Edmonton Composite Assessment Review Board

Citation: Altus Group v The City of Edmonton, 2013 ECARB 01207

Assessment Roll Number: 6690994

Municipal Address: 1 Londonderry Mall NW

Assessment Year: 2013

Assessment Type: Annual New

Between:

Altus Group

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

POSTPONEMENT DECISION OF Jerry Krysa, Presiding Officer

Issue

[1] Should a postponement of the 2013 Annual New Realty Assessment hearing scheduled for September 23, 2013 to September 26, 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 of 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 Respondent

[3] The Respondent has requested a postponement on the basis that a number of issues relating to the complaint have already been resolved by the parties, and the remaining issues are similar to those on roll number 1006889 which is scheduled to be heard on October 7 to 10. Hearing these complaints together would be more efficient, and no additional time will be required to hear these matters together.

Position Of The Complainant

[4] The Complainant consents to the postponement request.

Decision

- [5] The Board grants the postponement request.
- [6] The hearing is rescheduled to:

Date:

October 7 to 10, 2013

Time:

9:00 a.m.

Location: Edmonton Assessment Review Board Offices

- [7] No new notice of the postponed hearing will be sent.
- [8] The Board directs that no evidence, further to that referenced in the subject's previous postponement decision dated August 16, 2013, be submitted in regard to this matter.

Reasons For The Decision

[9] 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.

[10] Given the initial request of the Respondent, and the Complainant's consent to the request and the proposed scheduled date, the Board finds that the exceptional circumstances required under section 15 of MRAC are found, and the matter is rescheduled as set out above.

Heard September 9, 2013.

Dated this _/__ day of September, 2013, at the City of Edmonton, Alberta.

Jerry Krysa, 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.