

MINUTES

CITY OF SASKATOON

BOARD OF REVISION

Date: May 19, 2016
Location: Council Chambers, City Hall
Session: 9:00 a.m.

PRESENT: Adrian Deschamps, Board Chair
Asit Sarkar, Board Member
David Putz, Board Member
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 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 Nos.	34-2016	35-2016
	Civic Addresses:	3422 Millar Avenue	3423 Millar Avenue
	Legal Descriptions:	121031930	119085947
	Roll Nos.	425211100	425103500

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne (Advocate), Assessment Manager, Assessment & Taxation
Mr. Chad Nunweiler, Assessment Appraiser, Assessment & Taxation
Mr. Bryce Trew, Senior Assessment Appraiser, Assessment & Taxation

Grounds and Issues

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

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- a) Sales within the 6.48% cap rate that have been deemed to be similar, and thus the stratification, indicate parcels located on Millar Avenue are being significantly over- assessed in comparison to similar properties not located on Millar Avenue.
- b) The following sales from a comparable neighbourhood and located on a major Arterial Thru Street (Millar Avenue) that are also comparable in size indicate a cap rate of 7.85% should be applied to warehouses on Millar Avenue or a further cap rate adjustment is required to achieve an assessment that bears fair and just proportion;
 - 3403 Millar Ave
 - 3110 Millar Ave
 - 3027 Millar Ave
 - 2720 Millar Ave
 - 2345 Millar Ave
- c) The ASR 's on the above sales are all greater than one showing these properties are being overvalued in comparison to their market value.

Exhibits

- Exhibit A.1: Notice of Appeal from Altus Group, received February 5, 2016.
- Exhibit A.2: Common Document, submitted by Altus Group, received April 29, 2016.
- Exhibit A.3: Common Document – Rebuttal, submitted by Altus Group, received May 12, 2016.

- Exhibit R.1: Warehouse & Automotive Response 2016 Assessment, submitted by the City Assessor, received May 9, 2016.
- Exhibit R.2: Property Assessment 2016 General Law and Legislation Brief, submitted by the City Assessor, received May 9, 2016.

Supplementary Notations

The Appellant and Respondents affirmed that the evidence given during the hearing would be the truth.

Mr. Horne served as Advocate for the Assessment & Taxation Division.

The Appellant/Agent and the Respondent agreed that Appeal No. 34-2016 and 35-2016 would be opened simultaneously. The owners are exactly the same for both properties. All documents, evidence and arguments presented are the same for both properties.

The Appellant brought to the attention of the parties present that Exhibits A.2 and A.3 required the following corrections: Exhibit A.2 - paragraph 23 - section 165, subsection

4 should read section 165 subsection 5 and Exhibit A.3 - the rebuttal submission paragraph 6, should read Warehouse sales not Retail sales.

The Respondent requested that the Appellant/Tax Agent present the full case, including the 20 day submission, prior to the Assessor's rebuttal. The full case has to be before the Respondent before they can give their response.

All Exhibits were formalized and entered into the record.

The hearing concluded 11:41 a.m.

Conclusion

For the reasons given in the Record of Decision dated July 4, 2016, the appeal was dismissed and the filing fee retained.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearing held on May 19, 2016.

Debby Sackmann, Panel Clerk
Board of Revision