



ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL
1 SIR WINSTON CHURCHILL SQUARE
EDMONTON, ALBERTA T5J 2R7
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NOTICE OF DECISION NO. 0098 274/10

Mr. Dick Haldane, Q.C.
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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:

Roll Number 10150276	Municipal Address	Legal Description Plan 5725RS Lot E
Assessed Value \$7,021,000	Assessment Type Annual New	Assessment Notice for: 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.

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.

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