**MINUTES**

**CITY OF SASKATOON**

**BOARD OF REVISION**

 Date: July 17, 2017

 Location: Council Chambers

 Session: 9:00 a.m.

**PRESENT:** Mr. Marvin Dutton, Panel Chair

 Mr. Asit Sarkar, Board Member

 Dr. Colin Butler, 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. 535-2017**

**Civic Address: 1524 Rayner Avenue**

**Legal Description: Parcel(s) Block 3, Registered Plan No. G219**

**Roll No. 475534100**

## Appearing for the Appellant

Mr. Gary Coleman, Altus Group Limited

Appearing for the Respondent

Mr. Randy McKay, Senior Assessment Appraiser, Assessment and Taxation

Ms. JoAnn Baraniecki, Assessment Appraiser, Assessment Taxation

Grounds and Issues

Following the withdrawal of certain grounds as noted in the preceding section, the grounds and issues for this appeal as identified in the Notice of Appeal (Exhibit A.1) are as follows:

Ground 1: The Assessor’s model does not reflect the market value of a mobile home park and results in an inflated value.

Facts:

1. The 11.58 GIM is not reflective of a mobile home site as it is based on a non-comparable townhouse sales.
2. The subject has 12.9 acres of land while assessor’s sales all involve much smaller parcels.
3. Withdrawn
4. The vacancy value of 3% is too low and does not take into the significant turnover of the parcel.

Ground 2: Withdrawn

## Exhibits

A.1 Notice of Appeal from Garry Coleman of Altus Group to the Board of Revision, received March 10, 2017.

A.2 **COMMON DOCUMENT** – Appellant’s submission to the Board of Revision, received June 27, 2017.

C(A).1 **CONFIDENTIAL COMMON DOCUMENT** – Appellant’s submission to the Board of Revision, received June 27, 2017.

R.1 **COMMON DOCUMENT** – 2017 Assessment submitted by the City Assessor titled “Manufactured Home Communities”, received July 7, 2017.

R.2 **COMMON DOCUMENT** – 2017 General Law and Legislation Brief submitted by the City Assessor titled “Property Assessment”, received July 7, 2017.

C(R).1 **CONFIDENTIAL COMMON DOCUMENT** – 2017 Assessment submitted by the City Assessor titled “Confidential Appeal Response”, received July 7, 2017.

Supplementary Notations

By joint agreement of the Appellant and the Assessor, this appeal was heard in conjunction with Appeals 536-2017 and 537-2017. However, separate decisions would provided for each appeal at the conclusion of the hearing.

With respect to this appeal, the Appellant withdrew Ground 1(c) and Ground 2.

With respect to Appeals 536-2017 and 537-2017, Ground 1(b) and Ground 2 were withdrawn by the Appellant. These are identical to Ground (c) and Ground 2 of Appeal 535-2017.

Conclusion

For the reasons given in the Record of Decision dated October 31, 2017 the appeal is adjusted and the filing fee is refunded.

1. **Appeal No. 536-2017**

**Civic Address: 219 Grant Street**

**Legal Description: Parcel(s) 119836873 and 144861745**

**Roll No. 485625550**

## Appearing for the Appellant

Mr. Gary Coleman, Altus Group Limited

Appearing for the Respondent

Mr. Randy McKay, Senior Assessment Appraiser, Assessment and Taxation

Ms. JoAnn Baraniecki, Assessment Appraiser, Assessment Taxation

Grounds and Issues

Following the withdrawal of certain grounds as noted in the preceding section, the grounds and issues for this appeal as identified in the Notice of Appeal (Exhibit A.1) are as follows:

Ground 1: The Assessor’s model does not reflect the market value of a mobile home park and results in an inflated value.

Facts:

1. The 11.58 GIM is not reflective of a mobile home site as it is based on a non-comparable townhouse sales.
2. Withdrawn
3. The vacancy value of 3% is too low and does not take into the significant turnover of the parcel.

Ground 2: Withdrawn

## Exhibits

A.1 Notice of Appeal from Garry Coleman of Altus Group to the Board of Revision, received March 10, 2017.

A.2 **COMMON DOCUMENT** – Appellant’s submission to the Board of Revision, received June 27, 2017.

C(A).1 **CONFIDENTIAL COMMON DOCUMENT** – Appellant’s submission to the Board of Revision, received June 27, 2017.

R.1 **COMMON DOCUMENT** – 2017 Assessment submitted by the City Assessor titled “Manufactured Home Communities”, received July 7, 2017.

R.2 **COMMON DOCUMENT** – 2017 General Law and Legislation Brief submitted by the City Assessor titled “Property Assessment”, received July 7, 2017.

C(R).1 **CONFIDENTIAL COMMON DOCUMENT** – 2017 Assessment submitted by the City Assessor titled “Confidential Appeal Response”, received July 7, 2017.

Supplementary Notations

By joint agreement of the Appellant and the Assessor, this appeal was heard in conjunction with Appeals 536-2017 and 537-2017. However, separate decisions were provided for each appeal at the conclusion of the hearing.

With respect to Appeal 535-2016 appeal, the Appellant withdrew Ground 1(c) and Ground 2.

With respect to Appeals 536-2017 and 537-2017, Ground 1(b) and Ground 2 were withdrawn by the Appellant. These are identical to Ground (c) and Ground 2 of Appeal 535-2017.

Conclusion

For the reasons given in the Record of Decision dated October 31, 2017 the appeal is adjusted and the filing fee is refunded.

1. **Appeal No. 537-2017**

**Civic Address: 321 Dunlop Street**

**Legal Description: Parcel(s) 131750917**

**Roll No. 485613700**

## Appearing for the Appellant

Mr. Gary Coleman, Altus Group Limited

Appearing for the Respondent

Mr. Randy McKay, Senior Assessment Appraiser, Assessment and Taxation

Ms. JoAnn Baraniecki, Assessment Appraiser, Assessment Taxation

Grounds and Issues

Following the withdrawal of certain grounds as noted in the preceding section, the grounds and issues for this appeal as identified in the Notice of Appeal (Exhibit A.1) are as follows:

Ground 1: The Assessor’s model does not reflect the market value of a mobile home park and results in an inflated value.

Facts:

1. The 11.58 GIM is not reflective of a mobile home site as it is based on a non-comparable townhouse sales.
2. Withdrawn
3. The vacancy value of 3% is too low and does not take into the significant turnover of the parcel.

Ground 2: Withdrawn

## Exhibits

A.1 Notice of Appeal from Garry Coleman of Altus Group to the Board of Revision, received March 10, 2017.

A.2 **COMMON DOCUMENT** – Appellant’s submission to the Board of Revision, received June 27, 2017.

C(A).1 **CONFIDENTIAL COMMON DOCUMENT** – Appellant’s submission to the Board of Revision, received June 27, 2017.

R.1 **COMMON DOCUMENT** – 2017 Assessment submitted by the City Assessor titled “Manufactured Home Communities”, received July 7, 2017.

R.2 **COMMON DOCUMENT** – 2017 General Law and Legislation Brief submitted by the City Assessor titled “Property Assessment”, received July 7, 2017.

C(R).1 **CONFIDENTIAL COMMON DOCUMENT** – 2017 Assessment submitted by the City Assessor titled “Confidential Appeal Response”, received July 7, 2017.

Supplementary Notations

By joint agreement of the Appellant and the Assessor, this appeal was heard in conjunction with Appeals 536-2017 and 537-2017. However, separate decisions were provided for each appeal at the conclusion of the hearing.

With respect to Appeal 535-2016 appeal, the Appellant withdrew Ground 1(c) and Ground 2.

With respect to Appeals 536-2017 and 537-2017, Ground 1(b) and Ground 2 were withdrawn by the Appellant. These are identical to Ground (c) and Ground 2 of Appeal 535-2017.

Conclusion

For the reasons given in the Record of Decision dated October 31, 2017 the appeal is adjusted and the filing fee is refunded.

The hearings concluded at 11:00 a.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on July 17, 2017/

 Penny Walter, Panel Clerk

Board of Revision