

**IN THE MATTER OF A COMPLAINT** filed with the Regional Municipality of Wood Buffalo Composite Assessment Review Board (CARB) pursuant to Part 11 of the *Municipal Government Act* being chapter M-26 of the revised statutes of Alberta 2000.

**BETWEEN:**

Equitable Value Inc.– Complainant

- and -

Regional Municipality of Wood Buffalo– Respondent

**BEFORE:**

Members:

Jasbeer Singh, Presiding Officer

Staff:

Sonia Soutter, Clerk

**BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT**

[1] A hearing before a One-Member panel was convened via teleconference on August 15, 2018 for the Regional Municipality of Wood Buffalo in the Province of Alberta to consider a preliminary matter – request for a postponement of the merit hearings for the following properties owned by NPR Group Inc.:

<b>File Number</b>	<b>Assessment Roll Number</b>	<b>Civic Address</b>
ARB 18-011	40540840	117 Stroud Bay
ARB 8-017	71024830	15 & 16 Saunderson Avenue
ARB 18-018	71024840	4 Nixon Street
ARB 18-019	71024850	6 Nixon Street

---

**PROCEDURAL MATTERS**

[2] The CARB derives its authority to make decision under Part 11 of the *Municipal Government Act*, R.S.A. 2000, c. M-26. The parties confirmed that they had no objections to the composition of the Board.

[3] The Board confirmed it had no bias in relation to the matters.

**PRELIMINARY MATTERS**

*Issue*

[4] Should the merit hearing for the subject files be postponed?

***Position of the Applicant (Equitable Value Inc.)***

[5] The Applicant presented a 24 page document in support of the request for postponement of merit hearings scheduled to be heard on September 28, 2018; and submitted the following for the Board's consideration.

- a) The Applicant represents owners of two groups of apartment buildings in the municipality.
- b) The assessment appeals in respect of four roll numbers (the subject of this hearing), have been scheduled for September 28, 2018; and for the other nine roll numbers, the merit hearings have been scheduled to be held on October 12, 2018.
- c) At the owner's end, the Applicant treats the entire series of apartment buildings (all 13 roll numbers) as one and the financial results can be reviewed together.
- d) The evidentiary documentation comprises of two reports; which will be applicable to all 13 roll numbers.
- e) Since the issues, as well as the evidence and the argument is common to all files under appeal, the Applicant believes that holding all the hearings together, will be prudent and more efficient in terms of time and resources for both parties.

- 
- f) Additionally, the Applicant has a scheduling conflict on the first scheduled hearing date (September 28, 2018), as neither of the two professionals involved with the preparation of the evidence and able to answer the assessors' and the Board questions, are available for that day's hearings.
  - g) The Applicant stated that in its considered opinion, considering the 'carry forward' of evidence and argument from the lead file to the others; barring any unforeseen situations emerging, all hearings could be completed on the day scheduled for the second batch of merit hearings i.e. October 12, 2018.
  - h) The Applicant submitted that soon after the Notice of Hearing was received in early June 2018, the ARB administration as well as the assessment branch was advised of the conflict in schedule for September 28, 2018 and a request was made to combine the merit hearings for both batches of roll numbers to the latter date i.e. October 12-13, 2018.
  - i) The assessment branch was provided with a draft of valuations, from the property owner's perspective and the Applicant remains hopeful of the assessor's agreement in principle; that could, potentially, eliminate the need for any of the merit hearings in respect of the subject properties.

[6] The Applicant concluded with a request for postponement of hearings scheduled for September 28, 2018; and combining these merit hearings, with the ones scheduled for October 12, 2018.

***Position of the Respondent (Regional Municipality of Wood Buffalo (RMWB))***

[7] The Respondent presented a seven page document in support of objections to the Applicant's request and stated as follows.

- a) Section 18 of Matters Relating to Assessment Complaints Regulations, 2018 (MRAC) states that the panel may grant a postponement or adjournment in exceptional circumstances. A common definition of the word "exceptional" would mean unusual or not typical.
- b) The Complainant has stated that they have other commitments that day. The respondent feels that having merit hearings in other jurisdictions does not constitute an "exceptional circumstance".
- c) Inconvenient scheduling does not qualify as "exceptional circumstances" as required in the legislation; and nor does spending time with family and children.

- 
- d) The Complainant has nine other appeals scheduled for Friday October 12, 2018 and may ask the board to move these 4 appeals to Saturday October 13, 2018.
  - e) The Respondent claimed that extra time and expense would be required to accommodate the Complainant's postponement request.
  - f) Greater efficiency is not a reason to postpone a merit meeting as described in para 27 Board Order GP CARB 2017-001-P.

### **PRELIMINARY DECISION**

[8] It is the decision of the Composite Assessment Review Board to grant the request for postponement and combine the merit hearing with the nine roll numbers scheduled to be heard on October 12, 2018.

[9] The Disclosure dates remain the same as stated in the original Hearing Notice dated June 6, 2018.

### **REASONS ON PRELIMINARY DECISION**

[10] The Board notes that the primary issue boils down to whether the merit hearings schedule for October 12<sup>th</sup> can accommodate another four roll numbers, pertaining to similar types of properties, issues, evidence and argument; or not?

[11] The Board understands the Respondent's logistic and resource concerns but finds the Applicant's position and constraints more persuasive.

[12] The Board accepts the Applicant's experienced judgement that considering the overlaps of evidence and argument, the hearing panel should be in a position to handle four more roll numbers.

[13] The Board understands that if it becomes necessary, the overflow of hearings could be accommodated on the following day, Saturday, October 13, 2018.

[14] The Board accepts as plausible, the Complainant's perspective that upon a review of the disclosure submissions, the Respondent may share the Complainant's view that merit hearings are not necessary for any of the assessment appeals scheduled for September 28, 2018.

[15] The Board deems it reasonable to grant the Applicant's request for postponement of the four hearings scheduled for September 28, 2018; and directs that these be scheduled, together with the hearings of similar properties scheduled to be heard on October 12, 2018.

[16] It is so ordered.

Dated at the Regional Municipality of Wood Buffalo in the Province of Alberta, this  
23<sup>rd</sup> day of August, 2018.

FOIP s.17(1)



Jasbeer Singh, Presiding Officer



---

---

**APPENDIX A**

---

DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB

<b>Exhibit Number</b>	<b>Description</b>
C1	Complainants Submission (24 pages)
R1	Assessors Submission (7 pages)

---

**APPENDIX B**

---

REPRESENTATIONS

<b>Person Appearing</b>	<b>Capacity</b>
Jeff Grad	Applicant, Equitable Value Inc.
Barry Campbell	Assessor, Regional Municipality of Wood Buffalo