

IN THE MATTER OF A COMPLAINT filed with the Town of Okotoks Assessment Review Board pursuant to the *Municipal Government Act (MGA)*, Revised Statutes of Alberta 2000, Chapter M-26, Section 460.

BETWEEN:

1528670 Ontario Ltd. - Complainant

- and -

Town of Okotoks - Respondent

BEFORE:

J. Dawson, Presiding Officer
R. Kobetitch, Board Member
R. Nix, Board Member

This is a complaint to the Town of Okotoks Composite Assessment Review Board (CARB) with respect to a property assessment prepared by the Assessor of the Town of Okotoks as follows:

Roll Number	Address	Assessment
0056750	47 Riverside Gate	\$30,588,000

This complaint was heard on the 8th day of July 2025 via video conference.

Appearing on behalf of the Complainant:

- C. Down, Ryan ULC

Appearing on behalf of the Respondent:

- C. Van Staden, Assessor

Attending for the Assessment Review Board:

- O. Kanevskyi, Clerk

COMPOSITE ASSESSMENT REVIEW BOARD ORDER #0238/05/2025

Procedural Matters

[1] The Board is in receipt of a preliminary decision directing that the complaint is dismissed meaning that the merit hearing may not proceed.

Decision

[2] The Board finds that it has no jurisdiction to proceed with a decision on the merit hearing.

Reasons

[3] The Board cannot proceed with a decision on the merit hearing when there is a decision now before us directing that the complaint be dismissed.

Dated at the Town of Okotoks in the Province of Alberta this 25th day of July 2025.


J. Dawson
Presiding Officer

COMPOSITE ASSESSMENT REVIEW BOARD ORDER #0238/05/2025

APPENDIX "A"
DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE BOARD:

NO.	ITEM
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n/a

LEGISLATION

MGA, RSA 2000, c M-26

s 1(1)(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;

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.

s 467(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.*

An application for Judicial Review may be made to the Court of King's Bench with respect to a decision of an assessment review board.

An application for Judicial Review must be filed with the Court of King's Bench and served not more than 60 days after the date of the decision, and notice of the application must be given to

- (a) the assessment review board*
- (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) the municipality, and*
- (e) the Minister.*