

**LACOMBE COUNTY**

**COMPOSITE ASSESSMENT REVIEW BOARD ORDER**

**IN THE MATTER OF A COMPLAINT** filed with the Lacombe County Composite Assessment Review Board pursuant to Part 11 of the *Municipal Government Act*, c. M-26 RSA 2000 (*Act*).

**BETWEEN:**

Delta Land Co. Inc.

Complainant

**AND:**

Lacombe County

Respondent

**BEFORE:**

H. Kim, Presiding Officer  
W. Martens, Member  
G. Yeomans, Member

Secretariat:  
M. Minchin, Board Secretary

This is a complaint to the Lacombe County Composite Assessment Review Board (CARB) in respect of a complaint of a property assessment prepared by the Assessor of Lacombe County and entered in the 2021 assessment roll as follows:

Name:	Delta Land Co. Inc.		
Roll Number:	4101011019		
Civic Address:	41019 Rge Rd 11		
Legal Description:	Lot 1 Block 2 Plan 1422128		
Assessment:	Residential: Land: 61,620	Buildings: 55,610	Total: 117,400
	Commercial: Land: 1,170,840	Buildings: 501,330	Total: 1,672,170
	Total Assessment: 1,789,400		

This complaint was heard on the 1<sup>st</sup> day of December 2021, via Zoom videoconference.

Appeared on behalf of the Complainant: F. Wilson, Delta Land Co. Inc.  
L. Desmond

Appeared on behalf of the Respondent: A. Beecraft, Assessor, Lacombe County

## **PROPERTY DESCRIPTION AND BACKGROUND**

[1] The subject property is a 192.5 acre parcel on the west side of Gull Lake. It is zoned Recreation District (P-R) in the County's Land Use Bylaw and under development as a golf course. It is part of the Sandy Point resort and contains an 11,424 square foot (sf) maintenance warehouse and a 655 sf security operator's suite. It is assessed based on land at market value at 95% non-residential for the golf course and 5% residential for land attributable to the security operator's suite, resulting in assessments of \$1,170,840 and \$61,620 respectively. Improvements are assessed using Marshall and Swift for values of \$501,330 and \$55,610 for the warehouse and suite respectively. The assessment under complaint is \$117,230 Residential and \$1,672,170 Commercial for a total assessment of \$1,789,400.

## **ISSUES**

[2] The only issue in this complaint is whether the property is in the correct class.

## **REQUEST**

[3] Entire property to be classified as residential.

## **COMPLAINANT'S POSITION**

[4] The Complaint form stated:

The description of property is incorrect. The property has previously been identified as municipal residential and is now being assessed as municipal commercial and municipal residential. There has been no construction as such on this property to this time. There is and has been a temporary skid mounted security trailer on the property. 100% of the remaining property is bare development land.

[5] The Complainant presented assessment notices from 2019 and 2020 that indicated the land and improvements coded as residential, compared to the 2021 assessment under complaint. The Complainant also questioned whether undeveloped re-zoned lands are taxed at fully developed rates and whether all re-zoned lands in the County are taxed at higher rates prior to development being completed but did not provide evidence with respect to those matters.

## **RESPONDENT'S POSITION**

[6] The Respondent stated that the subject parcel is part of the Sandy Point development, which offers resort style living with year-round accessibility and recreational amenities with subdivided lots available for purchase, daily rental, and seasonal lease. The subject parcel is accessed from Range Road 1-1 with paved internal road access into the subdivision. The parcel is serviced with power, water, and sewer but not natural gas.

[7] The Respondent stated that during annual re-inspections in the previous year, it was discovered the subject property was incorrectly classified as residential. This was corrected in the subject assessment to non-residential, which is the appropriate assessment classification for the majority of the parcel. The security operator's suite and land on which it sits remains classified as residential.

[8] The Respondent provided excerpts from the *Act*, which sets out the legislative framework for assessing property in Alberta, detailing the four assessment classes: residential, non-

residential, farmland, and machinery and equipment. Non-residential is defined as property on which industry, commerce, or another use takes place or is permitted to take place under a land use bylaw passed by council but does not include farmland or land that is used or intended to be used for permanent living accommodation. Residential means property that is not classed by the assessor as farmland, machinery, and equipment or nonresidential. Accordingly, the subject land is classified correctly.

[9] In response to the Complainant's questions, the Respondent outlined the legislative basis of the assessment. The subject property was rezoned from A -Agriculture to P-R in 2010 to allow for the resort development. P-R has a variety of recreational permitted and discretionary uses. The subject property is intended to be used for storage of machinery and equipment for maintenance of the resort. The land should have been classified as non-residential once the property was stripped, construction of the golf course began, and when the maintenance warehouse was constructed.

The Complainant provided no evidence to support reclassification to residential, nor evidence with respect to market value and the assessment should be confirmed.

## DECISION

[10] The property class is correct, and the assessment is confirmed.

## REASONS

[11] The legislation is clear that land under construction for a golf course should be classed as non-residential, while the portion of the property used for residential purposes may be classed as residential. The property was classed incorrectly in previous years, but such error should be corrected. The CARB notes that the Complainant benefitted from the correction being made for the subject assessment instead of issuing an amended assessment when the error was discovered, as permitted under the *Act*:

305(1) If it is discovered that there is an error, omission or misdescription in any of the information shown on the assessment roll,

(a) the assessor may correct the assessment roll for the current year only, and

(b) on correcting the roll, an amended assessment notice must be prepared and sent to the assessed person.

[12] The class of the property was the only matter to be determined, as there was no evidence presented with respect to valuation. Accordingly, the assessment is confirmed.

Dated at Lacombe County, in the Province of Alberta, this 23<sup>rd</sup> day of December 2021.



For \_\_\_\_\_  
H. Kim, Presiding Officer

**APPENDIX “A”**

DOCUMENTS PRESENTED AT THE HEARING  
AND CONSIDERED BY THE CARB:

<b>NO.</b>	<b>ITEM</b>
C1	Complainant Disclosure
R1	Respondent Disclosure

*An application for judicial review of this decision may be made in accordance with the Municipal Government Act as follows:*

- 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 Queen’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.*