



ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL
1 SIR WINSTON CHURCHILL SQUARE
EDMONTON, ALBERTA T5J 2R7
(780) 496-5026 FAX (780) 496-8199

NOTICE OF DECISION NO. 0098 165/10

Property Tax Appeal Services
554267 Alberta Ltd.
10328 97 Avenue
Edmonton, AB T5K 0B5

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 3, 2010 respecting a postponement or adjournment request for:

Roll Number 3061157	Municipal Address 12804 114 Avenue NW	Legal Description Plan 8522173 Block 6 Lot 7
Assessed Value \$12,418,000	Assessment Type Annual New	Assessment Notice for: 2010

Before:

Patricia Mowbrey, Presiding Officer

Persons Appearing: Complainant

No appearance

Board Officer:

J. Halicki

Persons Appearing: Respondent

No appearance

ISSUES

On September 1, 2010, a Request for Postponement or Adjournment form was received by the Assessment Review Board to reschedule a hearing dated September 9, 2010.

The owner of the subject property with the filing of the complaint form included an Assessment Complaints Agent Authorization form appointing Mr. Donald Gluck to act on their behalf. In a letter dated August 27, 2010, received by the Assessment Review Board (ARB) on September 1, 2010, it was stated the agent authorization had been changed. The Assessment Complaints Agent Authorization form dated August 31, 2010 was received naming Property Tax Appeal Services as the new agent for the owner. This agent is not available to attend the hearing as scheduled and requests that it be postponed and heard after the merit hearing for the 2009 complaint for the same property.

POSITION OF THE OTHER PARTY

The Respondent consents to the merit hearing being postponed only on the basis that the original disclosure deadlines, as set out in the Notice of Hearing, remain unchanged.

LEGISLATION

s. 15(1) of the *Matters Relating to Assessment Complaints Regulation*, Alberta Regulation 310/2009 (MRAC), states:

- (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.*

Accordingly, as per s. 36(2)(b) of MRAC, a one-member Board was convened to consider the request.

DECISION

The Board grants the postponement request to allow the complaint to go forward after the merit hearing of the 2009 complaint of the subject property. The Board directs that the original disclosure dates remain unchanged and no further hearing notice will be issued.

REASONS FOR THE DECISION

The original agent, Mr. Donald Gluck and/or the property owner did not file disclosure documents on the dates set-out on the Notice of Hearing. The request for postponement arrived on the deadline date for the Complainant's rebuttal: September 1, 2010. The Board sees no reason to extend the disclosure dates as the ARB and the Respondent were of the understanding that Mr. Gluck was acting for the Complainant and had been copied on all correspondence to that effect. The Board grants the postponement of the merit hearing date in respect that the merit hearing for the 2009 complaint be heard first. The Board considers this an exceptional circumstance warranting the rescheduling of the hearing without change to the original disclosure dates.

As per s. 15(3) of MRAC, the Board has rescheduled the hearings as follows:

Date: October 28, 2010
Time: 9:00 a.m.
Location: Edmonton

Dated this third day of September, 2010, at the City of Edmonton, in the Province of Alberta.

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, R.S.A. 2000, c.M-26.

CC: Municipal Government Board
City of Edmonton, Assessment and Taxation Branch
City of Edmonton, Law Branch
1106088 Alberta Ltd.