

## Edmonton Composite Assessment Review Board

**Citation: CVG v The City of Edmonton, 2013 ECARB 01565**

**Assessment Roll Number:** 2209906

**Municipal Address:** 14849 124 Avenue NW

**Assessment Year:** 2013

**Assessment Type:** Annual New

Between:

**CVG**

Complainant

and

**The City of Edmonton, Assessment and Taxation Branch**

Respondent

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### **POSTPONEMENT DECISION OF Willard Hughes, Presiding Officer**

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#### **Issue(s)**

[1] Should a postponement of the 2013 Annual New Realty Assessment hearing scheduled for September 25, 2013 be granted as requested by the Complainant?

#### **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] The Complainant submitted a request for postponement dated September 18, 2013 stating their request that this roll number be postponed to October 23-25 when other similar properties are also scheduled.

### **Position Of The Respondent**

[4] The Respondent consented to the request for postponement in an e-mail to the Board dated September 23, 2013.

### **Decision**

[5] The Board grants the postponement request.

[6] The hearing is rescheduled to:

Date: **October 23, 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 further evidence 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:

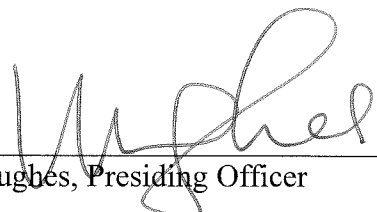
The *Regulation* must therefore be interpreted in such a way that the definition of exceptional circumstance cannot be so narrow and restrictive as to prevent hearings that are fair to both litigants.

[10] In considering this request, the Board finds that there are exceptional circumstances as identified by the Complainant above to justify the postponement. The Board agrees that rescheduling this matter to the same date when other similar matters are scheduled is the most efficient way to proceed.

[11] The Board notes that the Respondent consents to the postponement request. The Board sets a new hearing date as noted above.

Heard commencing September 24, 2013.

Dated this 24<sup>th</sup> day of September, 2013, at the City of Edmonton, Alberta.

  
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Willard Hughes, 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.*