

## Edmonton Composite Assessment Review Board

**Citation:** Altus Group v The City of Edmonton, 2014 ECARB 01562

**Assessment Roll Number:** 1310531

**Municipal Address:** 13344 97 Street NW

**Assessment Year:** 2014

**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 Robert Mowbrey, Presiding Officer**

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#### **Issue**

[1] Should a postponement of the 2014 Annual New Realty Assessment hearing scheduled for October 14, 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 Respondent asks that a group of complaints on four roll numbers, currently scheduled for hearing on October 14 and 15, 2014, be rescheduled to the week of October 20, 2014 to be heard with the docket for that week. The issue is the same for all files, and consolidation with the hearings already scheduled for the week of October 20, 2014 will provide for a more efficient use of time. Given the commonality between the complaints, the Respondent

believes the parties will be able to complete all of the hearings in one week. The Respondent expects to save 3-5 days of hearing time by consolidating the hearings.

### **Position of the Complainant**

[4] The Complainant consents to the Respondent's postponement request.

### **Decision**

[5] The Board grants the postponement request.

[6] The hearing is rescheduled to:

Date: October 20, 2014 to October 24, 2014

Time: 9 a.m.

Location: Edmonton Assessment Review Board Offices

Disclosure of Complainant's Evidence: September 2, 2014

Disclosure of Respondent's Evidence: September 29, 2014

Disclosure of Complainant's Rebuttal Evidence: October 6, 2014

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

[8] The Board directs that the disclosure dates for the original hearing remain unchanged.

### **Reasons for the Decision**

[9] The Board finds that an exceptional circumstance as required by s. 15 of MRAC has been made out by the Respondent. Given the similar issues at play in the complaints, it would be practical to hear all of the files at once. Although a perceived inefficiency in scheduling will not always amount to an exceptional circumstance, the Board agrees it is appropriate to grant the postponement as requested in this case.

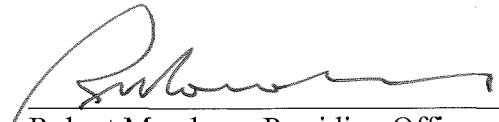
[10] In *City of Edmonton v. Edmonton (Assessment Review Board)*, 2010 ABQB 634, Justice Germain provided some guidance on the interpretation of section 15:

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). The Board finds that the Complainant's consent in this matter should be given some deference as there are no compelling reasons to find otherwise.

Heard September 12, 2014.

Dated this 12~~th~~ day of SEPT., 2014, at the City of Edmonton, Alberta.

  
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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.*