



## **ASSESSMENT REVIEW BOARD**

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

### **NOTICE OF DECISION      NO. 0098 33/11 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:

<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>
8054314	9917 82 AVENUE NW	Plan: I Block: 58 Lot: 12 / Plan: I Block: 58 Lot: 11	\$1,006,000	Annual New	2011

**Before:**

Don Marchand, Presiding Officer

**Board Officer:**

**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 21, 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 8054134 in order for it to be heard simultaneously with tax roll number 8054157, 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 19<sup>th</sup> day of July, 2011, at the City of Edmonton, in the Province of Alberta.

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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.*

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