

## DECISION WITH REASONS

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

### BETWEEN:

Andrew Marshall, Complainant

-and-

Town of Cochrane, Respondent

### BEFORE:

Edmund Bruton, Presiding Officer

Lynda Gale, Board Member

Stuart Ray, Board Member

This is a complaint to the Town of Cochrane Assessment Review Board (Board) in respect of a property assessment prepared by the Assessor of the Town of Cochrane entered in the 2020 Assessment Roll as follows:

Roll Number	Municipal Address	Assessed Value
39900	305 Griffin Road West	\$ 22,173,100

This complaint was heard on August 10, 2020 at 9:00 a.m. in Council Chambers, located at the office of the Town of Cochrane, 101 Ranchehouse Road, Cochrane, Alberta.

Appeared on behalf of the Complainant:

- Andrew Marshall Taxpayer
- C. Docken Legal Counsel

Appeared on behalf of the Respondent:

- Ryan Brooks Assessor, Town of Cochrane

Also present:

- K. Babin Assessment Review Board Clerk
- G. Butz Manager, Assessments, Town of Cochrane

### **Property Description:**

[1] The subject property is owned and operated by Spray Lakes Sawmills (1980) Ltd. ("SLS" or the "Sawmill"). In the Respondent's disclosure material, it is described as "the most unique property in the Town of Cochrane municipality." The permanent mill facility was initially constructed in 1974 with additions and improvements continuing through to 2018. To paraphrase the Respondent's description, the Town of Cochrane has literally grown up around the Sawmill.

[2] The site area for the Sawmill comprises 57.35 acres. The land use designation is M-1, General Industrial. There are fourteen different structures on the site, the principal ones being: the sawmill (17,730 square feet (sf)); the lumber sorter structure (14,070 sf); the planer mill (14,452 sf); and the treating plant (15,729 sf). The other ten structures are much smaller in size.

[3] The 2020 assessment is broken down into two components. Taxable lands and buildings having an assessed value of \$10,146,200 on the July 1, 2019 valuation date. Exempt machinery and equipment are identified as having a value of \$12,026,900 on that same date. The combined value is \$22,173,100.

### **PROCEDURAL OR JURISDICTIONAL MATTERS:**

[4] The Board raised the question as to the basis upon which the Complainant has standing to appear before it. The Board noted that subsection 460(3) of the Act provides that:

*"A complaint may be made only by an assessed person or a taxpayer."*

The Board went on to note that "taxpayer" is defined in paragraph 1(1)(bb) of the Act as *"taxpayer means a person liable to pay a tax."*