

Edmonton Composite Assessment Review Board

Citation: Anna Kiegler, AEC International and Altus Group Limited v The City of Edmonton, 2013 ECARB 00963

Assessment Roll Number: 10068889

Municipal Address: 9499 137 Avenue NW

Assessment Year: 2013

Assessment Type: Annual New

Between:

Anna Kiegler, AEC International and Altus Group Limited

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

POSTPONEMENT DECISION OF John Noonan, Presiding Officer

Issue

[1] Should a postponement of the 2013 Annual New Realty Assessment hearing scheduled for October 15 to October 18, 2013 be granted as requested by the Respondent?

Legislation

[2] The *Matters Relating to Assessment Complaints Regulation, AR 310/2009* reads:

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.

Position Of The Complainant

[3] Both of the Complainants consent to the Respondent's request for a postponement.

Position Of The Respondent

[4] The assessor for the Respondent will be out of the country on the dates currently scheduled for the hearing of this complaint. The assessor had intended to blackout October 15 to October 18, 2013 to indicate his unavailability; however, he may have made an error when entering these dates.

Decision

[5] The Board grants the postponement request.

[6] The hearing is rescheduled to:

Date: **October 7, 2013 to October 10, 2013**

Time: **9:00 to 16:30**

Location: Edmonton Assessment Review Board Offices

Disclosure of Complainant's Evidence: **August 26, 2013**

Disclosure of Respondent's Evidence: **September 23, 2013**

Disclosure of Complainant's Rebuttal Evidence: **September 30, 2013**

[7] No new notice of the postponed hearing will be sent.

Reasons For The Decision

[8] In *City of Edmonton v. Edmonton (Assessment Review Board)*, 2010 ABQB 634, at paragraph 43, Justice Germain, providing guidance on the interpretation of section 15 of the *Matters Relating to Assessment Complaints Regulation* [MRAC] quoted above, stated at paragraph 43:

The *Regulation* must therefore be interpreted in such a way that the definition of exceptional circumstance cannot be so narrow and restrictive as to prevent hearings that are fair to both litigants.

[9] Justice Germain also noted that where the parties have consented to a postponement "such consent should be given some deference and not lightly ignored in the absence of compelling reasons" (at para 45).

[10] Given that the Respondent's request has been consented to by both Complainants, and in the interest of fairness to all the parties involved, the Board finds that the exceptional circumstances required under section 15 of MRAC are found. The matter is rescheduled to October 7 to October 10, 2013.

Heard April 29, 2013.

Dated this 29th day of April, 2013, at the City of Edmonton, Alberta.

John Noonan, 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.