

Appendix E

Notice of Appeal to the Regina Board of Revision

(DEADLINE FOR APPEALS IS March 6, 2017)

To the Secretary of the Board of Revision of the City of Regina, Saskatchewan:

Section 1:

I request the: Simplified appeal process Regular appeal process (see reverse)

I appeal against the: (check beside those which apply)

- Property valuation
- Property classification
- Exemption
- Preparation or content of the Assessment Roll
- Preparation or content of the Notice of Assessment

Of the following property address: 2216 E Emmett Hall Road Account Number: 10169644

Assessed Parcel: Lot: 3, Blk: 40, Plan: 101987590

Section 2:

I make this appeal on the following grounds (nature of alleged error): (Attach extra sheets if necessary.)

See Attached Schedule "A"

Section 3:

In support of these grounds, I hereby state the following material facts to be true and accurate: (Attach extra sheets if necessary.)

See Attached Schedule "A"

Section 4:

I request that the following change(s) be made to the assessment roll (if known): (Attach extra sheets if necessary)
See Attached Schedule "A"

I have discussed my appeal with See Attached (Assessor's name), of the City Assessor's Office, on this date See Attached (month/day/year) and the following is a summary of that discussion: (Include the outcome of the discussion and any details of the facts or issues agreed to by the parties.)
See Attached

OR I have not discussed my appeal with the City Assessor's Office for the following reasons: (Provide reasons why no discussion was held. Attach extra sheets if necessary.)

Section 5:

Appellant's Information:

Appellant's Name: Federated Co-operatives Limited E-mail Address: j.lavalley@fcl.ca

Mailing Address: PO Box 1050, 401-22nd Street E City/Town: Saskatoon, SK Postal Code: S7K 3M9

Home Phone #: N/A Business Phone #: 306-649-5248 Cell #: N/A Fax #: _____

If the Appellant is not the owner, what interest does the Appellant have in the property?

Owner

Agent's Information (if applicable):

Agent's Name: Altus Group Limited E-mail Address: archie.fieldgate@altusgroup.com

Mailing Address: 311 Albert Street City/Town: Regina, SK Postal Code: S4R 2N6

Home Phone #: N/A Business Phone #: (306) 359-0672 Cell #: (306) 539-2368 Fax #: (306) 359-0674

Please list address for service for all appeal correspondence:

Mailing Address: 311 Albert Street City/Town: Regina, SK Postal Code: S4R 2N6

Dated this 6th day of March, 2017

Current Assessed Value under Appeal: \$1,641,400 \$750

(Enclosed Appeal Fee)

Archie Fieldgate

(Appellant's/Agent's name - please print)



(Appellant's/Agent's signature)

***What is the difference between the regular and simplified appeal process?**

For regular appeals, any written material and photographs you provide in support of your appeal must be submitted to BOTH the Secretary of the Board of Revision and the City Assessor at least 20 days before the date of your hearing.

If you qualify for a simplified appeal process and request it on the Notice of Appeal, you can provide any written material and photographs in support of your appeal to the Board of Revision and City Assessor at your hearing. However, to avoid delays at your hearing, you are encouraged to provide your material to BOTH the Secretary of the Board of Revision and the City Assessor at least 20 days before the date of your hearing. You are eligible for the simplified appeal process if your appeal is for:

- a single family residential property or residential condominium; or
- any property that has a current assessed value assessment of 250,000 or less.

The written material you provide for either process should identify why you feel there is an error in your assessment.

Schedule A

Civic Address: 2216 E Emmett Hall Road
Account Number: 10169644

SECTION 2:

The Assessment is too high and in excess of the market value based on the following grounds:

- A. The subject assessment appears to have been developed in error by not accounting for necessary industrial exterior storage area and removing it from the extra land capitalization rate adjustment as well as erred in the development of the lump sum land value.
- B. The subject property is considered by the Assessor to be a non-regulated property pursuant to subsection 163(f.4) of the Cities Act (the Act). As such, the Appellant is alleging that the subject property has been over assessed as a result of the subject's base Cap Rate being adjusted downward within the Assessor's *assessed value* calculation. Subsequently, site coverage has been calculated while failing to account for areas and features that directly limit the availability of extra or excess land.
- C. Equity has not been achieved pursuant to subsection 165 (5) of the Act. This legislation speaks to the application of the market valuation standard which in turn speaks to the use of Mass Appraisal. As such, the Appellant is alleging that with the Assessor using site specific Cap Rates, he has moved away from the concept of Mass Appraisal.
- D. The Market Valuation Standard has not been achieved for the subject property. The appellant is alleging here again that with the Assessor using site specific Cap Rates, he has moved away from the concept of Mass Appraisal.

SECTION 3:

In support of these grounds, I hereby state the following material facts to be true and accurate:

A. Zoning

- The subject property requires large outdoor area for outdoor storage in the operation and function of the property.
- The subject is zoned medium Industrial and the model states:

"allows for manufacturing, processing, assembly, distribution, service and repair activities that require outdoor storage."

- Bylaw 9250 acknowledges the purpose and requirements for IB zoned properties.
- Industrial zone land leases demonstrate significantly lower rates than vacant land.

B. Issue of Site Coverage

- The City of Regina has employed a new methodology whereby a special *site specific coverage adjustment* is being applied to the Assessor's Modeled Base Cap Rate with the intention of reflecting extra and excess land that is on a site.
- In determining the percentage of site coverage, being a major factor within the *site specific coverage formula*, the Assessor only considers the foot print of the buildings that are located on site. Such areas of a site that are covered with canopy's, fuel tanks(above or below ground), business signage, garbage bins, docking zones, storage, etc. are not being considered within the *site specific coverage formula*.
- Nor, what has not been considered within the *site specific coverage formula* is the fact that there are City Bylaws that require a property owner to provide a certain level of parking areas for both tenants and customers. This also means that a certain area of the land would also be required for the movement of automobiles.

C. Equity

- Subsection 165 (5) of the Act states that: *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.*

D. Market Value Standard

- Subsection 163 (f.1) of the Act states: *market valuation standard means the standard achieved when the assessed value of property is prepared using mass appraisal.*
- Subsection 163 (f3) defines the term mass appraisal as: *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.*
- In the Saskatchewan Court of Appeal case, Sasco Developments Ltd. vs. The City of Moose Jaw, 2012 SKCA 24, the Court on pg. 5, made it clear of its understanding of mass appraisal vs site specific values when it stated on pg. 5, *the techniques associated with mass appraisal are grounded in data common to a group of properties, whereas the techniques associated with single property appraisal are grounded in the main in data specific to a particular property.*

Results of Pre-filing Discussion with the Assessor's Office @ City Hall – 9: 30 AM March 3rd, 2017.

Assessor's Present: Gerry Krismer & Aaron Homes - Binns.

Altus Agent's Present: Archie Fieldgate and Ryan Simpson.

Issue: Site Coverage/ Moving Cap Rate

Discussion: Altus is questioning the validity of the moving Cap Rate that is triggered by a site coverage formula.

The City holds the position that what they are doing is correct and claims to have plenty of data to support the Methodology.

Result of Discussion: This issue would need to proceed through the Appeal process.

Altus: Archie Fieldgate