

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 167/10

Altus Group Ltd. 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 3, 2010 respecting a postponement or adjournment request for:

| Roll Number | Municipal Address | Legal Description | |
|-----------------------|---|------------------------------|--|
| 10036160 | 2303 111 Street | Plan 0523447 Block 32 Lot 12 | |
| Assessed Value | alue Assessment Type Assessment Notice for: | | |
| \$27,250,500 | Annual New | 2010 | |

Before: Board Officer:

Patricia Mowbrey, Presiding Officer J. Halicki

Persons Appearing: Complainant Persons Appearing: Respondent

No appearance No appearance

ISSUES

On August 30, 2010, a Request for Postponement or Adjournment form was received by the Assessment Review Board to reschedule a hearing dated November 1-3, 2010.

The subject property contains both retail and office components. The agent anticipates that the retail portion of the appeal will be resolved. A request was made for the complaint to be heard along with the office appeals scheduled beginning November 22, 2010.

POSITION OF THE OTHER PARTY

The Respondent takes no position with respect to the request for re-scheduling.

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 of 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.

REASONS FOR THE DECISION

In consideration that the subject property has an office component and the retail portion is anticipated to be resolved prior to the scheduled merit hearing date, the office portion of the building is requested to be heard along with other office property complaints beginning November 22, 2010. The Board considers this an exceptional circumstance warranting the rescheduling of the hearing.

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

Date: November 22, 2010

Time: 9:00 a.m. Location: Edmonton

A new Notice of Hearing, including revised disclosure dates, is attached.

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 Luxor Land Ltd.