
RECORD OF DECISION

CITY OF PRINCE ALBERT – BOARD OF REVISION

Appeal No.: 2024-77
Roll No.: 100003630
Hearing Date: June 12, 2024, at 9:00 a.m.
Location: 2nd Floor, Main Boardroom, City Hall
1084 Central Avenue, Prince Albert, SK

Appellant 14587561 Canada Inc.

Respondent City of Prince Albert

Board of Revision Jackie Packet, Chair
Ralph Boychuk, Vice-Chair
Dan Christakos, Member

Terri Mercier, Secretary

Representation

Appellant No Representation was present

Respondent Vanessa Vaughan, City Assessor
Roxanne Belzevick, Assessment Appraiser

Property Appealed

Civic Address 111 11th Street West
Prince Albert, Saskatchewan

Legal Description Lot 24, Block/Parcel B, Plan 102004692

Assessed Value \$2,403,800

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

Taxable Assessment \$1,923,000

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.

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] With respect to the Board's internal process, this hearing will be recorded for use of the Board only in rendering its decision.

[10] The Appellant or any representation on behalf of the Appellant was not present at the hearing. The Board waited for 15 minutes and proceeded to hear the Respondent's Preliminary matters regarding this appeal.

[11] The Respondent requested that the Board apply Section 207(1) of *The Cities Act* and dismiss the appeal due to failure of the Appellant to appear at the hearing.

Exhibits

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

- a. Exhibit A-1 – Notice of Appeal received March 1, 2024
- b. Exhibit A-2 – Response to Notice of Perfection Letter received April 5 and Emails from April 9 and 10, 2024.
- c. Exhibit B-1 - Acknowledgement Letter & Notice to Perfection Letter dated March 11, 2024
- d. Exhibit B-2 – Notice of Hearing Letter dated April 16, 2024
- e. Exhibit R-1 – Respondents 10 day written submission received June 3, 2024, which includes Part A, B and C.

Appeal

[13] Pursuant to *The Cities Act*, section 197(1), an Appeal has been filed against the property valuation and property classification of the subject property. The Appeal property is a non-regulated property with total land size of 8,889 sq. ft. as a high-rise apartment building of 18,000 sq. ft.

[14] The Appellant's grounds state:

- a. Wrong quality and condition factor – lower/quality/condition near downtown, impacting assessed median rents
- b. restriction on usage – placard in place since February 15, 2024.

Board Analysis

[15] After careful deliberation and reviewing *The Cities Act* and other referenced material, the Board dismisses the appeal.

[16] The Board determined that since the Appellant or any Agent to the Appellant did not appear at the hearing and did not advise or request an adjournment in accordance with Section 207(3) of The Act, the appeal is dismissed.

Decision

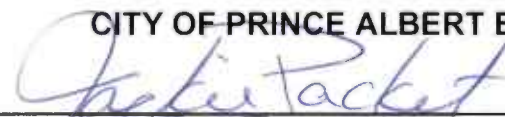
[17] The Board dismisses the Appeal on all grounds.

[18] The assessment will remain at total assessed value of \$2,403,800.

[19] The filing fee shall be retained.


DATED AT PRINCE ALBERT, SASKATCHEWAN THIS 10TH DAY OF JULY, 2024.

CITY OF PRINCE ALBERT BOARD OF REVISION



Jackie Packet, Chair

I concur:



Ralph Boychuk, Member

I concur:



Dan Christakos, Member