

## MINUTES

### CITY OF SASKATOON

### BOARD OF REVISION

Date: Monday, June 8, 2015  
Location: Council Chamber, City Hall  
Session: 9:00 a.m.

**PRESENT:** Mr. Adrian Deschamps, Panel Chair  
Mr. Asit Sarkar, Board Member  
Mr. Randy Pangborn, 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. 46-2015**  
**Civic Address: 170 2<sup>nd</sup> Avenue South**  
**Legal Description: Parcel(s) 1299407, Block 151, Lot 51-52, Plan 99SA35105**  
**Roll No. 505021440**

#### 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. Kevin Tooley, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Mr. Bryce Trew, Assessment Appraiser, Assessment and Taxation, City of Saskatoon

#### Grounds and Issues

1. The net operating income 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: Assessment Report, prepared by Altus Group, titled "TD Canada Trust et al and The City of Saskatoon", received May 29, 2015. For use with appeals 46-2015, 173-2015, 174-2015, 172-2015.
- R.1 COMMON DOCUMENT: Legislation Brief, prepared by the City Assessor, received May 29, 2015 for use in all June 8/9, 2015 appeals.
- R.2 COMMON DOCUMENT: Assessment Report, prepared by the City Assessor, titled "Retail Response 2015 Assessment", received May 29, 2015. For use with appeals 46-2015, 173-2015, 174-2015, 172-2015.

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.

Mr. Horne, Advocate for the City Assessor stated, and Mr. Coleman representing the Appellant agreed, that most issues concerning the assessment of this property have been dealt with in 2013 and 2014. This appeal identified the issue of rental size adjustment, and therefore, this would be the only issue on which new evidence will be presented. With respect to other issues, it was agreed to let the record stand.

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. 172-2015**  
**Civic Address: 3311 8<sup>th</sup> Street East**  
**Legal Description: Parcel(s) 120895971, 131634019, 131751323, Lot W100Ft D, Plan Number 72S12592**  
**Roll No. 515530580**

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. Kevin Tooley, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Mr. Bryce Trew, Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

1. The Cap Rate is too low and in error.
2. The current NOI is incorrect

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015.
- A.2 COMMON DOCUMENT: Assessment Report, prepared by Altus Group, titled "TD Canada Trust et al and The City of Saskatoon", received May 29, 2015. For use with appeals 46-2015, 173-2015, 174-2015, 172-2015.
- A.3 COMMON DOCUMENT: Report prepared by Altus Group, titled "Snowcat Property Holdings Limited et al and The City of Saskatoon", received May 29, 2015. To be used for appeals 168-2015, 47-2105, 172-2015, 174-2015.
- C(A)1 CONFIDENTIAL – FILE 172 ONLY - Confidential document submitted by Altus Group, titled "Concorde Group of Companies and The City of Saskatoon", received May 19, 2015.
- R.1 COMMON DOCUMENT: Legislation Brief, prepared by the City Assessor, received May 29, 2015 for use in all June 8/9, 2015 appeals.
- R.2 COMMON DOCUMENT: Assessment Report, prepared by the City Assessor, titled "Retail Response 2015 Assessment", received May 29, 2015. For use with appeals 46-2015, 173-2015, 174-2015, 172-2015.
- R.3 COMMON DOCUMENT: Assessment Report, prepared by the City Assessor, title "Retail Response 2015 Assessment", received May 29, 2015. To be used for appeals 168-2015, 47-2015, 172-2015, 174-2015.

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.

At the request of the Appellant, and pursuant to Section 202 of The Cities Act, a Confidentiality Order with respect to Exhibit C(A)1 titled "Concorde Group of Companies and The City of Saskatoon" was read into the record.

The Appellant advised that the rent roll in Exhibit C(A)1 that shows the tenant space indicates 4th and 5th floor vacancy, but that space is now occupied by Concorde.

The Appellant and Respondent acknowledged that the issue raised in the first ground of appeal (the Assessor's application of a 7.49% cap rate to calculate the subject property's assessed value) had been previously heard by the Board of Revision and was currently before the Saskatchewan Municipal Board Assessment Appeals Committee. They agreed to let the record stand without additional argument.

Additionally, the parties requested that with regard to the second ground of appeal (tenant leasable area adjustment) that the relevant testimony from Appeal 46-2015 be carried forward into the record of this appeal so that the decision of the Board would reflect the commonality of grounds and issues.

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.             173-2015**  
          **Civic Address:       154 1<sup>st</sup> Avenue South**  
          **Legal Description: Parcel(s) 1599390, Block 148, Lot 1-6 inclusive**  
          **Roll No.                 505008250****

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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. Kevin Tooley, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Mr. Bryce Trew, Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

1. The subject assessment should be combined with 505008300 as it shares common ownership and acts as one economic unit.
2. The Assessor erred by removing the -\$3.54 adjustment to the 3,910 square feet associated with the basement area leased by RBC.

See file for supporting facts.

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015.
- A.2 COMMON DOCUMENT: Assessment Report, prepared by Altus Group, titled "TD Canada Trust et al and The City of Saskatoon", received May 29, 2015. For use with appeals 46-2015, 173-2015, 174-2015, 172-2015.
- C(A)1 CONFIDENTIAL – FILE 173 ONLY - Confidential document submitted by Altus Group, titled "Dream Realty Management Corp. and The City of Saskatoon", received May 19, 2015.
- R.1 COMMON DOCUMENT: Legislation Brief, prepared by the City Assessor, received May 29, 2015 for use in all June 8/9, 2015 appeals.
- R.2 COMMON DOCUMENT: Assessment Report, prepared by the City Assessor, titled "Retail Response 2015 Assessment", received May 29, 2015. For use with appeals 46-2015, 173-2015, 174-2015, 172-2015.

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.

Mr. Horne, Advocate for the City Assessor stated and Mr. Coleman representing the Appellant agreed that most issues concerning the assessment of this property have

been dealt with in 2013 and 2014. This appeal identified the issue of rental size adjustment, and therefore, this would be only issue on which new evidence will be presented. With respect to other issues, it was agreed to let the record stand. It was further agreed by both the Appellant and Assessor that all evidence and arguments from Appeal 46-2015 will be carried forward to this appeal.

A confidential document titled "Dream Realty Management Corporation and The City of Saskatoon" was to be entered into the record as Exhibit C(A) 1.

### 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. 174-2015  
Civic Address: 2100 8<sup>th</sup> Street East  
Legal Description: Parcel(s) 120201062, 1020201286, 120545490 Lot 1, 2, 3  
Plan Number 59S01460  
Roll No. 525313600**

### 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. Kevin Tooley, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Mr. Bryce Trew, Assessment Appraiser, Assessment and Taxation, City of Saskatoon

### Grounds and Issues

1. The Cap Rate is too low and in error.
2. The NOI is incorrect due to an incorrect NOI adjustment.

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015.
- A.2 COMMON DOCUMENT: Assessment Report, prepared by Altus Group, titled "TD Canada Trust et al and The City of Saskatoon", received May 29, 2015. For use with appeals 46-2015, 173-2015, 174-2015, 172-2015.
- A.3 COMMON DOCUMENT: Report prepared by Altus Group, title "Snowcat Property Holdings Limited et al and The City of Saskatoon", received May 29, 2015. To be used for appeals 168-215, 47-2015, 172-2015, 174-2015.
- C(A)1 CONFIDENTIAL – FILE 174 ONLY - Confidential document submitted by Altus Group, titled "Dream Office Management Corp. and The City of Saskatoon", received May 19, 2015.
- R.1 COMMON DOCUMENT: Legislation Brief, prepared by the City Assessor, received May 29, 2015 for use in all June 8/9, 2015 appeals.
- R.2 COMMON DOCUMENT: Assessment Report, prepared by the City Assessor, titled "Retail Response 2015 Assessment", received May 29, 2015. For use with appeals 46-2015, 173-2015, 174-2015, 172-2015.
- R.3 COMMON DOCUMENT: Assessment Report, prepared by the City Assessor, titled "Retail Response 2015 Assessment", received May 29, 2015. To be used for appeals 168-2015, 47-2015, 172-2015, 174-2015.

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.

At the request of the Appellant, and pursuant to Section 202 of The Cities Act, a Confidentiality Order with respect to Exhibit C(A)1 titled "Dream office Management Corporation and The City of Saskatoon" was read into the record.

The Appellant and Respondent acknowledged that the issue raised in the first ground of appeal (the Assessor's application of a 7.49% cap rate to calculate the subject property's assessed value) had been previously heard by the Board of Revision and was currently before the Saskatchewan Municipal Board Assessment Appeals Committee. They agreed to let the record stand without additional argument.

Additionally, the parties requested that with regard to the second ground of appeal (tenant leasable area adjustment) that the relevant testimony from Appeal 46-2015 be carried forward into the record of this appeal so that the decision of the Board would reflect the commonality of grounds and issues.

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. 168-2015**  
**Civic Address: 1860 McOrmand Drive**  
**Legal Description: Parcel(s) 165295558**  
**Roll No. 475830150**

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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. Kevin Tooley, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Mr. Bryce Trew, Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

1. The Cap Rate is too low and in error.

See file for supporting facts

Exhibits

A.1 Notice of Appeal to the Board of Revision, received February 6, 2015.

A.2 Due to anomalies with the documents filed by the appellant, there is no A.2 document for this file.

A.3 COMMON DOCUMENT: Report prepared by Altus Group, title "Snowcat Property Holdings Limited et al and The City of Saskatoon", received May 29, 2015. To be used for appeals 168-215, 47-2015, 172-2015, 174-2015.

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- R.1 COMMON DOCUMENT: Legislation Brief, prepared by the City Assessor, received May 29, 2015 for use in all June 8/9, 2015 appeals.
- R.2 Due to anomalies with the documents filed, there is no R.2 document for this file.
- R.3 COMMON DOCUMENT: Assessment Report, prepared by the City Assessor, titled "Retail Response 2015 Assessment", received May 29, 2015. To be used for appeals 168-2015, 47-2015, 172-2015, 174-2015.

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.

Mr. Pangborn, a Board of Revision Panel member, declared that he was a part-time employee of Sobey's. Both the Appellant and the Respondent had no issue with Mr. Pangborn's presence on the Panel.

The Appellant and Respondent both asked the Panel to carry forward all testimony, evidence and summary from Appeal 325-2013. The Panel accommodated their request.

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. 47-2015**  
**Civic Address: 1024 Louise Avenue**  
**Legal Description: Parcel(s) Lot A, C, 4, Block 260, Plan Number 72S21638,**  
**76S10776, 62S00189**  
**Roll No. 515332260**

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. Kevin Tooley, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Mr. Bryce Trew, Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

1. The Cap Rate is too low and in error.

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015.
- A.2 Due to anomalies with the documents filed by the appellant, there is no A.2 document for this file.
- A.3 COMMON DOCUMENT: Report prepared by Altus Group, title "Snowcat Property Holdings Limited et al and The City of Saskatoon", received May 29, 2015. To be used for appeals 168-215, 47-2015, 172-2015, 174-2015.
- R.1 COMMON DOCUMENT: Legislation Brief, prepared by the City Assessor, received May 29, 2015 for use in all June 8/9, 2015 appeals.
- R.2 Due to anomalies with the documents filed, there is no R.2 document for this file.
- R.3 COMMON DOCUMENT: Assessment Report, prepared by the City Assessor, titled "Retail Response 2015 Assessment", received May 29, 2015. To be used for appeals 168-2015, 47-2015, 172-2015, 174-2015.

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 Respondent acknowledged that the issue raised in the ground of appeal (the Assessor's application of a 7.49% cap rate to calculate the subject property's assessed value) had been previously heard and dismissed by the Board of

Revision in appeal 325-2013. The City of Saskatoon then appealed that decision to the Saskatchewan Municipal Board Assessment Appeals Committee. Pending a ruling from the AAC the parties to this appeal agreed to let the record stand without additional argument.

Conclusion

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

**7. Appeal No. 182-2015**  
**Civic Address: 1715 Preston Avenue North**  
**Legal Description: Parcel(s) 120786127, 120786150, 153813393, 153813405,**  
**Block C, D, F, G, Plan Number 101850825**  
**Roll No. 475405900**

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. Kevin Tooley, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Mr. Bryce Trew, Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

1. The Cap Rate is too low and in error.
2. The net operating income is excessive.
3. Equity has not been achieved as the assessment does not reflect a fair value in comparison to similar properties.

See file for supporting facts.

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015.
- A.2 COMMON DOCUMENT – FILES 181 AND 182 – document submitted by Altus Group, titled “Harvard Property Management Inc. and The City of Saskatoon”, received May 19, 2015.

C(A)1 CONFIDENTIAL – COMMON DOCUMENT – FILES 181 AND 182 - Confidential document submitted by Altus Group, titled “Harvard Property Management Inc. and The City of Saskatoon”, received May 19, 2015.

R.1 COMMON DOCUMENT: Legislation Brief, prepared by the City Assessor, received May 29, 2015 for use in all June 8/9, 2015 appeals.

R.2 COMMON DOCUMENT: Assessment Report, prepared by the City Assessor, titled “Retail Response 2015 Assessment”, received May 29, 2015. To be used for appeals 182-2015 and 181-2015.

### 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 Grounds of Appeal, in the 2015 Notice of Appeal, for the subject property, is essentially identical to the Grounds of Appeal in the 325 – 2013, Notice of Appeal.

With the agreement of the Appellant and Respondent, Appeal 181-2015 and 182-2015 will be dealt with together.

The Board of Revision, Record of Decision (ROD) for Appeal Number 325 – 2013, will be used in its entirety as the evidence as presented. The Panel will use the ROD from 325 - 2013 to reach their decision on the hearings and base their rulings from the ROD for the 2015 appeals.

The Appellant and Respondent indicated that there was no further evidence, testimony or arguments to be put forth to support the Grounds and the written material formalized in the listing of Exhibits. The exhibits formalized in this appeal are, for all intent and purposes, similar in nature to those displayed in the 325 – 2013 appeal hearing. Changes and deletions in the numbering of the exhibits are noted.

The Panel Chair reviewed the hearing proceedings with the Appellant and Respondent.

Mr. Travis Horne informed the Panel that he would be acting as Advocate for the Respondent.

The Appellants’ Agent, Mr. Garry Coleman was affirmed by the Chairman to provide testimony and evidence for this hearing.

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The Respondent's and the Appellants' request to carry forward all the testimony, exhibits and evidence from appeal hearing 325 – 2013 was presented by the advocate, Mr. Travis Horne and agreed to by the Appellant's Agent, Mr. Garry Coleman.

At the request of the Appellant and in accordance with Section 202 of The Cities Act, the chair ordered that Exhibit C(A)1 be considered confidential.

Mr. Coleman noted that there was a recent SMB decision that deals with this property 2013-0186 which is copied in Appendix C of Exhibit A.2. Mr. Coleman would like the board to be aware of this decision.

Mr. Horne stated that in relation to this recent decision, that the board should not follow the decision of the Saskatchewan Municipal Board as the Assessor is appealing to the Court of 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.

**8. Appeal No. 181-2015**  
**Civic Address: 1706, 1714, 1722, 1730 Preston Avenue North**  
**Legal Description: Parcel(s) 153813348, 164495672, 164495661 Block J,**  
**Plan Number 101850825**  
**Roll No. 475412100**

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. Kevin Tooley, Senior Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Mr. Bryce Trew, Assessment Appraiser, Assessment and Taxation, City of Saskatoon

Grounds and Issues

1. The Cap Rate is too low and in error.
2. The net operating income is excessive.
3. Equity has not been achieved as the assessment does not reflect a fair value in comparison to similar properties.

See file for supporting facts

Exhibits

- A.1 Notice of Appeal to the Board of Revision, received February 6, 2015.
- A.2 COMMON DOCUMENT – FILES 181 AND 182 – document submitted by Altus Group, titled “Harvard Property Management Inc. and The City of Saskatoon”, received May 19, 2015.
- C(A)1 CONFIDENTIAL – COMMON DOCUMENT – FILES 181 AND 182 - Confidential document submitted by Altus Group, titled “Harvard Property Management Inc. and The City of Saskatoon”, received May 19, 2015.
- R.1 COMMON DOCUMENT: Legislation Brief, prepared by the City Assessor, received May 29, 2015 for use in all June 8/9, 2015 appeals.
- R.2 COMMON DOCUMENT: Assessment Report, prepared by the City Assessor, titled “Retail Response 2015 Assessment”, received May 29, 2015. To be used for appeals 182-2015 and 181-2015.

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 Grounds of Appeal, in the 2015 Notice of Appeal, for the subject property, is essentially identical to the Grounds of Appeal in the 325 – 2013, Notice of Appeal.

With the agreement of the Appellant and Respondent, Appeal 181-2015 and 182-2015 will be dealt with together.

The Board of Revision, Record of Decision (ROD) for Appeal Number 325 – 2013, will be used in its entirety as the evidence as presented. The Panel will use the ROD from

325 - 2013 to reach their decision on the hearings and base their rulings from the ROD for the 2015 appeals.

The Appellant and Respondent indicated that there was no further evidence, testimony or arguments to be put forth to support the grounds and the written material formalized in the listing of exhibits. The exhibits formalized in this appeal are, for all intent and purposes, similar in nature to those displayed in the 325 – 2013 appeal hearing. Changes and deletions in the numbering of the exhibits are noted.

The Panel Chair reviewed the hearing proceedings with the Appellant and Respondent.

Mr. Travis Horne informed the Panel that he would be acting as Advocate for the Respondent.

The Appellants' Agent, Mr. Garry Coleman was affirmed by the Chairman to provide testimony and evidence for this hearing.

The Respondent's and the Appellants' request to carry forward all the testimony, exhibits and evidence from appeal hearing 325 – 2013 was presented by the advocate, Mr. Travis Horne and agreed to by the Appellant's Agent, Mr. Garry Coleman.

At the request of the Appellant and in accordance with Section 202 of The Cities Act, the chair ordered that Exhibit C(A)1 be considered confidential.

Mr. Coleman noted that there was a recent SMB decision that deals with this property 2013-0186 which is copied in Appendix C of Exhibit A.2. Mr. Coleman would like the board to be aware of this decision

Mr. Horne stated that in relation to this recent decision, that the board should not follow the decision of the SMB as the Assessor is appealing to the Court of 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.

The hearings concluded at 10:37 a.m.

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

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Ms. Penny Walter, Panel Clerk  
Board of Revision