

IN THE MATTER OF A COMPLAINT filed with the Town of Okotoks Composite Assessment Review Board (CARB) pursuant to the *Municipal Government Act (MGA)*, Revised Statutes of Alberta 2000, Chapter M-26, Section 460.

BETWEEN:

The Town of Okotoks - Complainant

- and -

1865814 Alberta Ltd. - Respondent

BEFORE:

B. Hisey, Presiding Officer

This hearing was held by video conference on the 5th day of June 2025 to consider preliminary matters as outlined in sections 295(4) and 465 of the *Municipal Government Act*, for the property listed below:

Roll Number	Address
0110966	106 Southbank Road

Appearing on behalf of the Complainant:

- C. Van Staden, Assessor
- R. Beckner, Assessment Technician (observer)

Appearing on behalf of the Respondent:

- A. Iazard, Northern Property Tax Advisors Inc.
- L. Edwards, Northern Property Tax Advisors Inc. (observer)

Attending for the Assessment Review Board (ARB):

- O. Kanevskyi, ARB Clerk

COMPOSITE ASSESSMENT REVIEW BOARD ORDER #0238/01/2025-J

PROCEDURAL MATTER

1. The preliminary matter relating to a dismissal of the complaint, based on a section 295 request, was withdrawn.

ISSUE

2. Should a postponement of the 2025 Annual New Realty Assessment hearing scheduled for July 14, 2025 be granted as requested by the Complainant?

LEGISLATION

3. The *Matters Relating to Assessment Complaints Regulation*, 2018, Alta Reg 201/2017 (MRAC), states:

Postponement or adjournment of hearing

18(1) Except in exceptional circumstances as determined by a panel of an assessment review board, the panel 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 a panel of an assessment review board grants a postponement or adjournment of a hearing, the panel must schedule the date, time and location for the hearing at the time the postponement or adjournment is granted.

RESPONDENT'S POSITION

4. The Respondent suggested that time spent on a section 295 dismissal request, delayed a fulsome disclosure regarding the merits of this case.

COMPLAINANT'S POSITION

5. The Complainant agreed that a postponement of the merit hearing with new disclosure dates was appropriate.

DECISION

6. The Board grants the postponement request with new disclosure dates.

COMPOSITE ASSESSMENT REVIEW BOARD ORDER #0238/01/2025-J

7. The hearing is rescheduled as follows:

Date(s): July 21, 2025
Time: 9:00 a.m.
Location: Virtual (link will be sent one business day prior)

Disclosure of Complainant's Evidence: June 9, 2025
Disclosure of Respondent's Evidence: July 7, 2025
Disclosure of Complainant's Rebuttal Evidence: July 14, 2025

8. A new notice of the postponed hearing has been sent.

DISCLOSURE

9. Electronic disclosure will be received by the Clerk via email within the above noted timelines. Information not disclosed within the required timelines cannot be heard by the Board.

REASONS FOR DECISION

10. The Board supports that an exceptional circumstance exists to warrant the rescheduling of the hearing date under section 18(1) of MRAC and notes the Complainant for this preliminary matter (Respondent for the merit hearing) supports the postponement with new disclosure dates.
11. Granting a postponement does not prejudice either party.

Dated at the Town of Okotoks in the Province of Alberta this 10th day of June 2025.



B. Hisey, Presiding Officer

COMPOSITE ASSESSMENT REVIEW BOARD ORDER #0238/01/2025-J

APPENDIX "A"

DOCUMENTS PRESENTED AT THE HEARING AND CONSIDERED BY THE BOARD:

NO.	ITEM
C-1	Complainant's Disclosure (46 pages)
R-1	Respondent's Disclosure (249 pages)

JUDICIAL REVIEW

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. The Application must be filed with the Court of King's Bench and served not more than 60 days after the date of the decision.