

**MINUTES**

**CITY OF SASKATOON**

**BOARD OF REVISION**

Date: May 24, 2016  
Location: Committee Room "A"  
Session: 10:30 a.m.

**PRESENT:** Mr. Dave Gabruch, Panel Chair  
Mr. Marvin Dutton, Board Member  
Ms. Lois Lamon, Board Member  
Ms. Joyce Fast, Board of Revision Panel Clerk

The Appellant was 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 the Appellant and the Assessor, would be sworn under oath, or affirm that their statements are true, before their testimony would begin.

1. **Appeal No. 86-2016**  
**Civic Address: 510 Circle Drive**  
**Legal Description: Parcel(s) 118998196**  
**Roll No. 455009340**

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Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Appearing for the Respondent

Mr. Travis Horne, Assessment Manager, Assessment & Taxation (advocate)  
Mr. Kevin Tooley, Senior Assessment Appraiser, Assessment & Taxation  
Ms. Amy Huang, Assessment Research Analyst, Assessment & Taxation

Grounds and Issues

The grounds and issues as identified in the Notice of Appeal (Exhibit A.1), were as follows:

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

Facts: a) The current 7.17% cap rate is calculated using sales that are not comparable in terms of building type, size, zoning and NOI. A cap rate

greater than 7.17% should be applied. Larger retail properties that have sold within the assessor's time frame reflect a cap rate significantly higher than 7.17%.

b) The Assessor has split the City by east and west in developing a cap rate. The subject competes with other big box retail located on the Eastside of Saskatoon (Preston Crossing) and yet the cap rates are significantly different. This type of stratification cannot be supported by the Assessor's sales.

Ground 2: The Assessor has produced assessments that do not bear a fair and just proportion to the market value between similar properties as contemplated in Section 165(5) of *The Cities Act*.

Facts: a) Sales within the 7.17% cap rate that have been deemed to be similar and thus the stratifications, indicate parcels located on Circle Drive are being significantly over-assessed in comparison to properties not located on Circle Drive.

#### Exhibits

- A.1 Notice of Appeal, received February 5, 2016
- A.2 Common Document – submitted by Altus Group titled “To the Board of Revision of the City of Saskatoon on Appeal between Western Limited et al and the City of Saskatoon”, received May 4, 2016
- R.1 Common Document – Retail Response, 2016 Assessment, received May 16, 2016
- R.2 Common Document – Property Assessment, 2016 General Law and Legislation Brief, received May 16, 2016
- R.3 Common Document – Property Assessment, 2016 Expert Witness Law and Legislation Brief, received May 16, 2016
- R.4 “Will-say” Summary of testimony – Amy Huang, received May 10, 2015 (formalized as exhibit on May 24, 2016)

#### Supplementary Notations

The Appellant and the Respondent agreed that Appeal No. 86-2016 would be heard first and that all evidence and arguments from that Appeal would be carried forward into the following Appeals: 85-2016, 81-2016, 80-2016, 79-2016, 78-2016, 74-2016, 73-2016, 64-2016, 46-2016, and 27-2016.

At the request of the Respondent, and pursuant to Section 208 of *The Cities Act*, the Chair ordered that the hearing be recorded by Royal Reporting Services.

Mr. Travis Horne advised he would be acting as the Advocate, for the Respondent.

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Mr. Horne also advised he would be introducing Ms. Amy Huang as an expert witness. There was no objection from the Appellant. Ms. Huang was accepted by the Panel as an expert witness for the Assessor. Her "will-say" statement was entered as Exhibit R.4.

The Appellant and Respondent affirmed that any evidence given during the course of the hearing would be the truth.

The hearing concluded for the day at 3:00 p.m., to be continued the following day, May 25, 2016, beginning at 10:30 a.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearing held on May 24, 2016.

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Joyce Fast, Panel Clerk  
Board of Revision