



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 32/11 POSTPONEMENT/ADJOURNMENT REQUEST

82 AVENUE DEVELOPMENTS INC
2 - LAURIER PLACE NW
EDMONTON, AB T5R 5P4

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 20, 2011 respecting a postponement or adjournment request for:

| Roll Number | Municipal Address | Legal Description | Assessed Value | Assessment Type | Assessment Notice for: |
|--------------------|--------------------------|---------------------------------|-----------------------|------------------------|-------------------------------|
| 8054157 | 9923 82 AVENUE NW | Plan: I Block: 58 Lot: 10 | \$560,500 | Annual New | 2011 |

Before:

Don Marchand, Presiding Officer

Board Officer: Kristen Hagg

Persons Appearing on behalf of Complainant:

None

Persons Appearing on behalf of Respondent:

None

ISSUE

Should a postponement of the 2011 Annual New Realty Assessment hearing scheduled for September 6, 2011 be granted as requested by the Complainant?

POSITION OF THE COMPLAINANT

The Complainant requests a postponement of the merit hearing for tax roll number 8054157 in order for it to be heard simultaneously with tax roll number 8054134, as they are a common building on two different tax rolls. The Complainant notes that these tax rolls have been addressed together in one hearing by the ARB in previous years.

The Respondent requests a hearing after November 12, 2011 as he has business commitments prior to this date.

POSITION OF THE RESPONDENT

The Respondent takes no position in relation to this 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 grants the postponement request.

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

Date: November 14, 2011

Time: 9:00 am

Location: Edmonton

A new Notice of Hearing with amended disclosure dates will be sent to the parties.

REASONS FOR THE DECISION

In consideration that the related tax rolls have been heard together in previous years and that the Respondent has no objection, the Board finds an exceptional circumstance exists thereby warranting a rescheduling of the hearings.

Dated this 20th 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.
