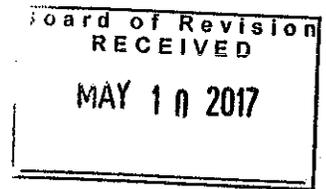


5 Day Submission

2017-28100 (lead) et al.



CITY OF REGINA
BOARD OF REVISION

BETWEEN:

FEDERATED CO-OPERATIVES LIMITED

APPELLANT

- and -

THE CITY OF REGINA

RESPONDENT

WRITTEN SUBMISSION ON BEHALF OF
THE APPELLANT

HEARING DATE: MAY 15th, 2017

Prepared by:
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Appeal #	Appellant	Civic Address	Roll #	2017 Assessment
28100	Federated Co-operatives Limited	2216 E Emmett Hall Road	10169644	\$1,641,400
28112	Huber Enterprises Ltd	4600 E Victoria Ave	10268140	\$1,807,500
28117	ProCrane Inc.	570 McDonald Street	10022438	\$2,153,800
28110	Village Financial Limited	4150 E Victoria Avenue	10226524	\$5,958,900
28090	Dream Saskatchewan Portfolio Inc.	1802 E Stock Road	10018725	\$3,325,100
28105	Dream Saskatchewan Portfolio Inc.	363 Maxwell Crescent	10201133	\$6,783,400
28095	Federated Co-operatives Limited	2107 E Turvey Rd	10226517	\$3,045,000
28093	MADELANA HOLDINGS LTD.	202 Solomon Drive	10013951	\$5,824,100
28071	Halliburton Partners Canada ULC	100 N. McDonald Street	10027983	\$4,712,500
28079	Saskatchewan Association of Rehabilitation Centres	1301 Fleury Street	10076954	\$7,062,100
28106	Saskatchewan Telecommunications Holding Corporation	375 N Longman Crescent	10018739	\$4,122,800
28118	Saskatchewan Telecommunications Holding Corporation	580 Henderson Drive	10268143	\$3,854,200
28113	Maznur Realty Ltd.	4750 E Victoria Avenue	10033440	\$5,018,300
28088	Cougar Property Management Inc.	1715 Elliot Street	10178193	\$3,607,500
28104	Warner Truck Industries	330 4th Avenue E.	10169644	\$1,641,400
28073	Hazelaar Construction Limited	1111 Mackay Street	10013958	\$2,668,800
28080	SCR Holdings Inc.	135 Henderson Drive	10268140	\$1,807,500
28109	Warner Property Holdings Ltd.	415 N. Longman Crescent	10013963	\$2,562,400
28082	CWS Logistics Ltd.	1405 E Pettigrew Avenue	10018693	\$3,022,300
28091	AG SK Turvey Ltd.	1903 E Turvey Road	10018790	\$6,623,000
28096	Boquist Developments Inc.	2120 1st Avenue	10250374	\$674,500

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I. INTRODUCTION

1. This rebuttal submission stems from the ten day written explanation provided by the City of Regina. The materials and argument are requested to be carried forward to all industrial appeals as described above.

II. LEGISLATIVE AND ASSESSMENT BACKGROUND

2. The relevant provisions of *The Cities Act* are as follows:

3. 163 In this Part:

(f.1) "market valuation standard" means the standard achieved when the assessed value of property:

- (i) is prepared using **mass appraisal**;
- (ii) is an estimate of the market value of the estate in fee simple in the property;
- (iii) reflects typical market conditions for **similar properties**; and
- (iv) meets quality assurance standards established by order of the agency;

(emphasis added)

(f.2) "market value" means the amount that a property should be expected to realize if the estate in fee simple in the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the amount is not affected by undue stimuli;

(f.3) "mass appraisal" means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing; *(emphasis added)*

(f.4) "non-regulated property assessment" means an assessment for property other than a regulated property assessment;

165(1) An assessment shall be prepared for each property in the city using only mass appraisal.

- (2) All property is to be assessed as of the applicable base date.
- (3) The dominant and controlling factor in the assessment of property is equity.

- (3.1) Each assessment must reflect the facts, conditions and circumstances affecting the property as at January 1 of each year as if those facts, conditions and circumstances existed on the applicable base date.
- (5) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar properties as of the applicable base date.

203(1) Boards of Revision are not bound by the rules of evidence or any other law applicable to court proceedings and have power to determine the admissibility, relevance and weight of any evidence.

226(1) After hearing an appeal, the appeal board may:

- (a) confirm the decision if the board revision;
- (b) modify the decision of the board of revision to ensure that:
 - i. errors in and omissions from the assessment roll are corrected;
 - ii. an accurate, fair and equitable assessment for the property is placed on the assessment roll.

III. ARGUMENT

Site Coverage

4. The Assessor in his ten day submission provided excerpts of Edmonton's Industrial Methodology. The full methodology can be referenced in Appendix D. In speaking with our Altus staff in Edmonton and through correspondence with the Edmonton assessment department the issue of Costed Item Areas has been typically resolved through the removal of those areas from the Lot Size.¹

IV. CONCLUSION

5. The appellant requests that the Board of Revision find the Assessor has erred in the valuation of the subject property and that Altus has met its onus in demonstrating an error with the model.

¹ Appendix D – 2017 Assessment Methodology Industrial Warehouses

6. The site coverage calculation needs to account for the limitations imposed through the Bylaw as well as removing the costed item areas from the Lot Size.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 10th day of May, 2017.

ALTUS GROUP LIMITED

Per:


Agent for the Appellant

APPENDICES

- D.** 2017 Assessment Methodology Industrial Warehouses – Edmonton
- E.** CV of Dr. Andrei Volodin – Professor of Statistics at the University of Regina