

MINUTES

CITY OF SASKATOON

BOARD OF REVISION

Date: Tuesday, April 15, 2014
Location: Council Chambers, City Hall
Session: 9:00 a.m.

PRESENT: Dave Gabruch, Chair
Patrick Thomson, Board Member
Randy Pangborn, Board Member
Joyce Fast, 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.** 152-2014
Civic Address: 3735 Thatcher Avenue
Legal Description: Parcel(s) 119029901
Roll No. 414908600

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Chad Nunweiler, Assessment Appraiser

Grounds and Issues

- 1) The market value is too high.
- 2) Equity with comparable buildings has not been achieved.
- 3) The Assessor erred in the calculation of the estimated net operating income used to determine the property assessment.

- 4) The Assessor erred in developing an assessment that does not meet Market Valuation Standard.

See file for supporting facts.

Exhibits

- Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014
- Exhibit A.2: Submission to the Board from Altus Group, received March 25, 2014
- Exhibit R.1: Assessment Report, Warehouse & Automotive Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
- Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Appellant noted that the subject property was appealed in 2013 (Appeal 380-2013). The Assessor informed the Panel that they have appealed the 2013 BOR decision to the SMB.

The Assessor provided a recommendation to remove the arterial street adjustment of \$.86 per square foot from the subject. The removal of this arterial street adjustment reduces the assessment from \$2,026,800 to \$ 1,819,500, resulting in a net reduction of \$207,300. The recommendation addresses Grounds 3 and 4.

Conclusion

The Panel accepted the recommendation as presented. The Panel requested the Assessor to recalculate the subject's 2014 NOI by removing the arterial adjustment.

In addition, the Panel requested that the Assessor reclassify the subject building under the office model and its associated cap rate and apply it to the subject's NOI to assess the subject property for 2014.

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

2. Appeal No. 128-2014
Civic Address: 123 2nd Avenue South
Legal Description: Lot 25-31 Incl., Block 148, Plan C195
Roll No. 505010700

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

Ground 1: The Cap Rate is too low and in error.
Ground 2: The Net Operating Income is excessive.
Ground 3: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014
Exhibit C(A)1: Confidential document from Altus Group (covering Appeals 128, 129 and 130-2014), received March 25, 2014
Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

A Confidential Order was signed by the Chair for this appeal (Appeal 128-2014) as well as Appeals 129-2014 and 130-2014.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

- 3. **Appeal No. 122-2014****
****Civic Address: 128-4th Avenue South****
****Legal Description: Parcel 120288450****
****Roll No. 505041400****
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Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Eric Calaguian, Assessment Appraiser

Grounds and Issues

- Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

- Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014
Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

- 4. **Appeal No. 123-2014****
****Civic Address: 310 20th Street East****
****Legal Description: Parcels 120278303, 120278291****
****Roll No. 505030450****
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Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

- Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

- Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group,
 received March 25, 2014
- Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by
 the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and
 Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

5. Appeal No. 124-2014
Civic Address: 333 3rd Avenue North
Legal Description: Parcel 120282285
Roll No. 495020000

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014

Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

6. Appeal No. 125-2014
Civic Address: 129 3rd Avenue North
Legal Description: Parcel 120283286
Roll No. 505017200

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014

Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

7. Appeal No. 127-2014
Civic Address: 122 1st Avenue South
Legal Description: Parcel: 135930067
Roll No. 505008450

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014
Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

8. **Appeal No. 129-2014**
****Civic Address: 340 & 350 3rd Avenue North****
****Legal Description: Lot 4-10, Block 174, Plan E2335****
****Roll No. 495119130****

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group, received April 1, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group,
 received March 25, 2014
Exhibit C(A)1: Confidential document from Altus Group Limited (covering Appeals 128,
 129 and 130-2014), received March 25, 2014
Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by
 the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and
 Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

It was noted that the subject property was not appealed in 2013.

A Confidential Order signed by the Chair was read into the record regarding Appeals 128-2014, 129-2014, and 130-2014.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

9. **Appeal No. 130-2014**
****Civic Address: 410 22nd Street East****
****Legal Description: Lot 47, Block 159, Plan 99SA32572****
****Roll No. 505042420****

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

- Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014
- Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

A Confidential Order signed by the Chair was read into the record regarding Appeals 128-2014, 129-2014, and 130-2014.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

10. Appeal No. 131-2014
Civic Address: 401 22nd Street East
Legal Description: Parcel 120288371
Roll No. 505042060

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

- Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

- Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014
Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

11. Appeal No. 132-2014
Civic Address: 812 Spadina Crescent East
Legal Description: Parcel 120283310
Roll No. 495130300

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

- Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

- Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014
Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

12. Appeal No. 133-2014
Civic Address: 321 21st Street East
Legal Description: Lots 21-23, Block 156, Plan Q2
Roll No. 505032200

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

- Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

- Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014
Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

13. Appeal No. 134-2014
Civic Address: 165 3rd Avenue South
Legal Description: Parcels: 120288281, 120288270, 120288359
Roll No. 505020000

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

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

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014

Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014

Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014

Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

It was noted that the subject property was not appealed in 2013.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

14. Appeal No. 135-2014
Civic Address: 201 – 21st Street East
Legal Description: Parcels: 120287820, 12087831, 120287842, 120287987
Roll No. 505021900

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

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

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014

Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014

Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014

Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

It was noted that the subject property was not appealed in 2013.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

15. Appeal No. 136-2014
Civic Address: 230 22nd Street East
Legal Description: Parcel 120283422
Roll No. 505017650

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

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

Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group Limited, received February 7, 2014

Exhibit A.2: Common document pertaining to various appeals from Altus Group Limited, received March 25, 2014

Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014

Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

It was noted that the subject property was not appealed in 2013.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

16. Appeal No. 137-2014
Civic Address: 402 21st Street East
Legal Description: Lots 3-7, Block 161, Plan Q8
Roll No. 505041100

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group Limited, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group Limited, received March 25, 2014
Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

It was noted that the subject property was not appealed in 2013.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

17. Appeal No. 138-2014
Civic Address: 140 1st Avenue North
Legal Description: Lot 52, Block 149, Plan 99SA32572
Roll No. 505008950

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group Limited, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group Limited, received March 25, 2014
Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

18. Appeal No. 139-2014
Civic Address: 279 3rd Avenue North
Legal Description: Parcels: 120282645, 120282702
Roll No. 495019430

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group Limited, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group Limited, received March 25, 2014

Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

19. Appeal No. 140-2014
Civic Address: 220 21st Street East
Legal Description: 120288674
Roll No. 505021090

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

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Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations

Ms. Darcy Huisman, Assessment Manager

Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

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

Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014

Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014

Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014

Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

20. Appeal No. 141-2014
Civic Address: 120162530
Legal Description: 255 2nd Avenue North
Roll No. 495013990

Appearing for the Appellant

Mr. Garry Coleman, Altus Group

Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

Ground 1: The Cap Rate is too low and in error.
Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014
Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014
Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014
Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

21. Appeal No. 142-2014
Civic Address: 475 2nd Avenue South
Legal Description: Parcel 153940855
Roll No. 505026310

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

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

Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014

Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014

Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014

Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

The Appellant's filing fee was refunded.

22. Appeal No. 143-2014
Civic Address: 100 224 Pacific Avenue
Legal Description: Parcel 165048262
Roll No. 495006800

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

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

Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group Limited, received February 7, 2014

Exhibit A.2: Common document pertaining to various appeals from Altus Group Limited, received March 25, 2014

Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014

Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

It was noted that the subject property was not appealed in 2013.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

23. Appeal No. 144-2014
Civic Address: 204 224 Pacific Avenue
Legal Description: Parcel 102037632
Roll No. 495006820

Appearing for the Appellant

Mr. Garry Coleman, Altus Group
Mr. Jesse Faith, Altus Group

Appearing for the Respondent

Mr. Tim Ritchie, Manager, Assessment Valuations Operations
Ms. Darcy Huisman, Assessment Manager
Mr. Eric Calaguian, Assessment Appraiser

Grounds and Issues

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

Ground 2: The Assessor has contravened Section 227 (1) of *The Cities Act*.

See file for supporting facts.

Exhibits

Exhibit A.1: Notice of Appeal from Altus Group, received February 7, 2014

Exhibit A.2: Common document pertaining to various appeals from Altus Group, received March 25, 2014

Exhibit R.1: Assessment Report, Office Response, 2014 Assessment, submitted by the City Assessor, received April 7, 2014

Exhibit R.2: Assessment Report, Property Assessment, 2014 General Law and Legislation Brief, submitted by the City Assessor, received April 7, 2014

Supplementary Notations

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

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The Grounds of Appeal in the 2014 Notice of Appeal for the subject property were identical to the Grounds of Appeal in the 2013 Notice of Appeal.

It was noted that the subject property was not appealed in 2013.

Conclusion

For the reasons given in the Record of Decision dated June 11, 2014, the appeal was adjusted and the filing fee refunded.

The hearings concluded.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on April 15, 2014.

Joyce Fast, Panel Clerk
Board of Revision