**MINUTES**

**CITY OF SASKATOON**

**BOARD OF REVISION**

 Date: June 22 and July 4 2017

 Location: Council Chambers

 Session: 1:00 p.m.

**PRESENT:** Dr. Asit Sarkar, Panel Chair

 Ms. Lois Lamon, Board Member

 Dr. Colin Butler, Board Member

 Ms. Penny Walter, Board of Revision Panel Clerk

 Ms. Holly Thompson, 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. 300-2017**

**Civic Address: 286 Venture Crescent**

**Legal Description: Parcel(s) 1189965211; 119091966**

**Roll No. 465125800**

## Appearing for the Appellant

Ms. Grace Muzyka, Tax Agent, Brundson Lawrek & Associates

Mr. George Reddekopp, Appellant

Appearing for the Respondent

Mr. Bryce Trew, Assessment Appraiser, Assessment and Taxation (advocate)

Ms. Kim Bodnarchuk, Solicitor, City Solicitor’s Office

Ms. Michelle McKenzie, Assessment Manager, Assessment and Taxation

Ms. Laurie Pilkey, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The grounds for this appeal are twofold, and inter-related. Firstly, in A.1 the Appellant states that the Market Value Standard has not been met because the subject property is over-valued in relation to other similar properties. Secondly, the cause of the over-valuation can be found in the error the Respondent has made in classifying the property as a warehouse property rather than as a retail establishment. Due to this error, the Appellant requests that the property be assessed as a retail property, using the appropriate market rent, vacancy rate and capitalization rate from the retail valuation model.

## Exhibits

A.1 Notice of Appeal from Grace Muzyka of Brunsdon Lawrek & Associates to the Board of Revision, received March 10, 2017.

A.2 Appellant’s submission to the Board of Revision, received June 2, 2017.

A.3 Appellant’s Response Submission, received June 19, 2017

A.4 Letter to the City of Saskatoon Board of Revision – Subject: Assessment Appeal #300-2017, 286 Venture Crescent, Saskatoon SK, Assessment Roll #4651-25800, received June 29, 2017

R.1 2017 Assessment submitted by the City Assessor titled “Warehouse & Automotive Response”, received June 12, 2017.

R.2 2017 Response Evidence Law and Legislation Brief submitted by the City Assessor titled “Property Assessment”, received June 12, 2017.

R.3 2017 General Law and Legislation Brief submitted by the City Assessor titled “Property Assessment”, received June 12, 2017.

R.4 2017 Assessment – Warehouse & Automotive Response, received June 27, 2017.

Documents A.1, A.2, A.3, R.1, R.2, and R.3 were entered as exhibits on June 22, 2017, and A.4 and R.4 were entered on July 4, 2017.

Supplementary Notations

All giving testimony affirmed to tell the truth at the commencement of the hearings.

Conclusion

For the reasons given in the Record of Decision dated August 15, 2017 the appeal is adjusted and the filing fee is to be returned.

The hearing concluded on at 2:45 p.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on June 22 and July 4, 2017.

 Penny Walter, Panel Clerk

Board of Revision