
**RECORD OF DECISION
CITY OF SASKATOON, BOARD OF REVISION**

APPEAL NO.: 028-2019

ROLL NO:575402800

RESPONDENT: City of Saskatoon

In the matter of an appeal to the City of Saskatoon, Board of Revision by:

APPELLANT: Brandon Ray Mellor

respecting the assessment of:

Legal Description: Parcel(s):202428659

Civic Address: 367 Pringle Court

For the year 2019:

BEFORE

Ms. Lois Lamon, Panel Chair
Mr. Cameron Choquette, Member
Mr. Satpal Viridi, Member

**Appeared for
the Appellant**

The Appellant did not appear and was not represented.

**Appeared for
the Respondent**

Ms. JoAnn Baraniecki, Senior Assessment Appraiser,
Assessment & Valuation
Ms. Jenny Foss, Assessment Appraiser, Assessment &
Valuation

The appeal was heard in Council Chamber, City Hall, in the City of Saskatoon on May 29, 2019

PRELIMINARY ISSUES:

The Appellant failed to appear for the scheduled hearing. After waiting 15 minutes for the Appellant, the Chair decided to proceed and opened the hearing. Pursuant to the “Failure to Appear” process defined in S.207(1)(a) of *The Cities Act*, the Panel decided to hear and decide the appeal in the absence of the Appellant, after confirming that the Appellant was not present and there was no one else present to represent the Appellant.

Ms. Baraniecki referenced BOR Appeal No. 15-2015, which deals with the issues of summary judgements. She asked that the Panel make a summary judgement and dismiss the appeal on all materials and associated facts.

GROUND AND ISSUES:

- Ground 1: The City assessed the value at \$417,000. The property is not worth what the City assessed property at, as renovations need to happen first.
- Facts: The purchase price of the property was \$360,000.

EXHIBITS:

The Chair confirmed for the record that the following exhibits were submitted as part of this appeal:

- A.1 Notice of Appeal from Brandon Mellor to the Board of Revision, received January 31, 2019.
- A.2 Appellant’s submission in response to the Secretary’s request, received February 12, 2019.
- A.3 Appellant’s submission in response to the Secretary’s request, received February 27, 2019.

- B.1 Secretary’s letter dated February 5, 2019, requesting more information.

- R.1 Report submitted by the City Assessor titled “Single Family Market Area 1 Response 2019 Assessment”, received May 22, 2019.

- C(R).1 **CONFIDENTIAL DOCUMENT** –submitted by the City Assessor titled “Confidential Appeal Response 2019 Assessment”, received May 22, 2019.

FACTS:

Roll:	575402800
Name:	Brandon Ray Mellor
Address:	367 Pringle Court
Legal Description:	Parcel 202428659
Predominant Property Type:	1111
Zoning:	R1A
Current Assessment:	418,100
Current Taxable Assessment:	334,400
Total Assessment:	334,400
Percentage of Assessment:	80%

APPELLANT'S EVIDENCE & ARGUMENTS:

The Appellant did not attend the hearing and there was no one present representing the Appellant.

ASSESSOR'S EVIDENCE & ARGUMENTS:

The Assessor submitted their written evidence, and asked that the appeal be dismissed and the assessment sustained.

RULES, STATUTES, PRECEDENTS:

In the general course of its deliberations, the panel was guided by the principles expressed in Sections 164 and 165 of *The Cities Act*, the Market Value Assessment in Saskatchewan Handbook for non-regulated properties, and the Saskatchewan Assessment Agency Manual for regulated properties.

The relevant sections of *The Cities Act* are as follows:

- Section 165(2) provides that property is to be valued as of the “base date”, which has been established by the Saskatchewan Assessment Management Agency (SAMA) as being January 1, 2015. In determining property value, all facts, conditions and circumstances that are required to be taken into account are to be applied as if they had existed on that base date.
- Section 165(3) directs that equity is the dominant and controlling factor in the assessment of property. Section 165(4) directs that equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly. Section 165(5) 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. If, as a general matter, the same methodology has been employed in the valuation of the property in question as has been employed in the valuation of other such properties in the municipality, then there is no basis, in general, for varying the valuation on appeal.

- It must be noted this is a “mass assessment” system, not an individualized appraisal system.
- Section 207(1) states if an appellant fails to appear either personally or by agent at the board of revision hearing, the board may:
 - a. Hear and decide the appeal in the absence of the party; or
 - b. Dismiss the appeal without a hearing.
- Section 207(2) states the decision of the board of revision pursuant to subsection (1) is final and no appeal may be taken by the appellant from that decision.

ANALYSIS AND CONCLUSIONS:

The Appellant was not present at the hearing and the Panel, per the Failure to Appear procedure defined in Section 207 of *The Cities Act*, proceeded to hear and decide the appeal in the absence of the Appellant.

With the Appellant not being present and no written evidence provided, the burden of proof was not made and an error in assessment was not provided. The Panel concluded that the appeal be dismissed.

Under Section 207(2) of *The Cities Act*, decisions of the Board of Revision in cases where the Appellant fails to appear are final and no further appeal of the decision may be taken by the Appellant.

DECISION:

The appeal is dismissed, and the filing fee is retained.

DATED AT SASKATOON, SASKATCHEWAN, THIS _____ DAY OF _____,
2019.

CITY OF SASKATOON BOARD OF REVISION

Mr. Adrian Deschamps, Board Chair

_____ **for the Panel**
Mr. Cameron Choquette, Member

I concur:

Ms. Lois Lamon, Panel Chair

Mr. Satpal Viridi, Member

TAKE NOTICE, that in accordance with Section 216 of *The Cities Act*, any party to an appeal before a Board of Revision has a right of appeal to the appeal board, respecting a decision of a board of revision; and against the omission, neglect or refusal of a board of revision to hear or decide an appeal.

A notice of appeal form can be downloaded from www.publications.gov.sk.ca (select Saskatchewan Municipal Board from the Ministry list, and select Notice of Appeal to the Assessment Appeals Committee). The notice of appeal must be filed within 30 days after being served with this Record of Decision, to:

Secretary, Assessment Appeals Committee
Saskatchewan Municipal Board
4th Floor, Room 480
2151 Scarth Street
Regina, SK S4P 2H8
(Telephone: 306-787-6221; FAX: 306-787-1610; info@smb.gov.sk.ca)

In the case of the omission or neglect of the Board of Revision to hear or decide an appeal, the notice of appeal to the appeal board may be filed at any time within the calendar year for which the assessment was prepared.

An appeal fee is required by the Assessment Appeals Committee and **must be filed within the same 30-day appeal period or the appeal is deemed to be dismissed**. Assessment Appeals Committee fees are based on a scale related to the assessment of the property under appeal:

\$50 for each \$100,000 in assessed value, or portion thereof, to a maximum of \$600.

For additional information, please contact the Assessment Appeals Committee, Saskatchewan Municipal Board, at the address and/or telephone number indicated above.

(Note: Where an appellant failed to appear at the hearing, either personally or by agent, the decision of the Board of Revision is final and no further appeal may be taken)