

DETERMINATION OF AN APPEAL UNDER
Section 16 of *The Municipal Board Act* and Section 246 of *The Municipalities Act*

Appeal Numbers: AAC 2017-0061 and AAC 2017-0062
Date and Location: April 11, 2018 – Saskatoon, SK

AAC 2017-0061

Husky Energy Inc.

Appellant

- and -

Rural Municipality of Frenchman Butte No. 501
(as represented by the Saskatchewan Assessment Management Agency)

Respondent

AAC 2017-0062

Rural Municipality of Turtle River No. 469
(as represented by the Saskatchewan Assessment Management Agency)

Appellant

- and -

Husky Energy Inc.

Respondent

APPEARED FOR:

Husky Energy Inc.: Dennis DeBusschere, Property Tax Analyst

The Municipalities: No one appeared

SAMA: Rebecca Schultz, Industrial Assessment Appraiser
Andrew Workman, Industrial Assessment Manager

HEARD BEFORE: John Eberl, Panel Chair
Malcolm Eaton, Member
Ron Walter, Member

INTRODUCTION:

- [1] The 2017 assessments for the following properties, assessed to Husky Energy Inc. (Husky), are under appeal:

Property Number	AAC Appeal Number	Rural Municipality	SAMA Assessment ID Number	Legal Description	Original Assessed Value	Board's Assessed Value
1	2017-0061	Frenchman Butte No. 501	501-870515099	LSD 2 of 15-51-24 W3	\$267,300	\$267,300
2	2017-0062	Turtle River No. 469	469-870924299	LSD 6 of 24-49-20 W3	\$283,800	\$0
3	2017-0062	Turtle River No. 469	469-870619649	LSD 13 of 19-48-20 W3	\$284,200	\$0

- [2] These are Commercial/Industrial-classified petroleum oil well properties. They may be further defined as heavy industrial properties that include Resource Production Equipment (RPE). Pursuant to *The Municipalities Act*, SS 2005, c M-36.1 [Act], the properties' assessments are determined according to the regulated property assessment valuation standard [ss. 193(h) and 194.1(1)].
- [3] Subsection 193(i) of the *Act* defines "regulated property assessment valuation standard" as the standard achieved by determining the assessed value of a property "... in accordance with the formulae, rules and principles set out in this Act, the regulations ... the assessment manual and any other guideline established by the agency"
- [4] Under the *Act*, the agency is the Saskatchewan Assessment Management Agency (SAMA) established pursuant to *The Assessment Management Agency Act*, SS 1986, c A-28.1 [AMAA]. SAMA established the *Saskatchewan Assessment Manual (2015 Base Year)* (Regina: Saskatchewan Assessment Management Agency) [*Manual*] via the authority granted under the *Act* and *AMAA*. The *Manual* has been approved by the Minister of Government Relations and has the force of law.
- [5] Husky was the Appellant before the rural municipalities' Boards of Revision (Boards) in all three appeals. Husky claimed the *Manual* was applied inequitably in assessing the properties and requested an assessed value of \$0. The Rural Municipality (RM) of Frenchman Butte No. 501's Board dismissed the appeal for the subject property and confirmed SAMA's assessment in its appeal 2017-2 (our appeal AAC 2017-0061). The RM of Turtle River No. 469's Board allowed the appeals for the properties and decreased the assessments to \$0 in its appeals 2017-01 and 2017-02 (our appeal AAC 2017-0062).

- [6] Husky appealed the Board's decision for the RM of Frenchman Butte No. 501 (AAC 2017-0061). SAMA, on behalf of the RM of Turtle River No. 469, appealed the Board's decisions for the properties located there (AAC 2017-0062). Both Husky and SAMA agreed the issues were the same and could be heard at one hearing with the decision applying to the property assessments appealed in both municipalities.
- [7] Under sections 252 and 253 of the *Act*, this hearing is on the record. The record means all the evidence that was before the Board and other materials set out in section 250.

BACKGROUND:

- [8] We have the unique situation that the Board for each municipality made different decisions even though the facts, conditions and circumstances affecting the properties were substantially similar. None of the three decisions for the appealed properties included analysis to the degree it can be said that adequate reasons were provided. Without reasons, it is difficult for us to determine how the Boards may have made mistakes in arriving at its decisions. We only have the results, which are directly contradictory for the two municipalities.
- [9] The argument before us at the Committee hearing reflected the Boards' lack of reasons in its decisions. Husky established positions supporting why it believed the assessed value of each property should be \$0 in order to achieve the regulated property assessment valuation standard rather than whether the Board had made a mistake in its conclusions. Similarly, SAMA's argument provided support for the assessed value it determined for the properties rather than focusing on the Boards' decisions.
- [10] Therefore, we will consider the issues necessary to determine the properties' assessments according to the regulated property assessment valuation standard. Once we have reached conclusions on the applicable issues, we will apply the conclusions to the appealed properties in order to make a final decision.

ISSUES:

- [11] a) Are the oil storage tanks located at the subject properties used in association with petroleum oil and gas wells classified as RPE according to the *Act* and the *Manual*?
- b) Do the terms of section 199 of the *Act* and of the *Manual* (providing for an exemption from assessment of RPE associated with non-producing petroleum oil and gas wells) apply to the subject properties?
- c) What parts of the subject properties are RPE according to the *Act* and the *Manual*?
- d) What are the correct assessments for the subject properties?

DECISIONS:

- [12] We find the oil storage tanks located at the subject properties and used in association with petroleum oil and gas wells are RPE according to the *Act* and the *Manual*.
- [13] We find the provisions of section 199 of the *Act* and of the *Manual* (providing for an exemption from assessment for RPE associated with non-producing petroleum oil and gas wells) apply in part to the subject properties. That is, the petroleum oil storage tanks located at the subject properties are not subject to assessment.
- [14] We find the buildings housing equipment and machinery are not RPE and, therefore, do not qualify for any exemption from assessment provided in section 199 of the *Act* or in the *Manual*.
- [15] We find the correct assessments for the subject properties are for the buildings only, as set out specifically in the table in paragraph 62.

GENERAL:

- [16] In providing analysis for these decisions, it will be helpful to first set out findings of fact from the Board record and the written and oral submissions made at the Committee hearing.

Non-producing Wells

- [17] From the evidence before the Board, we find all petroleum oil wells associated with each of the three properties met the criteria for non-producing wells set out in the *Act*. That is, the wells had been in production for 29 days or less "... in the 12-month period ending September 1 of the previous year ..." [ss. 199(4) and (6) of the *Act*].
- [18] Husky provided copies of the field sheets for all wells associated with the properties appealed to the Boards. The information on the sheets confirmed the wells had been in production for less than 29 days and were assessed only at the wellhead rates provided in the *Manual*. No pumping or production equipment had been assessed in conjunction with the associated wells. SAMA did not dispute this for the three properties appealed.

Multi-well Properties and Batteries

- [19] At the outset of our hearing, we discussed the configuration of the properties with the parties. Husky referred to these properties as pad sites. There is reference in the *Act* and in the *Manual* to both "battery" and "battery site," but no definitions are provided.

[20] In the absence of definitions in either the *Act* or the *Manual*, we looked elsewhere within the province for guidance. The document *Volumetric, Valuation and Infrastructure Reporting in Petrinex*, ver 3, 2018/PNG032/Saskatchewan (Energy) at 44, provides the following general definition for “battery”:

Common storage facilities receiving production from a well or wells and includes equipment for separating the fluid into oil, gas, water and any other substances and for measurement.

[21] There are different types of batteries for multiple uses employed in the oil and gas industry in Saskatchewan. For the appeals before us, and in accordance with information before the Boards, we know these are multi-well properties. That is, when in production, petroleum oil and other by-products from more than one well were received at the properties. Whether these properties would be subject to different assessed values if each were deemed to be a battery will be discussed in our analysis. However, our conclusion centred on the uses of the properties as multi-well sites and not as battery sites.

Manual Must Align with the Act

[22] While the *Manual* has the force of law, we find the provisions included must align with the assessment directives in the *Act*. Subsection 12(1)(b) of the *AMAA* directs that SAMA “... undertake valuations in a manner consistent with and in accordance with this Act, the regulations and the appropriate municipal Act.” The *AMAA* further states in subsection 12(1)(e) that SAMA administer the assessment provisions of the *Act* “to ensure that each assessment is made in accordance with [its] requirements”

[23] The *Manual* provides rates and formulae and, in some cases, specific guidance as to the application of general directives provided in the *Act* to assess regulated properties. We recognize both the *Act* and the *Manual* have application in this appeal. However, where the *Act*’s direction is specific and evident, the *Act* clearly takes precedence.

Issue a): Are the oil storage tanks located at the subject properties used in association with petroleum oil and gas wells classified as RPE according to the *Act* and the *Manual*?

Issue b): Do the terms of section 199 of the *Act* and of the *Manual* (providing for an exemption from assessment of RPE associated with non-producing petroleum oil and gas wells) apply to the subject properties?

ANALYSIS:

[24] SAMA takes the overall position that tanks are structures, structures are improvements, and improvements are property. Subsection 194(1) of the *Act* provides: “All property in

a municipality is subject to assessment.” Therefore, regardless of further provisions within the *Act* and the *Manual* providing specific rules for the assessment of certain types of property, tanks must be assessed.

- [25] Where it can be clearly identified a single well was directly associated with an oil storage tank and production equipment on a property, SAMA’s practice or policy is that only the wellhead be subject to assessment. For multi-well properties, such as those under appeal, where that association with storage tanks and production equipment to a single well is not readily evident, all tanks and equipment are assessed.
- [26] Husky stated this practice was neither fair nor equitable. For the properties under appeal, whether there were multiple wells associated with multiple storage tanks and production equipment was irrelevant. The purpose at multi-well properties is the same as at single well sites, that being to produce oil to the surface. The multiple wells associated with the appealed properties were non-producing wells; therefore, the rules applicable to the assessment of non-producing properties should apply.
- [27] In consideration of the provisions of the *Act* and the *Manual* and the evidence before the Boards, we cannot support SAMA’s positions. For the reasons that follow, we find the oil storage tanks located at the subject properties should not be subject to assessment.

Legislation and Legislative Intent

- [28] When interpreting legislation and determining its intent, we are guided by *Rizzo & Rizzo Shoes Ltd. (Re)*, [1998] 1 SCR 27 [*Rizzo*]. In *Rizzo*, the Supreme Court of Canada recognized statutory interpretation as follows (quoting from Elmer Driedger in *Construction of Statutes*, 2d ed (Toronto: Butterworth & Co. (Canada) Ltd., 1983) at 87):

Today there is only one principle or approach, namely, the words of an Act are to be read in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of Parliament.

- [29] Under the heading “Interpretation,” section 2 of the *Act* states RPE “... includes fixtures, machinery, tools ... and other appliances by which a mine or petroleum oil or gas well is operated” The definition also lists specific items that are not included as RPE; none of those items are at play here. The use of the word “includes” indicates the lists are not exhaustive. Petroleum oil storage is not mentioned in the definition as being specifically included or excluded [s. 2(1)(nn) of the *Act*].
- [30] The key to these appeals lies within the rules contained in section 199 under Part X, Division 1 (Assessment) of the *Act*. Subsection 199(2) in particular applies:

(2) Subject to subsections (3) and (4), in the case of petroleum oil and gas wells:

(a) account is to be taken in the assessment of any resource production equipment by which petroleum oil and gas are:

- (i) produced to the surface, including for its enhanced recovery;
- (ii) stored, except at a battery site;
- (iii) transported from a well site to a battery or gas handling site; or
- (iv) compressed, except for gas that is for the most part a by-product of petroleum oil production; and

(b) no account is to be taken in the assessment of resource production equipment at a battery or gas handling site by which:

- (i) petroleum oil and gas are separated, treated, processed, dehydrated or stored or are transported within the site; or
- (ii) petroleum oil and gas waste products are disposed of.

[31] With regard to the oil storage tanks located on the subject properties, we do not see, nor was it presented or suggested to the Boards or to us, that the tanks have any other use but to store petroleum oil produced to the surface. As that is the case, tanks should be treated as RPE for assessment purposes.

[32] Importantly, subsections 199(4) and (6) of the *Act* make use of the phrase “used **in association with** a petroleum oil or gas well” (emphasis added) in providing for the RPE exemption when an oil or gas well is non-producing. As noted earlier, it is not disputed that all wells associated with the appealed properties are non-producing. Whether there was an easily identifiable one-to-one ratio of tanks and related RPE to oil wells is irrelevant in these appeals. The facts placed before the Boards were **none** of the wells associated with the oil storage tanks on the properties were producing. All of the wells met the non-producing standard.

[33] We see the intent of the legislation, and of the legislators, as follows. If RPE is used to store petroleum oil associated with a producing oil well, then it is to be assessed. If RPE used to store petroleum oil is associated with a non-producing well or is located at a battery site by which certain processing or other activities take place, no account in assessment is to be taken. It appears the intent of the legislators was based on economics. If wells are producing, then associated RPE is subject to assessment and, by extension, taxation. If wells are not producing or the RPE is located at a well site where certain processes take place, the RPE is not subject to assessment.

Applicability of Previous Court and Saskatchewan Municipal Board Decisions

[34] SAMA claimed its argument (tanks are improvements and improvements are subject to assessment) stemmed from identical analysis put forth in several Committee decisions from 1997. SAMA referred to the Committee’s decisions in appeals 0350/1997 and 0521/1997 among others. Regarding those decisions, the Committee at the time relied

on the direction provided in a Supreme Court of Canada decision (*Minister of Municipal Affairs (N.B.) v Canaport Ltd.*, [1976] 2 SCR 599 [*Canaport*]) and an Ontario Court of Appeal decision (*Nabisco Brands Ltd. v Ontario (Regional Assessment Commissioner, Region 15) (Ont. C.A.)* (1988), 25 OAC 195 [*Nabisco*]). By SAMA's own admission, the applicability of these decisions is key to this appeal and to its current assessment practices regarding RPE.

[35] As a result of the argument and record considered as well as the configuration of on-ground activities of the oil industry at the time, it is our belief the 1997 Committee decisions fall short on required analysis. We believe there should have been a focus on the analysis of our specific Saskatchewan legislative provisions and intent rather than applying decisions arising from different legislation to a very broad general assessment principle outlined in the *Act*.

[36] We are guided in our opinion by *Sasco Developments Ltd v Moose Jaw (City)*, 2012 SKCA 24 at para 56, 385 Sask R 287, where the Court of Appeal for Saskatchewan cautioned as follows:

Decisions from other jurisdictions can be helpful to a better understanding of things, but assessment schemes vary from province to province in one respect or another, making it imperative to pay close attention to the legislation underlying these decisions so as not to import ideas that are incompatible with the assessment scheme in place in this province.

[37] Although there are similarities in legislative provisions within these appeals to the current appeals before us, there are notable differences. Both *Canaport* and *Nabisco* deal with, for the most part, large permanent structures used for storing oil and grain, respectively. The oil tanks assessed in *Canaport* had a 250,000 barrel capacity and were subject to New Brunswick law. The tanks in *Nabisco* were actually concrete grain silos on permanent foundations and subject to Ontario law. By contrast, the oil storage tanks at issue on the subject properties have a 750-barrel capacity and can be moved from site to site.

[38] We have already summarized what we see as the intent of the *Act* regarding RPE generally and storage tanks specifically. Keeping in mind the principles for interpreting legislation entrenched in *Rizzo*, we do not believe either *Canaport* or *Nabisco* are directly applicable to the issues at hand in this appeal.

[39] SAMA's position, established in its written submission to us, was once tanks were deemed structures, the provisions of subsection 199(2) of the *Act* and section 4.1.1 (at 1) of the *Manual* would become irrelevant. The question arising is this: Why would any specific provisions, inclusions or exclusions be written in legislation if the intent were they be ignored or overridden by the general statements contained earlier in a section?

[40] We cannot support SAMA's position. Whether or not the oil storage tanks located on the subject properties were deemed structures rather than fixtures, machinery, appliances or tools, the direction in section 199 of the *Act* is clear. That is, if a structure is used to store petroleum oil, it is subject to the rules contained in the *Act*. *Rizzo* directs us to read and apply the meaning of the words in section 199 harmoniously with the scheme and object of the *Act*. We see the intent of the legislators as providing an exemption from assessment for RPE, including structures by which petroleum oil is stored, if the RPE is associated with a non-producing petroleum oil well.

Specific Provisions Must Override General Provisions

[41] SAMA made both the Board and the Committee aware of the connection within the *Act* that appears to drive their approach to the issue in these appeals and link with the cases cited. The definition for "property" [s. 2(1)(gg)] includes improvements; the definition for "improvement" includes a structure [s. 2(1)(q)(i)]; and *Canaport* and *Nabisco* both say tanks are structures. Subsection 194(1) of the *Act* states: "All property in a municipality is subject to assessment." Therefore, without regard for any other provisions in the *Act* or the *Manual*, tanks are subject to assessment.

[42] We take issue with SAMA's reliance on the broad general statements contained in section 194 of the *Act*, taking precedence over the specific rules applying to the subject properties contained in section 199. Most certainly, the provisions in section 199 are specific to RPE as it relates to petroleum oil and gas production. Further, the specific rules in section 199 **follow** the general statement contained in section 194.

[43] Husky's position is SAMA's practice compromises the equity provisions for regulated property assessments contained in subsection 195(6) of the *Act*, in that the regulated property assessment valuation standard is not applied "uniformly and fairly." Moreover, we see a violation of the valuation standard itself as the assessed values of the subject properties are not "determined in accordance with the formulae, rules and principles set out" in the *Act* [s. 193(i)].

[44] To be clear, our determination for these appeals applies specifically to the facts, conditions and circumstances affecting these properties. We strongly rely on the evidence before the Boards that **none** of the petroleum oil wells associated with the appealed properties was a producing well. None of the wells was in production for more than 29 days in the 12-month period ending September 1 of the year previous to 2017.

Reporting Requirements in the Act

- [45] In its presentations to the Boards, SAMA suggested that not assessing tanks at sites such as the subject properties could be “catastrophic to the assessment system.” SAMA provided hypothetical examples of reporting scenarios involving RPE and petroleum oil production that it claimed would be difficult for the Assessor to track.
- [46] We are not persuaded this position has merit. The reporting requirements contained in subsections 201(8) and (8.1) provide an opportunity for communication with the owners or operators of oil and gas producing properties. If more detailed information is required in order to take the guesswork out of the assessment process, SAMA certainly has the right and the duty to obtain such information. To suggest otherwise questions the integrity of the stewards of the regulated property assessment system as well as those owners or operators required to report necessary information.
- [47] The wording in subsections 201(8) and (8.1) states that owners and operators of petroleum oil wells and battery sites must furnish needed information and that the information be verifiable. Each of the sections includes the wording “**shall furnish the assessor with a certified statement ...**” (emphasis added). The wording directs it is imperative (not optional) to provide the information and that the information be correct. Further, section 202 provides for substantive penalties for persons failing to provide the information or for those providing false information.

Battery Sites

- [48] We have noted there is no clear definition for “battery” or “battery site” in the *Act* or the *Manual*. Our interpretation of subsection 199(2)(b) is RPE at a battery site where petroleum oil is processed or stored within the site is not assessed. In our view, the 750-barrel capacity oil storage tanks located on the subject properties would not be subject to assessment under this rule either. The tanks’ use is to store petroleum oil. Thus, in the case of these properties, whether they are deemed a battery or a multi-well site where all wells associated with the RPE are non-producing, the tanks would not be subject to assessment.
- [49] It appears to us the legislators intended that RPE, including petroleum oil storage tanks, only be assessed if it was associated with producing wells. However, we note the following description of RPE, which is provided in the *Manual* (section 4.1.1 at 1):

Resource production equipment includes the fixtures, machinery and other appliances by which petroleum oil or gas is produced to the surface, stored, transported from a well site or a battery or gas handling site, or is compressed.

Resource production equipment does not include the fixtures, machinery and other appliances by which petroleum oil or gas is stored at a battery site, or is compressed where the gas is, for the most part, a by-product of petroleum oil production.

[50] The descriptions from the *Manual* of what is included and excluded at a battery site appear to us to be at odds with the wording and intent of section 199 of the *Act*. We note again the use of the word “includes” means the list is not exhaustive. Regardless of that, we maintain the position articulated above – where the *Act* and the *Manual* are not complementary, the wording of the *Act* prevails.

ISSUE CONCLUSION:

[51] As it applies to the properties appealed, we find oil storage tanks used in association with petroleum oil and gas wells are RPE according to the *Act* and the *Manual*. The petroleum oil storage tanks located at the subject properties are not subject to assessment.

Issue c): What parts of the subject properties are RPE according to the *Act* and the *Manual*?

ANALYSIS:

[52] An examination of the field sheets filed with the Boards shows the following groups of assets assessed at the subject properties in addition to petroleum oil storage tanks:

- Buildings – labeled as housing various equipment, machinery, etc.;
- Chemical storage tanks;
- Vessels – horizontal separators; and
- Miscellaneous – meters, switches, and valves of various descriptions.

[53] Husky’s position was none of the above-listed assets at the subject properties should be assessed. SAMA assessed the assets and took the position that once there was no readily-evident association between the equipment and machinery located at the sites to a single non-producing well, there was no relief from assessment.

[54] We disagree with SAMA’s general position for two reasons. First, in the record, Husky produced uncontroverted evidence that all wells associated with the subject properties were non-producing according to the definitions provided in the *Act* and the *Manual*. Therefore, because **all** wells are non-producing, the RPE at the subject properties should not be assessed.

[55] Second, the machinery and equipment listed in summary form in paragraph 52 (specifically itemized on the subject properties’ field sheets) met the combined criteria contained in

applicable sections of the *Act* and the *Manual*. The chemical storage tanks, vessels and miscellaneous meters, switches and valves are the fixtures, machinery and other appliances by which petroleum oil is produced to the surface or are used for petroleum oil's enhanced recovery [ss. 2(1)(nn) and 199(2)(a) of the *Act* and s. 4.1.1 at 1 of the *Manual*]. Therefore, these assets are RPE associated with non-producing wells and, according to the provisions of subsections 199(4) and (6) of the *Act*, should not be assessed.

Buildings

[56] We do not see that the *Act* or the *Manual* include buildings as RPE or as **not** being subject to assessment in any other application of the regulated property assessment valuation standard. Therefore, we find the buildings should remain assessed at the values provided by SAMA and determined according to the formulae included in the *Manual*.

[57] The definition for "improvement" at subsection 2(1)(q) of the *Act* is consistent throughout in that it includes buildings or structures (as stated by SAMA), but it excludes machinery and equipment unless the machinery and equipment is used to service the building or structure. The field sheets, supplemented by information provided to the Boards and the Committee, indicate the buildings at the subject properties were used to house machinery and equipment that qualifies for assessment relief as RPE.

[58] However, nothing in the wording of section 199 of the *Act* or in the *Manual* indicates buildings are to be included as RPE. The *Manual* provides the following description for "Oil and Gas Well Buildings" in section 3.2.3 at 1, prior to describing the specific rules and formulae for how such buildings are to be assessed:

Oil and gas well buildings are metal and wood sheds used to house or shelter the fixtures, machinery, tools and other appliances, and field offices.

[59] The buildings located on the subject properties fit the description in the *Manual* (section 3.2.3 at 1). They are used to "house or shelter the fixtures, machinery, tools and other appliances ..." located on the property. However, while the buildings **house or shelter** the equipment listed, they do not form part of the equipment. We find no provision in either the *Act* or the *Manual* for oil and gas well buildings to be exempt from assessment.

ISSUE CONCLUSION:

[60] We find the chemical storage tanks, vessels and miscellaneous meters, switches and valves are the fixtures, machinery and other appliances by which petroleum oil is produced to the surface or are used for the oil's enhanced recovery. Therefore, these assets are RPE associated with non-producing wells and, according to the provisions of subsections 199(4) and (6) of the *Act*, should not be assessed.

[61] We further find the buildings housing the equipment and machinery are not RPE and, therefore, do not qualify for any exemption from assessment provided in section 199 of the *Act* or in the *Manual*.

Issue d): What are the correct assessments for the subject properties?

[62] We extrapolated the following assessed values (rounded) for the buildings only located at the three appealed properties:

Property Number	AAC Appeal Number	Building Description	Assessed Value	Total Buildings' Assessed Value
1	2017-0061	MCC Shed Fuel Shed Separator Shed	\$20,500 \$1,900 \$77,000	\$99,400
2	2017-0062	Generator Shed VRU Shed	\$7,300 \$15,000	\$22,300
3	2017-0062	Separator Shed MCC Shed	\$77,000 \$20,500	\$97,500

ISSUE CONCLUSION:


[63] According to our analysis, the 2017 assessment for each of the three properties shall be the "Total Buildings' Assessed Value" shown in the table in paragraph 62.

DECISION:

[64] Husky's appeal of the Board's decision for appeal AAC 2017-0061 is allowed in part. The 2017 assessed value of the property shall be \$99,400.

[65] SAMA's appeal of the Board's decisions for appeal AAC 2017-0062 is allowed in part. Property No. 2's assessed value for 2017 shall be \$22,300. Property No. 3's assessed value for 2017 shall be \$97,500.

Dated at REGINA, Saskatchewan this 8th day of June, 2018.

Per: 
John Eberl, Panel Chair

Per: 
Kris Pennete, Director