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## RECORD OF DECISION

### CITY OF PRINCE ALBERT – BOARD OF REVISION

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**Appeal No.:** 2023-65  
**Roll No.:** 101004750  
**Hearing Date:** June 12, 2023, at 9:00 a.m.  
**Location:** 2<sup>nd</sup> Floor, Main Boardroom, City Hall  
1084 Central Avenue, Prince Albert, SK

**Appellant** 959630 Alberta Inc.

**Respondent  
Board of Revision** City of Prince Albert  
Jackie Packet, Chair  
Ralph Boychuk, Member  
Dan Christakos, Member  
  
Terri Mercier, Secretary  
Stacey Slater, Recording Secretary  
Shawn Hurd, CSR, Living Skies Reporting

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#### Representation

**Appellant** Travis Horne, Leyton Canada

**Respondent** Troy Barill, Procido LLP (Legal Representation)  
Vanessa Vaughan, City Assessor  
Roxanne Belzevick, Assessment Appraiser  
Dale Braitenbach (Observer, Assessment Department)

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#### Property Appealed

**Civic Address** 1953 1st Avenue West  
Prince Albert, Saskatchewan

**Legal Description** Lot 46, Blk 14, Plan 00PA02935 Ext. 0

**Assessed Value** \$2,979,600

**Tax Class** Multi-Residential – Improved (80% of value)

**Taxable Assessment** \$2,383,700

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## Role of the Board of Revision

[1] The Board of Revision (Board) is an appeal board that rules on the assessment valuations for both land and buildings that are under appeal. The basic principle to be applied by the Board in all cases is set out in *The Cities Act*, which states the dominant and controlling factor in the assessment of property is equity. The Board's priority is to ensure that all parties to an appeal receive a fair hearing and that the rules of natural justice come into play.

[2] The Board may also hear appeals pertaining to the tax classification of property or the tax status of property (exempt or taxable). This does not mean the Board can hear issues relating to the taxes owed on property.

[3] Upon hearing an appeal the Board is empowered to:

- (a) confirm the assessment; or,
- (b) change the assessment and direct a revision of the assessment roll by:
  - a. increasing or decreasing the assessment;
  - b. changing the liability to taxation or the classification of the subject; or,
  - c. changing both the assessment and the liability to taxation and the classification of the subject.

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## Legislation

[4] Property assessments in Saskatchewan are governed by *The Cities Act*, *The Cities Act Regulations* and/or by board order of the Saskatchewan Assessment Management Agency (SAMA).

[5] The dominant and controlling factor in assessment is equity. (*The Cities Act*, 165(3))

[6] Equity is achieved by applying the market valuation standard. (*The Cities Act*, 165(5))

[7] The market valuation standard is achieved when the assessed value of property:

- (a) is prepared using mass appraisal;
- (b) is an estimate of the market value of the estate in fee simple in the property;
- (c) reflects typical market conditions for similar properties; and,
- (d) meets quality assurance standards established by order of the agency.  
(*The Cities Act*, 163(f.1))

[8] Mass appraisal means preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing. (*The Cities Act*, 163(f.3))

## Preliminary Matters

[9] At the request of the Respondent, and in accordance with Section 208 of *The Cities Act*, the Board ordered that this hearing be recorded by court reporting services, Living Skies Reporting, with the costs of the recording being charged to the Respondent.

[10] The Appellant requested that Appeal 2023-67 be considered a lead Appeal and all evidence and testimony from both parties for this Appeal be carried forward and applied to Appeals 2023-56, 2023-57, 2023-58, 2023-59, 2023-60, 2023-61, 2023-62, 2023-63, 2023-64, 2023-65, 2023-66, 2023-68, 2023-69, 2023-70, 2023-71 and 2023-72. The Respondent agreed.

[11] The Board ruled Appeal 2023-67 to be the lead Appeal and all evidence and testimony from the Agent and Respondent will be carried forward and applied to Appeals 2023-56, 2023-57, 2023-58, 2023-59, 2023-60, 2023-61, 2023-62, 2023-63, 2023-64, 2023-65, 2023-66, 2023-68, 2023-69, 2023-70, 2023-71 and 2023-72.

[12] In light of there being a lead Appeal, the Board will render a decision on the lead Appeal 2023-67 and apply that decision to Appeals 2023-56, 2023-57, 2023-58, 2023-59, 2023-60, 2023-61, 2023-62, 2023-63, 2023-64, 2023-65, 2023-66, 2023-68, 2023-69, 2023-70, 2023-71 and 2023-72.

[13] As required by *The Cities Act* income and expense information must be provided to Assessors to calculate accurate valuations which are reliant on the income approach. After several requests, the Assessor was not provided income and expense information by the owner or the Appellant.

[14] Much discussion ensued between the Respondent and Appellant concerning whether 12 letters sent in common mail over the years 2015, 2016, 2017, and 2018 was warning enough for compliance to submit income and expense information. The Appellant, through questioning by the Board, and written information in the Respondent ten-day submission was aware that these documents are required for accurate valuation purposes.

[15] The Respondent requested that the Board dismiss all 17 Appeals at the preliminary stage as the income/expense information is directly relevant to the assessment.

[16] Further to their point, the Respondent submitted that pursuant to Subsection 172(6) of *The Cities Act* that this Board has no, and should take no, jurisdiction over this Appeal. The City requested that the 17 Appeals be dismissed in accordance with Subsection 172(6) at the preliminary stage and not be allowed to proceed.

[17] The Board recessed the hearing at 10:27 a.m. and resumed at 10:56 a.m.

[18] The Board ruled that the Lead Appeal No. 2023-67, and subsequent Appeals, be dismissed as it is not equitable to the Appellant or the Assessor to continue. In accordance with Subsection 172 (6) of *The Cities Act*, the Board dismisses this Appeal.

### **Exhibits**

[19] The following material was filed with the Secretary of the Board of Revision:

- a) Exhibit A-1 – Notice of Appeal received February 13, 2023
- b) Exhibit A-2 – Appellant's Response to Perfect Notice of Appeal received March 20, 2023
- c) Exhibit A-3 – Appellant's 20 day written submission received May 23, 2023
- d) Exhibit A-4 – Appellant's 5 day written rebuttal received June 6, 2023
- e) Exhibit B-1 – Board Letter to dismiss certain Appeals dated February 22, 2023
- f) Exhibit B-2 – E-mail to provide Canada Post tracking information dated February 23, 2023
- g) Exhibit B-3 – E-mail to clarify post mark information dated February 27, 2023
- h) Exhibit B-4 – E-mail with further clarification dated February 27, 2023
- i) Exhibit B-5 – Acknowledgement E-mail dated March 20, 2023
- j) Exhibit B-6 – Notice of Hearing Letter dated March 27, 2023
- k) Exhibit R-1 – Respondent's request for Recording received March 27, 2023
- l) Exhibit R-2 – Respondent's 10 day written submission received June 1, 2023

The following submission was approved at the Hearing:

- m) Exhibit R-3 – Saskatchewan Municipal Board Assessment Appeals Committee Appeal No. AAC 2017-0025 dated 2018-01-30.

## **Appeal**

[20] Pursuant to *The Cities Act*, Subsection 197(1), an Appeal has been filed against the property valuation of the subject property. The property is a non-regulated Multi-unit Residential / High Rise Apartment.

[21] The Appellant's ground states:

- The assessment is too high by failing to achieve the market valuation standard as required by *The Cities Act* 163(f.1).
- The assessment value is too high as it does not reflect typical market conditions of similar properties and is not an estimate of the market value of the subject property.
- The assessment value is too high as it violates the requirements of equity.

## **Board Analysis During Recess**

[22] After careful deliberation and reviewing *The Cities Act* and other referenced material, the Board considered:

- The importance of income/expense information when making accurate valuations based on the income approach.
- The number of requests, over the years, by the City to the owner to supply the required information.
- The awareness by the Appellant that the information was required by the Assessor.
- The importance of fairness in a hearing and equity for both Respondent and Appellant.

**Decision**

[23] The Board dismisses the appeal.

[24] The total assessed value will remain at \$2,979,600.

[25] The taxable assessment will remain at \$2,383,700.

[26] The filing fee shall be retained.

DATED AT PRINCE ALBERT, SASKATCHEWAN THIS 5<sup>TH</sup> DAY OF JULY 2023.

CITY OF PRINCE ALBERT BOARD OF REVISION



Jackie Packet, Chair

I concur:



Ralph Boychuk, Member

I concur:



Dan Christakos, Member