## **MINUTES**

# **CITY OF SASKATOON**

## **BOARD OF REVISION**

Date: Thursday, April 23, 2015 Location: Council Chambers, City Hall

Session: 9:00 a.m.

**PRESENT:** Mr. David Gabruch, Panel Chair

Mr. Randy Pangborn, 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. 171-2014

Civic Address: 2401 Millar Avenue

Legal Description: Parcel(s) 118989499, 118989501, 118989512, 118989567,

118989714, 135721728

Roll No. 445101770

### Appearing for the Appellant

Mr. Cal Moneo, Harmon International Industries Inc.

#### Appearing for the Respondent

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

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

Ms. Michelle McKenzie, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

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## Grounds and Issues

The revised assessed value/taxable assessment as per the supplementary property tax notice dated November 17, 2014 is grossly overstated and has no basis in fact.

See file for supporting facts

### **Exhibits**

- A.1 Notice of Appeal received December 16, 2014
- A.2 Material submitted in response to the Secretary's December 31, 2014 request for grounds and facts to the appeal
- B.1 Secretary's December 31, 2014 letter to Calvin Moneo, Harmon International Industries Inc. requesting clarification of grounds and facts
- R.1 "Warehouse & Automotive Response, 2014 Supplemental Assessment & 2015 Assessment", prepared by the City Assessor, received April 13, 2015 for use in files 2-2015 and 171-2014
- R.2 Legislation Brief, prepared by the City Assessor, received April 13, 2015, for use in 2-2015 and 171-2014

#### 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.

Mr. Travis Horne, Advocate for the Respondent, requested that Appeals 171-2014 and 2-2015 be heard together. The evidence is exactly the same for both Appeals.

The Chair of the Panel stated that the Panel will hear 171-2014, first. Following the conclusion of Appeal 171-2014, Appeal 2-2015 will be opened. If at that time both the Appellant and Respondent wish to carry forward all testimony, evidence and arguments from Appeal 171-2014, it would be granted.

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#### Conclusion

For the reasons given in the Record of Decision dated May 22, 2015, the assessment of the subject property was reduced from \$6,593,000 to \$6,260,000, a decrease of \$332,100.

2. Appeal No. 2-2015

Civic Address: 2401 Millar Avenue

Legal Description: Parcel(s) 118989499, 118989501, 118989512, 118989567,

118989714, 135721728

Roll No. 445101770

## Appearing for the Appellant

Mr. Cal Moneo, Harmon International Industries Inc.

## Appearing for the Respondent

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

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

Ms. Michelle McKenzie, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

## **Grounds and Issues**

The revised assessed value/taxable assessment as per the supplementary property tax notice dated November 17, 2014 is grossly overstated and has no basis in fact.

See file for supporting facts.

# **Exhibits**

- A.1 Notice of Appeal received December 16, 2014
- R.1 "Warehouse & Automotive Response, 2014 Supplemental Assessment & 2015 Assessment", prepared by the City Assessor, received April 13, 2015 for use in files 2-2015 and 171-2014
- R.2 Legislation Brief, prepared by the City Assessor, received April 13, 2015, for use in 2-2015 and 171-2014

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## 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.

Mr. Travis Horne, Advocate for the Respondent, requested that Appeals 171-2014 and 2-2015 be heard together. The evidence is exactly the same for both Appeals.

The Chair of the Panel stated that the Panel would hear 171-2014, first. Following the conclusion of Appeal 171-2014, Appeal 2-2015 was opened. Both the Appellant and the Respondent requested that all their evidence, testimony and arguments be carried forward from Appeal 171-2014. The Panel granted their request.

#### Conclusion

For the reasons given in the Record of Decision dated May 22, 2015, the assessment of the subject property was reduced from \$6,593,000 to \$6,260,000, a decrease of \$332,100.

The hearings concluded at 11:08 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