

COMPOSITE ASSESSMENT REVIEW BOARD

BETWEEN:

La Societe franco-canadienne de Calgary

Complainant

- a n d -

Foothill County Assessor

Respondent

Will Say Statement of Stella Bergeron and Jean Fournet

Societe franco- canadienne de Calgary.

WILSON LA YCRAFT
Barristers & Solicitors
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Calgary, AB T2R OC6
Attn.: Gilbert J. Ludwig, K.C. and Jeffery D. Talbot

1. Mrs. Bergeron and Mr. Fournet are being presented as fact witnesses to provide information relating to the La Societe franco-canadienne de Calgary ("SFCC"), and its ownership of the property located in Foothills County (the "Property") which is the subject of this property tax appeal.
2. Mr. Fournet and Mrs. Bergeron will discuss their roles with SFCC including their background and current roles. Mr. Fournet will also discuss his background as a real estate agent in Calgary, Rocky View County, Airdrie and Wheatland County and may present his opinion on the land value of this type of property along with the impact of restrictions which give it nominal value.

SFCC's non-profit status

3. Mr. Fournet and Mrs. Bergeron may refer to various documents which demonstrate SFCC's non-profit status and purpose, including its incorporation documents, bylaws, and documents relating to its taxable exemptions. These documents are enclosed as **Schedule "A"**.
4. Mrs. Bergeron will discuss the SFCC's purpose, including its main purposes of:
 - a. Promoting the study and use of the French language in the City of Calgary and its surrounding area.
 - b. Promoting French-Canadian culture through education, culture, sports and community efforts in the City of Calgary and Its surrounding area.
 - c. To promote the study and use of the French language in the City of Calgary and its surrounding
 - d. Supporting French language educational institutions in the City of Calgary and its surrounding areas.
 - e. Providing scholarship to students who live in the City of Calgary and its surrounding area who are pursuing university studies in French.
 - f. Providing affordable housing to seniors' residents of the City of Calgary and its surrounding area.
 - g. Providing its members with a basic camp where they can meet and speak French during the summer and transmit the French-Canadian Culture.
 - h. Assisting French speaking charities in the City of Calgary and its surrounding area.
5. Mrs. Bergeon will discuss the role the Property plays in the overarching cultural purpose of SFCC. She will speak to how offering a recreational space advances SFCC's purpose of providing French education by offering the ability for site users to speak French in a community setting, which allows beginner and intermediate French speakers the opportunity to speak and learn from fluent French speakers.

6. Mrs. Bergeron will speak to how the SFCC is open to the public whereby anyone may join so long as they have a basic understanding of French including the willingness to communicate in French at a basic level. Mrs. Bergeron will discuss that membership to SFCC requires a nominal fee of \$5.00. She will discuss an annual service fee which must be paid to secure a lot at the Property and how that rent is used towards maintaining the site.
7. With reference to documents in Schedule "B", Mr. Fournet will discuss how the nature of SFCC's incorporation prohibits the SFCC from distributing income or property to its shareholders or members during its existence.
8. Mr. Fournet will discuss how the doubling of the tax assessment has meant that the SFCC is now operating at a loss. Mr. Fournet will discuss how, as a not-for-profit, the use of the Property provides nominal revenue to the society to be put towards maintaining the property and how the over 278% increase in assessment has impacted SFCC's bottom line to the point where it is now losing money. Mrs. Bergeron will discuss how the Property is owned by SFCC which is subject to tax, while property owned by SFCC in Calgary is exempt.

Land is overvalued.

9. Mr. Fournet will discuss how the land value of the Property is over assessed relative to comparable sales of farmland. He may reference the Altus land comparison report enclosed as Schedule "C". He will discuss how the property is not capable of either arable farming nor grazing for cattle given that it is heavily forested with evergreens which make the underlying soil acidity and ill-suited for crops or for grazing.
10. Mr. Fournet will discuss the severe land use constraints imposed by the land being in a flood plain. Mr. Fournet will also discuss legal restrictions imposed on the land which further restrict the use and enjoyment of the land, including the inability to develop the land other than a campground. Mr. Fournet thinks that the Property being mainly covered with trees and being in a flood plain is environmental land and has no value for any other user. Mr. Fournet may refer to the documents enclosed in Schedule "D" which outline these land use restrictions.
11. Mr. Fournet will discuss how the assessment includes land which is no longer accessible due to the change in course of Three Point Creek which severed roughly 1.31 acres of land from the site. This land is now only accessible by walking across the creek and has no value. Secondly, since 2013 Three Point Creek has been crossing the western part of the Property and like any waterway in Alberta, it is Crown land.

Therefore, the usable area is only 16.85 acres and not 18.66 acres, but Foothills County does assess the Property as being 18.66 acres, although they know perfectly well that the usable area has changed.

12. Mrs. Bergeron will discuss the nature of travel trailers parked on the Property, which are subject to assessments as improvements. She will explain that these trailers are not owned by SFCC; are required by the FC to be moved within 48hrs notice. She will discuss how the trailers are not permanent. Site users can only use their trailers from May to October of each year as per the Land Use Bylaw. The owners of the trailers must winterize these trailers at the end of summer. The Residential Tenancy Act is not applicable to trailer users. Further, during the period from October to May, the Property is not used or maintained; there is no access by members; there is no plowing; and all utilities are shut off. Once the travel trailers are winterized and have no access to electricity.
13. Mrs. Bergeron will discuss how the travel trailers at the campground provide accommodation for vacation use and are all licensed and equipped to travel on a road. The only utilities the trailers can use is a standard 120v plugin at the site which the trailers can connect to by an extension cord. This provides very limited power to the trailers. There is no hookup to potable water or sewage. There is a shared septic tank which the trailers can use to discharge waste. Trailers must be moved to the septic area to discharge waste where needed.
14. Mrs. Bergeron may refer to videos of the site and of the trailers along with the Municipality's site use restrictions written from the development permit issued by FC dated of January 2024 which restrict the tenants of these trailers' use of the lots. These are enclosed in **Schedule "D"**.
15. Mrs. Bergeron will also reference the pictures of these trailers to observe that the value of these trailers is very likely not commensurate with the values ascribed to the trailers in the assessment. Mrs. Bergeron will reference her own trailer which is assessed at over \$30,000 dollars but which she purchased for only \$8,000. The description of the trailers from the assessment summary does not correspond to the trailers actually at the campground. Ex: green tarped trailer- 12 lots (2,5,6, 10, 11, 12, 17,22,25, 34, 39, 42) description with the color tarped trailer (how can we assess their value with the wrong year in the built column and 4 lots (54, 55, 56) have no deck, shed and 3 lots are empty (6, 33, 34).

September 23,2024.

Stella Bergeron
"STELLA
BERGERON"

Jean (John) Fournet

