



## **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 272/10**

Mr. Dick Haldane, Q.C.  
Fraser Milner Casgrain LLP  
2900 Manulife Place  
10180 – 101 Street NW  
Edmonton, AB T5J 3V5

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 October 4, 2010 respecting a postponement or adjournment request for:

<b>Roll Number</b> 1150986	<b>Municipal Address</b>	<b>Legal Description</b> Plan 1904EO
<b>Assessed Value</b> \$719,500	<b>Assessment Type</b> Annual New	<b>Assessment Notice for:</b> 2010

#### **Before:**

Wayne Kipp, Presiding Officer  
Terri Mann, Board Member  
Brian Frost, Board Member

#### **Board Officer:**

J. Halicki

#### **Persons Appearing: Complainant**

No appearance

#### **Persons Appearing: Respondent**

Cameron Ashmore, Solicitor  
City of Edmonton, Law Branch

### **BACKGROUND**

The Complainant filed a complaint respecting the 2010 assessment of the subject property. A hearing was scheduled for June 21, 2010. On May 10, 2010, the Complainant requested a postponement and it was granted. The merit hearing was rescheduled to October 4, 2010. On September 7, 2010, the Respondent requested a postponement. In a decision dated September 8, 2010, the Assessment Review Board (ARB) denied the postponement.

The Respondent appealed the September 8, 2010 ARB decision to the Court of Queen's Bench of Alberta.

On October 1, 2010, the Honourable Mr. Justice A.W. Germain delivered an oral judgment quashing the September 8, 2010 ARB decision. Justice Germain found that the Respondent

was entitled to a postponement of the merit hearing scheduled for October 4, 2010, and the matter was remitted back to the ARB for that purpose.

### **POSITION OF THE PARTIES**

The Complainant was not present at the hearing. The Respondent and the Complainant have agreed to the following dates for the merit hearing: November 16 – 19, 2010.

### **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 decision of the Board is to reschedule the merit hearing for November 16 – 19, 2010.

### **REASONS FOR THE DECISION**

The Judgment of the Honourable Mr. Justice A.W. Germain was issued on October 1, 2010. The matter was returned to the ARB for a hearing on October 4, 2010 for the purpose of, again, rescheduling the merit hearing.

In accordance with the Court of Queen's Bench of Alberta Judgment and as per s. 15(3) of *Matters Relating to Assessment Complaints Regulation*, Alberta Regulation 310/2009, the Assessment Review Board has rescheduled the hearing as follows:

Date: Tuesday, November 16, 2010  
Time: 9:00 a.m.  
Location: Edmonton

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

Dated this fourth day of October, 2010 A.D., at the City of Edmonton, in the Province of Alberta.

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W. Kipp  
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.*

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CC: Municipal Government Board  
City of Edmonton, Assessment and Taxation Branch  
City of Edmonton, Law Branch  
Eco-Industrial Business Park Inc.