November 13th, with the final exam held on November 18, 2015. This course is recommended for Candidates who have at least two years' practical experience and is a requirement of accreditation in addition to the Core education requirements (and the Demo Report and oral examination).

Please contact the Association office at membership@assessor.ab.ca or phone 780-483-4222 to register for the course or for more information. The cost of the course is \$225.00 plus GST.

To Be Regulated or Not Regulated with Regards to Assessment Review Boards

That is the question! The Practice of Assessment Declaration explicitly states that “*a member who is a member of an assessment tribunal must be regulated.*” This is a friendly reminder to our Retired Members who are on any type of Assessment Review Panel...you must be a regulated member (Accredited) of the Association.

Contributions to the E-clipboard

The Association is always seeking for content submission's from our members. The following information items are examples that may be submitted for consideration of use in the E-Clipboard Newsletter;

- ◆ Member engagement, marriage or milestone birthdays;
- ◆ Member accomplishments;
- ◆ Member retirements;
- ◆ Assessment articles;
- ◆ Member children or grandchildren birth announcements;
- ◆ Employment Opportunities and Requests for Proposals;

We want to hear from you!!!!

If you have items for submissions please direct them to membership@assessor.ab.ca

Employment Opportunities

New postings since the last eClipboard

- There are no current new opportunities at this time, or since the last e-Clip

Competitions are still currently open so check regularly on the Association website [Employment](#) page.

And Then There Was One

As I'm sure most of you all know by now, Laurie has left the Association to move on to a new chapter in her career. We would like to thank Laurie for her significant contributions to the Association over the last several years. Her commitment and leadership to myself as a mentor, and to the Association has helped to develop the culture we now recognize and expect from one another. To give you all some vision, I'm by myself at the office. Please know that this may result in a delay in a response to your inquiries. I will try to answer your questions as best as I can. Thank you for your patience.

Upcoming Events

Aug 3	Civic Holiday
Aug 10	Fall Symposium Early Bird Ends
Sept 7	Labour Day
Sept 9	Golf Tournament
Sept 10	Fall Symposium Starts
Sept 13	IAAO Conference
Sept 14	TOOLS Course Begins



Summer Safety Tips

Stay cool in the heat: Keep cool and hydrated and minimize your time in the sun between 11:00 a.m. and 4:00 p.m. Drink plenty of water, find shade, visit cool buildings, slow down, bathe in cool water and wear light-coloured clothing. Never leave children or pets inside a parked vehicle. When the outside air temperature is 23°C/73°F, the temperature inside a vehicle can be extremely dangerous – more than 50°C/122°. Government of Canada. Retrieved July 20, 2015, from www.getprepared.gc.ca/cnt/rsrscs/sfttps/tp201407-en.aspx

Random quote

Everybody is a genius. But if you judge a fish by its ability to climb a tree, it will live its whole life believing that it is stupid." - Albert Einstein