APPENDIX "B"

Sanders, David M. (CA - Winnipeg)

From: Sanders, David M. (CA - Winnipeg)
Sent: Tuesday, April 18, 2006 4:00 PM

Subject: 2005 Assessment Appeal - 248 Edmonton Street

Importance: High

Attachments: edmonton2482005.mb2.doc

Hon. Scott Smith
Minister of Intergovernmental Affairs and Trade

Dear Mr. Smith:

Re: **248 Edmonton Street – 2005 Assessment Appeal**

Further to my e-mail of April 13, 2006, and for your information I am now attaching a copy of the document I have just filed with the Municipal Board and served on the City Assessor.

edmonton2482005.mb2.doc (61 KB...

As of this moment, I have received no documentation whatsoever from the City Assessor with regard to this Municipal Board hearing, scheduled to be heard a week from today, on April 25.

I look forward to receiving a substantive response from you.

Yours truly,

David M. Sanders MA LLB
Senior Manager
Property Tax Services
Deloitte & Touche LLP
2300 - 360 Main Street
Winnipeg MB R3C 3Z3

MANITOBA MUNICIPAL BOARD

FILE # 04A1-0171 and 04A1-0182
HEARING DATE: APRIL 25, 2006

C&N Enterprises Ltd.

248 Edmonton Street

CITY OF WINNIPEG
MANITOBA

2005 TAXATION YEAR

Preliminary Matter and Rebuttal Evidence

Prepared By:
Deloitte & Touche LLP
Property Tax Services
360 Main Street, Suite 2300
Winnipeg, Manitoba
R3C 3Z3
Telephone: (204) 942-0051
Telefax: (204) 943-5179

248 EDMONTON STREET
CITY OF WINNIPEG, MANITOBA

Preliminary Matter:

Please accept the following in rebuttal to the City Assessor's failure to file and serve any evidence, written material or other information whatsoever, with respect to this appeal, as required by Rule 3 of *The Municipal Board Assessment Appeal Rules of Procedure*.

As I advised the Secretary of the Board on April 12, 2006, I am taking the position on behalf of my client that any documentation the City Assessor may submit subsequent to April 7, 2006, will not be in compliance with the Municipal Board Assessment Appeal Rules of procedure, and should not be filed or presented at the hearing on April 25.

Further, as I also advised the Secretary, in the event that the City Assessor is not allowed to file documentation at the hearing, I shall remove certain portions of the original Deloitte brief submitted on April 7, 2006, before the brief is filed and marked as an exhibit at the hearing.

Should the City Assessor file and serve rebuttal evidence by the end of today (the rebuttal deadline of April 18, 2006), or subsequently, we shall object to the presentation of any such rebuttal evidence which does not specifically rebut the materials which we actually present and have marked as an exhibit at the hearing.

Rebuttal Evidence:

Counsel for The City of Winnipeg has previously stated that the intent of the legislation, Section 60(2.2) of The Municipal Assessment Act, is "to protect the City from financial uncertainty."

If so, the evidence is that as of January 22, 2002, the City Assessor was in possession of all necessary and sufficient information to determine that the 2005 realty assessment should be reduced to no more than $1,771,000.

Subsequent to that date, the City Assessor could have filed regular appeals of the 2003, 2004 and/or 2005 realty assessment rolls, per s. 42 of *The Municipal Assessment Act*, and obtained a reduction in the assessment to its correct "value" of $1,771,000.

Had the City Assessor done so, and fulfilled his responsibility per s. 17(1) of the MAA, the City Assessor would have relieved the City of any "financial uncertainty" in this case, i.e. the risk that the City of Winnipeg would have to pay out any tax refunds for 248 Edmonton Street for 2003, 2004 or 2005 municipal, school and provincial realty taxes and interest.

The fact that the City of Winnipeg should now be required to refund the 2005 municipal, school and provincial realty taxes resulting from the requested reduction of the 2005 assessment from $1,844,000 to $1,771,000, is entirely the responsibility and fault of the City Assessor, who decided to oppose the requested reduction at the Board of Revision hearing of the 2005 appeal on November 3, 2004.

Here are the relevant tax calculations:

Original 2002 assessment	$1,944,000	
Board of Revision January 22, 2002	$1,847,000 (effective 2003)	
2002 Realty Taxes Paid on $1,944,000		$ 93,415.42
2003 Realty Taxes Paid on $1,847,000 (Per Board of Revision)		$ 89,986.02
2002 Municipal Board Appeal withdrawn October 20, 2003		
Improper 2003 Supplementary Tax Bill		$ 4,725.84
Total Paid for 2003		$ 94,711.86
2004 Realty Taxes Paid on $1,847,000		$ 91,537.14
2005 Realty Taxes Paid on $1,847,000		$ 92,433.95
Requested Tax Refund for 2005 for reduction to $1,771,000		(3,803.45)
Revised 2005 Taxes		$ 88,630.50

The 2003 Supplementary Tax Bill of $4,725.84 was demanded improperly by the City, and we now expect it to be refunded to the taxpayer. The need to refund those 2003 supplementary municipal, school and provincial realty taxes now, is entirely the responsibility and fault of the City Assessor, who demanded they be paid.

Assuming the refund of the 2003 Supplementary Tax Bill and the Requested Tax refund for 2005 above, and accepting that the proper assessed value is $1,771,000, the actual penalty exacted in this case will be:

2002	$ 8,313.20
2003	$ 3,702.73
2004	$ 3,766.55
2005	Nil
Total	$15,782.48

If there is no refund of the 2003 Supplementary Tax Bill and the Requested Tax refund for 2005 is not granted by the Municipal Board, then the actual penalty exacted will rise to $24,311.77.

As a matter of interest, the Province of Manitoba leases and therefore is responsible for the realty taxes on 46% of the office building. The tenants responsible for taxes are the parties penalized by deferrals of assessment reductions.

Non-responders (to the Assessor's questionnaires) who are overassessed are liable to be subjected to deferrals of reductions in assessment. Non-responders who are underassessed do not appeal and are not penalized at all.

If The City of Winnipeg were to pass the necessary by-law and enforce Section 64 of The MAA (which has been provided for in legislation since 1874), the penalty of $25.00 per day would be paid by the person who actually "refuses or fails to supply information or documentation as required of the person under this Act or the regulations."

Thank you.

Respectfully submitted,
Deloitte & Touche LLP
Property Tax Services



DMS/bm

Sanders, David M. (CA - Winnipeg)

From: Sanders, David M. (CA - Winnipeg)
Sent: Thursday, April 13, 2006 5:40 PM

Subject: 2005 Assessment Appeal - 248 Edmonton Street

Importance: High

Hon. Scott Smith
Minister of Intergovernmental Affairs and Trade

Dear Mr. Smith:

Re: **248 Edmonton Street – 2005 Assessment Appeal**

I have received a letter dated April 7 from your Correspondence Secretary, acknowledging receipt of my letter dated April 6, 2006.

I do hope you have taken the opportunity to review this case.

I first complained about the City's position regarding deferral of the 2005 reduction in a letter I sent to Cliff Jeffers, Acting City Assessor, on March 27. I received an acknowledgement from the Deputy City Assessor, Nelson Karpa, dated March 29, advising that the City would be reviewing the matter.

When I was advised by the Property Assessment Department on April 5th that I should still assume the City would be continuing to seek a deferral of the 2005 assessment reduction, I then sent my letter of April 6 to you and others concerned, before leaving town.

I returned to my office yesterday to find that there has still been no change in the City Assessor's plan to seek a deferral of an assessment reduction for a second time, for 248 Edmonton Street

More puzzling is the fact that neither I nor the Municipal Board has received any documentation or brief from the City Assessor with respect to this matter. My materials were filed with all parties by April 7, the deadline which the City Assessor insisted upon.

Our regular deadline for filing rebuttal evidence is this coming Tuesday, April 18, and as of now (April 13) I have nothing from the City Assessor to rebut.

Regardless, I wrote to you about this matter because you are responsible for *The Municipal Assessment Act*. Sections 5 and 6 of the *Act* authorize you and the Provincial Municipal Assessor to give directions to assessors. If necessary, I am requesting that you now direct the City Assessor to drop its deferral request in this case. Surely this monstrous legislation was never intended to be used in this way

I look forward to hearing from you early next week.

Yours truly,

DELOITTE & TOUCHE LLP
As representatives of the Owner

David M. Sanders MA LLB
Senior Manager
Property Tax Services
Deloitte & Touche LLP

Deloitte.

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April 6, 2006 **URGENT**

Hon. Scott Smith
Minister of Intergovernmental Affairs and Trade
Room 301 Legislative Building
Winnipeg Manitoba
R3C 0V8

Dear Mr. Smith:

Re: Municipal Board File Nos. 04A1-0171 and 04A1-0182
Roll No. 12-093620000, **248 Edmonton Street**
Application for Revision to the **2005** Assessment Roll

I am writing to request that you immediately review the attached materials and consider what action you or the Provincial Municipal Assessor might wish to take with regard to the City Assessor's proposed attempt to have the deferral of assessment reduction penalty applied to the assessment of the above property, for a **second** time within the same 2002-2005 assessment cycle, based on your Section 60(2.2) of *The Municipal Assessment Act*.

The matter is scheduled to be heard by the Municipal Board on April 25, 2006.

I am sending a copy of these materials to the Minister of Justice and Attorney-General, the Hon. Gord Mackintosh, because I believe the intended punishment would be contrary to Section 11(h) of *The Canadian Charter of Rights and Freedoms*.

I am also sending copies to His Worship Mayor Sam Katz, Ms. Anitta Stenning CAO of The City of Winnipeg, and to your Deputy Minister, Ms. Linda McFadyen.

I am out of town until next Wednesday, April 12, 2006. If you have any questions, please call me at 926-7662, or one of my colleagues in the Deloitte Property Tax Services Group at 942-0051.

I do hope to return to Winnipeg and find that the City's request for a second deferral has been withdrawn.

Thank you.

DELOITTE & TOUCHE LLP
As Representative of the Owner



David M. Sanders MA LLB
Senior Manager
Property Tax Services

DMS/bm

cc. Hon. Gord Mackintosh, Minister of Justice and Attorney-General

Mayor Sam Katz

Ms. Anitta Stenning, CAO, City of Winnipeg

Ms. Linda McFadyen, Deputy Minister of Intergovernmental Affairs and Trade

MANITOBA MUNICIPAL BOARD

FILE # 04A1-0171 and 04A1-0182
HEARING DATE: APRIL 25, 2006

C&N Enterprises Ltd.

248 Edmonton Street

CITY OF WINNIPEG
MANITOBA

2005 TAXATION YEARS

Prepared By:
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248 EDMONTON STREET
CITY OF WINNIPEG, MANITOBA

1. 2005 Assessed Value

Our understanding is that the Assessor will be recommending a reduction in the 2005 assessment from $1,847,000 to $1,771,000. On behalf of the Owner, we will accept that recommendation.

2. Deferral of 2005 Reduction per s. 60(2.2) of the MAA

It is presently anticipated that counsel for the City Assessor will be requesting that the proposed reduction in the 2005 assessment be deferred until 2006 (the year of the new general assessment based on 2003 market value), with the effect that the reduction will be denied entirely.

We object most strenuously to the City making such a request, and presume that the Board will deny any such request to apply the deferral penalty a second time, as punishment for the same offence.

In our view, this would be contrary to Section 11(h) of The Canadian Charter of Rights, The Constitution Act, 1982.

Thank you.

Respectfully submitted,
Deloitte & Touche LLP
Property Tax Services

DMS/bm

CanLII
Canadian Legal Information Institute
FRANÇAIS

SECTION 11(h)

11. Any person charged with an offence has the right

(h) if finally acquitted of the offence, not to be tried for it again and, if finally found guilty and punished for the offence, not to be tried or punished for it again;

Updated: June 1996

CHARTER DECISIONS

[1] Application of Section 11

See also this heading under s.11(a).

Section 11(h) was not intended to be given extra-territorial application so as to govern criminal processes in another country. Not only is a fugitive at an extradition hearing not being charged with an offence, several of the rights of "a person charged with an offence" can simply have no application to extradition. These include the right to be presumed innocent and the right to a jury trial, both of which do not exist in a number of countries with which we have extradition treaties. These provisions cannot be isolated. To say that some provisions of s.11 apply to extradition hearings, while others do not, involves giving varying meanings to "any person charged with an offence." The expression must have a constant meaning throughout, one that harmonizes with the various paragraphs of the section. This is not to say, however, that some of the interests involved in s.11, such as the right to bail, are not similarly protected at an extradition hearing under other provisions of the Charter: *Schmidt v. R. et al.*, 1987 CanLII 48 (S.C.C.), *[1987] 1 S.C.R. 500.*

Winnipeg

Property Assessment Department • Service de l'évaluation foncière

March 29, 2006

FAXED Mar 31, 06

RECEIVED
MAR 31 2006

Mr. David M. Saunders
Deloitte & Touche
360 Main Street, Suite 2300
Winnipeg, Manitoba
R3C 3Z3

Dear Mr. Saunders:

Re: 248 Edmonton Street

I am in receipt of your faxed letter to Mr. Cliff Jeffers, Acting City Assessor, dated March 27, 2006, regarding the property at 248 Edmonton. I am also in receipt of the entire package of material related to this property which was received today in our office. Thank you for this information.

I understand that Debbra Holt has contacted you and a request was made to the Municipal Board to postpone the exchange of information regarding the 2005 appeal of this property until Friday April 7, 2006 in order to provide additional time to review the issues surrounding this file. I understand that this request was granted by the Municipal Board. We are currently reviewing matters raised in your letter – both the issue of deferral related to the 2002 Board of Revision decision, and the above noted 2005 appeal to the Municipal Board.

While it will take us some additional time to review these matters, we do expect to be able to respond to your two main points early next week.

Yours truly,

Nelson Karpa,
Manager, Assessment Support Services &
Strategic Planning / Deputy City Assessor

cc: D. Holt, Geographic Area Coordinator

Deloitte.

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March 27, 2006 **URGENT**

Mr. Cliff Jeffers
Acting City Assessor
City of Winnipeg
Property Assessment Department
457 Main Street
Winnipeg MB
R3B 1B5

Via Fax 949-1174
986-6105

Dear Mr. Jeffers:

Re: Municipal Board File Nos. 04A1-0171 and 04A1-0182
Roll No. 12-093620000, **248 Edmonton Street**
Application for Revision to the **2005** Assessment Roll

I am writing to request that you immediately review and change the stated position of the City Assessor on this matter, as communicated in the attached e-mail dated February 17, 2006, which I received from counsel for the City Assessor:

> "That a hearing is necessary as we will be seeking a deferral of any reduction in assessment to the year 2006 (which in effect means that there will be no payout of the refund for any of the years in the cycle)."

The issue is this:

If a person is found to have failed to comply with a request for 1999 information or documentation under clause 16(1)(c) of *The Municipal Assessment Act*, for the purpose of preparing the 2002 general assessment, and a Board therefore orders that a reduction in the 2002 assessed value of the person's property is to be deferred, **can a Board then order another deferral of a further reduction on an appeal of the 2005 assessment**, even though it occurs within the same assessment cycle and would be based on the very same failure to comply with a request for 1999 information or documentation?

I submit that the Legislative Assembly never intended to give the appeal Boards the jurisdiction to order such an additional penalty or punishment for the same offence, which in my opinion would be contrary to Section 11(h) of *The Canadian Charter of Rights and Freedoms* (Right not to be Tried Again).

In the case of 248 Edmonton Street, a $97,000 reduction in the 2002 assessment of this office building was first ordered by the Board of Revision, but deferred for one year, to 2003. The 2002 tax bill was issued based on the original 2002 assessment of $1,944,000, and then the 2003 tax bill was issued based on the reduced assessment of $1,847,000 as ordered by the Board of Revision. The deferral of that reduction from 2002 to 2003 cost the building owner and tenants a **penalty of $4,661.16**.

The Owner appealed the 2002 decision (but the City Assessor did not.) On March 12, 2002, the Owner requested that the appeal be heard as soon as possible, because of the possibility that the Municipal Board might issue an order on the 2002 appeal resulting in a deferral of more than one year. When the City Assessor refused to agree to schedule the hearing even before the end of 2003, we arranged for a pre-hearing conference on July 18, 2003. The Municipal Board then issued Interim Order Number A-03-227 on July 24, 2003, determining that **if** any reduction is found, this reduction would not take effect until 2004 (the year following the year in which this Order (A-03-227) is made.

The hearing on quantum was then scheduled, but faced with the prospect of having the penalty doubled to include a deferral for 2003 as well, and finding that the Provincial Municipal Assessor was still unwilling to intervene, the owner then withdrew his 2002 appeal to the Municipal Board.

Notwithstanding the fact that the Municipal Board never found that there should be any reduction in assessment in response to the 2002 appeal, the City of Winnipeg proceeded to defer the original $97,000 reduction for a second year, to 2004, without proper authority. The City Tax Collector demanded and received **a penalty of another $4,725.84**, reflecting the continuation of 2003 taxes on the original assessment of $1,944,000.

This improper second deferral should now be rescinded and the associated additional 2003 taxes of $4,725.84 refunded to the taxpayer, particularly in the light of the decision of the Court of Appeal in *Licharson et al* (2005), which states that any deferral ordered by the Municipal Board must relate only to reductions the Municipal Board orders from the assessed value as determined by the Board of Revision, "not the original assessment roll.". Even if the Municipal Board had ordered a reduction in the 2002 assessment from the $1,847,000 ordered by the Board of Revision, the Court of Appeal has now stated that any further deferral for 2003 should apply only to the additional reduction in assessment ordered by the Municipal Board.

At the first opportunity after the receipt of Municipal Board Interim Order Number A-03-227 on July 24, 2003, the Owner appealed the 2005 realty assessment of $1,847,000. At the Board of Revision, we were astounded to find the City Assessor requesting that a penalty be applied all over again. The Board of Revision **denied** the Assessor's request.

The Owner appealed the 2005 order of the Board of Revision to the Municipal Board. We were astounded again to find that the City Assessor had also appealed the 2005 order, and would be **seeking an increase in the 2005 assessment as well as another deferral penalty in the event the Board ordered a reduction.**

When the Municipal Board finally wanted to schedule the hearing of the 2005 appeals, the assessor assigned to the appeal and I advised each other of our agreement "without prejudice" to recommend a specific reduction from the 2005 assessment of $1,847,000 (exactly as we had agreed to do previously "without prejudice" for the hearing of quantum on the 2002 appeal, had it gone ahead).

However, when I presumed that the City Assessor would not really attempt to have a deferral penalty applied a second time, and suggested that therefore there would be no need to schedule a hearing, I received the attached e-mail dated February 17, 2006, from counsel for the City Assessor, advising that the City would indeed be seeking a deferral of any reduction in the 2005 assessment to 2006 (which in effect means there would be no reduction in taxes, as 2006 is the first year of the new assessment cycle).

At present, the Municipal Board hearing is scheduled for April 25, 2006, and briefs are to be exchanged on **Friday, March 31**.

I am going to send you copies of most of the relevant documents regarding this case, under separate cover.

If you will be good enough to review the history of this matter, I trust you will agree that:

(a) **No further deferral of reduction in the 2005 realty assessment should be sought by the City Assessor, nor granted by the Municipal Board**; and

(b) The deferral of the reduction in the 2002 assessment, from 2003 to 2004, was done improperly by the City of Winnipeg and should now be rescinded and **the associated 2003 taxes of $4,725.84 should be returned to the owner (and tenants).**

If you have any questions about this matter, or would like to meet and discuss it, please call me at 926-7662. Otherwise, I would really appreciate it if you would withdraw the City Assessor's request for a further deferral now, so that we may settle the 2005 appeal by Certificate of Agreement.

Thank you.

DELOITTE & TOUCHE LLP
As Representative of the Owner

David M. Sanders
Real Estate Advisory Services
DMS/bm

cc. Mr. Mark Boreskie
Provincial Municipal Assessor Fax 945-1994

Ms. Debbra Holt, Geographic Area Co-ordinator Fax 986-6105
Ms. Nadine Silverman, Legal Services, City of Winnipeg Fax 947-9155

Attachments:

Tab

1. E-mail dated February 17, 2006 from Denise Pambrun to David Sanders.
2. Sections 54(3.2) and 60(2.2) of *The Municipal Assessment Act*.
3. Notice of Hearing and copies of the appeals of the 2005 assessment.
4. Assessor's presentation, Board of Revision, November 3, 2004.
5. Owner's brief, Board of Revision, November 3, 2004.
6. Original Owner's brief, Board of Revision, January 22, 2002 (including 1999 financial information and rent roll).
7. Correspondence from City Legal Services dated October 23, 2003, Realty Tax Statement and Supplementary Property Tax Notice issued Nov. 7, 2003, and original 2003 realty tax statement.
8. Owner's withdrawal of the 2002 appeal to the Municipal Board.
9. Correspondence with respect to the City's August 19, 2003 request for clarification of Municipal Board Interim Order No. A-03-227.
10. Municipal Board Interim Order No. A-03-227, July 24, 2003.
11. Excerpts from Assessor's submission to the Pre-hearing Conference, July 18, 2003.
12. Owner's submission to the Pre-hearing Conference, July 18, 2003.
13. Owner's letters re the Pre-hearing dated June 27, 2003 and July 11, 2003, and the response of the Acting Provincial Municipal Assessor dated July 17, 2003.
14. Owner's letter of June 17, 2003, requesting the City's agreement to schedule a hearing at the Municipal Board.
15. Owner's letters to the Municipal Board dated May 13, 2003, and March12, 2002, requesting the scheduling of the hearing of the 2002 appeal for 248 Edmonton.
16. The Owner's 2002 appeal to the Municipal Board, and the original Board of Revision Order 01-5148, heard January 22, 2002, and issued January 31, 2002.
17. *Winnipeg City Assessor et al. v. Licharson et al.*, 2005 MBCA 95, September 16, 2005 (see paragraphs 48-50, pages 19-20).

Sanders, David M. (CA - Winnipeg)

From: Pambrun, Denise
Sent: Friday, February 17, 2006 3:47 PM
To: Sanders, David M. (CA - Winnipeg)
Cc: Greenlay, Laurette (IAT)
Subject: 248 Edmonton 2005

I understand you have sent a letter to the Municipal Board suggesting that there is no need for a hearing in this matter, as value as been agreed to by the parties. I am taking the position on behalf of the City Assessor that a hearing is necessary as we will be seeking a deferral of any reduction in assessment to the year 2006 (which in effect means that there will no payout of the refund for any of the years in the cycle).

I trust this is satisfactory.

Denise A.M. Pambrun, LL.B.

Barrister and Solicitor
Legal Services Division
Corporate Services Department
City of Winnipeg

(a) filed a notice of appeal under subsection 57(2) that put the assessed value at issue; or

(b) gave notice under subsection 57(9) of his or her intent to request an increase in the assessed value.

No change by Board if fair and just relation
60(2) The Board shall not change an assessed value where the assessed value bears a fair and just relation to the assessed values of other assessable property.

Effect of providing inconsistent information
60(2.1) Where, in response to a request for information or documentation under clause 16(1)(c), a person provided information or documentation that was substantially at variance with information that he or she presented at the hearing of an appeal by The Municipal Board, the person chairing the hearing may, whether or not an order was made under subsection 54(3.1) in respect of the matter, order that the information or documentation presented at the hearing is not to be considered by The Municipal Board in making its decision.

Effect of providing no information
60(2.2) Where a person failed to comply with a request for information or documentation under clause 16(1)(c), the Municipal Board shall specify in its order that any reduction in the assessed value of the person's property is not to take effect until the year following the year in which the order is made, or the year following the year to which the application relates, whichever is later.

Board may direct assessments redone
60(3) Subject to subsection (5), where, after hearing and deciding upon appeals made to it, the Municipal Board finds that a number of assessments might be erroneous, the Board may, by order, direct that

(a) the assessments that might be erroneous be redone; or

(b) assessments of a type or class of property specified in the order be redone.

Directions on assessments to be redone
60(4) Where the Municipal Board under subsection (3) directs that assessments be redone, the Board shall give directions with respect to

(a) the type or class of property for which asssessments are to be redone;

(b) whether or not assessments for all properties of a type or class under clause (a) in a municipality are to be redone;

(c) where assessments for only a portion of the properties of a type or class under clause (a) are to be redone, the portion for which assessments are to be redone;

(d) the factors that an assessor must consider in redoing the assessments;

(e) the time for completion and delivery of the assessment rolls with assessments redone;

(f) the mailing and publication of notices of assessments that are redone;