

Edmonton Composite Assessment Review Board

Citation: Altus Group Ltd v The City of Edmonton, 2013 ECARB 00778

Assessment Roll Number: 1560150

Municipal Address: 17010 103 Avenue NW

Assessment Year: 2013

Assessment Type: Annual New

Between:

Altus Group Ltd

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

POSTPONEMENT DECISION OF Robert Mowbrey, Presiding Officer

Issues

[1] Should a postponement of the 2013 Annual New Realty Assessment hearing scheduled for June 19, 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 has requested a postponement on the basis that the agent involved with the complaint is unavailable on the scheduled hearing date due to an unforeseen family medical situation.

Position Of The Respondent

[4] The Respondent consents to the postponement request.

Decision

[5] The Board grants the postponement request.

[6] The hearing is rescheduled to:

Date: **October 24, 2013**

Time: **9:00 a.m to 12:00 p.m.**

Location: **Edmonton Assessment Review Board Offices**

Disclosure of Complainant's Evidence: **May 7, 2013**

Disclosure of Respondent's Evidence: **June 4, 2013**

Disclosure of Complainant's Rebuttal Evidence: **June 11, 2013**

[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] The Board finds that the agent's family medical situation constitutes an exceptional circumstance under s. 15(1) of MRAC that warrants a postponement.

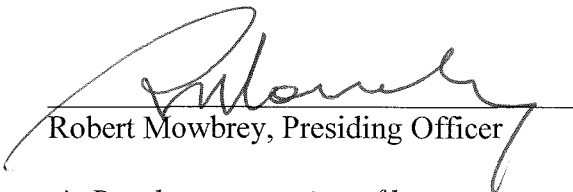
[10] In *City of Edmonton v Edmonton (Assessment Review Board)*, 2010 ABQB 634, at paragraph 43, Justice Germain, providing guidance on the interpretation of section 15 of MRAC (above), stated:

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.

[11] Also giving consideration to the consent of the Respondent, the Board finds that the exceptional circumstances required under section 15 of MRAC are found, and the matter is rescheduled to October 24, 2013.

Heard June 13, 2013.

Dated this 13th day of June, 2013, 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.