



## **ASSESSMENT REVIEW BOARD**

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

### **NOTICE OF DECISION      NO. 0098 30/11 POSTPONEMENT/ADJOURNMENT REQUEST**

Lifestyle Options (Terra Losa) Ltd.  
17203 - 99 Avenue NW  
Edmonton, AB T5T 6S5

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 July 18, 2011, respecting a complaint for:

<b>Roll Number</b>	<b>Municipal Address</b>	<b>Legal Description</b>	<b>Assessed Value</b>	<b>Assessment Type</b>	<b>Assessment Notice for:</b>
9995560	17203 99 Avenue NW	Plan: 0221997 Block: 2 Lot: 1	\$18,292,000	Annual New	2011

#### **Before:**

Don Marchand, Presiding Officer  
Tom Eapen, Board Member  
Brian Carbol, Board Member

**Board Officer:** Kristen Hagg

#### **Persons Appearing on behalf of Complainant:**

Danny Slaven, Lifestyle Options Ltd.

#### **Persons Appearing on behalf of Respondent:**

Renee Redekopp, City of Edmonton  
Tanya Smith, City of Edmonton

## **ISSUE**

Should a postponement of the 2011 Annual Revised Realty Assessment hearing scheduled for July 18, 2011 be granted as requested by the Respondent?

## **POSITION OF THE RESPONDENT**

The Respondent objected to part of the material presented by the Complainant, as it was not received by the City of Edmonton Assessment and Taxation Branch prior to the hearing. The Respondent noted that the portion of the evidence that had not been disclosed raises new issues which could not properly be addressed by the parties in attendance on behalf of the City.

In the event that the Board should decide to accept this material, the Respondent requested that the merit hearing be postponed in order to properly respond to the Complainant's rebuttal arguments.

## **POSITION OF THE COMPLAINANT**

The Complainant explained to the Board that he had couriered copies of his rebuttal evidence to both the Assessment Review Board (ARB) and the Assessment and Taxation Branch on the rebuttal disclosure deadline of July 11, 2011.

The Complainant did not object to the Respondent's postponement request.

## **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 Board's decision is to accept the rebuttal evidence of the Complainant. Accordingly, as new issues have been raised, the Board grants the postponement request by the Respondent.

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

Date: August 4, 2011  
Time: 9:00 am – 4:30 pm  
Location: Edmonton

The Board directs that no further evidence or documentation be submitted in regard to this matter beyond the disclosure dates in the original Notice of Hearing.

## **REASONS FOR THE DECISION**

The Board's decision to accept the rebuttal evidence of the Complainant is based on its finding that an attempt was made by the Complainant to deliver the evidence to the Assessment and Taxation Branch. The Board notes that in addition to the Complainant's word that he sent the disclosure by courier, the ARB records indicate that the documentation was received by the ARB on July 11, 2011.

In consideration that the rebuttal disclosure was not received by the Respondent prior to the hearing and that the Complainant has no objection to the postponement request, the Board finds an exceptional circumstance exists thereby warranting a rescheduling of the hearing.

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

---

Don Marchand, 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.*

---