



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 795/11

Altus Group
17327 106A Avenue
EDMONTON, AB T5S 1M7

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 March 5, 2012, respecting complaints for:

Roll Numbers	
1075779	9552787
1075829	9552993
9947840	9553025
9966518	9553090

Before:

James Fleming, Presiding Officer
Judy Shewchuk, Board Member
Taras Luciw, Board Member

Board Officer: Karin Lauderdale

Persons Appearing on behalf of Complainant:

Did not appear

Persons Appearing on behalf of Respondent:

Joel Schmaus, Assessor, City of Edmonton
Cherie Skolney, Assessor, City of Edmonton
Cameron Ashmore, Solicitor, City of Edmonton

PRELIMINARY MATTERS

The Complainant's representative called ARB administration prior to 8 a.m. on the morning of the scheduled hearing stating they could not appear due to unforeseen circumstances but would try to find a replacement representative.

At 8:36 a.m. administration received an email from the Complainant's representative requesting a postponement of these cases as a replacement could not be found.

The Respondent did not agree to this request stating that the Complainant has had the same issues in the last few weeks and could have anticipated the need for a replacement. Therefore, they requested the hearings proceed as scheduled.

ISSUE(S)

Should postponement of the merit hearings scheduled for March 5, 2012 be granted as requested by the Complainant?

LEGISLATION

Municipal Government Act, RSA 2000, c M-26

s 467(1) An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.

s 467(3) An assessment review board must not alter any assessment that is fair and equitable, taking into consideration

- a) the valuation and other standards set out in the regulations,*
- b) the procedures set out in the regulations, and*
- c) the assessments of similar property or businesses in the same municipality.*

Matters Relating to Assessment Complaints Regulation (MRAC), Alberta Regulation 310/2009;

S.15 (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 decision of the Board is to reschedule these hearings to March 14, 2012.

REASONS FOR THE DECISION

In consideration that the Complainant experienced an unforeseen delay, the Board finds that an exceptional circumstance exists thereby warranting a postponement of the merit hearing.

The CARB raised the issue of what harm, if any, will come to the Respondent if a postponement is granted. The Respondent replied that they did not feel this was germane in this appeal.

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

Date: March 14, 2012

Time: 9:00 am

Location: Edmonton

New hearing notices will not be issued.

In making this decision, the CARB is mindful that according to the Respondent, at least two similar requests for similar reasons have been made in the recent past. While the CARB accepts that emergencies will arise from time to time, the frequency of these emergencies suggests that the Complainant should make “firmer” arrangements in advance for a replacement should this reoccur in the future. The CARB may be less tolerant of future requests for similar reasons.

Having said that, both the Respondent and the CARB wish the Complainant a successful and happy outcome to the medical situation.

Dated this 5th day of March, 2012, at the City of Edmonton, in the Province of Alberta.

James Fleming, 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, RSA 2000, c M-26.
