



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 53/11 POSTPONEMENT/ADJOURNMENT REQUEST

Wilson Laycraft
Attention: Brian K. Dell
Suite 1601, 333 – 11 Avenue SW
Calgary, AB T2R 1L9

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 27, 2011 respecting a postponement or adjournment request for:

Roll Number	Municipal Address	Legal Description
1032739	3404 99 Street NW	Plan: 8120822 Block: 1 Lot: 27
4121356	17320 Stony Plain Road NW	Plan: 9020545 Block: 2 Lot: 15
10042206	16230 118 Avenue NW	Plan: 0525693 Block: 4 Lot: 14
9976293	13940 Yellowhead Trail NW	Plan: 9926700 Block: A Lot: 11
9995104	8141 127 Avenue NW	Plan: 0221105 Unit: 1
9998418	10004 Ellerslie Road SW	Plan: 0225088 Block: 1 Lot: 3
9983285	2310 109 Street NW	Plan: 0022923 Block: 32 Lot: 4A
1905207	6303 184 Street NW	Plan: 7920178 Block: 16 Lot: 18
1534502	11122 156 Street NW	Plan: 5856HW Block: 3 Lot: 3
10057052	2534 Guardian Road NW	Plan: 0620602 Block: 14 Lot: 11
4041158	16725 Stony Plain Road NW	Plan: 8822509 Block: 37 Lot: 23
3567500	10089 Jasper Avenue NW	Plan: F Lot: 1
1523588	16250 114 Avenue NW	Plan: 7520501 Block: 16
9988677	5821 Terrace Road NW	Plan: 0122121 Block: 3 Lot: 1A
1560226	10235 172 Street NW	Plan: 7722579 Block: 2 Lot: 2
8768251	8940 82 Avenue NW	Plan: 5036S Block: 25 Lot: 1 and 10-14
9983307	9451 49 Street NW	Plan: 0020034 Block: 4 Lot: 4A
10002588	8403 Ellerslie Road SW	Plan: 0226687 Block: 10 Lot: 51
3075587	10130 103 Street NW	Plan: NB1 Block: 3 Lot: 215 - 218
7811573	5325 Allard Way NW	Plan: 7521365 Block: 95 Lot: 2A
5140306	4439 127 Avenue NW	Plan: 3381CL Block: Y
9988146	5425 Calgary Trail NW	Plan: 3797RS Block: 88 Lot: 4A/ Plan: 6018KS Block: 88 Lot: 17
1072842	2110 70 Avenue NW	Plan: 7620267 Block: 2 Lot: 4

1521608	16206 114 Avenue NW	Plan: 6097AH Block: 25
9988014	2310 109 Street NW	Plan: 0121187 Block: 32 Lot: 10
3051901	11815 124 Street NW	Plan: 2870KS Block: 3 Lot: A / C
4265401	11528 160 Street NW	Plan: 9520487 Block: 18A Lot: 2
3881760	500 Manning Crossing NW	Plan: 9320637 Block: 54 Lot: 53
1033166	10044 108 Street NW	Plan: NB Block: 8 Lot: 47-51
1560721	10220 172 Street NW	Plan: 7722579 Block: 4 Lot: 2
9511007	7419 82 Avenue NW	Plan: 7884AH Block: 21 Lot: 19-23
3009859	10250 101 Street NW	Plan: 7720369 Block: 1 Lot: G / Plan: 2137RS Block: 1 Lot: F
3110343	17250 Stony Plain Road NW	Plan: 8620999 Block: B
10015383	8118 118 Avenue NW	Plan: 0420166 Block: 1 Lot: 4
3860517	10375 51 Avenue NW	Plan: 9223412 Block: 1 Lot: 9
9990079	12804 137 Avenue NW	Plan: 0123660 Lot: 7
1075456	9503 49 Street NW	Plan: 7622073 Block: 4 Lot: 3
10131214	10220 170 Street NW	Plan: 0825572 Block: 2 Lot: 3A
2566404	12504 126 Street NW	Plan: 1870AA Block: 3 Lot: 1 / 2
1066331	10180 101 Street NW	Plan: 8121364 Block: 1 Lot: A
3040169	10289 172 Street NW	Plan: 8422594 Block: 2 Lot: 1A
2707933	12328 102 Avenue NW	Plan: 489TR Block: 20 Lot: 7A
9967134	17004 110 Avenue NW	Plan: 9921174 Block: 1 Lot: 9
3173549	2111 110 Street NW	Plan: 8720395 Block: 1 Lot: 9
7810401	5540 Gateway Boulevard NW	Plan: 3797RS Block: 88 Lot: 3A
1494509	14932 111 Avenue NW	Plan: 7015ET Block: 17 Lot: 2 / 3
9540105	4805 76 Avenue NW	Plan: 143HW Lot: A
9987869	440 Manning Crossing NW	Plan: 0121102 Block: 54 Lot: 57
3567757	10065 Jasper Avenue NW	Plan: F Lot: 3-5
10045935	8204 109 Street NW	Plan: 0526142 Block: 143 Lot: 36
3747276	15007 Stony Plain Road NW	Plan: 9022090 Block: 61 Lot: 5 / 6
1544253	16936 110 Avenue NW	Plan: 2477KS Block: 5 Lot: 11 / 12
9972798	7603 McIntyre Road NW	Plan: 9925652 Block: 3 Lot: 23
2452795	12928 127 Street NW	Plan: 5573KS Block: 62 Lot: 1 / 16 / 2U / 3
1106061	15305 128 Avenue NW	Plan: 3340RS Block: B Lot: 3
9562778	3819 76 Avenue NW	Plan: 7821234 Block: 6 Lot: 5
10057053	2460 Guardian Road NW	Plan: 0620602 Block: 14 Lot: 12
8480550	4601 99 Street NW	Plan: 4187RS Block: 3 Lot: A
3009958	10245 102 Street NW	Plan: 2137RS Block: 1 Lot: E
1068212	1330 Calgary Trail SW	Plan: 1388MC Block: F Lot: 4
5140108	Null	Plan: 1012AY Block: C
2708030	10204 123 Street NW	Plan: RN22 Block: 20 Lot: 11-14
9994140	11011 174 Street NW	Plan: 0126189 Block: 1 Lot: 11
9562745	3849 76 Avenue NW	Plan: 7821234 Block: 6 Lot: 4
2223402	12523 ST Albert Trail NW	Plan: 470KS Block: 28A Lot: 1
2708105	10224 123 Street NW	Plan: RN22 Block: 20 Lot: 15
8769754	8931 83 Avenue NW	Plan: 5036S Block: 25 Lot: 28 - 32
9965142	6104 109 Street NW	Plan: 9826340 Block: 28 Lot: 2
3043742	10305 80 Avenue NW	Plan: 8520056 Lot: 6
4071122	10450 178 Street NW	Plan: 8920482 Block: 19

1492719	11135 151 Street NW	Plan: 7015ET Block: 14 Lot: 3-5/ Plan: 5179KS Block: 14 Lot: 2
5213657	1150 Hooke Road NW	Plan: 4907TR Block: 17 Lot: 75
1560754	17308 102 Avenue NW	Plan: 7722579 Block: 4 Lot: 3

Before:

Dean Sanduga, Presiding Officer

Board Officer: Nicole Hartman

Persons Appearing on behalf of Complainant:

No appearance.

Persons Appearing on behalf of Respondent:

No appearance.

ISSUE

Should a postponement of the cost hearing scheduled for August 30, 2011 be granted as requested by the Complainant and the Respondent?

POSITION OF THE COMPLAINANT

The Complainant requests a postponement of the cost hearing scheduled for August 30, 2011 on the grounds that the merit hearings for the above files have been postponed pending the City of Edmonton's Originating Application to the Court of Queen's Bench with respect to the preliminary decision of a hearing held June 3, 2011.

POSITION OF THE RESPONDENT

The Respondent also requests a postponement of the Colliers cost application hearing on the grounds that the City of Edmonton is seeking leave to appeal the ARB's preliminary hearing decision dated June 3, 2011, including a stay of the decision. Accordingly, the Respondent submits that the cost application should not be scheduled until after any merit hearings are also decided.

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 grants the postponement request.

REASONS FOR THE DECISION

In consideration that the merit hearings for the above tax rolls have been postponed due to the pending decision of the Court of Queen's Bench regarding the ARB's preliminary hearing decision of June 3, 2011, the Board finds that an exceptional circumstance exists thereby warranting a rescheduling of the cost hearing. The Board notes that both parties have consented to this postponement request.

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

Date: November 30, 2011
Time: 9:00 am
Location: Assessment Review Board
10019 103 Avenue
Edmonton AB

A new hearing notice will not be sent.

This Complaint is subject to the *Matters Relating to Assessment Complaints Regulation*, AR 310/09. You are required to file all documentary evidence, a summary of testimonial evidence, including any signed witness reports for each witness, and any written argument that will be presented at the hearing with the Assessment Review Board **and** the other party (if this is your complaint, the other party is the City of Edmonton Assessment and Taxation Branch) on or before the dates indicated below:

Applicant's Disclosure Due Date: November 1, 2011

Respondent's Disclosure Due Date: November 15, 2011

Please ensure that you bring **4 (four)** copies of any documents you wish to submit as evidence. Please go to our website **www.edmonton.ca/arb** for more information.

Dated this 27th day of July, 2011, at the City of Edmonton, in the Province of Alberta.

Dean Sanduga, 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
 Colliers International Realty
 Cameron Ashmore, City of Edmonton Law Branch