



ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL
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EDMONTON, ALBERTA T5J 2R7
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NOTICE OF DECISION NO. 0098 276/10 POSTPONEMENT/ADJOURNMENT REQUEST

Michael R. McKinney
Sawridge Inns (Edmonton) Ltd
17416 – 111 Avenue NW
Edmonton, AB T5S 0A2

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 13, 2010 respecting a postponement or adjournment request for:

Roll Number 4120218	Municipal Address 4235 Gateway Boulevard NW	Legal Description Plan: 9020451 Block: 1A Lot: 1
Assessed Value \$17,183,500	Assessment Type Annual - New	Assessment Year 2010

Before:

Michael Vercillo, Presiding Officer

Persons Appearing: Complainant

None

Persons Appearing: Respondent

None

ISSUE

Should a postponement for a hearing scheduled for October 20, 2010 be granted?

BACKGROUND

On September 20, 2010, the merit hearing for this matter was postponed to October 20, 2010 due to illness of the Complainant's lawyer. The Assessment Review Board administration was unable to confirm the parties' availability for the new hearing date.

POSITION OF THE RESPONDENT

The Respondent submits that both parties request for a postponement of the hearing from October 20, 2010 to October 28, 2010 when both parties will be available.

POSITION OF THE COMPLAINANT

The Complainant agrees to the granting of the postponement request.

LEGISLATION

Section 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 CARB grants the postponement.

REASONS FOR THE DECISION

The present hearing date of October 20, 2010 was selected by the Assessment Review Board administration without consultation from the parties. The parties have indicated that this date is not convenient for both of them. The CARB finds that a postponement to a date convenient for both parties is warranted to enable them attend the hearing and will not offend the requirement for the hearing to be heard by the end of the taxation year: *Municipal Government Act*, s. 468(1).

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

Date: October 28, 2010

Time: 9:00 AM

Location: Edmonton

The CARB directs that original disclosure dates remain unchanged and no new hearing notices will be issued.

Dated this 13th day of October, 2010 at the City of Edmonton, in the Province of Alberta.

Presiding Officer

cc: Municipal Government Board