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## RECORD OF DECISION

### CITY OF PRINCE ALBERT, BOARD OF REVISION

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**APPEAL NO.:** 2021-08  
**ROLL NO.:** 122-005-400  
**Hearing Date:** May 27, 2021, at 9:30 p.m.  
**Location:** Council Chamber  
City Hall, City of Prince Albert

**Appellant** Mark Geiger and Rita Geiger

**Respondent** City of Prince Albert

**Board of Revision** Jackie Packet, Chair  
Ralph Boychuk, Member  
Cherise Arnesen, Member  
  
Terri Mercier, Secretary

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#### Representation

**Appellant** Mark Geiger (via telephone conference)

**Respondent** Vanessa Vaughan, City Assessor  
Dale Braitenbach, Observer, Assessment Department  
Brandi Kowalski, Observer, Assessment Department  
(All attended via video conference.)

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#### Property Appealed

**Civic Address** 801 30<sup>th</sup> Street West  
Prince Albert, Saskatchewan

**Legal Description** Parcel CC, Plan 66PA11404

**Assessed Value** \$677,800

**Tax Class** Non-Ariable Land-Vacant (45% of value)

**Taxable Assessment** \$305,000

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## 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.

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## 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 Respondent requested that the information outlined in Appendix K in the City's submission be declared confidential, as it pertains to the Sales Verification Questionnaires completed and provided by the Appellant in accordance with Section 171(1) of *The Cities Act*. There were no objections by the Appellant, therefore, the Board orders Appendix K as confidential information in relation to this appeal.

[11] The Appellant requested that appeal 2021-08 be considered a lead appeal and all evidence and testimony from both parties for this appeal be carried forward and applied to appeal 2021-09. The Respondent agreed.

[12] The Board ruled appeal 2020-08 to be the lead appeal and all evidence and testimony from the Agent and Respondent will be carried forward and applied to appeal 2020-09.

[13] In light of there being a lead appeal, the Board will render a decision on the lead appeal (2021-08) and apply that decision to appeal 2021-09.

## **Exhibits**

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

- a) Exhibit A-1 — Notice of appeal
- b) Exhibit A-2 — Appellant's 20 day written submission
- c) Exhibit R-1 — Respondent's 10 day written submission
- d) Exhibit R-2 — Respondent's 5 day written rebuttal

## **Appeal**

[15] Pursuant to *The Cities Act*, section 197(1), an appeal has been filed against the property classification and valuation of the subject property.

[16] The Appellant's ground states:

If the Tax Class "NAIR" represents Non-arable agricultural waste land, then I am not appealing the property classification. If "NAIR" means other than non-arable agricultural waste land, then I appeal the property classification. I am requesting to change property tax class to non-arable agricultural waste land – vacant.

## **Agent**

[17] In the Agent's written submission and testimony to the Board, the Agent states:

- As the Saskatchewan Assessment Management Agency (SAMA) governs *The Cities Act*, this land should be considered agricultural and assessed accordingly rather than assessed according to market value.
- SAMA clearly states that agricultural land not suitable for cultivation or pasture falls under the sub-category of Pastureland and Waste and the proper description of this property should be Non-Arable Waste Land – Vacant. The land is in its natural state of native grasses, bush, trees and wetlands and is not suitable for cultivation and, due to City bylaws governing City limits, cannot pasture farm animals.
- According to SAMA legislation, Non-Arable Waste Land has a base rate tax of \$10.00 per acre and the area of the land under appeal is 47.58 making the full assessed tax value \$475.80.
- Neighbouring lands close to property under appeal is declared agricultural – regulated and feels his should be agricultural as well, but non-arable – waste land.
- Lastly, as the zoning has not changed, the SAMA cost guide for land sales should be used rather than the *Cities Act* cost approach.

## **Assessor**

[18] In the Assessor's written submission and testimony to the Board, the Assessor states:

- The property under appeal is vacant, non-regulated property on the West Hill of Prince Albert and zoned Future Urban Development (FUD). All vacant land properties are assessed by the cost approach and values are derived by using the sales comparison method, of comparable unserviced land sales. In this case, there were five parcels of unserviced land sales available. The Cost Guide parameters were applied to derive a fair assessment of said property.
- In 2018 assessment year, the BOR granted this property be declared non-arable rather than commercial and would remain as non-arable until development occurs or there is a change in zoning. No development has occurred on this property and February of 2019, there was a zoning bylaw change from Agricultural (AG) to Future Urban Development (FUD) for the West Hill area.

- *The Cities Act* must be followed, and SAMA develops manuals for assessors to use when developing assessment values. SAMA does not develop and govern legislation. *The Cities Act* has one section pertaining to farmland and this property does not meet the requirements as no “farming” of any kind is happening on it.
- Concerning neighbouring parcels of land, they are cultivated agricultural land that are being farmed; this classifies them as agricultural lands making them incomparable to the property under appeal. An agricultural land classification, according to *The Cities Act*, has a higher percentage of value than non-arable land.
- The FUD zoning district is to protect and hold undeveloped land for future uses according to a city master plan. Land in its natural form does not make it waste land. Five land sales, including two under appeal today, were used to determine a fair assessment value for land in FUD zone.

### **Board Analysis**

[19] The Agent has not proven an error by the assessors in fact, in law, or in application of established guidelines.

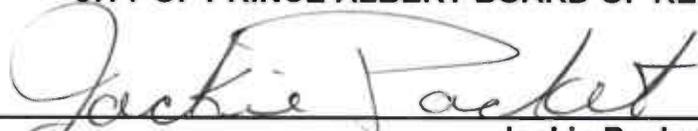
[20] Assessors followed *The Cities Act* guidelines in determining the classification of appeal property and used a comparable group to the subject property to determine assessment value.

Decision

- [21] The Board dismisses the appeal on all grounds.
- [22] The total assessed value will remain at \$677,800.
- [23] The taxable assessment will remain at \$305,000.
- [24] The filing fee shall be retained.

DATED AT PRINCE ALBERT, SASKATCHEWAN THIS 22 DAY OF June, 2021.

CITY OF PRINCE ALBERT BOARD OF REVISION

  
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Jackie Packet, Chair

I concur:

  
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Ralph Boychuk, Member

I concur:

  
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Cherise Arnesen, Member