



ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL
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NOTICE OF DECISION NO. 0098 277/10

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 October 13, 2010 respecting a postponement or adjournment request for:

Roll Number 10016000	Municipal Address 7911 – 104 St. NW	Legal Description Plan: 0420636 Block: 43 Lot: 9
Assessed Value \$2,422,500	Assessment Type Annual New	Assessment Notice for: 2010

Before:

Michael Vercillo, Presiding Officer

Persons Appearing: Complainant

No appearance

Board Officer:

J. Halicki

Persons Appearing: Respondent

No appearance

ISSUE

Should a postponement for a hearing scheduled for November 15, 2010 be granted?

BACKGROUND

On September 28, 2010, a Request for Postponement or Adjournment form was received by the Assessment Review Board from the Complainant's agent, Altus Group Ltd., requesting that a hearing be rescheduled from November 15, 2010 to November 22, 2010.

The Complainant noted in the request that this property is associated with another property that is scheduled to be heard on November 22, 2010.

POSITION OF THE OTHER PARTY

The Respondent takes no position in regard to the request for a postponement.

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.*

Accordingly, as per s. 36(2)(b) of MRAC, a one-member CARB was convened to consider the request.

DECISION

The decision of the CARB is to grant the postponement request.

REASONS FOR THE DECISION

The present hearing date was selected by the Assessment Review Board administration without realizing that the two separate properties were associated with each other. This is a first-time request for a postponement from the Complainant and the Respondent has not objected to it. The proposed date of November 22, 2010 appears to be convenient to both parties, may allow the two associated properties to be heard concurrently 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).

The CARB hereby grants the postponement.

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

Date: November 22, 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 thirteenth day of October, 2010 A.D., 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
Lauring GP Ltd.