



Room 480 • 2151 Scarth Street • Regina, SK S4P 2H8
Phone: 306-787-6221 Fax: 306-787-1610

June 25, 2015

Assessment Appeals Committee

Acklands-Grainger Inc.
c/o Mr. Archie M. Fieldgate
Altus Group Limited
311 Albert Street
REGINA SK S4R 2N6

Dear Mr. Fieldgate:

Re:	Appeal:	AAC 2015-0006	BOR 2015-27703
	Appellant:	Acklands-Grainger Inc.	
	Respondent:	City of Regina	
	Civic Address:	680 McLeod Street	

This letter will acknowledge that we have received your Notice of Appeal to the Saskatchewan Municipal Board, Assessment Appeals Committee, with accompanying fee of \$600.00.

Before your appeal can be scheduled to be heard, it must be verified that you have met the legislative requirements regarding appeal procedures under *The Cities Act*. If all the requirements have not been met in full, there is no provision to hear the appeal.

Legislation instructs that within 30 days of receiving your Board of Revision decision the following requirements must have been met for your appeal to be valid:

- your notice of appeal completed in full including a description of all the grounds of the appeal must be served on the Saskatchewan Municipal Board, Assessment Appeals Committee; and
- the correct fee must also be received by the Saskatchewan Municipal Board, Assessment Appeals Committee within the 30 day appeal period.

...2

Mr. Fieldgate
June 25, 2015
Page 2

If it appears there is a question regarding the validity of your appeal, and where the 30 day appeal period has not expired, you will be contacted in an attempt to clarify the matter. Otherwise, you will be notified in advance of a hearing date. However, should you have any questions in the interim, please call 306-787-6221. An information sheet is enclosed.

Yours truly,



Lise Gareau, Director

Enclosure

cc: Don Barr, Assessor, City of Regina
Jim Nicol, Secretary, Board of Revision, City of Regina
Darwin Kanius, Saskatchewan Assessment Management Agency

AA C 2015-0006



CITIES

FORM D
[Subsection 23(3)]

Notice of Appeal to the Saskatchewan Municipal Board

To the secretary of the Saskatchewan Municipal Board:

I appeal the decision (or failure to render a decision) of the board of revision appeal no. 2015-27703
for the City of Regina to the Saskatchewan Municipal Board respecting the:

(check beside those which apply)

- Property valuation (land valuation or improvement valuation or both)
- Property classification (land classification or improvement classification or both)
- Exemption
- Preparation or content of the assessment roll
- Preparation or content of the notice of assessment

of Lot: 14-16, Block: 9, Plan:65R29319
(legal description)

Roll No. 10018652
(assessment or alternate number)

680 McLeod Street
(civic address, if applicable)

Assessment value under appeal: \$4,424,200.00 Assessment year: 2015

My grounds for appeal are as follows:

"See Attached Schedule A"

(Attach additional sheets if necessary)

CITIES

Contact information for this appeal:

Appellant's Name: Acklands-Grainger Inc.		Agent's Name (if named/known): Altus Group Limited	
Mailing Address: 90 West Beaver Creek Rd		Mailing Address: 311 Albert Street	
City/Town: Richmond Hill		City/Town: Regina	
Province: ON	Postal Code: L4B 1E7	Province: SK	Postal Code: S4R 2N6
Home Phone #: N/A	Business Phone #: 905-709-5520	Home Phone #: N/A	Business Phone #: 306-359-0672
Fax #: 905-731-0481	Cell #:	Fax #: 306-359-0674	Cell #: 306-539-2368
E-mail address: bonnell@agi.ca		E-mail address: archie.fieldgate@altusgroup.com	


The Appellant's interest in the property is:

Owner

(e.g. owner, tenant, property manager, assessor)

Dated this 5th day of June, 2015.
(day) (month)

Altus Group, Archie Fieldgate
(Appellant's/Agent's Name - please print)


(Appellant's/Agent's Signature)

\$600
(Enclosed Appeal Fee)

INFORMATION NOTE

- (1) The appellant must serve this Notice of Appeal on the secretary of the Saskatchewan Municipal Board (SMB).
- (2) The appeal fee prescribed in *The Saskatchewan Municipal Board Fees Regulations*, payable to the SMB, must accompany this notice, along with a copy of the Notice of Assessment for the property under appeal. Information on appeal fees may be obtained from the SMB.
- (3) On receipt of this notice, the secretary of the SMB must determine whether the notice complies with the requirements set out in section 217 of *The Cities Act*. If the notice does not comply, the secretary must notify the appellant of the deficiencies in the notice and grant the appellant one 14-day extension to perfect it.
- (4) On receipt of a perfected notice of appeal, the secretary must serve a copy of this notice on every party to the appeal other than the appellant and provide a copy of this notice to the secretary of the board of revision.

Schedule A

GROUNDNS FOR APPEAL –TO THE 2015 SASKATCHEWAN MUNICIPAL BOARD ASSESSMENT APPEALS COMMITTEE.

The 2015 Board of Revision for the City of Regina erred in its decision in several respects;

1. The Board erred by concluding that Altus' intent was to reduce the NOI and CAP rate for 144 Henderson Drive.
2. The Board erred by entertaining an issue relating to 1135 8th Avenue that had been removed from the Notice of Appeal.
3. The Board erred by ignoring evidence presented of missing building area by the Assessor in calculating the Effective Age of 144 Henderson Drive.
4. The Board erred by stating on page 8 of the decision that "... the Assessor followed the method in the Market in Assessment in Saskatchewan Handbook."
5. The Board erred by ignoring the fact that 1500 5th Avenue is adjusted through the rental income model by use of a -50% adjustment in determining a lower NOI. The lower NOI of the sale thereby aligns itself with similar warehouses in the sales array for warehouses greater than 25,000 square feet.
6. The Board erred by ignoring evidence and decisions which speak to adjusting sales, similar to what the Assessor was arguing to be done with 290 Henderson Drive.
7. The Board erred by concluding that SMB decisions, the SAMA Market Handbook, IAAO definitions and procedures and UBC Real Estate sources have no relevance for the City of Regina in property tax assessment calculations.



8. The Board erred in its finding that the assessment met the "Market Valuation Standard" contemplated by section 163 (f.1) of the Cities Act.
9. The Board erred in its finding that the assessment met the standard of "Equity" discussed in section 165 (5) of the Cities Act.