



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 61/11

Hudsons Bay Company & Zellers Inc.  
C/O Wilson Laycraft  
1601, 333 - 11 Avenue  
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 August 4, 2011 respecting a postponement or adjournment request for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
9978884	3803 Calgary Trail NW	Plan: 0021129 Block: 32 Lot: 5	\$68,581,000	Annual New	2011
9988390	13530 137 Ave. NW	Plan: 0121793 Block: 5 Lot: 4	\$19,781,500	Annual New	2011
9990048	17515 Stony Plain Rd. NW	Plan: 0123468 Block: 12 Lot: 12	\$39,176,000	Annual New	2011

**Before:**

Dean Sanduga, Presiding Officer

**Board Officer:** Morris. Jason

**Persons Appearing on behalf of Complainant:**

None.

**Persons Appearing on behalf of Respondent:**

None.

## **BACKGROUND**

The hearings for the above roll numbers are scheduled as follows:

9978884	September 26, 2011
9988390	September 27, 2011
9990048	September 28, 2011

## **ISSUE**

Should a postponement of the 2011 Annual New Realty Assessment hearings scheduled for September 26, 27 and 28, 2011 be granted as requested by the Complainant?

## **POSITION OF THE COMPLAINANT**

By letter of July 19, 2011 the Complainant requested a postponement of the above hearings on the grounds that the dates fell in a period of time which the Complainant had advised the Board they would be unavailable as both the witnesses and representatives will be out of the province.

## **POSITION OF THE RESPONDENT**

By email of July 28, 2011, the Respondent City of Edmonton advises the Board that they consent to this request for postponement.

## **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.

## **REASONS FOR THE DECISION**

The Board notes that this does appear to have been an administrative error, notes the consent of the Respondent, and considering the unavailability of the witnesses and representatives for the Complainant finds that the exceptional circumstances required for the granting of a postponement exist in these circumstances.

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

Roll Number 9978884, 3803 Calgary Trail NW

Date: December 7, 2011

Time: 9:00am

Location: Edmonton

Roll Number 9988390, 13530 137 Ave. NW

Date: December 6, 2011

Time: 9:00am

Location: Edmonton

Roll Number 9990048, 17515 Stony Plain Rd. NW

Date: December 5, 2011

Time: 9:00am

Location: Edmonton

New hearing notices with revised disclosure dates will be sent.

Dated this August 4, 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: WEST POINT CENTRE NORTH LTD  
HUDSONS BAY COMPANY LTD