

MINUTES

CITY OF SASKATOON

BOARD OF REVISION

Date: Monday, May 11, 2015
Location: Committee Room E, City Hall
Session: 9:00 a.m.

PRESENT: Mr. Adrian Deschamps, Panel Chair
Mr. Asit Sarkar, Board Member
Ms. June Bold, Board Member
Ms. Penny Walter, Board of Revision Panel Clerk

The Appellants were advised that the proceedings were being recorded for the purposes of the Board and the Secretary. The Chair introduced the Board members and the Secretary and briefly outlined the procedures that would be followed during the course of the hearing. Those present were also informed that all witnesses, including appellants and the Assessor, would be sworn under oath, or affirm that their statements are true, before their testimony would begin.

1. **Appeal No. 102-2015**
Civic Address: 375 2nd Avenue S
Legal Description: Parcel(s) Lot 3, Block 146, Plan 101902137
Roll No. 505005660

Appearing for the Appellant

Mr. Garry Coleman, Altus Group Limited.

Appearing for the Respondent

Mr. Travis Horne (Advocate), Assessment Manager, Assessment and Taxation, City of Saskatoon
Mr. Kirby Fesser, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

1) The land rate of \$206.90 per square foot is excessive

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015
- A.2 COMMON DOCUMENT: Titled "FP Equities c/o Triovest Realty Advisors Inc. et al and The City of Saskatoon", submitted by Altus Group, received April 21, 2015. For use with appeals 102-2015, 98-2015, 99-2015, 100-2015 and 103-2015.
- R.1 Document Titled "Commercial Land Response", submitted by the City Assessor, received May 1, 2015
- R.2 COMMON DOCUMENT: titled Property Assessment, 2015 General Law and Legislation Brief, prepared by the City Assessor, received May 1, 2015. For use with appeals 102-2015, 98-2015, 99-2015, 100-2015 and 103-2015.

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings.

The parties were advised that the proceeding were being recorded for the purposes of the Board and the Panel Clerk. The Chair introduced the Board members and the Panel Clerk and briefly outlined the procedures that would be followed during the course of the hearing.

The Appellant and the Respondent agreed that Appeal 102-2015 would be heard first and that all evidence and argument from that appeal would be carried forward into the following appeals: 98-2015, 99-2015, 100-2015 and 103-2015.

Mr. Coleman indicated that the assessment of the subject property has been heard and ruled by the Board in 2013 (Appeal 367-2013) and 2014 (Appeal 149-2014). An appeal on the property is currently before the Saskatchewan Municipal Board (SMB) and is scheduled to be heard on May 26, 2015. It is the intent of the Appellant to present new evidence only with respect to Ground 1(c) stated in Schedule A of the Notice of Appeal. However, he would like the Board to look at the entire document presented by the Appellant.

Conclusion

For the reasons given in the Record of Decision dated July 2, 2015 the assessment was sustained and the filing fee was retained.

2. Appeal No. 98-2015
Civic Address: 265 2nd Avenue South
Legal Description: Parcel(s) Lot 36, 37, 38, 39, 40, Block 147, Plan C195
Roll No. 505014000

Appearing for the Appellant

Mr. Garry Coleman, Altus Group Limited.

Appearing for the Respondent

Mr. Travis Horne (Advocate), Assessment Manager, Assessment and Taxation, City of Saskatoon

Mr. Kirby Fesser, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

- 1) The land rate of \$206.90 per square foot is excessive.

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015
- A.2 COMMON DOCUMENT: Titled "FP Equities c/o Trio Vest Realty Advisors Inc. et al and The City of Saskatoon", submitted by Altus Group, received April 21, 2015. For use with appeals 102-2015, 98-2015, 99-2015, 100-2015 and 103-2015.
- R.1 Document Titled "Commercial Land Response", submitted by the City Assessor, received May 1, 2015
- R.2 COMMON DOCUMENT: titled Property Assessment, 2015 General Law and Legislation Brief, prepared by the City Assessor, received May 1, 2015

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings.

The parties were advised that the proceeding were being recorded for the purposes of the Board and the Panel Clerk. The Chair introduced the Board members and the Panel Clerk and briefly outlined the procedures that would be followed during the course of the hearing.

By mutual agreement between the Appellant and the Respondent, all evidence and arguments from Appeal 102-2015 would be carried forward into this appeal.

Conclusion

For the reasons given in the Record of Decision dated July 2, 2015 the assessment was sustained and the filing fee was retained.

- 3. Appeal No. 99-2015**
Civic Address: 206 20th Street East
Legal Description: Parcel(s) Lot 1-4, Block 152, Plan C195
Roll No. 505024300
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Appearing for the Appellant

Mr. Garry Coleman, Altus Group Limited.

Appearing for the Respondent

Mr. Travis Horne (Advocate), Assessment Manager, Assessment and Taxation, City of Saskatoon

Mr. Kirby Fesser, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

1. The land rate of \$206.90 per square foot is excessive

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015
- A.2 COMMON DOCUMENT: Titled "FP Equities c/o Triovest Realty Advisors Inc. et al and The City of Saskatoon", submitted by Altus Group, received April 21, 2015. For use with appeals 102-2015, 98-2015, 99-2015, 100-2015 and 103-2015.
- R.1 Document Titled "Commercial Land Response", submitted by the City Assessor, received May 1, 2015
- R.2 COMMON DOCUMENT: titled Property Assessment, 2015 General Law and Legislation Brief, prepared by the City Assessor, received May 1, 2015

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings.

The parties were advised that the proceeding were being recorded for the purposes of the Board and the Panel Clerk. The Chair introduced the Board members and the Panel Clerk and briefly outlined the procedures that would be followed during the course of the hearing.

By mutual agreement between the Appellant and the Respondent, all evidence and arguments from Appeal 102-2015 would be carried forward into this appeal.

Conclusion

For the reasons given in the Record of Decision dated July 2, 2015 the assessment was sustained and the filing fee was retained.

- 4. Appeal No. 100-2015**
Civic Address: 330 2nd Avenue South
Legal Description: Parcel(s) Lot 33-40, Block 153, Plan C195
Roll No. 505014200
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Appearing for the Appellant

Mr. Garry Coleman, Altus Group Limited.

Appearing for the Respondent

Mr. Travis Horne (Advocate), Assessment Manager, Assessment and Taxation, City of Saskatoon

Mr. Kirby Fesser, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

1. The land rate of \$206.90 per square foot is excessive

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015
- A.2 COMMON DOCUMENT: Titled "FP Equities c/o Triovest Realty Advisors Inc. et al and The City of Saskatoon", submitted by Altus Group, received April 21, 2015. For use with appeals 102-2015, 98-2015, 99-2015, 100-2015 and 103-2015.
- R.1 Document Titled "Commercial Land Response", submitted by the City Assessor, received May 1, 2015
- R.2 COMMON DOCUMENT: titled Property Assessment, 2015 General Law and Legislation Brief, prepared by the City Assessor, received May 1, 2015

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings.

The parties were advised that the proceeding were being recorded for the purposes of the Board and the Panel Clerk. The Chair introduced the Board members and the

Panel Clerk and briefly outlined the procedures that would be followed during the course of the hearing.

By mutual agreement between the Appellant and the Respondent, all evidence and arguments from Appeal 102-2015 would be carried forward into this appeal.

Conclusion

For the reasons given in the Record of Decision dated July 2, 2015 the assessment was sustained and the filing fee was retained.

5. Appeal No. 103-2015
Civic Address: N/A
Legal Description: Parcel(s) Lot 4 Block 146, Plan 101902137
Roll No. 505005610

Appearing for the Appellant

Mr. Garry Coleman, Altus Group Limited.

Appearing for the Respondent

Mr. Travis Horne (Advocate), Assessment Manager, Assessment and Taxation, City of Saskatoon
Mr. Kirby Fesser, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

The land rate of \$206.90 per square foot is excessive

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015
- A.2 COMMON DOCUMENT: Titled "FP Equities c/o Triovest Realty Advisors Inc. et al and The City of Saskatoon", submitted by Altus Group, received April 21, 2015. For use with appeals 102-2015, 98-2015, 99-2015, 100-2015 and 103-2015.
- R.1 Document Titled "Commercial Land Response", submitted by the City Assessor, received May 1, 2015
- R.2 COMMON DOCUMENT: titled Property Assessment, 2015 General Law and Legislation Brief, prepared by the City Assessor, received May 1, 2015

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings.

The parties were advised that the proceeding were being recorded for the purposes of the Board and the Panel Clerk. The Chair introduced the Board members and the Panel Clerk and briefly outlined the procedures that would be followed during the course of the hearing.

By mutual agreement between the Appellant and the Respondent, all evidence and arguments from Appeal 102-2015 would be carried forward into this appeal.

Conclusion

For the reasons given in the Record of Decision dated July 2, 2015 the assessment was sustained and the filing fee was retained.

6. **Appeal No. 116-2015**
****Civic Address: 311 3rd Avenue****
****Legal Description: Parcel(s) 120282410; Lot 23; Block 175; Plan 99SA32572****
****Roll No. 495019700****

Appearing for the Appellant

Mr. Garry Coleman, Altus Group Limited.

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment and Taxation, City of Saskatoon
Mr. Chad Nunweiller, Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

- 1) The Assessor has contravened Section 227(1) of the Cities Act.
- 2) The MAF of 0.99 is excessive.

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015
- A.2 COMMON DOCUMENT: titled "Arbor Memorial Services Ltd. et al and The City of Saskatoon", submitted by Altus Group, received April 21, 2015. For use with appeals 116-2015, 117-2015 and 118-2015.

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- R.1 COMMON DOCUMENT: titled "Market Adjustment Factor Response", submitted by the City Assessor, received May 1, 2015. For use with appeals 116-2015, 117-2015 and 118-2015.
- R.2 COMMON DOCUMENT: titled Property Assessment, 2015 General Law and Legislation Brief, prepared by the City Assessor, received May 1, 2015

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings. The parties were advised that the proceedings were being recorded for the purposes of the Board and the Panel Clerk. The Chair introduced the Board members and the Panel Clerk and briefly outlined the procedures that would be followed during the course of the hearing.

The parties to the appeal acknowledged that in 2013 (and subsequently 2014), the subject property's 2013 assessment had been appealed, on the same grounds, to the Board of Revision under Appeal 280-2013, at which time the Board concluded that the Assessor erred with respect to the MAF (although the Board sustained the Assessor on other grounds). Specifically, this issue is addressed in this appeal. This decision of the Board regarding the MAF has been appealed to the Saskatchewan Municipal Board's Assessment Appeals Committee (AAC), but as of this date, the AAC has not yet rendered a decision. In light of this the parties mutually agreed to let the record as submitted stand and to provide no further testimony pending a decision from the AAC.

The Respondent did, however, instruct the Panel to note additional new evidence as well as corrections to the record that had been submitted in the previous appeals.

The new evidence submitted is as follows:

- Addendum A in Exhibit R.1: an excerpt from Chapter 18 in "The Appraisal of Real Estate – Second Canadian Edition"
- Addendum B in Exhibit R.1: excerpts titled "Real Property Assessment" which appear to come from the same source as Addendum A.

The corrections are found in Exhibit R.1 as follows:

- Appendix C, p.34: In the column titled "Bldg RCNLD" the value for 902 7th Avenue North remains constant.

Conclusion

For the reasons given in the Record of Decision dated June 25, 2015, the assessment was adjusted and the filing fee was refunded.

7. **Appeal No.** 117-2015
Civic Address: 6100 8th Street East – Hillcrest Cemetery
Legal Description: Parcel(s) 144883053; Block A; Plan FD4196
Roll No. 536001000
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Appearing for the Appellant

Mr. Garry Coleman, Altus Group Limited.

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment and Taxation, City of Saskatoon
Mr. Chad Nunweiller, Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

- 1) The Assessor has contravened Section 227(1) of the Cities Act.
- 2) The MAF of 0.99 is excessive.

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015
A.2 COMMON DOCUMENT: titled "Arbor Memorial Services Ltd. et al and The City of Saskatoon", submitted by Altus Group, received April 21, 2015. For use with appeals 116-2015, 117-2015 and 118-2015.
R.1 COMMON DOCUMENT: titled "Market Adjustment Factor Response", submitted by the City Assessor, received May 1, 2015. For use with appeals 116-2015, 117-2015 and 118-2015.
R.2 COMMON DOCUMENT: titled Property Assessment, 2015 General Law and Legislation Brief, prepared by the City Assessor, received May 1, 2015

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings.

The parties were advised that the proceeding were being recorded for the purposes of the Board and the Panel Clerk. The Chair introduced the Board members and the Panel Clerk and briefly outlined the procedures that would be followed during the course of the hearing.

The parties were advised that the proceedings were being recorded for the purposes of the Board and the Panel Clerk. The Chair introduced the Board members and the

Panel Clerk and briefly outlined the procedures that would be followed during the course of the hearing.

The parties to the appeal requested that relevant testimony from Appeal #116 be carried forward into the record of this appeal so that the decision of the Board would reflect the commonality of grounds and issues.

...as carried forward from Appeal #116-2015

The parties to the appeal acknowledged that in 2013 (and subsequently 2014), the subject property's 2013 assessment had been appealed, on the same grounds, to the Board of Revision under Appeal 280-2013**, at which time the Board concluded that the Assessor erred with respect to the MAF (although the Board sustained the Assessor on other grounds). Specifically, this issue is addressed in this appeal. This decision of the Board regarding the MAF has been appealed to the Saskatchewan Municipal Board's Assessment Appeals Committee (AAC), but as of this date the AAC has not yet rendered a decision. In light of this the parties mutually agreed to let the record as submitted stand and to provide no further testimony pending a decision from the AAC.

The Respondent did, however, instruct the Panel to note additional new evidence as well as corrections to the record that had been submitted in the previous appeals.

The new evidence submitted is as follows:

- Addendum A in Exhibit R.1: an excerpt from Chapter 18 in "The Appraisal of Real Estate – Second Canadian Edition"
- Addendum B in Exhibit R.1: excerpts titled "Real Property Assessment" which appear to come from the same source as Addendum A.

The corrections are found in Exhibit R.1 as follows:

- Appendix C, p.34: In the column titled "Bldg RCNLD" the value for 902 7th Avenue N remains constant.

(** read #281-2013 for this appeal))

Conclusion

For the reasons given in the Record of Decision dated June 25, 2015, the assessment was adjusted and the filing fee was refunded.

8. Appeal No. 118-2015
Civic Address: 915 Acadia Drive
Legal Description: Parcel X, Plan 87S51936
Roll No. 515605100

Appearing for the Appellant

Mr. Garry Coleman, Altus Group Limited.

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment and Taxation, City of Saskatoon
Mr. Chad Nunweiller, Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

- 1) The Assessor has contravened Section 227(1) of the Cities Act.
- 2) The MAF of 0.99 is excessive.

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015
- A.2 COMMON DOCUMENT: titled "Arbor Memorial Services Ltd. et al and The City of Saskatoon", submitted by Altus Group, received April 21, 2015. For use with appeals 116-2015, 117-2015 and 118-2015.
- R.1 COMMON DOCUMENT: titled "Market Adjustment Factor Response", submitted by the City Assessor, received May 1, 2015. For use with appeals 116-2015, 117-2015 and 118-2015.
- R.2 COMMON DOCUMENT: titled Property Assessment, 2015 General Law and Legislation Brief, prepared by the City Assessor, received May 1, 2015

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings.

The parties were advised that the proceeding were being recorded for the purposes of the Board and the Panel Clerk. The Chair introduced the Board members and the Panel Clerk and briefly outlined the procedures that would be followed during the course of the hearing.

The parties to the appeal requested that relevant testimony from Appeal #116 be carried forward into the record of this appeal so that the decision of the Board would reflect the commonality of grounds and issues.

...as carried forward from Appeal #116-2015

The parties to the appeal acknowledged that in 2013 (and subsequently 2014), the subject property's 2013 assessment had been appealed, on the same grounds, to the Board of Revision under Appeal 280-2013**, at which time the Board concluded that the Assessor erred with respect to the MAF (although the Board sustained the Assessor on other grounds). Specifically, this issue is addressed in this appeal. This decision of the Board regarding the MAF has been appealed to the Saskatchewan Municipal Board's Assessment Appeals Committee (AAC), but as of this date, the AAC has not yet rendered a decision. In light of this the parties mutually agreed to let the record as submitted stand and to provide no further testimony pending a decision from the AAC.

The Respondent did, however, instruct the Panel to note additional new evidence as well as corrections to the record that had been submitted in the previous appeals.

The new evidence submitted is as follows:

- Addendum A in Exhibit R.1: an excerpt from Chapter 18 in "The Appraisal of Real Estate – Second Canadian Edition"
- Addendum B in Exhibit R.1: excerpts titled "Real Property Assessment" which appear to come from the same source as Addendum A.

The corrections are found in Exhibit R.1 as follows:

- Appendix C, p.34: In the column titled "Bldg RCNLD" the value for 902 7th Avenue N remains constant.

(** read #282-2013 for this appeal))

Conclusion

For the reasons given in the Record of Decision dated June 25, 2015, the assessment was adjusted and the filing fee was refunded.

9. Appeal No. 109-2015
Civic Address: 2410 Millar Avenue
Legal Description: Parcel(s) 136119405
Roll No. 445109910

Appearing for the Appellant

Mr. Garry Coleman, Altus Group Limited.

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment and Taxation, City of Saskatoon

Grounds and Issues

Ground 1: The market value is too high due to a low cap rate.

See file for supporting facts

Exhibits

- A.1 Notice of Appeal, received February 6, 2015.
- A.2 Appellant's submission titled "Brandt Tractor et al. and The City of Saskatoon," submitted by Altus Group and received April 21, 2015.
- R.1 Warehouse and Automotive Response," submitted by the City of Saskatoon and received May 1, 2015.
- R.2 Property Assessment, 2015 General Law and Legislation Brief, prepared by the City Assessor and received May 1, 2015.

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings.

The parties were advised that the proceeding were being recorded for the purposes of the Board and the Panel Clerk. The Chair introduced the Board members and the Panel Clerk and briefly outlined the procedures that would be followed during the course of the hearing.

The Appellant indicated that the grounds for the current appeal of the assessed value are the same as for previous appeals made in 2013 and 2014. However, the Appellant has new evidence to support his case. The Respondent acknowledged this, noting that this hearing would focus on the new evidence being presented.

The Respondent acknowledged that the matter being appealed is the same as in the previous appeals (371-2013 and 35-2014). Both the 2013 and 2014 appeals were dismissed by the Board of Revision and have been appealed to the Assessment Appeals Committee of the Saskatchewan Municipal Board (SMB). These provincial-level appeals had not been heard as of the date of this hearing.

Conclusion

For the reasons given in the Record of Decision dated June 24 2015, the Panel confirms the assessment. The appeal is dismissed and the filing fee is retained.

10. Appeal No. 110-2015
Civic Address: 2112 Millar Avenue
Legal Description: Parcel(s) 118997960
Roll No. 445104730

Appearing for the Appellant

Mr. Garry Coleman, Altus Group Limited.

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment and Taxation, City of Saskatoon

Grounds and Issues

1) The market value is too high due to a low cap rate.

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015
- A.2 COMMON DOCUMENT: titled "Brandt Tractor et al and The City of Saskatoon", submitted by Altus Group, received April 21, 2015. For use with appeals 109-2015, 110-2015, 111-2015, 112-2015.
- R.1 COMMON DOCUMENT: titled "Warehouse & Automotive Response", submitted by the City Assessor, received May 1, 2015. For use with appeals 109-2015, 110-2015, 111-2015, 112-2015.
- R.2 COMMON DOCUMENT: titled Property Assessment, 2015 General Law and Legislation Brief, prepared by the City Assessor, received May 1, 2015

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings.

The parties were advised that the proceeding were being recorded for the purposes of the Board and the Panel Clerk. The Chair introduced the Board members and the Panel Clerk and briefly outlined the procedures that would be followed during the course of the hearing.

The Appellant indicated that the grounds for the current appeal of the assessed value are the same as for a previous appeal made in 2014 (36-2014). However, the Appellant has new evidence to support his case. The Respondent acknowledged that the matter being appealed is the same as in the 2014 appeal and that this hearing would focus on the new evidence being presented.

The 2014 appeal was dismissed by the Board of Revision. It was then appealed to the Assessment Appeals Committee of the Saskatchewan Municipal Board (SMB). The SMB had not yet heard that appeal as of the date of this hearing.

The Appellant, with the agreement of the Respondent, requested that the testimony, argument and cross examination from Appeal 109-2015 be carried forward to this appeal, because it addressed the same issue.

Conclusion

For the reasons given in the Record of Decision dated June 24, 2015, the Panel confirms the assessment. The appeal is dismissed and the filing fee is retained.

11. Appeal No. 111-2015
Civic Address: 3422 Millar Avenue
Legal Description: Parcel(s) 118984450
Roll No. 425211100

Appearing for the Appellant

Mr. Garry Coleman, Altus Group Limited.

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment and Taxation, City of Saskatoon

Grounds and Issues

The market value is too high due to a low cap rate.

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015
- A.2 COMMON DOCUMENT: titled "Brandt Tractor et al and The City of Saskatoon", submitted by Altus Group, received April 21, 2015. For use with appeals 109-2015, 110-2015, 111-2015, 112-2015.

- R.1 COMMON DOCUMENT: titled "Warehouse & Automotive Response", submitted by the City Assessor, received May 1, 2015. For use with appeals 109-2015, 110-2015, 111-2015, 112-2015.
- R.2 COMMON DOCUMENT: titled Property Assessment, 2015 General Law and Legislation Brief, prepared by the City Assessor, received May 1, 2015

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings.

The parties were advised that the proceeding were being recorded for the purposes of the Board and the Panel Clerk. The Chair introduced the Board members and the Panel Clerk and briefly outlined the procedures that would be followed during the course of the hearing.

The Appellant indicated that the grounds for the current appeal of the assessed value are the same as for a previous appeal made in 2014 (39-2014). However, the Appellant has new evidence to support his case. The Respondent acknowledged that the matter being appealed is the same as in the 2014 appeal and that this hearing would focus on the new evidence being presented.

The 2014 appeal was dismissed by the Board of Revision. It was then appealed to the Assessment Appeals Committee of the Saskatchewan Municipal Board (SMB). The SMB had not yet heard that appeal as of the date of this hearing.

The Appellant, with the agreement of the Respondent, requested that the testimony, argument and cross examination from Appeal 109-2015 be carried forward to this appeal, because it addressed the same issue.

Conclusion

For the reasons given in the Record of Decision dated June 24, 2015, the Panel confirms the assessment. The appeal is dismissed and the filing fee is retained.

12. Appeal No. 112-2015
Civic Address: 3423 Millar Avenue
Legal Description: Parcel(s) 119085947
Roll No. 425103500

Appearing for the Appellant

Mr. Garry Coleman, Altus Group Limited.

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment and Taxation, City of Saskatoon

Grounds and Issues

The market value is too high due to a low cap rate.

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015
- A.2 COMMON DOCUMENT: titled "Brandt Tractor et al and The City of Saskatoon", submitted by Altus Group, received April 21, 2015. For use with appeals 109-2015, 110-2015, 111-2015, 112-2015.
- R.1 COMMON DOCUMENT: titled "Warehouse & Automotive Response", submitted by the City Assessor, received May 1, 2015. For use with appeals 109-2015, 110-2015, 111-2015, 112-2015.
- R.2 COMMON DOCUMENT: titled Property Assessment, 2015 General Law and Legislation Brief, prepared by the City Assessor, received May 1, 2015

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings.

The parties were advised that the proceeding were being recorded for the purposes of the Board and the Panel Clerk. The Chair introduced the Board members and the Panel Clerk and briefly outlined the procedures that would be followed during the course of the hearing.

The Appellant indicated that the grounds for the current appeal of the assessed value are the same as for a previous appeal made in 2014 (40-2014). However, the Appellant has new evidence to support his case. The Respondent acknowledged that the matter being appealed is the same as in the 2014 appeal and that this hearing would focus on the new evidence being presented.

The 2014 appeal was dismissed by the Board of Revision. It was then appealed to the Assessment Appeals Committee of the Saskatchewan Municipal Board (SMB). The SMB had not yet heard that appeal as of the date of this hearing.

The Appellant, with the agreement of the Respondent, requested that the testimony, argument and cross examination from Appeal 109-2015 be carried forward to this appeal, because it addressed the same issue.

Conclusion

For the reasons given in the Record of Decision dated June 24, 2015, the Panel confirms the assessment. The appeal is dismissed and the filing fee is retained.

The hearings concluded at 11:50 a.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on

Ms. Penny Walter, Panel Clerk
Board of Revision