

Edmonton Composite Assessment Review Board

Citation: AEC International Inc. v The City of Edmonton, 2013 ECARB 01991

Assessment Roll Number: 9152109

Municipal Address: 5004 98 AVENUE NW

Assessment Year: 2011

Assessment Type: Annual New

Between:

AEC International Inc.

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

POSTPONEMENT DECISION OF Robert Mowbrey, Presiding Officer

Issue

[1] Should a postponement of the 2011 Annual New Realty Assessment hearing scheduled for April 20, 2015 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] This matter is subject to a yet to be released decision of the Court of Appeal of Alberta. The Court decision, when released, will have a direct impact on the issues that were originally before the Assessment Review Board, and any potential rehearing.

[4] This matter has already been postponed twice before by decisions of the CARB in order to await the Court Decision. The same rationale applies to this postponement request.

Position of the Respondent

[5] The Respondent agrees to the postponement request.

Decision

[6] The Board grants the postponement request.

[7] The hearing is rescheduled to:

Date: **October 19, 2015**

Time: **9:00 a.m.**

Location: Edmonton Assessment Review Board Offices

Disclosure of Complainant's Evidence: **September 7, 2015**

Disclosure of Respondent's Evidence: **October 5, 2015**

Disclosure of Complainant's Rebuttal Evidence: **October 12, 2015**

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

Reasons For The Decision

[9] The Board recognizes that the Alberta Court of Appeal's decision on this matter is expected later this year and that decision may or may not render this Board's decision moot. The Board finds that this constitutes an exceptional circumstance. Furthermore, the parties are in agreement on this postponement request and a postponement will cause no apparent prejudice to either party.

Heard on February 26, 2015.

Dated this 26th day of February, 2015, at the City of Edmonton, Alberta.


(Robert Mowbrey, 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.