



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

BETWEEN:

1226598 Alberta Ltd. - Complainant

- and -

Regional Municipality of Wood Buffalo (RMWB) - Respondent

BEFORE:

Members:

Sean Schaffer, Presiding Officer

Staff:

Heather Fredeen, Clerk

BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

[1] A written submission was presented to the Board on August 17, 2023, regarding a Request for Postponement of a Local Assessment Review Board hearing scheduled for August 18, 2023, at 9:00 a.m. with regard to the following property:

Assessment Roll Number	71002300
Legal Land Description	Plan 1320008, Block 1, Lot 2
Owner	1226598 Alberta Ltd.
File Number	ARB 23-001

PROCEDURAL MATTERS

- [2] The Board derives its authority to make decision under Part 11 of the *Municipal Government Act*, R.S.A. 2000, c. M-26.
- [3] The Board notes that both the Complainant and the Respondent confirmed they do not need to appear at the preliminary hearing.

- [4] There were no objections in the written submission regarding the composition of the Board.
- [5] The Board confirmed it had no bias in relation to the matters.

PRELIMINARY MATTERS

Issue

[6] Should a postponement for the above noted hearing scheduled for August 18, 2023, be granted as requested by the Complainant?

Position of the Complainant

- [7] The Complainant requested a postponement of the merit hearing date of August 18, 2023, due to a medical emergency, which would not allow the Complainant to attend the hearing.
- [8] The Complainant requests the Board to grant the postponement.

Position of the Respondent

[9] The Respondent confirmed that they were in agreement with the Complainant's request regarding a postponement on the above noted file.

PRELIMINARY DECISION

[10] It is the decision of the Local Assessment Review Board to grant the postponement.

REASONS ON PRELIMINARY DECISION

- [11] The Board notes that both parties agree with the recommendation that the merit hearing scheduled for Friday, August 18, 2023, be postponed.
- [12] The Board has determined that the medical emergency qualifies as an exceptional circumstance.
- [13] In coming to its conclusion, the Board has carefully reviewed the provisions of the Municipal Government *Act* ("MGA"), the *Matters Relating to Assessment Complaints Regulation* ("MRAC") and the *Matters Relating to Assessment and Taxation Regulation* ("MRAT").
- [14] The merit hearing is rescheduled to Friday, October 20, 2023, at 11:00 am.

[15] Disclosure dates remain unchanged, as follows:

Complainant's Disclosure Due Date: July 27, 2023

Respondent's Disclosure Due Date: August 19, 2023

Complainant's Rebuttal Due Date: August 14, 2023

- [16] It is so ordered.
- [17] The decision of the Local Assessment Review Board is final and binding on all parties. This decision may be judicially reviewed by the Court of King's Bench pursuant to Section 470(1) of the *Municipal Government Act, RSA 2000, c M-26*.

Dated at the Regional Municipality of Wood Buffalo in the Province of Alberta, this 17th day of August 2023.



Sean Schaffer, Presiding Officer

APPENDIX A

DOCUMENTS RECEIVED AND CONSIDERED BY THE CARB

Exhibit Number	Description
C-1	Request for Postponement
R-1	Respondent Response – Request for Postponement

APPENDIX B

LEGISLATION

Municipal Government Act ("MGA");

Matters Relating to Assessment Complaints Regulation ("MRAC"); and Matters Relating to Assessment and Taxation Regulation ("MRAT").