**MINUTES**

**CITY OF SASKATOON**

**BOARD OF REVISION**

 Date: June 6, 2017

 Location: Council Chambers

 Session: 9:00 a.m.

**PRESENT:** Mr. Adrian Deschamps, Panel Chair

 Ms. Lois Lamon, Board Member

 Dr. Colin Butler, 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. 232-2017**

**Civic Address: 1318 Fairbrother Bay**

**Legal Description: Parcel(s) 118940968**

**Roll No. 465632450**

## Appearing for the Appellant

Mr. Dan Sumner

Mr. Clay Sumner

Ms. Vivian Gooding

Appearing for the Respondent

Mr.Randy McKay, Senior Assessment Appraiser, Assessment and Taxation

Ms. JoAnn Baraniecki, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

Two grounds were addressed by the Appellant:

* 1. The size of the subject property makes it an outlier in the neighbourhood, and its comparison to properties outside the neighbourhood, but within the market area, are incompatible with equity, as demonstrated by the unrealistic comparables.
	2. The linear nature of the application of a square footage coefficient unfairly exaggerates the value of large properties. The application of this coefficient should be inversely proportional to the size; as size increases the coefficient should proportionally decrease.

## Exhibits

A.1 Notice of Appeal from Clay Sumner to the Board of Revision, received March 10, 2017

R.1 2017 Assessment submitted by the City Assessor titled “Residential Property Market Area 1 Appeal Response”, received May 29, 2017

CR.1 Confidential report submitted by the City Assessor titled “Confidential Appeal Response”, received May 29, 2017

Supplementary Notations

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

Conclusion

For the reasons given in the Record of Decision dated June 23, 2017 the appeal is dismissed and the filing fee is retained.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on June 6, 2017.

1. **Appeal No. 230-2017**

**Civic Address: 813 12th Street**

**Legal Description: Parcel(s) 120141166**

**Roll No. 515109950**

## Appearing for the Appellant

Mr. Clay Sumner, Meadowview Contracting Ltd.

Mr. Dan Sumner

Ms. Vivian Gooding

Appearing for the Respondent

Mr.Randy McKay(Advocate), Senior Assessment Appraiser, Assessment and Taxation

Ms. JoAnn Baraniecki, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The grounds and issues for this appeal as identified in the Notice of Appeal (Exhibit A.1) are as follows:

“This is a three-unit 80 year old building. It is a well-kept up property and is suitable for rental suites only. It does not have building issues but because it is well taken care of it has some life expectancy left. The building is designated “legal non-conforming” as it possesses multiple suites. The building being non-conforming has limited resale value because of this designation. An incident such as a small fire or major repair such as replacement of decaying concrete basement due to age would mean the building would have to be torn down and could not be rebuilt as a multiple unit building.”

## Exhibits

A.1 Notice of Appeal from Clay Sumner to the Board of Revision, received March 10, 2017

R.1 2017 Assessment submitted by the City Assessor titled “Semi-Detached One Title Response”, received May 29, 2017.

CR.1 Confidential report submitted by the City Assessor titled “Confidential Appeal Response”, received May 29, 2017

Undertaking Request\_01 Regarding semi-detached houses, Submitted by Board of Revision, June 7, 2017

Undertaking Request\_02 Regarding MRA, Submitted by Board of Revision, June 7, 2017

Undertaking Response\_01 Submitted by City Assessor, received June 7, 2017

Undertaking Response\_02 Submitted by City Assessor, received June 23, 2017.

Supplementary Notations

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

Conclusion

For the reasons given in the Record of Decision dated August 15, 2017 the appeal is dismissed and the filing fee is retained.

1. **Appeal No. 231-2017**

**Civic Address: 129 11th Street**

**Legal Description: Parcel(s) 5371503**

**Roll No. 515001680**

## Appearing for the Appellant

Mr. Dan Sumner

Mr. Clay Sumner

Ms. Vivian Gooding

Appearing for the Respondent

Mr. Travis Horne(Advocate), Assessment Manager, Assessment & Taxation

Mr.Randy McKay, Senior Assessment Appraiser, Assessment and Taxation

Ms. JoAnn Baraniecki, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The grounds and issues for this appeal as identified in the Notice of Appeal (Exhibit A.1) are as follows:

This is a building which does not fit into an average model the city uses to assess values and should be given individual consideration.

This is a small 8 unit apartment building which was built in 1913. The building sits immediately beside the freeway on the east side. When the freeway was built it sliced off one side of this property. The building received a new designation of “legal non-conforming” due to the fact that there was no off street parking.

With this building being legal but non-conforming if a significant structural failure occurs, the probability of receiving a building permit to rebuilt this building or do larger repairs is greatly reduced. This property is small and it is 30feet from a fast moving freeway. This is a well-kept 100 year old property but it does have 100 year old issues and its life span is coming to an end. All of these issues significantly reduce the resale value.

The building has tax value in:

1. rental income of suites month to month
2. land value (limited)

Given all of these factors, the assessed value of 828,400 is completely out of line for this building and property. These are the main reasons why this building does not fit into an average model the city uses to assess values and should be given individual consideration.

## Exhibits

A.1 Notice of Appeal from Clay Sumner to the Board of Revision, received March 10, 2017

A.2 Appellant’s submission to the Board of Revision, received May 26, 2017

A.3 Appellant’s submission to the Board of Revision, received May 26, 2017

A.4 Appellant’s submission to the Board of Revision, received May 26, 2017

R.1 2017 Assessment submitted by the City Assessor titled “Multi-Residential Response””, received May 29, 2017.

R.2 2017 General Law and Legislation Brief submitted by the City Assessor titled “Property Assessment”, received May 29, 2017

Supplementary Notations

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

Mr. Horne asked the Appellant if he could clarify the grounds in the notice of appeal, Exhibit A.1 and if the Appellants grounds were that ultimately his property should be given individual consideration on the basis that;

1. part of the building encroaches on the freeway right of way;
2. the property is legal non-conforming;
3. the property is unique in nature as there is no off street parking;
4. the building exceeds the maximum allowed number of units for RM1 zoning;
5. the property has a small lot size with the building covering almost the entire lot;
6. the building and property age as it is an old property.

The Appellant advised the Assessor that yes that was what he was seeking and that the comparables don’t take these facts into consideration. If the current building was to be demolished, you could not build anything on the lot making it unusable.

Conclusion

For the reasons given in the Record of Decision dated October 23, 2017 the appeal is dismissed and the filing fee is retained.

The hearings concluded at 12:07 p.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on June 6, 2017.

 Penny Walter, Panel Clerk

Board of Revision