

**Saskatchewan Assessment Management Agency
City / Commercial Advisory Committee
Meeting Minutes for November 19, 2015
Sandman Inn - Great Room
1800 Victoria Avenue East
Regina, SK**

Minutes of the Combined Information and Business Meeting

Commercial Advisory Committee

Members Present:

Myron Knafelc - Committee Chair, SAMA Board Member
Al Heron (non-voting), SAMA Board Member, Urban Sector
Murray Purcell (non-voting), SAMA Board Member
Neal Hardy, SAMA Board Chair
Vacant, Regina Downtown Business Improvement District
Reg Hinz, Western Grain Elevator Association Tax Committee
Kevin Olmstead, Railway Association of Canada
Robert Schultze, Saskatchewan Assessment Appraisers' Association
Denise Stroeder, Tourism Saskatchewan
Rob Lawrence, Association of Saskatchewan Realtors
Roger Leachman, Canadian Property Tax Association

Members Absent:

Jim Angus (non-voting), SAMA Board Member
Ryan Weir, Building Owners and Managers Association
Paul Moroz, Saskatchewan Home Builders' Association
Ken Marsh, Canadian Energy Pipeline Association
Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada
Jim Bence, Saskatchewan Hotel & Hospitality Association
Archie Cameron, National Golf Course Owners Association, Saskatchewan Chapter
Shawn Graham, Inland Terminal Association of Canada
Kevin Johnson, Association of Saskatchewan Realtors
Vacant, Saskatchewan Chamber of Commerce
John Hopkins, Regina & District Chamber of Commerce
Marilyn Braun-Pollon, Canadian Federation of Independent Business
Devin Wegner, Canadian Association of Petroleum Producers

Members Absent - continued:

Vacant, Saskatchewan Mining Association
Ken Patsula, Public Works and Government Services Canada
Lana Nikonetz, Council of Saskatchewan Forest Industries

Observers:

Norm Magnin, Ministry of Government Relations
Jeremy Karwandy, Ministry of Economy
Gerry Krismer, City of Regina
Tim Furlong, City of Prince Albert
Vacant, City of North Battleford
Michael Kehler, City of Swift Current
Rod Weins, Saskatchewan Association of Rural Municipalities
Irwin Blank, SAMA CEO

Guests

Karlo Simonson, Senior Auditor Quality Assurance Division
Dianne Ford, Saskatchewan Municipal Board

SAMA Administration:

Darwin Kanius, Committee Secretary
Steve Suchan, Managing Director, Technical Standards and Policy
Shaun Cooney, Director of Technical Standards
Gord Larson, SAMA

Observers Absent:

Darcy Huisman, City of Saskatoon
Brenda Hendrickson, City of Moose Jaw

Guests Absent:

Sheldon Affleck, Saskatchewan Short-Line Railway Association

City Advisory Committee

Members Present:

Wade Murray, Committee Chair, SAMA Board Member
Neal Hardy, SAMA Board Chair
John Wagner, (non-voting), SAMA Board Member
Deborah Bryden, City of Regina
Gerry Krismer, City of Regina
Tim Furlong, City of Prince Albert
Dwain Weeks, Saskatchewan Assessment Appraisers' Association
Vicky Bonnell, Saskatchewan School Boards Association

Members Absent:

Debra Button, Saskatchewan Urban Municipalities Association
Matt Noble, City of Moose Jaw
Deb Higgins, City of Moose Jaw
Mark Tweidt, City of Prince Albert
Shelley Sutherland, City of Saskatoon
Darcy Huisman, City of Saskatoon

Observers:

John Edwards, Ministry of Government Relations
Vacant, City of Moose Jaw
Vacant, City of Prince Albert
Irwin Blank, CEO, SAMA

SAMA Administration:

Shaun Cooney, Committee Secretary

Observers Absent:

Kevin Waugh, Saskatchewan School Boards Association, Trustee
Laurent Mougeot, Saskatchewan Urban Municipalities Association, Administration
Travis Horne, City of Saskatoon
Don Barr, City of Regina

Agenda Item:**Decision/Resolution:**

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| 1. Call to Order of Joint Session | Wade Murray, Chair Commercial Advisory Committee called the meeting to order at 10:00 AM. |
| 2. Opening Remarks | The Chair welcomed the attendees. |
| 3. Introductions | Introductions by all attendees present. |
| 4. Approval of the Meeting Agenda | The Agenda was approved, subject to adding agenda item 10(c), SARM mid-term's convention resolution #7-15M: Industrial Assessment. |

MOTION by Kevin Olmstead, representing the Railway Association of Canada to approve the Agenda as amended.

Carried

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| 5. Approval of the Meeting Minutes November 20, 2014 | MOTION by John Wagner, SAMA Board member that the minutes for the March, 2015 Joint City/Commercial Advisory Committee Information Session be adopted as circulated. |
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Carried

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| 6. Business Arising from the Joint Minutes November 20, 2014 | SAMA CEO: Would like to provide an update regarding the situation with the Ministry of the Economy (ECON) and reporting of oil and gas well data to SAMA for use with the oil and gas well standardized valuation models. ECON is in the process of revamping how industry reports to the Province and a risk was identified that it could impact oil and gas well valuations. This issue was elevated and with the support of the Ministry of Government Relations, the ECON has been very responsive in addressing SAMA's concerns with good progress made in SAMA's ability to confirm how information providing in the new reporting system will integrate with SAMA's valuation models. SAMA is appreciative of the support from the Ministry of the Economy and Ministry of Government Relations. |
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7. SAMA Update

7a: CEO Report

Irwin Blank, SAMA CEO provided a Power Point presentation as his report.

Committee Comments

- WGEA Representative: Regarding LEAN, can you describe the benefits you are receiving?
- SAMA CEO: LEAN has introduced a continuous flow process rather than a batch process. It is a start to finish process allowing a focused work group(s) dedicated to the revaluation work, such as sale verification and the analysis, where 50 staff is now 25 staff to accomplish this work.
- SAMA Board Chair: Employees are coming up with all the ideas and it has worked well. The employee buy-in is important.
- SAMA CEO: SAMA has moved LEAN to the Regions from the

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- original top down approach.
- SAMA Board Member: Paper flow has improved from the back and forth between central office and the regions with the help of technology.
- SAMA CEO: Adopted change management model as well (ADKAR) and provided staff with training so it would improve the employee buy-in
- SAAA Representative: Can you explain the support you are talking about as part of SAMA's fourth strategic objective of strengthening the capabilities of all employees?
- SAMA CEO: SAMA has adopted a coordinated training program that identifies training needs for our new professional staff and follows up with the staff to ensure they are moving forward with their training. There is a training coordinator assigned to identify the training needs with each employee allowed up to 6 days for training and professional development.

MOTION by Roger Leachman, CPTA Representative to receive the CEO presentation.

Carried

7b. Assessment Services
Division Report

Power Point presentation by Irwin Blank on behalf of the Assessment Services Division (ASD).

Committee Comments

- Ministry of Government Relations Representative: Can you provide a Court of Appeal update?
- SAMA CEO: There have been 13 leave applications in 2015 to the Court of Appeal. SAMA had two, one was not pursued. The other leave application is still waiting for a decision by the Court on whether the issues under appeal will go forward for a full hearing of the Court. *Follow-up Note: Later in the day on November 19th SAMA did receive notification that this appeal would not be going forward for a full hearing of the Court of Appeal.* Saskatoon has eight appeals seeking leave, one has been accepted (Wal-Mart) and one denied (Galaxy Theatre), the remaining six are still before the Court; Prince Albert had two; one leave filed by the owner/appellant was denied; the other is active; the City of Regina has one active appeal which was granted leave.
- SAMA Board Member: Pushing executive to remove grey areas but there is a cost. Tax agents are here to stay; it is an expensive part of the process.
- Ministry of Government Relations Representative: The 2015 Support of Value indicates 76 appeals to the SMB. How are they divided? Direct appeals versus from decisions from the Board of Revision. Looking for more details on the appeals breakdown. What is driving the high level of appeals?
- SAMA CEO: Indicated SAMA would follow up with Government Relations on these questions.
- ASR Representative: In Yorkton the Board of Revision haven't been making decisions for the SMB to deal with. This may not allow the municipality to collect taxes until those direct appeals are resolved.
- City of Regina Representative: The Municipal Acts have been

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changed to allow an appeal to go directly to the SMB. There has to be an agreement from all the parties. But, there is nothing in the Municipal Acts that forbids the collection of tax regardless of the appeal.

- City or Regina Representative: Does SAMA take the opportunity to apply the Act by amending the assessment (and sending out a new notice) to correct the assessment outside the appeal process? It does reduce the appeal risk and cost.
- SAMA CEO: The decision to amend an assessment and send out a new notice is one that each of our client municipalities are empowered to make, however most of the smaller municipalities we serve choose not to use that process. SAMA does not have the authority to make that decision for our clients; however we would support the assessment side of the process if our clients did choose to send out amended assessment notices. There is a training opportunity to the clients to identify this process.

MOTION by Reg Hinz, WGEA Representative to accept SAMA's ASD report.

Carried

Action #1

SAMA Administration to do determine the breakdown between an appeal filed directly to the SMB versus an appeal filed through a decision of the Board of Revision for 2014 and 2015 and report these finding to Government Relations.

7c. Updates by the other Assessment Service Providers

City of Swift Current Update:

- Cost analysis done.
- MRA is a third done.
- Should have true values for Government Relations by April 1st.

City of Regina Update:

- 2016 Notices mailed mid-November 2015.
- Roll closes December 6th.
- Hand held tablets in full operation. Assessment/Tax Department was the lead with this technology in the City.
- Embarking on program for assessors to work at home for 1 or 2 day a week, don't report to the office.
- Appeals-2014: 80 office and 5 malls to be heard Nov 24 and Dec 6th, 2015.
- 2015: 30 appeals to be heard in early 2016.
- One appeal to the Court of Appeal - Imperial Oil - Land LSM (land size multiplier) issue on large parcel.
- 2017 preparation on track: Sales verified; land done; cost done; preliminary income models done.
- April 2016 achievable with non-trended assessments.
- 30 retail property appeals were withdrawn by the agent at last minute. However, City had no choice but to invest the time and effort to prepare the submissions. There is a cost, which the City has to bear, with no consequence to the agent/appellant.

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Committee Comments - Regarding the agent withdrawing the appeals at the last minute

- Government Relations Representative: Any suggestions to deal with this problem?
- City of Regina Representative: Within the current legislation, there is really nothing I can see that could be done.
- SAMA CEO: What about reducing the time frame in the scheduling of the appeals to the SMB from a decision of the Board?
- City of Regina Representative: What about increasing the window for a withdrawal? What about the appeal fee? Should it stay with the SMB? The assessment office is where all the work is done. Can we request costs through an order by the SMB?
- ASR Representative: By shortening the time frames would make it more difficult for the tax agents. Navigating through the appeal process takes time.
- SAMA CEO: The burden should be at the Board of Revision. The issues should be clearer to the SMB.
- City of Regina Representative: At the Board of Revision, the issue(s) under appeal should be clear. This would reduce preparation time. If the issues are unclear then it becomes a problem and the time frame lengthens.
- SAMA Board Member: Tax agents provide a necessary function that flushes out the grey areas.
- SAMA CEO: To put things in perspective, SAMA's appeal rate is one quarter of 1%; other jurisdictions across Canada are upwards of 1%.
- City of Prince Albert Representative: Has any jurisdiction had discussions with the tax agents regarding their qualifications?
- SAMA CEO: There should be a balance between ensuring tax agents have the competencies to bring evidence and challenge analysis results and ensuring property owners still are able to bring forward appeals and receive a fair hearing. Ontario introduced credentials for agents sponsored by legal community.
- Railway Association representative: The Ontario legislation was related to ensuring tax agents had basic legal training and certification.
- Ministry of Government Relations Representative: Agree there should be a balance between the owners' right to appeal and the cost to the municipality. Is this an aberration?
- SMB (Guest): We are looking at time frames; we need to ask more questions; what are the main issues?
- We're seeing more direct appeals, will impact time frames as these are now first level appeals requiring hearing of the evidence and not the record of the Board of Revision.
- Direct appeals are the result of some Board's of Revision feeling they are not qualified to hear the appeal.
- The SMB has reduced time to render decisions from 272 days in 2012 to 45 days in 2015
- The SMB is increasing hearing capacity from 90 to 200 plus appeals.
- We currently have a very traditional process that requires buy-in from the sector to foster the required changes. We need to work collectively.
- Ministry of Government Relations Representative: Regarding the qualification for tax agents, the SAAA has opened the door for

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anyone to become a member. You could use that direction to address this issue of tax agents' credentials.

- SAAA Representative: Have discussed this with the agents, but no buy-in yet.

City of Saskatoon Update:

- Provided by Shaun Cooney on behalf of the City.
- 2016 roll will be open from January 2 to February 6.
- The 2016 roll will include 80 agricultural properties that were part of an annexation between Corman Park and the City of Saskatoon.

2017 Revaluation:

- Sales verification is complete for **residential** properties
- Residential sales have been time adjusted and analysis has begun.
- Residential increase in Saskatoon is approximately 13%.
- The largest increase in a market area was approximately 22%.
- Sales verification is also complete for **commercial** properties
- Commercial sector indicates an overall increase of approximately 55%.
- Retail saw the largest increase at approximately 87%
- Warehouses at 32% and offices at 20%.
- Retail is strong, offices are experiencing some higher vacancy numbers (4th quarter Colliers reported 12% - 2011 it was reported at 2%); supply of warehouses in the market is exceeding the demand at this time.
- The 2014 Request for information that was mailed out in February yielded a 95% response rate.
- All income and expense data from 2012 to 2014 will be used in the rental analysis and has been input in the CAMA system. 2012 and 2013 data has been cleansed for accuracy, and 2014 is approximately 95% complete.
- When data cleansing is complete, rental rate modeling will begin.

Church Review

- A place of public worship review was completed at the end of September. The review was to ensure the accuracy of the assessment records and to ensure that the exemptions as afforded for under the Cities Act were accurately applied. Properties that will see a change in exemption status were mostly limited to commercial occupants operating out of a defined area of the church to which they had 100% access and rights to. There were also some residences identified as part of the review that required some changes to their exemption status. All changes have been made effective for 2016.

Charges for non compliance

- Had our first trial and conviction for a corporation failing to comply with two apartment requests for information.
- The corporation was convicted and fined \$2800 per property, which included a victim surcharge.
- In addition, the court ordered the information be supplied to the assessor, which to date we have not received.

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Appeals

- BOR: for 2015 total of 200 filed – 9 appeals outstanding including three supplementary.
- SMB: 44 appeals filed at the 2015 Municipal Board level none scheduled to date, 2014 are currently being heard
- Court of Appeal: 7 outstanding appeals – one has been granted leave, and the others are either pending leave decision or waiting to be heard.

City of Prince Albert Update:

- Domtar is the biggest appeal, ongoing since 2009. Original assessment \$186 million.
- Remitted back from the SMB to resubmit an assessment notice has cost the city hundreds of thousands of dollars.
- In 2010/2011 Domtar assessment lowered greatly to \$37 million. Paper plant had a zero value. This adjustment based on comparable plant in South Carolina.
- Now Domtar seeking leave before the Sask. Court of Appeal to have the heavy industrial classification overturned.
- In 2015 entire property re-inspected for the new owners (Paper Excellence) and there was an agreement, but they are appealing in 2016 because they now know the assessment was lowered for Domtar.
- It is becoming difficult to address these unique properties when agents are using out of country comparables.
- There is a large financial impact of about \$2 to \$4 million in taxation going back to 2009.
- Need a new CAMA system, but budget spent on appeals will impact this and other activities.

Committee Comments

MOTION by Rob Schultz, SAAA representative to receive the verbal reports from the other assessment providers.

Carried

Lunch Break

12:00 pm reconvened 12:48 pm

8: Current Developments

8a: Review of Committee Terms of Reference

Steve Suchan provided an overview of the ToR as provided to the Committees. Members are invited to send any comments and suggestions. Members are encouraged to provide an alternative in case they are unable to attend. Some members' terms will be expiring in 2016; these organizations will be seeing a note from SAMA in 2016 to confirm appointed individuals.

MOTION by Roger Leachman, CPTA Representative to receive the report.

Carried

8b: 2017 Revaluation - Planning and Trends

Shaun Cooney, SAMA Administration provided a PowerPoint presentation about the market trends. General trends are as follows that pertain to SAMA only:

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- Market analysis in progress
- April 1st preliminary values on schedule.
- Trends reported as a sale to assessment ratio (SAR) with respect to the January 1, 2015 base date. (SAMA Only)
 - Arable agricultural land tax class up 120%.
 - Pasture land tax class up about 105%.
 - Residential tax class up 20%.
 - Seasonal tax class up 15%.
 - Commercial tax class up 45%.
 - Multi-family tax class up about 20%.
- Regulated:
 - Pipeline 15%
 - Railway Roadway 25%
 - Elevators 25%
 - Oil & Gas 15%
 - Mine Resource Production Equipment 15%

MOTION by Rob Lawrence, ASR representative to receive the report.

Carried

8c: Revaluation - Quality Coordination

Shaun Cooney, SAMA Administration provided a power point presentation about the 2017 Revaluation Quality Coordination (QC) Program.

Part of SAMA's legislated oversight responsibilities.

- TS&P worked directly with the assessment service providers:
 1. Revaluation Quarterly Reporting
 2. Quality Coordination Program (QCP)
 3. Quality Assurance Standards (QAS)
 4. Other Quality Coordination Efforts
- **Common Goal-** To improve inter-municipal assessment equity through combined efforts of ASPs and SAMA QC facilitators

MOTION by Reg Hinz, WGEA Representative to receive the report.

Carried

9: Future Developments

9a: SAMA TI Program update

Gord Larson, SAMA Administration provided a PowerPoint presentation on the TI Program Update.

Committee Comments

- WGEA Representative: Will there be more information on SAMAvue?
- SAMA Representative: There may be more.
- ASR Representative: Will the speed improve?
- SAMA Representative: Yes, the speed will improve
- RAC Representative: Will we be able to use web portal to provide our renditions?
- SAMA Representative: Yes, that will one purpose of this technology.

MOTION by Rob Schultze, SAAA Representative to receive the report.

Carried

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9b: 2021 Revaluation - Concept Plan to Simplify the Agricultural Land Productivity Models

Steve Suchan provided a PowerPoint presentation. Presentation covers "discussion starters" for two topics:

- a. Simplifying the agricultural land productivity models.
- b. Further developments to improve the residential property valuation models.

Ag Land:

- ASR Representative: Does pasture model come from Sask. Research Council (SRC)?
- SAMA Representative: Yes, we assign soil type via SRC's carrying capacity model and adjust for vegetation and other factors.
- SAMA Board Representative: Shouldn't get too carried away to combine classes
- SAMA CEO: Value was seen with simplifying the residential cost approach and reducing the number of choices. With the arable agricultural land model and over 900 choices for staff to administer, can something be done to improve the system as this will aid in better implementing upcoming technology and strategic goal to perform inspection on a 12 year cycle.
- SAMA CEO: Stakeholders have indicated that the current system is stable; we do not want to break this system.
- Ministry of Government Relations Representative: Non technical overview of the history of Ag land changes. Going back to 1997, there was much shifting that occurred that was disruptive resulting tax shifts and public relation problems. Since 2009 the model is stabilized, there is no stakeholders complaints, little or no appeals and no government feedback. You have spent as much resources as needed to get to this point.
- SAMA Board Chair: Is there a better way to do re-inspections through imagery and technology. No need to change things, just a better way of doing it.
- SAAA Representative: Is there any other jurisdiction that collects as much information as SAMA?
- SAMA Representative: No, SAMA collects the most data.
- SAAA Representative: Can SAMA look at marketing this data?
- SAMA Representative: SAMA does have a policy to charge, but there has been some push back.
- ASR Representative: When we do farm land appraisals, the main issue is the number of acres and land use, which is the differences we see is in cultivated acres. Could imagery to improve this process? Don't see the advantage to change the soil type models.
- SAMA Representative: Technology is not quite there. Imagery can be somewhat misleading without the necessary ground inspections. Will need to allocate resources to re-inspect 470,000 parcels in the 12 cycle.

Residential

Regulate Residential Property or MRA Techniques for the remainder residential property in SAMA

- City of Regina Representative: It would be a giant step backward if

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you were to regulate residential property. The assessment shifts would impact grants, would require equalization. This would impact the schools divisions.

- Ministry of Government Representative: Do not want to be put in the position of having to do equalization.
- SAMA Representative: Alberta has shown us the possibilities of equalization and not to go down that path.
- ASR Representative: Statistics on appeals are difficult to understand.
- City of Regina Representative: If you go back to a regulated system there would be no equity, our models are producing results that reflect the market at a 1 to 1 ratio with exceptional uniformity, less than 10% dispersion. The cost value is not an option.
- SAMA Representative: Would concede that the MRA option is a more viable alternative.
- SAMA Administration: Asked Rob Lawrence, ASR representative, what his approach would be to value residential in a small town.
- ASR Representative: It would be the sale comparison approach.

Commercial Comments

- SAMA CEO: High valued commercial property are being challenged on appeal yearly. Results in high priced legal counsel on these appeals not including cost of staffing. Spending \$50K per property on these types appeals, unsupportable level of cost long term. Sees it as strategic plan by the agents to continue to challenge these assessed values. Is there an area to stabilize commercial assessments? Is there a need to add restrictions to commercial assessments?
- City of Regina Representative: Sees some merit in a review.
- ASR Representative: Commented that the Golden Mile property took eight years in the appeal process on the regulated system before it was corrected in the 9th year.
- City of Regina Representative: Discussed the on-going problem with the "Cairns" amendment that values Ag land with basically two different approaches on the same parcel. The first 5 acres at market value and the remainder at the regulated rates.
- Ministry of Government Relations Representative: Would have difficulty with half market and half regulated system because they don't move in alignment, as shown in the trend slides, which makes it more difficult for the province to calculate the provincial percentages of value. Then if you were to extend that to a municipal level it would compound the problem.

MOTION by Rob Lawrence, ASR Representative to receive the report.

Carried

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10: Other Business

10a: SAMA 2016 Annual Meeting - Notice of meeting, agenda and resolutions

Steve Suchan, SAMA Administration provided a PowerPoint presentation about the 2016 SAMA Annual Meeting.

Motion by Tim Furlong to receive the report.

Carried

10b: Next Scheduled City/Commercial Advisory Committee Meeting

The next City and Commercial Advisory Committee meeting is scheduled for November 17, 2016 at the Sandman Inn, Regina.

Cancelling spring meeting due to Provincial Election.

Committee Comments

City of Regina Representative: Would like updates on value trends and percentages of value from Government Relations. Regina is planning on going live in September 2016. Could we meet in June 2016?

10c. SARM Resolutions

Steve Suchan, SAMA Administration provided power point presentation.

- Ministry of Government Relations will be responding to the resolution.
- The presentation provides general comments relating to the assessment related components of the legislation.
- Resolution relates to a pulp mill in RM 588. Pulp mills are valued using the regulated property assessment valuation standard with the cost approach being applied.
- There are no specific issues regarding the application of the cost approach and rules for accrued depreciation including functional obsolescence.
- The resolution asks to assess equipment relating to the pulp process that is not currently assessable with existing legislation.
- A similar resolution passed at SAMA's 2014 Annual General Meeting relating to the assessment of oil and gas well casing received a response from the Ministry of Government Relations that there are no plans to amend existing legislation.

Committee Comments

- SAMA CEO: Allowing processing or refining equipment of this nature to be assessed at heavy industrial property sites would result in a dramatic increase in the assessment of the property. A similar situation would have occurred with the 2014 SAMA AGM resolution regarding the request to assess oil and gas well casing.
- SAMA Administration: The municipality was frustrated with the timing of the assessment reduction as it occurred after the budget and municipal mill rate was set; would have been easier to deal with if more notice would have been given.
- SAMA CEO: Municipalities do have the flexibility to post their assessment rolls (and thus resolve potential appeals) as early as September of the year prior. This would allow the municipality to

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Adjournment

- budget with a more stable assessment base.
- City of Regina Representative: Wanted to understand that this property is regulated or non-regulated? What are the consequence of adding more assessable equipment items to the inventory and its impact on appeals and the cost of going this route?
- CPTA Representative: Advised to be cautious in going this route.
- SAMA Board Member: Advised the RM that its resolution would be difficult to achieve.
- Ministry of Economy Representative: This appears similar to Prince Albert and it wouldn't be in the government's best interest to change the current assessable inventory.
- City of Prince Albert Representative: Assessing equipment is not the answer, but the comparisons to other plants in North America also doesn't compare to the local conditions.

Motion by Gerry Krismer to receive the report.

Carried

Meeting adjourned by Tim Furlong at 2:41 P.M.



Darwin Kanius
Commercial Advisory Committee
Committee Secretary



Shaun Cooney
City Advisory Committee
Committee Secretary