



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 160/11

Altus Group
17327 106A Avenue
Edmonton, AB T5S 1M7

The City of Edmonton
Assessment and Taxation Branch
600 Chancery Hall
3 Sir Winston Churchill Square
Edmonton AB T5J 2C3

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

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
3587185	1 Thornton Court NW	Plan: 5474MC Lots: A /B/C	\$20,790,500	Annual Revised	2011
4037263	10065 100 Street NW	Plan: 8522037 Lot: 2	\$35,232,000	Annual Revised	2011
9966898	10222 102 Street NW	Plan: 9920847 Block: A	\$23,744,500	Annual Revised	2011
3052529	17610 100 Avenue NW	Plan: 5903KS Lot: B	\$8,369,500	Annual Revised	2011
7852866	10330 45 Avenue NW	Plan: 7620205 Block: 28 Lot: 1	\$15,234,000	Annual Revised	2011
1008168	18320 Stony Plain Road NW	Plan: 4761AE Block: T	\$14,538,500	Annual Revised	2011

Before:

Lynn Patrick, Presiding Officer

Board Officer: Segun Kaffo

Persons Appearing on behalf of Complainant:

Chris Buchanan
Robert Brazzell

Persons Appearing on behalf of Respondent:

Steve Lutes

ISSUE

Should a postponement of the 2011 Annual Revised Realty Assessment hearings scheduled for September 12 and 19, 2011 be granted as requested by the Respondent?

POSITION OF THE COMPLAINANT

The roll numbers scheduled for merit hearings on September 12 and September 19, 2011 are part of the list of roll numbers that are the subject of the Preliminary Hearing application made by the Respondent originally scheduled for June 6, 2011 and now adjourned to October 6, 2011. The Complainants acknowledge and agree that the Preliminary Hearing must precede the merit hearings of any of the roll numbers in that matter and should be postponed to a date past the present date set for the Preliminary Hearings. The Complainants submits that this constitutes an exceptional circumstance as required by section 15(1) of MRAC and that a specific date, time and place must be set for the postponement as required by section 15(3) of MRAC.

POSITION OF THE RESPONDENT

The Respondent requests that the merit hearings for the roll numbers set forth above be postponed, as they have been scheduled for merit hearings by the ARB notwithstanding they are part of the Preliminary Hearing requested by the Respondent now scheduled for October 6, 2011. The Preliminary Hearing for a number of roll numbers including the roll numbers subject of this hearing will determine if the merit hearings on those roll numbers will proceed, and thus this constitutes an exceptional circumstance within the requirement of section 15(1) of MRAC. The Respondent submits that these hearings be postponed to December 12, 2011 and that the exchange dates be as follows: Complainants' disclosure due by November 14, Respondents' disclosure due by November 28 and Complainants' rebuttal disclosure due by December 05, 2011

The Respondent notes that the Complainants are in agreement with these suggested dates.

LEGISLATION

S. 15 of the *Matters Relating to Assessment Complaints Regulation*, AR 310/2009

- (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.*
- (2) *A request for a postponement or an adjournment must be in writing and contain reasons for the postponement or adjournment, as the case may be.*
- (3) *Subject to the timelines specified in section 468 of the Act, if an assessment review board grants a postponement or adjournment of a hearing, the*

assessment review board must schedule the date, time and location for the hearing at the time the postponement or adjournment is granted.

DECISION

The Board grants the postponement request.

REASONS FOR THE DECISION

The issues to be determined in the Preliminary Hearing that is underway in respect to these roll numbers and others remain outstanding inasmuch as the Preliminary Hearing has been adjourned until October 6, 2011. The disposition of the Preliminary Hearing is an exceptional circumstance in respect to these merit hearings going forward and hence within the provisions of MRAC. The application was in writing as required by section 15 and the parties have agreed that the hearings be postponed until December 12, 2011 at Edmonton Alberta commencing at 9:00 am also in accordance with section 15. The parties have also agreed that the following dates for disclosure of evidence in accordance with section 8 of MRAC be established.

Date: December 12, 2011

Time: 9:00 am

Location: Edmonton

Complainant Disclosure: November 14, 2011

Respondent Disclosure: November 28, 2011

Complainant Rebuttal Disclosure: December 05, 2011

Dated this 12th day of September, 2011 at the City of Edmonton, in the Province of Alberta.

Lynn Patrick, 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.
