

MINUTES

CITY OF SASKATOON

BOARD OF REVISION

Date: Tuesday, December 16, 2014
Location: Council Chambers, City Hall
Session: 9:00 a.m.

PRESENT: Mr. Raymond Lepage, Panel Chair
Mr. David Gabruch, Board Member
Ms. June Bold, Board Member
Ms. Penny Walter, Board of Revision Panel Clerk
Ms. Debby Sackmann, 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 Secretaries 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. 167-2014**
Civic Address: 3722 Kinnear Place
Legal Description: 161458791
Roll No. 415422500

Appearing for the Appellant

Mr. Michael Tumbach, Owner, ME Tumbach Holdings Ltd.
Ms. Angela Stefaniuk, Office Manager, ME Tumbach Holdings Ltd.

Appearing for the Respondent

Mr. Travis Horne(Advocate), Manager, Market Monitoring & Appeals Coordinator, City of Saskatoon
Mr. Jiv Jot Braich, Assessment Technician, City of Saskatoon
Ms. Michelle McKenzie, Senior Assessment Appraiser, City of Saskatoon

Grounds and Issues

The property, which is zoned IL3, is assessed in the same manner as other IL3-zoned properties in the area that do not have the same usage restrictions – i.e., restrictions that apply because the property abuts a specialized Agriculture Zone – and that such

restrictions reduce the value of the property because it cannot be used to the full potential defined for properties zoned IL3.

See file for supporting facts.

Exhibits

- A.1 Notice of Appeal, received August 22, 2014.
- A.2 Clarification of Grounds from Angela Stefaniuk, Office Manager, I & M Welding & Fabricating Ltd. and ME Tumbach Holdings Ltd., received September 24, 2014.
- A.3 Assessment Appeal letter and supporting documentation, submitted by Michael Tumbach and Angela Stefaniuk of I&M Welding & Fabricating Ltd./ME Tumbach Holdings Ltd., received November 26, 2014.
- B.1 Letter dated September 11, 2014, from the Secretary, BOR, to ME Tumbach Holdings Ltd., requesting clarification of the grounds of appeal.
- R.1 City of Saskatoon Assessment Report – Warehouse and Automotive Response, received December 8, 2014
- R.2 City of Saskatoon Property Assessment Report – 2014 General Law and Legislation Brief, received December 8, 2014.

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

Conclusion

In its deliberations, the Panel considered the documentation submitted by the Appellant and Respondent, the cases presented by the parties, and the additional testimony provided during cross-examination and questioning.

The subject property is zoned IL3 and abuts an AG Zoned parcel of land. The Appellant contends that the restrictions placed on his property because of its location, reduces its value when compared to other IL3 zoned properties.

The Respondent argues that there are no sales in the current assessment cycle to determine the effect, if any, that adjacent AG zoned property may have on IL3 zoned land similar to the subject's.

There was conflicting evidence with regards to the property adjacent to the subject's. On some documents the land abutting the subject property is zoned AG while on others it appears to be zoned MR (Municipal Reserve). While this may impact the restrictions placed on the use of the property it does not alter the assessment model used by the Assessor for IL3 zoned land.

The Panel concluded that the current assessment is consistent with other properties zoned IL3 and is based on mass appraisal methods that ensure equity and fairness in property valuation. The panel understands the Appellant's assumption that restrictions related to zoning may have an effect on the value of the property at 3722 Kinnear Place, but there is no current significant market data available to test that assumption.

Therefore, the Panel concludes that there was no error made by the assessors in valuating this property and the appeal is denied.

The hearing concluded at 10:23 a.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on December 16, 2014.

Penny Walter, Panel Clerk
Board of Revision