**MINUTES**

**CITY OF SASKATOON**

**BOARD OF REVISION**

Date: June 23, 2017

Location: Council Chamber

Session: 1:00 p.m.

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

Ms. Lois Lamon, 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. 597-2017**

**Civic Address: 3030 Cleveland Avenue**

**Legal Description: Parcel(s) 118986261; 131933606**

**Roll No. 435104300**

## Appearing for the Appellant

Ms. Grace Muzyka, Brunsdon Lawrek & Associates

Appearing for the Respondent

Mr. Travis Horne(Advocate), Senior Assessment Manager, Assessment and Taxation

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

Mr. Chad Nunweiller, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The grounds and issues for the three (3) appeals as identified in the Notices of Appeal (Exhibit A.1) are as follows:

“The single issue in this appeal is the market rental rate applied to the second level space situated in the subject property. The $8.56/square feet rental rate that is used in the calculation of value for the more functional office and warehouse that is at the grade level is also used in the calculation of assessed value for the second floor space. As this space doesn’t offer the same utility that the grade level space does, a reduced rental rate should be applied in the calculation of the assessed value. The Appellant asks that the assessment of the second level be removed completely.”

## 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.

C(A)1 **CONFIDENTIAL DOCUMENT – COMMON DOCUMENT** – Appellant’s response submission for Appeal 359, 346 and 597.

R.1 **COMMON DOCUMENT** – 2017 Assessment submitted by the City Assessor titled “Warehouse & Automotive Response”, received June 13, 2017.

R.2 **COMMON DOCUMENT** – 2017 Notice of Appeal Law and Legislation Brief submitted by the City Assessor titled “Property Assessment”, received June 13, 2017.

R.3 **COMMON DOCUMENT** – 2017 Response Evidence Law and Legislation Brief submitted by the City Assessor titled “Property Assessment”, received June 13, 2017.

R.4 **COMMON DOCUMENT** – 2017 General Law and Legislation Brief submitted by the City Assessor titled “Property Assessment”, received June 13, 2017.

C(R).1 **CONFIDENTIAL DOCUMENT** – 2017 Assessment submitted by the City Assessor titled “Confidential Appeal Response”, received June 13, 2017.

Supplementary Notations

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

The confidentiality of Exhibits C(A).1 and C(R).1 was ordered.

Pursuant to a request by the Assessor’s Office of the City of Saskatoon, Lisa MacDonald from the Royal Reporting Service was present to record the proceedings.

It was agreed by both parties that all the evidence and arguments from Appeal 597-2017 will be appended to appeals 346-2017 and 359-2017 and no additional evidence and argument would be presented.

Conclusion

For the reasons given in the Record of Decision dated September 6, 2017 the appeal is sustained and the filing fee is retained.

1. **Appeal No. 346-2017**

**Civic Address: 501 23rd Street West**

**Legal Description: Parcel(s) 119873357, 119873368, 119873379, 119873380, 119873391, 119873403, 119873638, 131617278, 131617289, 131617290, 131617302, 131646562**

**Roll No. 494914500**

## Appearing for the Appellant

Ms. Grace Muzyka, Brunsdon Lawrek & Associates

Appearing for the Respondent

Mr. Travis Horne (Advocate), Senior Assessment Manager, Assessment and Taxation

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

Mr. Chad Nunweiller, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The grounds and issues for the three (3) appeals as identified in the Notices of Appeal (Exhibit A.1) are as follows:

“The single issue in this appeal is the market rental rate applied to the second level space situated in the subject property. The $8.56/square feet rental rate that is used in the calculation of value for the more functional office and warehouse that is at the grade level is also used in the calculation of assessed value for the second floor space. As this space doesn’t offer the same utility that the grade level space does, a reduced rental rate should be applied in the calculation of the assessed value. The Appellant asks that the assessment of the second level be removed completely.”

## Exhibits

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

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R.3 **COMMON DOCUMENT** – 2017 Response Evidence Law and Legislation Brief submitted by the City Assessor titled “Property Assessment”, received June 13, 2017.

R.4 **COMMON DOCUMENT** – 2017 General Law and Legislation Brief submitted by the City Assessor titled “Property Assessment”, received June 13, 2017.

C(R).1 **CONFIDENTIAL DOCUMENT** – 2017 Assessment submitted by the City Assessor titled “Confidential Appeal Response”, received June 13, 2017.

Supplementary Notations

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

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Pursuant to a request by the Assessor’s Office of the City of Saskatoon, Lisa MacDonald from the Royal Reporting Service was present to record the proceedings.

It was agreed by both parties that all the evidence and arguments from Appeal 597-2017 will be appended to appeals 346-2017 and 359-2017 and no additional evidence and argument would be presented.

Conclusion

For the reasons given in the Record of Decision dated September 6, 2017 the appeal is sustained and the filing fee is retained.

1. **Appeal No. 359-2017**

**Civic Address: 1925 1st Avenue North**

**Legal Description: Parcel(s) 118997386, 118997398**

**Roll No. 465018890**

## Appearing for the Appellant

Ms. Grace Muzyka, Brunsdon Lawrek & Associates

Appearing for the Respondent

Mr. Travis Horne(Advocate), Senior Assessment Manager, Assessment and Taxation

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

Mr. Chad Nunweiller, Assessment Appraiser, Assessment and Taxation

Grounds and Issues

The grounds and issues for the three (3) appeals as identified in the Notices of Appeal (Exhibit A.1) are as follows:

“The single issue in this appeal is the market rental rate applied to the second level space situated in the subject property. The $8.56/square feet rental rate that is used in the calculation of value for the more functional office and warehouse that is at the grade level is also used in the calculation of assessed value for the second floor space. As this space doesn’t offer the same utility that the grade level space does, a reduced rental rate should be applied in the calculation of the assessed value. The Appellant asks that the assessment of the second level be removed completely.”

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Supplementary Notations

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It was agreed by both parties that all the evidence and arguments from Appeal 597-2017 will be appended to appeals 346-2017 and 359-2017 and no additional evidence and argument would be presented.

Conclusion

For the reasons given in the Record of Decision dated September 6, 2017 the appeal is sustained and the filing fee is retained.

The hearings concluded at 3:29 p.m.

As Secretary to the above Board of Revision Panel, I certify that these are accurate minutes of the hearings held on June 23, 2017.

Penny Walter, Panel Clerk

Board of Revision