



ASSESSMENT REVIEW BOARD

Churchill Building
10019 103 Avenue
Edmonton AB T5J 0G9
Phone: (780) 496-5026

NOTICE OF DECISION NO. 0098 134/11

Andrew Swoboda
Strathcona Real Property Service
214-2018 Sherwood Drive
Sherwood Park AB T8A 5V3

The City of Edmonton
Assessment and Taxation Branch
600 Chancery Hall
3 Sir Winston Churchill Square
Edmonton AB T5J 2C33

This is a decision of the Composite Assessment Review Board (CARB) from a hearing held on September 8, 2011, respecting postponement requests for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
3194115	12703 97 ST NW	Plan: 3907AH Block: 8 Lots: 1 to 4	\$4,060,500	Annual New	2011
3194123	12711 97 ST NW	Plan: 3907AH Block: 8 Lots 5 to 10	\$2,127,000	Annual New	2011

Before: Dean Sanduga, Presiding Officer

Board Officer: Denis Beaudry

Persons Appearing on behalf of Complainant:

No one appeared.

Persons Appearing on behalf of Respondent:

No one appeared.

ISSUE

Should a postponement of the merit hearings scheduled for September 8, 2011, be granted, as requested by the Complainant?

POSITION OF THE COMPLAINANT

The Complainant considers that the City's disclosure packages, which contain 123 and 126 pages respectively, are extensive. He also states that the Respondent waited until the disclosure deadline to provide him with these documents.

POSITION OF THE RESPONDENT

The Respondent, who opposes the requests, states that the length of the briefs is not unusual, that the briefs are almost identical, and that they were personally delivered to the Complainant's office on August 23, 2011. Furthermore, the Respondent indicates that the Complainant is represented by a tax agent who is well acquainted with the legislated deadlines under the *Matters Relating to Assessment Complaints Regulation* (MRAC).

LEGISLATION

Matters Relating to Assessment Complaints Regulation, AR 310/2009

15(1) Except in exceptional circumstances as determined by an assessment review board, an assessment review board may not grant a postponement or adjournment of a hearing.

DECISION

The Board denies the postponement request.

REASONS FOR THE DECISION

The Board feels that the length of the documents submitted by the Respondent to the Complainant is not unusual when compared to other similar cases. Furthermore, although the Respondent may have provided these documents to the Complainant shortly prior to or on the disclosure deadline of August 24, 2011, there is, once again, nothing unusual in this practice. The Board is therefore of the opinion that exceptional circumstances do not exist in the present case. In the absence of such circumstances, the Board may not grant the postponement [s 15(1) of MRAC].

The merit hearings will proceed as scheduled on September 8, 2011, at 10:00 and 11:00 a.m.

Dated this 7th day of September, at the City of Edmonton, in the Province of Alberta.

Dean Sanduga, Presiding Officer

This decision may be appealed to the Court of Queen's Bench on a question of law or jurisdiction, pursuant to Section 470(1) of the Municipal Government Act, RSA. 2000, c M-26.

cc: CU REAL PROPERTY (4) LTD
CU (4) GP INC

