

Assessment Appeals Committee

NOTICE OF APPEAL FORM 1

APPEAL FROM A BOARD OF REVISION DECISION

For clarification, refer to the *Assessment Appeals Committee Notice of Appeal Form 1 Sample*.

Application Date:		October 5, 2017	
Section 1: Applicant Contact Information (Appellant)			
Interest in property (owner, tenant, property manager, assessor, etc.): Owner			
Company name (if applicable): Abcomp Holdings Ltd. c/o All Fab Building Components Inc.			
<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Miss <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.	Applicant last name Friesen		Given name(s) Ken
Street 1755 Dugald Road		Apartment, suite or unit number	
City/Town Winnipeg		Province MB	Postal code R2J 0H3
Primary telephone 204-654-5592	Business telephone	Mobile phone	Fax 204-663-4553
Email Address kfriesen@all-fab.com			
Section 2: Representative Contact Information			
<input checked="" type="checkbox"/> I have a representative <input type="checkbox"/> I plan to get a representative <input type="checkbox"/> I will represent myself			
Company name Altus Group Limited		Title	
<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Miss <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.	Last name Simpson		Given name(s) Ryan
Street 311 Albert Street		Apartment, suite or unit number	
City/Town Regina		Province SK	Postal code S4R 2N6
Primary telephone 306-337-2176	Business telephone	Mobile phone	Fax 306-359-0674
Email Address Ryan.simpson@altusgroup.com			
Section 3: Respondent Contact Information			
Name of Municipality or Other Party City of Regina			
Contact Person:	<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Miss <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.	Last name Krismer	Given name(s) Gerry
Street 2476 Victoria Avenue		Apartment, suite or unit number	
City/Town Regina		Province SK	Postal code S4P 3C8
Primary telephone 306-777-7935	Business telephone	Mobile phone	Fax 306-777-6822
Email Address gkrismer@regina.ca			

Section 4: Application Details

Indicate the type of appeal:

Your property is within a:

- City Town, Village, Resort Village, Rural Municipality Northern Municipality Other

and you're appealing:

- the Board of Revision's decision **OR** the Board of Revision's refusal to hear your appeal

Taxing Authority: City of Regina

Legal Land Description:

Lot: 5 Blk: 15 Plan: 78R30133

Civic Address:

610 Henderson Drive

Assessment or Alternate Number:

10018730

Assessment Year: 2017

Board of Revision Appeal No.: 28122

Assessment value under appeal: \$6,163,100

This appeal involves:

Property valuation (land or improvement valuation or both)

Property classification (land or improvement classification or both)

Exemption

Preparation or content of the assessment roll

Preparation or content of the notice of assessment

Fixed Assessment Agreement

Have you included a copy of your Notice of Assessment?

Yes No

If no, why?

Have you included a copy of the Board of Revision's decision or refusal?

Yes No

If no, why?

If you are not appealing more than one property, continue to Section 5.

If you are appealing more than one property:

- How many properties are you appealing?
- Which is the lead property?

Number: 54

Lead: BOR # 2017-28122 & 2017-28100

Provide property details below or attach a separate document if necessary.

Assessment (Alternate) Number or Roll Number	Legal Land Description or Civic Address	Municipality	Assessment Year	Assessment Value Under Appeal
See Attached	See Attached	See Attached	See Attached	See Attached

Section 5: Dispute Resolution Details

Have the parties discussed the issue(s) in dispute?

Yes No

If yes, provide the date and outcome of that discussion, including the details of any facts or issues agreed to by the parties.

Nothing has been agreed upon

If no, provide an explanation why a discussion was not held.

Section 6: Issues, Facts and Proposed Solutions

In point form, based on the Board of Revision decision and record, identify the specific issues in dispute. Outline the relevant facts and law. Tell us your proposed solution.

Issue and Supporting Facts 1:

See Attached Schedule A

Solution 1:

See Attached Schedule A

Issue and Supporting Facts 2:

See Attached Schedule A

Solution 2:

See Attached Schedule A

Issue and Supporting Facts 3:

See Attached Schedule A

Solution 3:

See Attached Schedule A

Section 7: Additional Comments

Section 8: Confidentiality Orders (CO)

Please identify any documents that require a CO or provide a copy of the CO issued by the Board of Revision.

Section 9: Request to Record Hearing

Recordings are for the sole use of the SMB. Hearings are recorded for direct or complex appeals. If you require a transcript of the hearing, you may request your hearing be recorded.

Do you want your hearing recorded: Yes No

If yes, provide reasons for your request.

Section 10: Distribution

Has a copy of this application and attachments been sent to the other party?

Yes

No

Any additional correspondence sent to the AAC must also be shared with the other party.

Have you included your appeal fee?

Yes

No

Ryan Simpson

Completed By (Please Print)

A representative may only complete this form if authorized by the owner.

10/05/17

Date (mm/dd/yy)

Please email your completed form and supporting documents to:

• info@smb.gov.sk.ca

Email

1

• (306) 787-1610

Fax

2

• AAC - Saskatchewan
Municipal Board
Room 480 - 2151
Scarth Street
REGINA SK S4P 2H8

Mail

3

If you have not received an acknowledgement from the Saskatchewan Municipal Board within one week of submission, contact us.

For Additional Information:



Visit

• smb.gov.sk.ca



Call

• (306) 787-6221

Schedule A

Grounds of Appeal to the Saskatchewan Municipal Board

Regarding a total of 54 Appeals to the Board of Revision as indicated on the attached 2017 SMB industrial appeal list. Involving two Lead Cases: Namely; BOR #2017- 28122 610 Henderson Drive & BOR #2017 -28100 2216 East Emmett Road.

The Board of Revision erred in the subject appeal in the following manner:

1. Failing to provide written reasons as to how it came to its conclusions in dismissing the appeal. Natural justice dictates that an Appellant has the right to know why an appeal has failed. Further, subsection 210 5 (a) of the *Cities Act* speaks to Board of Revision decisions being sent to each party together with written reasons for the decision.
2. Under what the Board references as being the Board's Analysis and Conclusions there are also Facts thrown into the mix which creates more confusion as to exactly why the Appellant's appeal failed.
3. In the particular Lead Case #2017-28122, in the last paragraph on page 6 of the Board's decision, it states that the Appellant's witness, Andrei Volodin was qualified by the Board as an expert in mathematics and statistics. Yet in the very next paragraph, top of page 7, it states that the witness admitted that he does not have any direct knowledge or expertise in the practice of assessment or assessment law. Without proper reasoning being set out by the Board, the Appellant has no idea if the Board relied on this latter point to ignore the witness when he spoke about the Chebyshev's Theorem for an example. If so, that would have been an error by the Board as Mr. Volodin was never qualified as a person with expertise in assessment practice and assessment law in the first place.
4. Put another way, the Board erred by ignoring the rules and principles associated with the applicability of the Chebyshev Theorem whereby the number of K deviations of the mean will result in a cut off for size greater than 50,000 square feet in the determination of capitalization rate adjustments.

5. In Lead Case # 2017-28100, in the very first paragraph, under Analysis and Conclusions, the Board states that the Appellant, Ryan Simpson (who was really the Agent for the Appellant) is not licensed to practice assessment in Saskatchewan nor is he a member of several recognized assessment related organizations that were listed by the Assessor. The fact this was the first comment to be made by the Board under Analysis and Conclusions, it begs the question if this was the mind set of the Board with respect to all 54 appeals and explains for the lack of written reasons. If that is the case, this is clearly another error made by the Board and is not supported by Legislation. Is the Board putting forth the proposition that an Appellant/Tax Agent in Saskatchewan has to carry a license to practice assessment in Saskatchewan in order to appear before a Board of Revision to conduct an assessment appeal?
6. In the first paragraph on page 8 of the Lead Case 2017-28100, the Board addresses a separate issue that pertained to four properties that were recently annexed into the City. The applicable appeal numbers were 28107; 28112; 28110; and, 28113. Again the error here by the Board is not properly stated reasoning. The Board stated that the properties do not have sewer service but that the Assessor disagrees. The facts before the Board was that these properties rely on Septic Tank Pump Out Service which is certainly not being serviced by the City's Sewage system.
7. The bottom line is that the Board of Revision failed to provide its thought process through properly stated written reasons when addressing the evidence and argument that was presented by Altus Group for all 54 Appeals.



City of Regina

NOTICE OF ASSESSMENT 2017

001845

ABCOMP HOLDINGS LTD
1755 DUGALD ROAD
WINNIPEG MB R2J 0H3

Property Information

Account Number

10018730

Property Address

610 HENDERSON DRIVE

Assessed Parcel

Plan: 78R30133 Block: 15 Lot: 5

Property Type

IMPROVED PARCEL

Mail Date: Jan. 5, 2017

Appeal Deadline: Mar. 6, 2017

Assessment Information

Assessed Person(s) ABCOMP HOLDINGS LTD

School Support Public 71 % Separate 29 %

Current Assessed Value 6,163,100

Subclass (Provincial Percent) Taxable Assessment Exemptions
Commercial (100%) 6,163,100 Taxable(100%) From Jan-Dec

Total Taxable Assessment: 6,163,100

If you would like more information about your property characteristics, or to learn more about your Assessment Notice, please visit Regina.ca or call 306-777-7000.

This notice was mailed on January 5, 2017. If you wish to appeal your assessment, your appeal should be made on the enclosed form. Your appeal must be filed with the Secretary of the Board of Revision, no later than March 6, 2017.

This is not a tax bill. This statement shows the assessment on this property upon which taxes are to be levied. An official tax bill will be forwarded to you or your agent in due course.

E.&O.E.

Assessment, Tax and Real Estate Department
Queen Elizabeth II Court | 2476 Victoria Avenue
PO Box 1790 | REGINA SK S4P 3C8
P: 306-777-7000 | F: 306-777-6822
Regina ca



Assessment Appeals Committee

NOTICE OF APPEAL FORM 1

APPEAL FROM A BOARD OF REVISION DECISION

For clarification, refer to the *Assessment Appeals Committee Notice of Appeal Form 1 Sample*.

Application Date: October 5, 2017	
Section 1: Applicant Contact Information (Appellant)	
Interest in property (owner, tenant, property manager, assessor, etc.): Property Manager	
Company name (if applicable): Federated Co-operatives Limited c/o Federated Co-operatives Limited	
<input type="checkbox"/> Mr. <input type="checkbox"/> Miss <input type="checkbox"/> Mrs. <input checked="" type="checkbox"/> Ms.	Applicant last name La Valley
Given name(s) Janelle	
Street PO Box 1050, 401-22nd Street E	
Apartment, suite or unit number	
City/Town Saskatoon	Province SK
Postal code S7K 3M9	
Primary telephone 306-649-5248	Business telephone
Mobile phone	
Fax	
Email Address j.lavalley@fcl.ca	
Section 2: Representative Contact Information	
<input checked="" type="checkbox"/> I have a representative <input type="checkbox"/> I plan to get a representative <input type="checkbox"/> I will represent myself	
Company name Altus Group Limited	
Title	
<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Miss <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.	Last name Simpson
Given name(s) Ryan	
Street 311 Albert Street	
Apartment, suite or unit number	
City/Town Regina	Province SK
Postal code S4R 2N6	
Primary telephone 306-337-2176	Business telephone
Mobile phone	
Fax 306-359-0674	
Email Address Ryan.simpson@altusgroup.com	
Section 3: Respondent Contact Information	
Name of Municipality or Other Party City of Regina	
Contact Person: <input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Miss <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.	Last name Krismer
Given name(s) Gerry	
Street 2476 Victoria Avenue	
Apartment, suite or unit number	
City/Town Regina	Province SK
Postal code S4P 3C8	
Primary telephone 306-777-7935	Business telephone
Mobile phone	
Fax 306-777-6822	
Email Address gkrismer@regina.ca	

Section 4: Application Details

Indicate the type of appeal:

Your property is within a:

- City Town, Village, Resort Village, Rural Municipality Northern Municipality Other

and you're appealing:

- the Board of Revision's decision **OR** the Board of Revision's refusal to hear your appeal

Taxing Authority: City of Regina

Legal Land Description:

Lot: 3 Blk: 40 Plan: 101987590

Civic Address:

2216 E Emmett Hall Road

Assessment or Alternate Number:

10169644

Assessment Year: 2017

Board of Revision Appeal No.: 28100

Assessment value under appeal: \$1,641,400

This appeal involves:

Property valuation (land or improvement valuation or both)

Property classification (land or improvement classification or both)

Exemption

Preparation or content of the assessment roll

Preparation or content of the notice of assessment

Fixed Assessment Agreement

Have you included a copy of your Notice of Assessment?

Yes No

If no, why?

Have you included a copy of the Board of Revision's decision or refusal?

Yes No

If no, why?

If you are not appealing more than one property, continue to Section 5.

If you are appealing more than one property:

- How many properties are you appealing?
- Which is the lead property?

Number: 54

Lead: BOR # 2017-28122 & 2017-28100

Provide property details below or attach a separate document if necessary.

Assessment (Alternate) Number or Roll Number	Legal Land Description or Civic Address	Municipality	Assessment Year	Assessment Value Under Appeal
See Attached	See Attached	See Attached	See Attached	See Attached

Section 5: Dispute Resolution Details

Have the parties discussed the issue(s) in dispute?

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If yes, provide the date and outcome of that discussion, including the details of any facts or issues agreed to by the parties.

Nothing has been agreed upon

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Section 6: Issues, Facts and Proposed Solutions

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Issue and Supporting Facts 1:

See Attached Schedule A

Solution 1:

See Attached Schedule A

Issue and Supporting Facts 2:

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Solution 2:

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Issue and Supporting Facts 3:

See Attached Schedule A

Solution 3:

See Attached Schedule A

Section 7: Additional Comments

Section 8: Confidentiality Orders (CO)

Please identify any documents that require a CO or provide a copy of the CO issued by the Board of Revision.

Section 9: Request to Record Hearing

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Do you want your hearing recorded: Yes No

If yes, provide reasons for your request.

Section 10: Distribution

Has a copy of this application and attachments been sent to the other party?

Yes

No

Any additional correspondence sent to the AAC must also be shared with the other party.

Have you included your appeal fee?

Yes

No

Ryan Simpson

Completed By (Please Print)

A representative may only complete this form if authorized by the owner.

10/05/17

Date (mm/dd/yy)

Please email your completed form and supporting documents to:

• info@smb.gov.sk.ca

Email

1

• (306) 787-1610

Fax

2

• AAC - Saskatchewan
Municipal Board
Room 480 - 2151
Scarth Street
REGINA SK S4P 2H8

Mail

3

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Call

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Schedule A

Grounds of Appeal to the Saskatchewan Municipal Board

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7. The bottom line is that the Board of Revision failed to provide its thought process through properly stated written reasons when addressing the evidence and argument that was presented by Altus Group for all 54 Appeals.



City of Regina

NOTICE OF ASSESSMENT 2017

001896

FEDERATED CO-OPERATIVES LIMITED
ATTENTION: REAL ESTATE MANAGER
PO BOX 1050 STN MAIN
SASKATOON SK S7K 3M9

Table with 1 column and 5 rows: Property Information, Account Number (10169644), Property Address (2216 E EMMETT HALL ROAD), Assessed Parcel (Plan: 101987590 Block: 40 Lot: 3), Property Type (IMPROVED PARCEL)

Mail Date: Jan. 5, 2017
Appeal Deadline: Mar. 6, 2017

Assessment Information

Assessed Person(s) FEDERATED CO-OPERATIVES LIMITED

School Support Public 71 % Separate 29 %

Current Assessed Value 1,641,400

Subclass (Provincial Percent) Taxable Assessment Exemptions
Commercial (100%) 1,641,400 Taxable(100%) From Jan-Dec

Total Taxable Assessment: 1,641,400

If you would like more information about your property characteristics, or to learn more about your Assessment Notice, please visit Regina.ca or call 306-777-7000.

This notice was mailed on January 5, 2017. If you wish to appeal your assessment, your appeal should be made on the enclosed form. Your appeal must be filed with the Secretary of the Board of Revision, no later than March 6, 2017.

This is not a tax bill. This statement shows the assessment on this property upon which taxes are to be levied. An official tax bill will be forwarded to you or your agent in due course.

E.&O.E.

Assessment, Tax and Real Estate Department
Queen Elizabeth II Court | 2476 Victoria Avenue
PO Box 1790 | REGINA SK S4P 3C8
P: 306-777-7000 | F: 306-777-6822
Regina.ca

Assessment Appeals Committee

NOTICE OF APPEAL FORM 1

APPEAL FROM A BOARD OF REVISION DECISION

For clarification, refer to the *Assessment Appeals Committee Notice of Appeal Form 1 Sample*.

Application Date:		October 5, 2017	
Section 1: Applicant Contact Information (Appellant)			
Interest in property (owner, tenant, property manager, assessor, etc.): Tenant			
Company name (if applicable): 3346286 Manitoba Limited c/o Staples Canada Inc.			
<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Miss <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.	Applicant last name Colarusso		Given name(s) Tom
Street 500 Staples Avenue		Apartment, suite or unit number	
City/Town Framingham		Province MA	Postal code 1701
Primary telephone 508-253-8853	Business telephone	Mobile phone	Fax
Email Address tom.colarusso@staples.com			
Section 2: Representative Contact Information			
<input checked="" type="checkbox"/> I have a representative <input type="checkbox"/> I plan to get a representative <input type="checkbox"/> I will represent myself			
Company name Altus Group Limited		Title	
<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Miss <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.	Last name Simpson		Given name(s) Ryan
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City/Town Regina		Province SK	Postal code S4R 2N6
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Email Address Ryan.simpson@altusgroup.com			
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Indicate the type of appeal:

Your property is within a:

City Town, Village, Resort Village, Rural Municipality Northern Municipality Other

and you're appealing:

the Board of Revision's decision **OR** the Board of Revision's refusal to hear your appeal

Taxing Authority: City of Regina

Legal Land Description:

Lot: Blk: C; C; T Plan: FA4603; 101221142; 84R22521

Civic Address:

221 N Winnipeg Street

Assessment or Alternate Number:

10018625

Assessment Year: 2017

Board of Revision Appeal No.: 28099

Assessment value under appeal: \$10,919,900

This appeal involves:

Property valuation (land or improvement valuation or both)

Property classification (land or improvement classification or both)

Exemption

Preparation or content of the assessment roll

Preparation or content of the notice of assessment

Fixed Assessment Agreement

Have you included a copy of your Notice of Assessment?

Yes No

If no, why?

Not on File.

Have you included a copy of the Board of Revision's decision or refusal?

Yes No

If no, why?

If you are not appealing more than one property, continue to Section 5.

If you are appealing more than one property:

- How many properties are you appealing? Number: 54
- Which is the lead property? Lead: BOR # 2017-28122 & 2017-28100

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