Edmonton Composite Assessment Review Board

Citation: Altus Group v The City of Edmonton, 2014 ECARB 01565

Assessment Roll Number: 6364269 Municipal Address: 13215A 97 Street NW Assessment Year: 2014 Assessment Type: Annual New

Between:

Altus Group

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 2014 Annual New Realty Assessment hearing scheduled for August 15, 2014 be granted as requested by the Parties?

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 of 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 and Respondent

[3] The Parties provided the Board with a joint submission respecting postponing this hearing to a later date. The Parties advised the Board that there was not enough time to complete this hearing in one day. Further, a main issue in this complaint was in common with an entire roster of hearings in August. The Parties submitted it would be more efficient if this hearing was heard with the others.

Decision

[4] The Board grants the postponement request.

[5] The hearing is rescheduled to:

Date:	August 25- 27, 2014
Time:	9:00 a.m. to 4:30 p.m.
Location:	Edmonton Assessment Review Board Offices

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

[7] The Board directs that no further evidence be submitted in regard to this matter.

Reasons for the Decision

[8] The Board finds that the joint submission constitutes exceptional circumstances and warrants granting the postponement, to the date stated above. In this instance, it is reasonable to request a date in which the entire complaint could be heard. Further, it is also reasonable to group this hearing with complaints experiencing similar issues, especially in light of the parties' joint submission. In *City of Edmonton v. Edmonton (Assessment Review Board)*, 2010 ABQB 634 Justice Germain provided 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).

[9] 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).

Heard commencing August 15, 2014. Dated this 15 day of August, 2014, 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.