
RECORD OF DECISION

CITY OF PRINCE ALBERT, BOARD OF REVISION

APPEAL NO.: 2021-46
ROLL NO.: 220-012-750
Hearing Date: June 28, 2021, at 9:00 a.m.
Location: Council Chamber
City Hall, City of Prince Albert

Appellant Canadian Tire Corporation Limited (as provided by the Agent to the Appellant)

Respondent City of Prince Albert

Board of Revision Jackie Packet, Chair
Dan Christakos, Member
Cherise Arnesen, Member

Terri Mercier, Secretary

Representation

Appellant Travis Horne, Agent, Ryan ULC on behalf of Canadian Tire Corporation Limited

Respondent Vanessa Vaughan, City Assessor
Dona-Lynn Morley, Legal City Representation
Dale Braitenbach, Assessment Department

Property Appealed

Civic Address 340-380, 850-890 & 900 – 800 15th Street East
Prince Albert, Saskatchewan

Legal Description Lot 16, Extension 0, Block 3, Plan No. 101847933

Assessed Value \$14,639,900

Tax Class Commercial – Tier 4 - Improved (85% of value)

Taxable Assessment \$12,443,900

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 was recorded for use of the Board only in rendering its decision.

[10] At the request of the Respondent, and in accordance with Section 208 of The Cities Act, the Board ordered that this hearing be recorded by court reporting services, Royal Reporting Services, with the costs of the recording being charged to the Respondent.

[11] At the commencement of the hearing for the Lead Appeal 2021-51, which includes appeals 2021-45, 2021-46, 2021-47, 2021-49 and 2021-50, the Respondent requested that Appeal No. 2021-46 be dismissed.

[12] The Respondent indicated that in regard to Appeal 2021-46, the Appellant represents Canadian Tire Corp, but Canadian Tire Corp does not own any of the businesses in subject property listed in Appeal 2021-46.

[13] The Respondent and Board requested clarification from the Appellant with respect to Appeal 2021-46 as to which property was being represented by the Appellant. The Appellant recognized that he did not have proper authorization to represent the owner of the property(ies) listed in Appeal 2021-46.

[14] The Board ruled that Appeal 2021-46 did not have grounds to be heard because of the agent not having written authority from the current owner(s) to represent the subject property(ies).

Board Analysis

[15] The Agent for the Appellant did not have proper written authorization from the property owner of subject property listed in Appeal 2021-46 to proceed with representation.

[16] The authorization form for Appeal 2021-46 was signed by a representative of Canadian Tire Corp., but the property is owned by Stockyards (Prince Albert) GP Ltd.

[17] Since authority was not provided by the correct/actual property owner for the property(ies) located at 340-380, 850-890 & 900 – 800 15th Street East, the Board determined to refuse to hear or decide the appeal, as authorized in Section 216 of *The Cities Act* which states:

“Subject to subsection 196(5), any party to an appeal before a board of revision has a right to appeal to the appeal board:

- (a) respecting a decision of a board of revision; and,*
- (b) against the omission, neglect or refusal of a board of revision to hear or decide an appeal.”*

Decision


[18] The Board refuses to hear and decide on Appeal No. 2021-46.

[19] Appeal No. 2021-46 is hereby dismissed.

[20] The filing fee shall be retained.

DATED AT PRINCE ALBERT, SASKATCHEWAN THIS 15th DAY OF SEPTEMBER 2021.

CITY OF PRINCE ALBERT BOARD OF REVISION



Jackie Packet, Chair

I concur:



Dan Christakos, Member

I concur:



Cherise Arnesen, Member