

## Edmonton Composite Assessment Review Board

**Citation: Altus Group v The City of Edmonton, 2013 ECARB 01670**

**Assessment Roll Number:** 8482952 4604 97 Street NW  
8637639 7805 Argyll Road NW  
8976623 9523 41 Avenue NW  
8991309 9331 39 Avenue NW  
**Assessment Year:** 2013  
**Assessment Type:** Annual New

Between:

**Altus Group**

Complainant

and

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

Respondent

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### **POSTPONEMENT DECISION OF Petra Hagemann, Presiding Officer**

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

[1] Should a postponement of the 2013 Annual New Realty Assessment hearing(s) scheduled for November 21, 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 is requesting a postponement on the basis that the agent involved with the complaint is unavailable on the scheduled hearing date due to unforeseen personal reasons.

[4] The Complainant indicated that the request was discussed with the assessor representing the City and that the assessor tentatively agreed to the request.

### **Position Of The Respondent**

[5] Legal Counsel on behalf of the City of Edmonton opposes this postponement request as they feel there is not sufficient information for them to determine what constitutes "personal reasons". As such, they indicate the request may not qualify as "exceptional circumstances" within the meaning of *Matters Relating to Assessment Complaints Regulation* (MRAC) s 15.

[6] They suggest that another agent could be sent to represent the Complainant in this matter.

### **Decision**

[7] The Board does not grant the postponement request.

### **Reasons For The Decision**

[8] Although the Complainant submitted a "Request for Postponement or Adjournment" form, the statement made by the Complainant indicating unforeseen personal reasons was not shown as exceptional in any way, either by a detailed explanation or supporting documentation.

[9] As the Respondent has pointed out, the Complainant is represented by an agency that has multiple agents. Another agent could be sent on the date set for the hearings.

[10] The Board is sensitive to the Complainant's right to have his complaint heard, but it is not mandatory for either party to be present at the hearing, and legislation/regulations contemplates that could be the case.

The *Municipal Government Act* in s. 463 states the following:

If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if

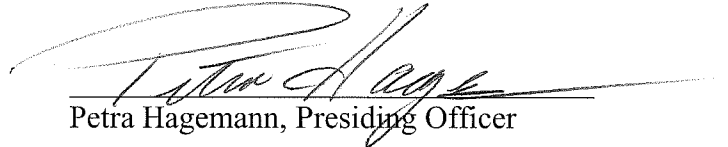
(a) All persons required to be notified were given proper notice of the hearing,

The *Matters Relating to Assessment Complainants Regulation* in s. 16(1) states the following:

Parties to a hearing before an assessment review board may attend the hearing in person or may, instead of attending in person, file a written presentation with the clerk of the assessment review board.

[11] The Board is persuaded that no “exceptional circumstances” exist as contemplated in MRAC s. 15(1) shown above as to warrant a postponement.

Dated this 7<sup>th</sup> day of November, 2013, at the City of Edmonton, Alberta.



Petra Hagemann, 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.*