

COURT FILE NUMBER 2101 -
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE CALGARY
APPLICANT CANADIAN NATURAL RESOURCES LIMITED
RESPONDENTS THE PROVINCIAL ASSESSOR FOR THE
PROVINCE OF ALBERTA and the LAND AND
PROPERTY RIGHTS TRIBUNAL FOR THE
PROVINCE OF ALBERTA
DOCUMENT **ORIGINATING APPLICATION**



ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT
Wilson Laycraft
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File No.: 06736 GJL

NOTICE TO THE RESPONDENTS

This application is made against you. You are a respondent.

You have the right to state your side of this matter before the Court.

To do so, you must be in Court when the application is heard as shown below:

Date: February 9, 2022
Time: 10:00am
Where: Calgary Courts Centre, 601 – 5th Street SW, Calgary, Alberta
Before: Justice in Morning Chambers

Go to the end of this document to see what you can do and when you must do it.

Basis for this claim:

1. The Applicant seeks judicial review in accordance with section 17 of the *Land and Property Rights Tribunal Act*, SA 2021 c. L-2.3, from a decision of the Land and Property Rights Tribunal Decision No. LPRT 2021/MG0623 dated November 15, 2021 (the “Decision”).
2. The Land and Property Rights Tribunal (“LPRT”) has erred in law, jurisdiction, or made findings unsupported by facts or law in the Decision, including:
 - a. The LPRT misinterpreted the Alberta Machinery and Equipment Assessment Minister’s Guidelines;
 - b. The LPRT erred in importing depreciation definitions and concepts from the assessment regime for linear property contrary to and in conflict with the separate assessment regime for machinery and equipment property assessment;
 - c. The LPRT, having found the depreciation scheme for machinery and equipment allowed for all forms of depreciation, including depreciation from physical, functional and economic obsolescence, unjustifiably and unreasonably ignored the effects of all forms of depreciation on the machinery and equipment properties before it based upon policy considerations the LPRT itself found to be irrelevant to machinery and equipment assessment and depreciation;
 - d. The LPRT introduced definitions of depreciation that could never be satisfied thereby creating an impossible legal test;
 - e. The LPRT failed to deal with all facts and circumstances causing a loss in value to the machinery and equipment properties before it;
 - f. The LPRT failed to provide adequate reasons, or otherwise failed to deal with the specific questions and evidence put to it;
 - g. The LPRT misconstrued the onus and burden of proof and wrongly placed the onus on the Applicant on critical points;
 - h. The LPRT ignored relevant considerations, relied upon irrelevant considerations, acted upon a view of the facts which could not be reasonably entertained, misinterpreted evidence, or incorrectly applied the law in relation to the evidence;
 - i. The LPRT failed to deal with the issues put to it; and
 - j. such further or other errors as counsel may advise.

Remedy sought:

3. An Order adjourning this Application to a Justice Chambers Special Date;

4. An Order in nature of *certiorari* quashing the Decision and remitting the matter to a new panel of the Land and Property Rights Tribunal for a determination *de novo* in accordance with the directions of this Honourable Court;
5. An Order granting the Applicant costs; and
6. Such further or other Orders and Direction as this Honourable Court deems appropriate.

Affidavit or other evidence to be used in support of this application:

7. The Record or Materials of the Land and Property Rights Tribunal.

Applicable Acts and regulations:

8. *The Land and Property Rights Tribunal Act, SA 2021 c. L-2.3, The Municipal Government Act, RSA 2000, c M-26, the Matters Relating to Assessment and Taxation Regulation, 2018 Alta Reg 203/2017, the Matters Relating to Assessment Complaints Regulation, 2018 Alta Reg 201/2017, the Alberta Machinery and Equipment Assessment Minister's Guidelines and the Alberta Linear Property Assessment Minister's Guidelines, the Alberta Rules of Court, Alta Reg 124/2010, and the Acts, Regulations and Bylaws as counsel may advise and this Honourable Court may permit.*

WARNING

You are named as a respondent because you have made or are expected to make an adverse claim in respect of this originating application. If you do not come to Court either in person or by your lawyer, the Court may make an order declaring you and all persons claiming under you to be barred from taking any further proceedings against the applicant(s) and against all persons claiming under the applicant(s). You will be bound by any order the Court makes, or another order might be given or other proceedings taken which the applicant(s) is/are entitled to make without any further notice to you. If you want to take part in the application, you or your lawyer must attend in Court on the date and at the time shown at the beginning of this form. If you intend to rely on an affidavit or other evidence when the originating application is heard or considered, you must reply by giving reasonable notice of that material to the applicant(s).

NOTICE FOR RETURN PURSUANT TO RULES 3.18 AND 3.19 OF THE ALBERTA RULES OF COURT

TO THE LAND AND PROPERTY RIGHTS TRIBUNAL

You are required forthwith after service of this Notice to return to the Clerk of the Court of Queen's Bench at Calgary, Alberta, within 14 days, the decisions to which this Notice refers and reasons, if any, together with the process commencing the proceedings, the evidence and all exhibits filed, a recording of the proceedings, if any, and all things touching the matter as fully and entirely as they remain in your custody together with this Notice.

NOTICE TO THE MINISTER OF JUSTICE AND ATTORNEY GENERAL FOR ALBERTA and to THE MINISTER OF MUNICIPAL AFFAIRS

TO: THE MINISTER OF JUSTICE AND ATTORNEY GENERAL FOR ALBERTA

Pursuant to Rule 3.15(3) of the Alberta Rules of Court, notice of the within Originating Application is hereby given.

AND TO: THE MINISTER OF MUNICIPAL AFFAIRS

Pursuant to Section 17(2)(b) of the *Land and Property Rights Tribunal Act*, notice of the within Originating Application is hereby given.

AND TO: ATHABASCA COUNTY; COUNTY OF BARRHEAD NO. 11; MUNICIPAL DISTRICT OF BONNYVILLE NO. 87; CAMROSE COUNTY; MUNICIPAL DISTRICT OF FAIRVIEW NO. 136; FLAGSTAFF COUNTY; FOOTHILLS COUNTY; COUNTY OF FORTY MILE NO. 8; COUNTY OF GRANDE PRAIRIE NO. 1; SPECIAL AREAS BOARD; KNEEHILL COUNTY; LAC STE. ANNE COUNTY; LACOMBE COUNTY; LAMONT COUNTY; COUNTY OF MINBURN NO. 27; COUNTY OF NEWELL; COUNTY OF PAINTEARTH NO. 18; PONOKA COUNTY; RED DEER COUNTY; SMOKY LAKE COUNTY; COUNTY OF ST. PAUL NO. 19; STARLAND COUNTY; COUNTY OF STETTLER NO. 6; STURGEON COUNTY; MUNICIPAL DISTRICT OF TABER; THORHILD COUNTY; COUNTY OF TWO HILLS NO. 21; COUNTY OF VERMILION RIVER; VULCAN COUNTY; MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61; COUNTY OF WARNER NO. 5; WESTLOCK COUNTY; COUNTY OF WETASKIWIN NO. 10; WHEATLAND COUNTY; MUNICIPAL DISTRICT OF WILLOW CREEK NO. 26; CYPRESS COUNTY; CLEARWATER COUNTY; BRAZEAU COUNTY; WOODLANDS COUNTY; MUNICIPAL DISTRICT OF GREENVIEW NO. 16; YELLOWHEAD COUNTY; NORTHERN SUNRISE COUNTY; BIRCH HILLS COUNTY; SADDLE HILLS COUNTY; CLEAR HILLS COUNTY; MACKENZIE COUNTY; MUNICIPAL DISTRICT OF LESSER SLAVE RIVER NO. 124; COUNTY OF NORTHERN LIGHTS; MUNICIPAL DISTRICT OF OPPORTUNITY NO. 17; TOWN OF DRUMHELLER; LAC LA BICHE COUNTY; IMPROVEMENT DISTRICT NO. 349

Pursuant to Section 17(2)(a) of the *Land and Property Rights Tribunal Act*, notice of the within Originating Application is hereby given.