



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 194/10

Altus Group Ltd.
17327 - 106A Ave.
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 July 26, 2010, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
4065074		Plan: 8220154 Block: 5 Lot: 1PUL	\$301,500	Annual New	2010

Before:

Hatem Naboulsi, Presiding Officer
John Brain, Board Member
Tom Eapen, Board Member

Board Officer: Kyle Macleod

Persons Appearing: Complainant

John Trelford, Altus Group

Persons Appearing: Respondent

Chris Rumsey, Assessor, City of Edmonton
Tanya Smith, City of Edmonton, Law Branch

PROCEDURAL MATTERS

Prior to commencement of the hearing, the Complainant requested a postponement of the hearing for Tax Roll # 4065074 so that it can be heard with other related properties scheduled for November 22, 2010.

ISSUES

Should the postponement request of the complaint hearing for the above mentioned roll number be granted?

POSITION OF THE OTHER PARTY

The Respondent consented to postponing the hearing for the above mentioned roll number.

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.*

DECISION

The Board grants the postponement request.

REASONS FOR THE DECISION

In consideration that this is a first-time request, that there was logical reasoning behind hearing the above mentioned roll number with related properties, and that the Respondent has no objection, the Board finds an exceptional circumstance exists thereby warranting a rescheduling of the hearing.

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

Date: November 22nd, 2010
Time: 9 AM
Location: Edmonton

The Board directs that no further evidence or documentation be submitted and no further hearing notices will be sent out in regard to this matter.

Dated this 2nd 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: Tanya Smith, Law Branch
Municipal Government Board