



## ASSESSMENT REVIEW BOARD

Churchill Building  
10019 103 Avenue  
Edmonton AB T5J 0G9  
Phone: (780) 496-5026

### NOTICE OF DECISION NO. 0098 29/11 POSTPONEMENT/ADJOURNMENT REQUEST

Lisa Farnum, 263394 Alberta Ltd  
5711 103A Street  
Edmonton, AB T6H 2J6

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 preliminary hearing held on July 18, 2011, respecting a postponement request for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
9944120	5705 103A STREET NW	Plan: 4269HW Block: 87 Lot: 10 -12 Plan: 9622920 Block: 87 Lot: 16	\$5,962,500	Annual New	2011

#### Before:

Robert Mowbrey, Presiding Officer  
James Wall, Board Member

**Board Officer:** Karin Lauderdale

#### Persons Appearing on behalf of Complainant:

Lisa Farnum, 263394 Alberta Ltd  
Roberta MacGillivray, 263394 Alberta Ltd

#### Persons Appearing on behalf of Respondent:

Steve Lutes, Law Branch, City of Edmonton  
Suzanne Magdiak, Assessor, City of Edmonton

## **ISSUE(S)**

Should a postponement of the 2011 Annual Revised Realty Assessment hearing scheduled for July 20, 2011 be granted as requested by the Complainant?

## **POSITION OF THE COMPLAINANT**

The Complainant requests a postponement on the ground that the expert witness they require is not available July 20, 2011.

In addition, the Complainant stated that the building was purchased one day before its valuation date and that they were novices to the procedures required in appealing a property assessment

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## **POSITION OF THE RESPONDENT**

The Respondent asks that the postponement request be denied on the ground that the Complainant failed to submit their disclosure in a timely matter and waited until after they received the City's disclosure before deciding to retain an expert.

## **LEGISLATION**

s.15 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 denies the postponement request.

## **REASONS**

The Complainant did not submit any evidence to the Respondent or the Assessment Review Board. While the Board has a high degree of empathy for the Complainant, the Complainant did not meet the disclosure rules as outlined in MRAC s.8(2)(a) and MRAC s.9(2).

The Board also notes that under MRAC s.15(1), there are no exceptional circumstances to warrant a postponement of the merit hearing, therefore, the postponement request is denied.

Dated this 18<sup>th</sup> day of July, 2011, at the City of Edmonton, in the Province of Alberta.

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Robert Mowbrey, Presiding Officer

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*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: Roberta MacGillivray, 263394 ALBERTA LTD