

IQALUIT BOARD OF REVISION
April 30, 2026 at 6:00 p.m.
CITY COUNCIL CHAMBERS
AGENDA

CALL TO ORDER

1. **INTRODUCTIONS AND SWEARING IN OF BOARD MEMBERS**

a) Swearing In/ Affirmation of Board Members

- Stephen Johnson
- Curtis Mesher
- Jakub Garbarczyk

b) Appointment of Board Chairperson

- Councillor Romeyn Stevenson – Appointed by Council Motion #23-346 on November 14, 2023; Motion Requested for Appointment by Board

2. **MINUTES**

a) Minutes from 2025 Board of Revision, dated May 1, 2025

3. **DECLARATIONS OF INTEREST**

4. **HEARING OF APPEALS**

a) Appeal – House # 1625, Plan 1827, Lot 769
Appellant: Annie Joannie

5. **ADJOURNMENT**

(The Board of Revision will adjourn once all appeals have been heard.)

**IQALUIT BOARD OF REVISION
MAY 1, 2025 at 6:00 p.m.
CITY COUNCIL CHAMBERS**

PRESENT

Romeyn Stevenson, Chair
Michelle Hildebrandt, Member at Large
Stephen Johnson, Member at Large
Valerie Kosmenko, Member at Large
Curtis Mesher, Member at Large

Brianna Longworth, Secretary, Board of Revision
Katrina Sarmiento, Deputy City Clerk
Valerie Greene, Executive Assistant
Bill Williams, Senior Executive Director of Municipal Infrastructure and Planning
Mathew Dodds, Director of Planning and Development
Deborah Nakawungu, Lands Administrator
Chelsea Bradshaw, Project Coordinator, Nunavut Property Assessment – GT Assessment
Travis Towns, GT Assessment

ABSENT

Mayor Solomon Awa, Ex Officio Member
Jakub Garbarczyk, Member at Large

1. MEETING CALL TO ORDER

Romeyn Stevenson called the Board of Revision meeting to order at 6:00 p.m. and asked members to introduce themselves.

2. INTRODUCTIONS AND SWEARING IN OF BOARD MEMBERS

a) Swearing In/Affirmation of Board Members – Members at Large - Completed

- Stephen Johnson – February 27, 2025
- Valerie Kosmenko – February 28, 2025
- Jakub Garbarczyk – February 28, 2025
- Curtis Mesher – March 10, 2025
- Michelle Hildebrandt – April 29, 2025

b) Appointment of Board Chair

Councillor Romeyn Stevenson – Appointed by Council Motion #23-346 on November 14, 2023 – Motion Requested for Appointment by Board

Motion BoR 25-01

Moved by: Stephen Johnson
Seconded by: Michelle Hildebrandt

Romeyn Stevenson is appointed Chair for 2025.

Unanimously Carried

3. MINUTES

a) 2024 Board of Revision – May 2, 2024

Motion BoR 25-02

Moved by: Michelle Hildebrandt
Seconded by: Valerie Kosmenko

Approval of Board of Revision Minutes dated May 2, 2024 as amended.

Unanimously Carried

Valerie Kosmenko asked for clarification regarding item 4 a) Assessor Correction – wording in first sentence - “reviewing the repair”.

Travis Towns advised that the wording should be amended to “reviewing the account”.

4. BOARD DOCUMENTS

a) Adoption of Iqaluit Board of Revision Procedures Manual

Motion BoR 25-03

Moved by: Curtis Mesher
Seconded by: Stephen Johnson

The Board adopts the Iqaluit Board of Revision Procedures Manual.

Unanimously Carried

5. HEARING OF APPEALS

a) Appeal – House #1625, Lot 769, Plan 1827

Mr. Stevenson advised that Annie Joannie was not in attendance to present her appeal.

Travis Towns, GT Assessment, made the following comments:

- Complainant appealed her account

- Assessed improvements of \$125,100
- An e-mail was sent to the complainant explaining that the assessed improvements were the total improvements on the property.
- Explained this was a general year assessment and provided information regarding the increase from the previous year
- Telephone messages to the complainant were left and a response was not received
- Complainant indicates her house is in a mossy wet area, which resulted in the house shifting, causing cracking
 - Same appeal was made in 2015 regarding the 2014 assessment, at which time a ten percent adjustment was made to the land value
 - The adjustment amount has remained in place.
- Complainant made an appeal again in 2023 regarding the 2022 assessment
 - A full interior inspection was carried out with the complainant in attendance.
 - The condition of the unit was changed from average to fair.
 - The condition remains unchanged.
- Without successfully speaking to the complainant or conducting an inspection, despite attempts to do so, the assessor is recommending no change to the assessment, which will remain as follows:
 - Assessment - \$221,500
 - Land - \$96,400
 - Improvement - \$125,100

Mr. Stevenson explained that the complainant advised staff that she was unable to attend the hearing and provided a valid personal reason for being out of town.

Curtis Mesher asked the following question, which Mr. Towns answered:

- Understands that it was not possible to speak to the complainant
- Was a property visit conducted to determine if there was any change to the mossy wet area from 2015?
 - A visual exterior inspection was carried out and the land appears to be the same as it was in 2022/2023.
 - The ten percent reduction in land value is a typical amount for a lot having topography issues.

Mr. Stevenson asked the following question, which Mr. Towns answered:

- Are there any lots that have in excess of ten percent reduction in land value?
 - Not aware of any lots that have a 20 percent reduction due to topography relating to drainage

Motion BoR 25-04

Moved by: Michelle Hildebrandt

Seconded by: Stephen Johnson

The Board accepts the assessor's recommendation that the assessment for House #1625, Lot 769, Plan 1827 (Roll number 4800055100) remains unchanged, with a land assessment of \$96,400 and improvement assessment of \$125,100, for a total assessment of \$221,500.

Unanimously Carried

b) Appeal – Northview REIT Properties in Iqaluit

Chelsea Bradshaw, Project Coordinator, Nunavut Property Assessment – GT Assessment, made the following comments:

- PwC Property Tax Services is the representative for Northview REIT's Iqaluit properties
- Corresponding with the representative
- Large number of properties in Iqaluit
- Based on legislation, a General Assessment was carried out, which increased land and improvement values
 - Valuation date changed from 2012 to 2022
- Complainant appealed the assessments on all the properties to allow them time to review the properties
- A group of properties were selected, which were inspected.
 - There are 110 properties.
 - Not all were inspected, but a good number were inspected
- Throughout inspections, condition changes were found
 - Above average was changed to average
 - Some had deferred maintenance and were changed to fair
- Quality issues relating to structure
 - Better functional floor plan
 - Reviewed and made some quality adjustments
- In total, 12 adjustments were made, which the complainant agreed with.
- The complainant agreed to withdraw the remainder of the complaints.
- Agreed to continue working with the representative from PwC Property Tax Services for Northview REIT, regarding the reviewing process
- Reviewed the properties that were adjusted
 - 4800011200 - reduced from average to fair
 - 4800016000 - changed from good to average
 - 4800037300 - warehouse changed to average, remainder reduced to fair
 - 4800041600 – both low rises reduced from average to fair and quality of the townhomes revised from 5 to 4
 - 4800074600 – changed from good to average
 - 4800097500 – upper three floors changed to average quality rating (4)
 - 4800098800 – changed from good to average
 - 4800110800 – changed from good to average
 - 4800194200 – changed from good to average
 - 4800199300 – changed from good to average and quality from 4 to 3
 - 4800200200 – changed from good to average

- 4800203300 – changed from good to average

Ms. Kosmenko asked the following question, which Ms. Bradshaw answered:

- How were the 12 properties selected from the 110 properties?
 - Northview REIT chose the properties which they were most concerned about
 - There were a total of 25 properties inspected and 12 were recommended for changes.

Mr. Stevenson noted that the changes resulted in approximately a \$1 million reduction in assessment.

Motion BoR 25-05

Moved by: Michelle Hildebrandt

Seconded by: Stephen Johnson

The Board accepts the assessor's recommendations as follows:

Roll number 4800011200 – change CDU to fair, for a revised total value of \$242,000

Roll number 4800016000 – change CDU to average, for a revised total value of \$668,000

Roll number 4800037300 – change CDU for warehouse to average, and for remainder to fair, for a revised total of \$408,700

Roll number 4800041600 – change CDU for both low rises to fair, and change quality of the townhomes to 4, for a revised total of \$1,288,300

Roll number 4800074600 – change CDU to average, for a revised total of \$679,700

Roll number 4800097500 – change quality to 4 for the upper three floors, for a revised total of \$3,579,800

Roll number 4800098800 – change CDU to average, for a revised total of \$272,000

Roll number 4800110800 – change CDU to average, for a revised total of \$335,300

Roll number 4800194200 – change CDU to average, for a revised total of \$310,700

Roll number 4800199300 – change quality to 3 and CDU to average, for a revised total of \$847,700

Roll number 4800200200 – change CDU to average, for a revised total of \$1,381,800

Roll number 4800203300 – change CDU to average, for a revised total of \$5,455,500.

Unanimously Carried

c) Assessor Corrections

Travis Towns, GT Assessment, presented the Assessor Corrections for the following properties:

- 4800257200 – Plan 4565, Block 239, Lot 3
 - Recently demolished vacant land in the Core Area
 - Recommend to change from RMP (Residential Multi Private) to ROP (Residential Single Family Private)
- 4800259400 – Plan 4637, Block 240, Lot 26, Portion 7

- Hangar on airport land
- Recommend to change from Industrial to Transportation
- 4800270810 –Plan 4637, Block 240, Lot 26, Portion 34
 - Vacant lot on airport land
 - Recommend to change from Industrial to Transportation

Mr. Stevenson inquired about the difference between a correction and an appeal.

Mr. Towns explained that the applicant did not submit an appeal. He noted that during a General Assessment, an open house is held, where property owners can discuss their assessments. Mr. Towns indicated that this particular property owner had several properties that he was discussing with the assessor and an error was found.

Ms. Kosmenko asked the following question, which Mr. Towns answered:

- Did any of the changes affect the assessed value?
 - The recommended changes do not change the assessed value.

Stephen Johnson asked the following question, which Mr. Towns answered:

- Why was Industrial initially used and is no longer correct?
 - Property classed Industrial prior to the new airport being constructed
 - When the airport was constructed, the class change from Industrial to Transportation was missed.

Chelsea Bradshaw noted the following:

- City revised the property classes and removed Transportation by mistake
- Transportation Class was changed to Industrial Class
- The following year, the City revised the property classes to add Transportation.
- The change from Industrial to Transportation Class was missed.

Motion BoR 25-06

Moved by: Valerie Kosmenko

Seconded by: Michelle Hildebrandt

The Board accepts the assessor's corrections as follows:
Roll number 4800257200 – change the property class to ROP (Residential Single Family Private)
Roll number 4800259400 – change the property class to Transportation
Roll number 4800270810 – change the property class to Transportation

Unanimously Carried

6. **ADJOURNMENT**

Motion BoR 25-07

Moved by: Michelle Hildebrandt

Seconded by: Stephen Johnson

The Board of Revision adjourns at 6:34 p.m.

Unanimously Carried

Romeyn Stevenson
Chairperson

Brianna Longworth
Secretary, Board of Revision

Approved by the Board of Revision on the _____ day of _____ 2026.

Iqaluit Board of Revision 2025 Assessment for 2026 Taxation

Account Roll #: 4800055100
Legal Description: Plan 1827 Lot 769
Land Assessment: \$96,400
Improvement Assessment: \$125,100
Total Assessment: \$221,500

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Copy of Complaint

January 29, 2026

Annie Joannie
House 1625
Plan: 1827
Lot: 769
Iqaluit, Nunavut
X0A2H0

Re: Notice of Assessment

To whom it may concern, at City of Iqaluit.

I received a notice of assessment from the City of Iqaluit stating improvements in the amount of \$125,100.00.

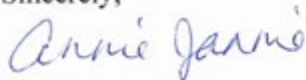
I have not made any improvements, of any kind to my household, or property.

Once again; there have been absolutely no changes made to my lot.

I do not agree with this assessment, and I am once again still baffled by it.

Please correct your records to reflect the fact that there have been no improvements on my property. My house still shifts to this day. Gravel on my lot is all swampy. Lot 769; plan 1827 was built on a swampy land. Please correct your records. This has not changed since I started writing to the secretary board of revision.

Sincerely,



Annie Joannie
House 1625

Certificate of Title



CERTIFIED BY THE REGISTRAR OF LANDS IN ACCORDANCE WITH THE NUNAVUT LAND TITLES ACT.
CERTIFIÉE PAR LE REGISTRATEUR CONFORMÉMENT À LA LOI DU NUNAVUT DES TITRES DU BIENS-FONDS.

Title No. / Certificat N^o 52868

Leasehold

PROPERTY DESCRIPTION / BIENS-FONDS

**LOT 769
PLAN 1827
IQALUIT**

TITLE DATE / DATE DU CERTIFICAT (YYYY-MM-DD)

2006-09-18

Title Type <i>Genre du titre:</i>	Leasehold
Grant/Patent/Notification <i>Instrument(s):</i>	94372
Concession de la Couronne: <i>Pursuant To Instrument(s):</i>	121070
En vertu de: <i>Continues From Titles(s):</i>	40611
Titre(s) précédent(s):	

Wholly Cancelling Instrument(s):
Instrument(s) d'annulation
entièrement(s):

Partially Cancelling Instrument(s):
Instrument(s) d'annulation
partiellement(s):

Wholly Cancels Titles(s):
Titre(s) annulé(s) entièrement(s):

Partially Cancels Titles(s):
Titre(s) annulé(s) partiellement(s):

This certificate certifies that **ANNIE JOANNIE** is (are) now the owner(s) of a leasehold estate for the term of thirty (30) years commencing on 2006-04-01 upon the terms and conditions contained in lease registered as Instrument No. 121070 of and in the above-noted property.

Ce certificat atteste que ANNIE JOANNIE est (sont) actuellement le(s) propriétaire(s) d'un bail d'une durée de trente (30) ans à partir du 2006-04-01 sujet aux termes et conditions mentionnés dans le bail enregistré par l'acte No. 121070 sur le(s) bien(s)-fonds susmentionné

Summary of Issues and Responses

Complainant's Issues

Response to Issues

<ul style="list-style-type: none"> Complainant states she is being assessing for \$125,100 improvements but she has not made any improvements to her household, property or lot. 	<ul style="list-style-type: none"> Explained via e-mail that this is the total value of the improvements on her lot (Her home). In the 2022 Assessment for the 2023 taxation year an interior inspection was completed, and the assessor recommended the CDU to be changed to Fair from Average due to the presence of the internal cracks from the freezing/thaw issue. This is the condition it has remained ever since the inspection.
<ul style="list-style-type: none"> Complainant mentions that her house sits on a mossy wet/area with piles, resulting in cracks inside her house due to shifting every freezing and thawing. 	<ul style="list-style-type: none"> In the 2014 Assessment for the 2015 taxation year a Board of Revision decision was made to add a -10% adjustment to the land value for surface flow of water and snowmelt requiring the twice a year re-level. This -10% topography adjustment to the land value is still on the account and is a \$10,700 deduction in the calculations. Clarified the above deduction with the complainant via e-mail correspondence this year when asked for further explanation.

Conclusion

The complainant's issues are the mossy/wet lot resulting in the re-leveling of her home twice yearly. Back in 2015 the complainant brought this to the Boards attention and a 10% adjustment was made to the land as a result. Since the 2015 decision the Assessment office has held the -10% land adjustment for topography issues. It is recommended that the previous -10% adjustment remains on the land.

The complaint's second issue is regarding improvements to her lot. The assessment office contacted the complainant and advised her the definition of an improvement in accordance with property and taxation. The complainant was also advised that there have been no changes to the property. The complainant previously made this same complaint at the 2022 Assessment year for the 2023 Taxation year Board of revision and with that an inspection was complete where the assessment office did reduce the CDU to Fair from Average. The complainant has not responded to requests as such the assessment office recommends the CDU remain at Fair.

The assessment office requests that the board keeps the assessment of **\$221,500 (Land = \$96,400 and Improvement = \$125,100)**.