

## MINUTES

### CITY OF SASKATOON

### BOARD OF REVISION

Date: Tuesday, May 6, 2014  
Location: Council Chambers  
Session: 9:00 A.M.

**PRESENT:** Raymond Lepage, Panel Chair  
Marvin Dutton, Board Member  
Maria Lynn Freeland, Board Member  
Kathryn O'Brien, Board of Revision Panel Clerk

The Chair introduced the Board members and the Secretary and briefly outlined the procedures that would be followed during the course of the hearing.

- 1. Appeal No. 6-2014**  
**Civic Address: 2313 Hanselman Place**  
**Legal Description: Parcels 118922159, 131725818**  
**Roll No. 454914800**

#### Appearing for the Appellant

There was no-one present representing the appellant.

#### Appearing for the Respondent

Kim Bodnarchuk, Solicitor, City of Saskatoon (Advocate)  
Kirby Fesser, City of Saskatoon

#### Grounds and Issues

The assessment amount is incorrect.  
The property type is incorrect.  
The taxation status is incorrect.  
The property assessment class is incorrect.  
The school support is incorrect.

The assessment is too high.  
The assessment is inequitable in comparison with similar properties.  
The assessment is above market value.

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The assessment is incorrect as to the nature, the size, the use, the condition, the actual and potential income, the appropriate sales comparables, the correct CAP rate, and the inherent obsolescence of the property.

The taxation status should be "exempt" for additional parts of this property. The use or nature of the property qualifies for exemption.

The facts and evidence relating to the appeal are that the property is an interest of the Crown by virtue of the lease with Corrections Canada and the legislation exempts from taxation "the interest of the Crown in any property" (the Cities Act, SS2001, c C-11.1 see attached.)

The appellant has discussed the appeal with the Respondent and the Respondent does not concur with the plain meaning of the legislation.

The property should be classed as "exempt".

Exhibits

- A.1 - Notice of Appeal, received February 7, 2014
- A.2 – Written Submission, received March 27, 2014
- R.1 - Email correspondence from Travis Horne, City Assessment Office to Board of Revision Office, dated April 24, 2014.
- R.2 First West Properties Corp. and The City of Saskatoon, Written Submissions received April 25, 2014.
- R.3 Office Response – 2014 Assessment, received April 29, 2014.

Supplementary Notations

The appellant was not present.

Conclusion

For reasons stated in the Record of Decision, dated June 25, 2014, the assessment is SUSTAINED.

The hearings concluded at 9:41 a.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on May 1, 2014.

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Kathryn O'Brien, Panel Clerk  
Board of Revision