

## Edmonton Composite Assessment Review Board

Citation: CVG v The City of Edmonton, 2014 ECARB 01444

Assessment Roll Number: 3175254

Municipal Address: 10603 107 AVENUE NW

Assessment Year: 2014

Assessment Type: Annual New

Between:

CVG

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

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### POSTPONEMENT DECISION OF Lynn Patrick, Presiding Officer

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#### Issue(s)

[1] Should a postponement of the 2014 Annual New Realty Assessment hearing scheduled for October 20, 2014 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 Respondent

[3] The property under complaint is an office building but is scheduled to be heard with several other multi-res buildings on October 20. The Respondent is asking that this hearing be moved forward to August 20 so it can be heard with other office buildings in the same area.

#### Position of the Complainant

[4] The Complainant has no objection to this request.

## **Decision**

[5] The Board grants the postponement request.

[6] The hearing is rescheduled to:

Date: August 20, 2014

Time: 9 AM

Location: Edmonton Assessment Review Board Offices

Disclosure of Complainant's Evidence: July 8, 2014

Disclosure of Respondent's Evidence: August 5, 2014

Disclosure of Complainant's Rebuttal Evidence: August 12, 2014

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

## **Reasons For The Decision**

[8] In determining this matter, the Board reviewed section 15(1) of *MRAC* that deals with the postponement or adjournment of a hearing.

[9] The Board grants the Respondent's postponement request because of exceptional circumstances. The Respondent suggests that rescheduling this matter would be a much more efficient use of the Boards time. The Board agrees.

[10] The Board relies on the decision *City of Edmonton v. Edmonton (Assessment Review Board)*, 2010 ABQB 634 Justice Germain which provides guidance on the interpretation of section 15:

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 (at para 43).

[11] Justice Germain also found 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).

Dated this 9<sup>th</sup> day of June, 2014, at the City of Edmonton, Alberta.

  
Lynn Patrick, 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.*