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- The purpose of the hearing;
- The statutory authority under which the hearing will be held;
- The time and place of the hearing;
- A statement indicating that if the party notified does not attend the hearing, a board of revision may proceed in the party's absence and the board's decision shall be final. The appellant will not have the right to appeal it;
- A statement informing the party of their right to be represented by an agent;
- A statement notifying the appellant that written materials to be relied on at the hearing, must be provided to the board of revision and all other parties to the appeal at least 20 days prior to the hearing, and the appellant has a further opportunity to respond to any other parties' written material at least five days prior to the date of the hearing;
- A statement indicating the hearing may be recorded if requested by one of the parties at least two days prior to the day of the hearing, and that the cost of recording the hearing or providing transcripts of the hearing, may be charged against them; and,
- A statement indicating where more information concerning the hearing and its proceedings may be obtained.

[MA

s. 229; CA s. 199; NMA s. 225]

### **Failure to Give Proper Notice**

Failure to provide this mandatory notice in the legislated time frame may delay the hearing until proper notice is given.

Where a defective notice results because the board heard matters of substance in the absence of a person entitled to notice of those matters, the hearing must be immediately adjourned and notice must be served on all parties to the appeal. When the hearing recommences, it must start from the beginning.

If a hearing was completed and it is discovered a person should have had notice of it, the hearing is nullified and must be started over. All parties to the appeal must be served with a notice of the new hearing date. If the hearing is not recommenced, the results of the board decision may be challenged on appeal to the AAC, or a court of law.

### **Pre-filing Supporting Evidence**

The purpose of pre-filing evidence is to provide focus to the hearing, to avoid unnecessary delays or expense, to prevent surprises during the hearing, and to enable parties to the appeal and a board of revision to adequately prepare for the hearing.

Pre-filing may avoid claims of surprise and the resulting requests for adjournments. In addition, complex, detailed and lengthy evidence can be more quickly put on the record, especially if all board of revision members have an opportunity to review the material.

Board of revision members should endeavor to keep an open mind when reviewing

pre-filed material and avoid reaching preliminary conclusions or views on the merits of a matter. It is improper for the board of revision to start a hearing by noting the “evidence” on file appears to support one case or another unless it can be shown otherwise. This conveys an impression of prejudgment, and breaches the rules of natural justice.

When an appellant intends to use written materials at the hearing, copies must be filed with the secretary of the board of revision **at least<sup>11</sup> 20 days prior to the hearing**. The appellant must serve the same materials on all other parties to the appeal. There is no requirement for an appellant to file written materials prior to the hearing when a simplified appeal is requested.

[MA s. 230; CA s. 200; NMA s. 226]

If a party other than the appellant intends to use any written materials at the hearing, copies must be filed with the secretary of a board of revision **at least 10 days prior to the hearing**. This party must serve the same materials on all other parties to the appeal.

[MA s. 230; CA s. 200; NMA s. 226]

If the appellant intends to use written materials to respond to the materials filed by any other party, he or she must file copies with the secretary of a board of revision and any other party to the appeal **at least five days prior to the hearing**.

This process ensures all parties to the appeal, including members of a board of revision, have the same information and have an opportunity to review all relevant information in advance. This facilitates the hearing process and provides records that are more substantial for the AAC to consider in the event of a further appeal.

[MA s. 230; CA s. 200; NMA s. 226]

At the time of the hearing, new supporting material may only be introduced with the approval of a board of revision. If new evidence is called for in an appeal, before admitting it, a board of revision may wish to consider guidelines such as those used by the AAC when allowing new evidence<sup>12</sup>:

- Through no fault of the person wishing to use new evidence, written materials are unclear or do not exist, or
- The person wishing to use new evidence has established that relevant information has come to that person’s attention, and the information was not obtainable or discoverable by the person through the exercise of due diligence prior to the hearing.

The assessor is required to provide to the secretary of a board of revision and all parties to the appeal, a complete assessment field sheet and written explanation about how the assessment was determined. This is to be filed at least 10 days prior to the hearing. The requirement to file written materials 10 days prior to the hearing may be waived if the

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<sup>11</sup> Section 24(4) of *The Interpretation Act 1995*, applies to the calculation of time in this document. For example, if the requirement was for filing “at least” five (5) days before the hearing date (on the 10<sup>th</sup> of the month), the documents must be filed on the fourth (4<sup>th</sup>) day of the month; that is, the day of the filing and the day of the hearing would not be included.

<sup>12</sup> Guidelines used by the AAC of the SMB are found in section 253 of *The Municipalities Act* and section 223 of *The Cities Act*.

parties agree to an earlier date for the hearing, and if they agree to a date by which each shall disclose the nature of their evidence in sufficient detail to allow the other parties to respond to the evidence.

[MA s. 230; CA s. 200; NMA s. 226]

### **Withdrawal of Appeal**

An appellant may voluntarily withdraw his or her appeal by notifying the secretary of a board of revision **at least 15 days (five days in Northern Municipalities)** before the appeal is scheduled in Cities and M. The appellant must withdraw his or her appeal to validate an agreement to adjust the assessment.

The fee paid by the appellant is to be refunded.

[MA s. 227; CA s. 197; NMA s. 223]

### **Attendance at Board of Revision Hearings**

The appellant's appearance at the hearing, either in person or by representation, is essential to preserve the right to further appeal. Failure to appear may result in a board of revision making a decision in the appellant's absence, with the appellant having no further right to appeal. This recognizes the jurisdiction of a board of revision and its authority to hear appeals.

If an appellant is scheduled to appear at more than one board of revision hearing on the same day, he or she may apply to a board of revision for adjournment. A board of revision shall grant the application for this reason.

[MA s. 237; CA s. 207; NMA s. 233]

Boards of revision are not bound by the rules of evidence or any other law applicable to court proceedings. They have the authority and power to determine the admissibility, relevance and weight of evidence. The underlying principle a board of revision must adhere to in setting its procedures is fairness to all parties to the appeal. Any guidelines a board of revision adopts must be transparent.

Whether an appellant or agent is permitted to present his or her case to a board of revision via telephone conference call is the prerogative of a board of revision. The board must consider if this could be seen as limiting or hindering another party's ability to cross-examine the party not in attendance. Practical and cost implications must also be measured. Is proper equipment available? Did the appellant provide adequate lead time? Were all parties to the appeal consulted?

Each board of revision decides whether to allow telephone attendance based on the facts of each specific case. A board of revision could also adopt guidelines for telephone attendance that would apply to all hearings. It is essential the board ensures it treats all parties fairly and impartially.

## **Public Attendance at Hearings**

Hearings conducted by a board of revision are public. Anyone may sit in the “gallery” and listen to the proceedings and those interested can purchase copies of board of revision decisions or other documents subject to fees set by council.

The chair of a board of revision will judge standards of decorum, or lack thereof, as the case may be. No person shall be excluded from proceedings of a hearing except for improper conduct or if the hearing deals with confidential information.

## **Declaration of Confidential Information**

Legislation enables a party to an appeal to declare information confidential. The recipient of the information must not share or disclose this information. This is intended to facilitate full pre-hearing disclosure while retaining a high degree of confidentiality for sensitive information.

[MA s. 232; CA s. 201; NMA s. 228]

In this instance, the chairperson of a board of revision would ‘close’ a part of the hearing to the public.

## **Witnesses**

Parties to an appeal may call witnesses and request the secretary of a board of revision to issue a subpoena to any person. The subpoena compels a person to appear before the board to give evidence and produce documents or materials that relate to the appeal. The party requesting the summons is responsible to serve it in person or by registered mail.

A board of revision may summon a person by order. The secretary of a board of revision is responsible to serve the named person.

A board of revision has discretionary power to require evidence to be given under oath. Use of this power should be consistent. All necessary oaths can be administered by any member of a board of revision hearing the particular appeal.

[MA s. 235; CA s. 205; NMA s. 231]

Refer also to PART 2, The Hearing Process, “Witnesses” for further information.

## **Recordings and Transcripts**

Although a board of revision is not required to record its proceedings, it is a good practice, especially when dealing with a large volume of appeals. The recordings may be useful to board of revision members since most evidence presented at the hearings is oral evidence.

Any party to the appeal may request the hearing, or part of it, be recorded. This request must be made at least two days prior to the hearing. The chair of a board of revision must

honour the request and issue an order that it (or part thereof) be recorded by a person appointed by the board. The order may stipulate the costs of the recording and/or transcript are to be paid by the requesting party.

If an appeal that was recorded is further appealed to the AAC, the secretary of a board of revision shall forward a transcript of it to the AAC, after the cost of producing the transcript is paid by the requesting party. Board members should take detailed notes during the hearing for reference when writing the decision especially if the proceedings are not recorded.

[MA s. 238; CA s. 208; NMA s. 234]

### **Notice of Decision**

Decisions must be in writing. They must be sent by registered mail to each party together with written reasons supporting the decision.

[MA s. 240; CA s. 210; NMA s. 236]

The fee paid by an applicant whose appeal is successful in whole or in part at either a board of revision or the AAC, shall be refunded.

A decision of a Board of Revision or the AAC applies to the related assessment for a property on the assessment roll, (for all years) from the time the appeal is initiated to the time of the final decision. This eliminates the need for “protective” appeals while waiting for a final decision.

An appellant does not have to re-appeal if his or her appeal from the previous year is pending. If the municipality and parties to an appeal do not agree whether, or to what extent the decision applies, any party can apply to the board that issued the decision for a ruling on the matter. The ruling can be appealed in the same manner as other decisions.

[MA s. 257; CA s. 227; NMA s. 253]

### **Impact on Assessment Roll**

After a board of revision makes its decision, the assessor must amend the assessment roll to accord with the decision. A further appeal to the AAC has no effect on the assessment roll which for the year, is considered complete.

[MA s. 228; CA s. 211; NMA s. 224]

## **PART 2: The Hearing Process**

### **Introduction: ‘Rules of Natural Justice’**

*“As a general rule tribunals (boards of revision) are considered to be masters of their own house. In the absence of specific rules laid down by statute or regulation, they control their own procedures subject to the proviso that they comply with the rules of fairness and, where they exercise judicial or quasi-judicial functions, the rules of natural justice.”<sup>13</sup>*

A municipal board of revision is a quasi-judicial board, appointed by municipalities to ensure equity and fairness in the property assessment system.

The board’s primary role is to hear appeals regarding alleged errors in the valuation and classification of properties or in the preparation or content of the relevant assessment roll or assessment notice.

A board of revision must ensure each party to an appeal has a full opportunity to be fairly heard. Governing this process are the principles of “natural justice” and “doctrine of fairness” to ensure all parties affected by the decision of a board of revision, will be heard without prejudice or bias. These principles should ensure equity and transparency during the hearing and decision making stages.

It is not necessary for a board to conduct its hearings as officially as a court. It must, however, act judicially to ensure fairness and objectivity in the hearing process.

A board of revision has authority over its proceedings. In establishing rules and procedures, the board should ensure the principles of natural justice are upheld; otherwise, its decision could be subject to challenge.

The chair plays a significant role in ensuring a hearing is conducted fairly by making sure each party fully presents their case, and the rules and procedures are followed.

### **Basic Principles**

There are principles all board of revision members should be aware of to ensure a hearing is conducted according to the rules of natural justice. A board of revision hearing:

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<sup>13</sup> Practice and Procedure before Administrative Tribunals.

- Must be fair;
- Requires a structure; appropriate to what is to be accomplished;
- Is a tool to collect relevant information.

### **Hearings Must be Fair**

*“All administrative bodies, no matter what their function, owe a duty of fairness to the regulated parties whose interest they must determine.”<sup>14</sup>*

Hearings must be conducted in a manner that allows all parties to present their case adequately and fairly. The procedures required for fairness may vary from board to board, or differ according to circumstances, but two principles ensure procedural fairness in all hearings:

- The right to be heard; and
- The right to be heard by an unbiased decision-maker.

A board of revision is responsible to ensure there is no “perception of bias” in its conduct in a hearing. It must hear and decide appeals independent of other municipal issues. A board of revision must not only be independent, it must be seen to be independent to protect the integrity of the appeal process. Not only must justice be done, it must be seen to be done. A board of revision must consider relevant facts in a fair manner and must make decisions independent of any political or third party influence.

If a member has a conflict of interest or pecuniary interest, he or she should leave the hearing. As well, that member should not discuss the case with other members. Information about pecuniary interest is contained in the ‘Conflict of Interest Booklet’ at: <http://www.municipal.gov.sk.ca/publications/> .

Each party must be certain that a decision of a board of revision is independent and unbiased and that the board listened to, heard all concerns, and weighed them accordingly.

Occasionally a board of revision may be faced with an irate appellant. The board of revision must not let such behavior influence a decision. Only the issues and facts of an appeal are relevant to the board’s decision.

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<sup>14</sup> Practice and Procedure before Administrative Tribunals.

## **Hearings Require Structure**

The mandate of a board of revision is to determine whether the assessor has:

- Properly valued and classified properties for assessment purposes;<sup>15</sup>
- Properly prepared the assessment roll; and
- Sent out the proper notice of assessment.

A board of revision ensures a format that maintains its mandate when establishing policies and procedures concerning the conduct of its hearing. While the structure of the hearing need not be as formal as that of a court, it must maintain order and fairness in the hearing process.

A board of revision must at all times be aware of its purpose and conduct itself accordingly. The chair controls the hearing process and ensures the hearing serves its intended purpose. Without a structured operating environment, the parties may lose confidence in a board of revision and its decisions. The chair must establish and assume control over the proceedings, preferably before the hearing begins. Throughout the proceedings, the chair must be aware of his or her situation and assert his or her control when necessary.

Providing procedural information to the parties to the appeal is a board of revision's responsibility. The information indicates where and when the hearing will take place and sets out the procedures leading up to and during the hearing.

Although there is no specific legislation to guide the chair about an opening statement at the onset of the hearing, these statements provide parties to a hearing with relevant information.

The chair should inform the parties about the order in which they will be heard, and the manner in which evidence and oral arguments will be received. Each party should be advised they will be given an opportunity to cross-examine the other's witnesses, and to present summaries of their arguments after all evidence is heard. It may be helpful to provide all parties with a document describing the order and process for the hearing.

If published, the board should ensure the appeal procedures are available on request or for viewing at the municipal administration office.

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<sup>15</sup> Subsection 22(14) of the AMAA states that (notwithstanding any municipal Act) the agency shall provide assessed values to municipalities. Subsection (15) of the AMAA asserts when the agency acts in accordance with subsection 14, the assessment appraiser is, for assessment purposes including defense of value and the provision of information to an assessor, deemed to act in the place of, and have the powers and duties of, the assessor appointed pursuant to the appropriate municipal Act, but all other powers and duties vested in an assessor by that Act are retained by the assessor, including the responsibility for the preparation and maintenance of the assessment roll.

*“There must be circumstances from which a reasonable man would think it likely or probable that the justice or chairperson, as the case may be, would, or did, favour one side unfairly at the expense of the other. The court will not enquire whether he did, in fact, favour one side unfairly. Suffice it that reasonable people might think he did. The reason is plain enough. Justice must be rooted in confidence; and confidence is destroyed when right-minded people go away thinking: ‘The judge (chairperson) was biased.’”<sup>16</sup>*

## **A Tool to Collect Information**

As a tool to collect information, hearings enable a board of revision to gather evidence and arguments that will allow it to decide the relevant facts and issues in an assessment appeal. A hearing is held to allow a board of revision access to individuals with information necessary or useful in accomplishing its mandate to ensure equity and fairness within the assessment system.

From the appellant’s perspective, hearings provide a forum for unbiased decision making (the board of revision) to which he or she can present the reasons they perceive an error in their property assessment.

## **Oral Hearings and Taking Notes**

Those who make a decision after a hearing must be the same persons who “heard” all of the evidence and arguments. Where oral hearings are conducted, the board member must have taken part in the entire proceeding to vote on a decision.

Taking notes is a matter of personal preference where hearings are recorded. Board members may rely on the recording to recall important elements of the hearing; however, taking notes helps to concentrate on the hearing. Some members note important questions to ask later; others take detailed notes of the entire proceedings.

If the hearing is not recorded, it is essential members take notes, as they will greatly assist in writing the decision.

## **Hearing Panels**

To hear appeals in a timely manner, legislation allows the chair of a board of revision to appoint panels from among the board to hear an assessment appeal while another appeal is heard.

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<sup>16</sup> Practice and Procedure before Administrative Tribunals.

Refer to PART 1, “Board of Revision” under the headings “Appointment” and “Simplified Appeals” within this manual, for an explanation of the appointment of panels for standard and simplified appeal processes.

## Establishing Jurisdiction

Occasionally a board of revision may be challenged regarding its jurisdiction in a matter before it. Challenges may be issued in a motion, which outlines its reasons and what is sought. A person may challenge a board of revision’s jurisdiction for the following reasons:

- Inadequate or insufficient notice of the hearing;
- Failure to comply with any applicable legislation;
- Failure to comply with any procedural order;
- Alleged bias;
- Appeal is beyond the powers of a board of revision to decide;
- A party applied to a court to stop the proceedings.

A motion presented to the board should be dealt with as soon as possible. This is practical when issues are easily considered and decided on at the hearing. When issuing an immediate decision, the board should rise, privately discuss the matter and then draft its decision to be read into the record. A board of revision must provide reasons for its decision; it cannot provide a decision “without reasons” or “with reasons to follow”.

It is possible a board will reserve its decision and proceed with the hearing. This permits it to fully consider the motion and carefully prepare its decision. It may not be practical for a board to reserve its decision in all cases, especially where the issue of the motion is central to the appeal.

*“The public expects from us the impartial application of our expertise as policy and legal analysts, without undue interference from the political process. Just as they would find unconscionable intervention by a government official or minister in a court case, so it would offend them fundamentally to perceive a collusive role for government in tribunal decision-making. The test for government thus becomes a simple one - if the request or practice or response would be inappropriate in dealing with a judge or chief justice, then it would be equally violate of a tribunal’s integrity in dealing with an adjudicator or tribunal head.”<sup>17</sup>*

<sup>17</sup> Practice and Procedure before Administrative Tribunals.

## Conducting a Hearing

Prior to the hearing, the chair should review the appeal file to verify all notices required from the board were given.

When the appeal is received, board members should review it to determine the nature of the appeal and its issues. In some instances, members may be required to review relevant rules or statutes. If questions arise about rules or statutes, a discussion with other board members prior to the hearing is advised. This stage is intended for information gathering only. **Board members should not form preconceived notions about the appeal.** Information gathering prepares the board to write its decision.

### Opening Statements (Chair)

The opening statement should set a tone of formality at the beginning of the hearing. The chair can explain that some degree of formality is necessary to ensure the matter is heard in an orderly and coherent manner. A more formal setting ensures the parties receive a fair hearing.

At the opening of the hearing the chair should ask if there are concerns respecting the adequacy of notice. This should be done as early as possible in the proceedings in case a serious problem with notice necessitates rescheduling the hearing.

The opening statement need not be lengthy, but should familiarize participants with the process and enable them to participate more fully. The statement should outline the procedures established by a board of revision about conduct during hearings.

In preparing an opening statement the chair should:

- Introduce him or her self and the other panel members;
- Introduce the subject of the hearing;
- Note the statutory authority under which the chair operates;
- Set out in summary form, the purpose of the board of revision;
- Take attendance and note the names of the parties and their representatives (verify spelling if necessary); and
- Explain the general procedure of the proceedings.

The chair must allow the parties every opportunity to present their sides of the issue.

After the hearing has begun and introductions are made, the appellant begins offering evidence to the board in support of his or her appeal.

All evidence tendered at a board of revision hearing shall be **viva voce** (by voice). The board hears oral evidence from witnesses, who may be asked questions by the other party or by board members in an open hearing.

## **Opening Statements (Appellant and Respondent)**

The appellant and respondent provide opening statements to the board of revision. Opening statements introduce the board to the positions the appellant or respondent will present during the hearing.

## **Entering Evidence**

- The appellant presents his or her evidence first. The first witness is called and the appellant offers evidence through questions to the witness. Each witness presents his or her version of the facts independently.
- The respondent cross examines the appellant to test the reliability of the witness's statements. The other party may ask questions to clarify statements and assist in the presentation of their own case.
- The appellant re-examines the respondent. Re-examination should be limited to new areas of an argument resulting from questions raised during cross-examination.
- The board then asks for clarifications, if necessary.

This process continues until the appellant has no further witnesses.

Although the appellant is allowed to call witnesses, in most hearings the appellant could also be the "witness", i.e. he presents his case. Many hearings may not involve "witnesses" for the appellant or respondent.

The respondent then presents his or her arguments before the board.

- The respondent calls his or her first witness before the board.
- The respondent presents his or her arguments through questions asked of his or her witness.
- The witness is then cross-examined by the appellant.
- Re-examination by respondent.
- The board may ask for clarification.

This process continues until the respondent has no further witnesses.

It is not unusual for the chair or a board member to ask questions during the hearing. This is particularly true if parties to the hearing are unrepresented, inexperienced and not fully cognizant of what, in law, is expected of them.

Board of revision members may want to identify or clarify issues at the beginning of the hearing. An opening discussion with the parties to establish the issues will aid board members in following evidence and arguments during the hearing. A thorough understanding of the evidence and issues is important for the board members to write a good decision.

Ultimately the board of revision must ensure the parties receive a fair hearing. Occasionally this may require intervention by the board to draw out issues not addressed by either party.

Board members have a public duty to inquire into the merits of the appeal, but they should strive to maintain impartiality when doing so.

*“They (board members) must avoid making enquiries in such an aggressive manner as to appear to be attempting to build a case for one side or the other. They must not act in a biased or unfair way.”<sup>18</sup>*

### **Summary of Evidence/Argument**

When all evidence has been tendered, the appellant and respondent provide the board of revision with a summary of the evidence presented. The appellant presents a summary first, and then the respondent. The appellant may only present a rebuttal summary when the respondent has raised an issue not previously mentioned by the appellant.

All evidence presented at a hearing must be relevant to the appeal; all witnesses, questions and arguments must support or refute the reason for the appeal.

Although the hearing does not have to be structured in the above manner, the board of revision must take into account what it hopes to accomplish through its process, the nature of the appeal, and the needs of the parties to the appeal to structure a procedure that best meets these demands.

### **Presenting Evidence**

“Rules of evidence” were developed for courts to accomplish their mandate. The principles of evidence are a set of rules designed to ensure decision makers base their decisions on relevant and reliable information.

That the board of revision may not be bound by the legal “rules of evidence” does not mean that “anything goes” respecting the material received during the hearing.

The rules of evidence exist to:

- Establish a sound factual basis for decisions;
- Ensure a proper balance between the harm in accepting evidence and the value in doing so; and
- Maintain a fair and effective process.

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<sup>18</sup> Practice and Procedure before Administrative Tribunals.

As a practical matter, the board of revision should be aware of what has to be proven for an appeal to be successful. This will assist it in deciding about the admissibility of evidence.

The rules of evidence are designed to address the following:

- Is the material the board of revision relies on to make its decision sufficient to support that decision?
- Is the information relevant? (Evidence must assist the board in reaching a conclusion about one of the grounds for the appeal).
- How much can the board of revision rely on the information provided to make its decision?
- Is the information provided subject to the rules of exclusion?

### **The Exclusion Rules**

These rules exclude relevant information on the basis of a competing and overriding interest which lawmakers have decided must be protected, even if it means being deprived of information that would have been helpful.

Some exclusionary rules are:

- Protection of confidential relationships;
- Illegally obtained evidence;
- Settlement discussions;
- Off the record discussions;
- State secrets;
- Statutory privilege;
- The hearsay rule; and
- Opinion evidence.

### **Admissibility**

The board of revision has the authority to decide the admissibility, relevance and weight of any evidence.

[MA s. 233; CA s. 203; NMA s. 229]

Evidence is either admissible or inadmissible; there is no middle ground. Information becomes evidence (admissible) if it is:

- relevant; it relates to the appeal being heard;
- not excluded by some other principle of evidence (the exclusion rules); and
- submitted to the board through the proper channels.

Only information that is admissible can be used to make a decision. Using inadmissible evidence as the basis of a decision may lead to a further appeal of the decision. When

considering opinion evidence, i.e. evidence based on a witness's personal or expert experiences, care must be taken to determine its admissibility. Opinion evidence is based on what an appellant or witness thinks, believes and infers from the facts in the appeal. It is not (usually) evidence the witness saw firsthand. In this situation, the appellant or witness may use his or her personal experiences to provide evidence to the board.

Except for expert evidence,<sup>19</sup> opinion evidence is not usually reliable because it is difficult for the board of revision to determine its validity. For this reason, most opinion evidence is inadmissible.

### **Adjournments**

Sometimes a board of revision may have to adjourn its proceedings due to unanticipated events. The power to adjourn is discretionary except where an appellant is unable to attend the hearing because he or she must attend another appeal in another municipality on the same day. In this case the board must grant the adjournment.

Common sense and fairness, should guide the board in deciding whether an adjournment should be granted.

When adjournment delays the proceedings, and the board cannot make its decision by the statutory deadline, it must request a deadline extension from the Minister of Municipal Affairs.

The following should be considered.

Whether:

- The purpose for the adjournment is relevant to the proceedings, or necessary for a fair hearing);
- The participant seeking the adjournment has acted reasonably and in good faith to avoid the necessity of adjourning;
- The other participants were reasonable of their actions, and their position;
- Serious harm will result if the adjournment is not granted;
- Serious harm will result if the adjournment is granted, including the length of adjournment required;
- There is a way to compensate for harm identified;
- The participant seeking the adjournment was granted adjournments in the past; and
- The hearing was preemptory, and if so, whether the parties consulted in selecting the date were advised of the preemptory nature.

[MA s. 233; CA s. 203; NMA s. 229]

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<sup>19</sup> The introduction of expert testimony before a board of revision or AAC must be determined on a case by case basis, before expert opinion evidence is admitted. The party wishing to use such evidence must demonstrate the evidence is required on some matter beyond the common knowledge of the Board or the AAC, and it is unlikely that the Board or AAC would reach a correct decision without the expert's help.

## Conclusion

Before concluding the hearing, it is courteous to thank the parties for their participation and inform them about what is to happen next. If no decision is given at the hearing, the chair should inform participants of when and how they will be informed of the board's written decision.

Any committee or other body established by council, solely for the purpose of hearing appeals may deliberate and make decisions which may be closed to the public.

[MA

s. 120; CA s. 94]

## Summons

### Issuing a Summons

A board of revision may direct the secretary to issue a summons to any person requiring their attendance as a witness to a board of revision. A summons compels individuals to appear at the hearing to provide evidence for an appeal. Although some witnesses volunteer to offer evidence, it is good practice for the board to issue a summons to ensure the individual does not have a change of heart and fails to appear at the hearing.

[MA

s. 235; CA s. 205; NMA s. 231]

### Form of Summons

When issuing a summons for witnesses to attend a hearing it is important the summons include:

- The name of the board of revision;
- The name of the person who is to receive the summons;
- A statement directing the person to attend the hearing at a specified date, time and place, to give evidence; and
- Any other information required by legislation.

[MA s. 235; CA s. 205; NMA s. 231]

### Serving the Summons

A party may request the secretary of the board of revision to issue a summons, but the party making the request is responsible to serve the summons on the person to whom it is intended. The summons must be served to the intended recipient personally or by registered mail.

[MA s. 235; CA s. 205; NMA s. 231]

### Limits on Use of Summons

A summons should not be issued unless a board of revision is satisfied attendance of the person is useful and necessary for the determination of an appeal.

Any party to an appeal may ask the board of revision to issue a summons and compel an individual to provide evidence at a hearing, but the individual requesting the summons must show sufficient cause for the board to order a summons.

The board of revision cannot issue a summons to any person residing outside of Saskatchewan.

### **Board of Revision Discretion to Issue Summons**

The issuance of a summons is at the discretion of the board of revision. The board can not be made to issue a summons. Parties to the appeal have no automatic right to summon any person they wish. The ability to secure a summons rests on the strength of the argument that the evidence sought is necessary for a fair hearing. The more clearly it is established that there is no other way to obtain required information, the more likely the board will issue a summons.

A board of revision may be challenged through the courts about its decision to deny a summons. The courts have intervened in a board's decision to deny a summons where it was established the denial was a breach of natural justice and to proceed in its absence would make the hearing a waste of time. In such an instance, the courts may compel a board of revision to issue a summons.

## **Witnesses**

### **Excusing or Excluding Witnesses**

The board of revision has discretionary authority to excuse a witness from attending the board hearing after that person has been issued a summons, if the board determines the information to be provided is not necessary to resolve the appeal.

A witness may apply to the board to vacate or cancel a summons and must do so at the beginning of the hearing or at the time they were to appear before the board. In this instance, the board may comply, if that person has established a good and sufficient reason for not attending.

Witnesses are usually excluded from the hearing unless they are giving evidence. This ensures the witness does not tailor his or her evidence based on facts previously presented.

A board of revision may control or restrict the number of witnesses called by a party. The board will want to avoid exercising this authority in a way that leads to allegations of unfairness. The board's discretion is limited to excluding witnesses that are providing repetitious or irrelevant evidence. It cannot exclude a witness with material and relevant information not previously heard.

### **Compensating Witnesses**

Witnesses summoned to attend a board of revision are entitled to compensation calculated in accordance with Schedule IV of *The Queen's Bench Rules*.

Unless the board of revision otherwise orders, the party responsible for service of the subpoena is liable for payment of attendance money pursuant to legislation. A person is relieved of the obligation to attend if this fee is not paid or offered at the time of service, provided they are not already a party to the proceedings.

[MA s. 235; CA s. 205; NMA s. 231]

### **Use of Sworn Evidence**

In some cases the board of revision may wish to receive evidence from a witness under oath or affirmation. This request may be made if the board feels an additional step is necessary to ensure the honesty and accuracy of the statements made.

[MA s. 233; CA s. 203; NMA s. 231]

The oath or affirmation serves to impress upon the witness the importance of the proceedings and invokes a special duty to tell the truth. A statement made under oath or affirmation is less likely to be made thoughtlessly or carelessly.

Generally, the board of revision places more weight on sworn evidence than unsworn evidence. The decision to place evidence under oath should be made as early as possible in the proceedings to avoid a situation where only some evidence is received under oath. The board does not want to find itself in the position of having unsworn evidence contradicted by sworn evidence.

## **PART 3: The Decision Writing Process**

### **Introduction**

Decision writing involves interpreting the issues, facts and law presented during a hearing of the board of revision. The board of revision must provide a written explanation for making its decisions.

Decisions without explanation do not provide parties to the appeal with information about why the board of revision made its decision. Every person who appears before a board or other administrative tribunal must be informed about why they were successful or unsuccessful with their appeal.

Providing reasons for decisions ensures a board of revision is accountable to the people served and ensures the hearing process remains fair for all parties.

Decisions made by a board of revision have important implications and their significance should not be underestimated. Long after the implications of decisions are realized, the reasons may continue to be cited by other boards of revision (possibly when examining precedents to an appeal).

The introduction of market value and change to assessment standards in 2009 may mean some decisions of a board of revision will retain their relevance. For example, decisions for regulated property assessment appeals are relevant because some properties continue to be valued under a regulated property assessment valuation standard.

The implementation of a market valuation standard for non-regulated residential and commercial properties, as well as the implementation of the *rental* income approach for income producing properties (i.e. multi-unit residential and commercial), will result in new rulings or precedents by a board of revision or the AAC.

Two new legislative provisions required to implement the market value system will result in a change to the appeal process for a board of revision and the AAC.

Neither the board of revision nor the AAC are able to vary non-regulated property assessments on appeal using single property appraisal techniques; mass appraisal valuation methods must be used to value a group of properties. Neither board will be able to vary an assessment on appeal, if equity is achieved with similar properties in a market neighbourhood. (The similar properties are in the same market as the subject property.)

## **Whoever Hears Must Decide**

It is a principle of natural justice that only board of revision members who heard the complete evidence and arguments in an appeal hearing may vote in the decision.

The principle that “he who hears must decide” requires all board of revision members to:

- Evaluate the relevant evidence placed before them;
- Consider the arguments of both sides; and
- Direct their “minds” to the issues at hand in rendering a decision.

It is not sufficient that a board member heard some or most of the evidence, or was scheduled to preside at the hearing (but could not attend some or all of it), or read the transcript or report of the proceedings. Such a board member **must not** join in making a decision with respect to it.

## **Consequences of Breach of Rule**

It is **necessary** for each board member to have personal knowledge of **all evidence** presented at the hearing in order to participate and vote on the decision. Participation by a disqualified member in voting on a decision may invalidate the decision.

Board members may consult each other regarding a policy or application of policy or law for a particular appeal. However, unless the member has fully participated in the appeal hearing, he or she should not discuss the merits of the case.

## **Who Should Write the Decision?**

Board of revision members present at the entire hearing must make a decision regarding the appeal. A board of revision cannot delegate its writing and decision making to a person not appointed as a board of revision member, and who did not fully hear the appeal. The board must draft its own reasons personally and independently.

Board members may be assisted by the secretary of the board of revision in the formalization of how the decision and reasons are expressed. In writing the decision, the secretary of the board’s participation should be limited to:

- Reviewing the decision for clerical, spelling or grammatical errors or accidental omissions;
- Commenting on the framing of the reasons: noting internal contradictions in the reasons; deleting erroneous references to the evidence; or adding relevant references to the evidence;
- Advising the board about relevant law, and previous relevant judicial and board decisions;
- Checking correctness of legal citations;
- Checking for internal logic and consistency; and

- Summarizing the evidence.

When the secretary of the board of revision has completed its review, the decision must go back to the board to consider and approve each change or suggestion. When the decision is final, it should be signed by each board member to signify each fully participated in preparing reasons for the decision.

### **Providing Reasons for Decisions**

Providing reasons in the decisions ensures parties to the appeal understand how and why the board made its decision. Writing good decisions with reasons:

- Explains how the board reached its decision based on the facts, issues, law and reasoning which formed the basis of the decision reached.
- Demonstrates to the parties that the board considered their evidence and arguments. This avoids claims the board failed to consider relevant evidence or arguments.
- Satisfies the legal requirement of the board of revision to provide written reasons for the decision. Failure to do so could result in the decision being set aside by the SMB.

Providing reasons for decisions is an accepted practice for administrative tribunals and serves other important purposes, namely:

- Provides better decisions as they are well thought out.
- Permits parties to assess whether there are grounds for further appeal and to know the case to be met if there is an appeal.
- Informs the appellate body (SMB) about the basis of the board decision if written reasons are provided.
- Allows the board of revision to express its views about how its legislative authority or process is working.

Without written reasons it is difficult, if not impossible, for the board of revision to carry out its responsibilities. Failure to provide reasons limits the SMB's ability to determine the correctness of the decision under appeal. This leads to an increased probability the decision reached by the board of revision may be overturned.

The SMB may conclude the board of revision failed to appreciate or consider relevant evidence. Given these circumstances, the SMB may rule it has jurisdiction to hear new evidence.

### **When to Write Decisions**

**A decision should be written as soon as possible after the hearing is completed.** Parties are entitled to the result as soon as possible. The decision itself may affect a policy decision of council.

It is easier to write a decision shortly after a hearing, as waiting only increases the work of the board members who may need time to re-examine the evidence and arguments in the case.

## **Practical Matters on Writing Decisions**

Decision writing can be summarized in eight steps: **collect, collate, select, refine, write, rewrite, circulate and issue.**

Board of revision decisions should be well-organized, concise and clear. A reader should understand the board of revision's point of view and the assumptions underlying its decision.

Decisions are written to be read and understood. When writing a decision, board members should be mindful of:

- The audience;
- How the reader thinks; and
- Convincing the reader of the board's point of view.

Decision writing is not easy, but difficulties can be overcome by learning and practicing how to write so readers understand the intent of a message. The following practical tips will assist board of revision members to write decisions.

### **Post Hearing Meeting**

As soon as possible after the hearing, meet with other board members to outline the facts, issues, assessment manual rules or assessment standards and guidelines, statutory considerations, and any precedents, (with conclusions and the reasons for them). Writing a draft of the reasons is usually assigned to one person, and it is important at this stage in the decision writing process to get all of the ideas on paper. The structure and organization comes later.

### **Facts**

Most decisions begin with factual statements meant to identify the party making the decision and what is being decided.

It is best, when preparing the facts, to list:

- The arguments / materials / presentation according to the appellant,
- The arguments / materials / presentation according to the respondent, and
- The facts found to be relevant by the board of revision.

Listing the arguments, etc., according to each party indicates the board of revision was listening to their arguments and noted them. The board may find that although a party presented a convincing argument, the evidence was not relevant to the appeal.

The decision to exclude irrelevant facts must be weighed by the board of revision. Listing irrelevant evidence may give a party the feeling its case was fully heard, but could be considered frivolous.

### **Issues**

The board of revision should define what it must decide. Issues can be articulated by answering the question: “What must the board of revision decide in this appeal?”

The issue statement may be as simple as: “The board of revision was asked to decide if the improvement located on the legal land description (e.g. Lot 30 – Blk/Par 51 – Plan BT546 Ext 0 on Certificate of Title 789418349) has more than one fireplace and if its construction should be rated ‘AA’.”

The issues should focus the writer’s mind (in making the decision) and the reader’s mind (when reading it). It is not enough to state what the parties say the dispute is about. The board of revision must determine what the issue is and state it.

### **Rules, Statutes, Precedents**

This is a statement of the rules, statutes and other cases relied on to address the issues in the appeal. In an assessment appeal, the board of revision may state the specific manual rule applied (for regulated property assessments), or the specific guidelines and standards applied (for non-regulated property assessments), the statutory authority (reference to municipal and cities legislation) and any general legal principles or other cases relied on to provide the legal basis for the board of revision’s decision.

### **Review Initial Draft**

Review the initial draft to add anything that was missed. Notes, written exhibits and motions should be reviewed to ensure nothing of significance was excluded. When all of the relevant material is added, organizing and rewriting begins. It may take several drafts.

### **Outlining Reasons**

When rewriting is completed, it may be useful to prepare an outline of the reasons. This will show whether something is out of place, if certain sections can be consolidated, or if there are duplications or omissions.

### **Tentative Decisions**

Board members should trust their experience, judgment, and common sense. Avoid humor, as proceedings are rarely humorous to the parties. Timid or passive expressions like “it seems to us” or “it would appear to be” can hamper clarity.

## Application/Analysis

The facts, issues and rules should fit together. The application and analysis should include a discussion about the choice of principles on which the decision will be made, an examination of the evidence in the light of them and a comparison and weighing of alternatives.

This is the core of the decision. The application and analysis should be candid and explain how the elements in the case were combined to reach the decision.

The reader should be able to identify what persuaded the tribunal to come to its conclusion. If it was the acceptance or rejection of evidence, a previous line of appeals, or consideration of board policy important in reaching the decision, this should be made clear.

## Preparing the Final Decision

Once everything is in place, writing the decision begins. The objective of this stage is to ensure the decision is complete, accurate, organized, and clear. Review the reasons and their justification, rewrite, strengthen and organize them.

The final stage is the fine tuning. Out of all the time spent writing a decision, at least half the time should be in the finishing stage: organizing, editing and re-editing the ideas and words used to express them.

- Edit out every unnecessary paragraph, sentence, word and thought.
- Check grammar, punctuation, sentence structure, verb tenses, key ideas and thoughts.
- Ensure accurate spelling. Consult a dictionary; the Oxford English Dictionary is an accepted standard among dictionaries.
- Remove slang, colloquialisms, and jargon. If they must be used, they should appear in quotations.
- Keep the writing simple and clear. Avoid complex, unfamiliar words. The easier the decision is to read, the easier it is for the reader to accept the decision.
- If time permits, set the decision aside and review it in a couple of days. This allows time for reflection and greater objectivity.

## Deadlines

All appeals must be heard and all decisions must be provided:

- Within 90 days (120 days in revaluation years) after the date on which the notice is published by municipalities in the Saskatchewan Gazette, as required in section 217, *Municipalities Act* in both urban and rural municipalities.

[MA s. 240; NMA s. 236]

- Within 180 days (same in revaluation years) after the date on which the notice is published in a newspaper by cities as required by section 187, *The Cities Act*.

[CA s. 210]

- No appeal may be heard after this date unless:

- The assessor has sent a supplementary assessment notice to an owner due to destruction, construction, demolition, alteration or removal of improvements or change in the use of property  
[MA s. 219; CA s. 189; NMA s. 215]
- The SMB dismisses an application for leave, in which case a board of revision has an additional 60 days from the date on which it is advised that the leave to appeal was dismissed.  
[MA s. 243; CA s. 213; NMA s. 239]
- The time has been extended by order of the minister.  
[MA s. 404; CA s. 360; NMA s. 280]

### **Releasing the Decision**

Written decisions must be maintained by the board of revision. The secretary must send a copy of the board's decision with written reasons, **by registered mail** to each party to the appeal.

The secretary must also include a statement informing the appellant of his or her rights of appeal and the procedure to be followed.

[MA s. 246; CA s. 216; NMA s. 242]

The decision and other documents are public documents, subject to any information that has been declared confidential. It can be obtained for the fee set by council.

[MA s. 224; CA s. 196; NMA s. 220]

## **PART 4: Further Levels of Appeal**

### **Introduction**

The AAC is a committee established by the SMB, whose mandate is to hear and determine assessment appeals pertaining to values of real property; local improvement assessments; tax exempt status of a property; and conservation and development area authority assessments. If a party to the appeal is not satisfied with the decision of the board of revision, it may appeal the decision to the AAC.

Other grounds for appeal include omission, neglect or refusal of that board to hear or decide an appeal to it.

An appellant may appeal directly to the AAC, bypassing the board of revision, when certain conditions are met. These conditions are set out below.

When an appellant wishes to appeal further, a decision of the AAC may be appealed to the Court of Appeal on questions of law or jurisdiction.

[MA s. 240; CA s. 210; NMA 236]

### **Special Provision – Appeal Directly to AAC**

An appellant may apply for permission or leave to appeal directly to the AAC, bypassing the board of revision under the following conditions:

- The appeal impacts similar properties in multiple municipalities; and
- The assessed value of a commercial or industrial property exceeds a prescribed value.

[MA s. 243, 244; CA s. 213, 214; NMA s. 239, 240]

### **Consolidation of like-properties**

An appellant who has an interest in lands and/or improvements in more than one municipality, who wants to appeal these assessments on the same grounds, may appeal directly to the AAC to consolidate the appeals. (For the form developed by the SMB for this purpose, refer to Appendix G-2: Leave Application for the Consolidation of Assessment Appeals.)

This does not absolve the appellant of his or her responsibility to initiate appeals at the board of revision level. Appeals made pursuant to this section must be filed with the AAC at the same time they are filed with the board of revision. A municipality has the right to object to the consolidation of like-properties appeals within 15 days after receiving a copy of the application for leave to appeal.

The AAC will respond within 45 days to an application to consolidate appeals. If the AAC agrees to consolidate the appeals and hear them as one, the appeals at the board of

revision level are suspended and the municipal application fees will be returned to the appellant.

The board of revision will hear the appeals if the AAC declines to consolidate them. Following notification by the AAC of its decision, a board of revision will hear the appeal and render its decision within 60 days.

[MA s. 243; CA s. 213; NMA s. 239]

### **Certain commercial / industrial properties**

The application to appeal directly to the AAC respecting certain commercial and industrial appeals is conditional.

- The appellant, the board of revision and municipality must agree it is practical the AAC hear the appeal.
- The assessed value of the property must exceed the amount prescribed in section 7 of *The Municipalities Regulations*, currently set at \$1 million.

The AAC will hear the appeal. It has the same duties and powers as a board of revision when the appeal is being heard. An appellant cannot appeal a decision of the AAC, except to apply to the Court of Appeal for leave on a question of law or jurisdiction.

[MA s. 244; CA s. 214; NMA s. 240]

(For the form developed by the SMB for this purpose, refer to Appendix G-3: Notice of Appeal to the Saskatchewan Municipal Board Respecting Industrial / Commercial Properties.)

## **Appeal to the Saskatchewan Assessment Appeals Committee**

Parties to an appeal or any other persons have 30 days after receiving the board of revision's decision, to file an appeal with the secretary of the AAC<sup>20</sup>. This can be done in person, by ordinary or registered mail.

[MA s. 247; CA s. 217; NMA s. 243]

The required appeal fee must be paid to the AAC within the same 30 day appeal period to validate the appeal (see schedule of fees at the end of the document).

[MA s. 248; CA s. 218; NMA s. 244]

Immediately after the appeal is filed with the AAC, the secretary of the AAC shall provide a copy of the notice of appeal to all parties to the appeal (other than the appellant), and to the secretary of the board of revision.

[MA s. 249; CA s. 219; NMA s. 245]

On request by the secretary of the AAC, the secretary of the board of revision shall forward to the AAC:

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<sup>20</sup> See Appendix F in this manual or Forms in *The Cities Regulations*, or *The Municipalities Regulations*.

- The notice of appeal to the board of revision;
- Materials filed with the local board of revision prior to its sitting;
- Exhibits entered into evidence at the hearing;
- Minutes of the board of revision;
- A written decision of the board of revision;
- A written statement describing what was recorded during the board of revision hearing; and
- A transcript of the recording to the AAC, after the cost of producing the transcript is paid by the requesting party.

[MA s. 250; CA s. 220; NMA s. 246]

The AAC shall notify in writing the assessor and all parties of the time and place for hearing appeals. This notice will contain the name of the appellant and other parties to the appeal, the legal description or address of the property and the scheduled date, time and place of the hearing.<sup>21</sup>

[MA s. 251; CA s. 221; NMA s. 247]

The AAC's mandate is to determine if the board of revision erred in its decision regarding an appeal. The AAC will review the board of revision's decision, and if an error is found, the committee will do what the board should have done.

The AAC is limited to correcting any material error of fact, of law or of assessment principles and practice as set out in the Saskatchewan Assessment Manual, (if the appeal concerns a regulated property assessment). For an appeal concerning a non-regulated property assessment, the AAC is limited to correcting any errors of fact, law and practice.

Neither the board of revision nor the SMB can vary non-regulated assessments on appeal using single property appraisal techniques. Mass appraisal valuation methods will continue to be used to value a group of properties. Neither board can vary an assessment on appeal if equity was achieved with similar properties in a market neighbourhood. (The similar properties will be in the same market as the subject property.)<sup>22</sup>

[MA s. 240, 256; CA s. 210, 226; NMA s. 232, 252]

Under the market valuation standard, a property's assessment in an appeal will be compared to how accurately it reflects average market conditions for similar properties using mass appraisal techniques, as of the assessment base date.<sup>23</sup>

The AAC has discretionary power to proceed with an appeal where there was substantive, but imperfect, compliance with procedure, such as incorrect filling out of forms (procedural irregularities). The AAC may decide an appeal and complete the work of the board of revision where the board omitted, neglected or refused to hear an appeal.

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<sup>21</sup> When the AAC mails its notice of hearing to all parties, it also includes a hearing sheet which describes the process of the hearing. This sheet is also available at the hearing, if necessary. (See Appendix G-1)

<sup>22</sup> "An Overview of the Assessment System in Saskatchewan – A board of revision Handbook" (p. 7 – 8).

<sup>23</sup> Ibid.

## Notice of AAC decision

When the AAC reaches a decision:

- Its secretary will send, by ordinary mail, a copy of the decision with written reasons to each party of the appeal.
- The assessor shall implement the terms of the decision of the AAC.

[MA s .256; CA s. 226; NMA s. 252]

A decision of the AAC applies to the related assessment for a property on the assessment roll, (for all years) from the time the appeal is initiated until the time of the final decision. This eliminates the need for “protective” appeals while waiting for a final decision.

An appellant does not have to re-appeal if his or her appeal from the previous year is pending. If the municipality and parties to an appeal do not agree whether, or to what extent the decision of the AAC applies, any party can apply to the board that issued the decision for a ruling on the matter. The ruling can be appealed in the same manner as other decisions.

[MA s. 257; CA s. 227; NMA s. 253]

## Judicial Review of Decisions

A judicial review of a decision may result where a:

- Board of revision breached a rule of natural justice;
- Person believes the assessment manual or a rule of *The Saskatchewan Assessment Agency Act* is inconsistent with any Act; or
- Question of law or jurisdiction arises from a decision of the AAC.

That a decision may be challenged should not impair the board of revision’s or AAC’s ability to hear and decide an appeal in a fair and objective manner.

### Court of Queen’s Bench

Where any person believes the assessment manual relied on by SAMA or any municipality pursuant to *The Assessment Management Agency Act*, or any assessment order or rule of SAMA is inconsistent with any Act, he or she may apply to the Court of Queen’s Bench on a judicial review application for a determination of the issue.

### Court of Appeal

Decisions of the AAC may only be appealed to the Court of Appeal if there is a question of law or jurisdiction. This court is the highest court in Saskatchewan to hear appeals; however, it does not conduct trials or re-hearings. It reviews trials conducted in Queen's Bench, Provincial Court and quasi-judicial commissions to determine if the judge or adjudicator made errors of law or jurisdiction.

The Court of Appeal may:

- Dismiss an appeal;
- Allow an appeal and remit the matter to the SMB, the board of revision, or to the assessor; or
- Allow an appeal and change the order of the lower tribunal.

## **PART 5: APPENDICES**

### **Appendix A: References and Links**

An Overview of the Assessment System in Saskatchewan: Board of Revision Handbook. Ministry of Municipal Affairs. April 2008.

MaCaulay, Robert W., Q.C. and James L.H. Sprague. "Practice and Procedure before Administrative Tribunals." Toronto, Canada: Carswell Thomson Professional Publishing, 1996.

#### **Links:**

Ministry of Municipal Affairs:  
<http://www.municipal.gov.sk.ca>

Saskatchewan Municipal Board:  
<http://www.smb.gov.sk.ca>

Queen's Printer - Legislation  
<http://www.municipal.gov.sk.ca/legislation/>

Queen's Printer - Saskatchewan Municipal Board Publications (for posted decisions):  
<http://publications.gov.sk.ca/department.cfm?d=141>

Saskatchewan Assessment Management Agency  
<http://www.sama.sk.ca>

#### **Contact:**

Ministry of Municipal Affairs  
Strategy and Sector Relations Branch  
Advisory Services

Regina, SK  
Phone: (306) 787-2680

## Appendix B: Definitions and Terminology

Legislation that deals with a technical subject often develops its own terminology. Terms should be used in a consistent manner to prevent misunderstandings.

1. **Agency:** The Saskatchewan Assessment Management Agency (SAMA) established pursuant to *The Assessment Management Agency Act (AMAA)*.
2. **Agent:** An individual who represents an appellant in an assessment appeal including legal counsel and/or a tax agent.
3. **Agreement to adjust:** If all parties to an appeal agree to a new valuation or classification of property, or to change the taxable or exempt status of property, a written agreement may be entered into to adjust the assessment. The assessor must make changes to the assessment roll that reflects the agreement. The appellant must provide written notice to the secretary of the board of revision that the appeal is withdrawn. This agreement may be entered into any time before the appeal is heard by the board of revision.
4. **Appeal:** A process in which a property owner contests an assessment either informally or formally.
5. **Appellant:** A person who has an interest in any property (land, improvements or both) affected by the valuation or classification of the property. An appellant may include a municipality, school division, SAMA or other taxing authority.
6. **Assess:** To value property officially for the purpose of taxation.
7. **Assessment:** Value of property determined in accordance with legislation.
8. **Assessment Appeals Committee (AAC):** The AAC is a committee of the Saskatchewan Municipal Board. Members of the AAC are appointed by the Lieutenant Governor in Council to hear appeals from a board of revision.
9. **Assessment appraiser:** (1) SAMA appraiser responsible for the assessment valuation of all properties within the municipality. (Refer to subsections 13(2) and 22(15) of the AMAA). (2) Professional appraiser in the employ of a municipality which does not contract with SAMA. This person is responsible for the assessment valuation of all properties within the municipality.
10. **Assessment service provider:** The person, organization or agency which performs the valuation of the properties for a municipality.
11. **Assessor:** The person appointed by a municipality as assessor; often the municipal administrator of the municipality.

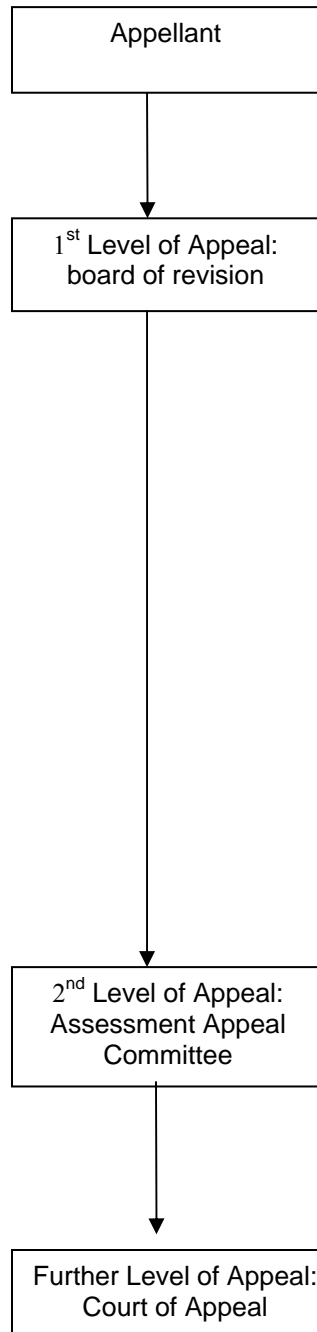
12. **Assessment manual:** The manual established by order of the agency (SAMA) pursuant to Section 12 of The AMAA. In 2009, the Assessment Manual will continue to be used to value some property types under a “regulated property assessment valuation standard.”
13. **“at least”:** Section 24(4) of *The Interpretation Act, 1995* applies to the calculation of time regarding “at least” in this document. For example, if a requirement for filing is “at least” five (5) days before the hearing date (on the 10<sup>th</sup> of the month), the documents would have to be filed on the fourth (4<sup>th</sup>) day of the month. It does not include the day of the filing or the day of the hearing.
14. **Base date:** The date established by the agency for determining the value of land and improvements for establishing assessment rolls for the year in which the valuation or revaluation is to be effective, and for each subsequent year preceding the year in which the next revaluation is to be effective.
15. **Board of revision:** A quasi-judicial tribunal (of at least three persons) appointed by municipal council to hear and judge appeals. Council members are not eligible to sit as members of the board of revision for the municipality they represent. In addition, board of education members are not eligible to sit as members of the board of revision for the municipality in which the school division is situated. Members are appointed for up to 12 months. References to “*board of revision*” within this guide include “District board of revision”, unless otherwise noted.
16. **Court of Appeal:** A further (provincial) level of appeal. A judge must grant leave to the appellant for the Court of Appeal to hear the case, on a question of law or jurisdiction.
17. **District board of revision:** Municipalities may establish jointly by bylaw or resolution a district board of revision for the purpose of hearing appeals. A district board of revision has the same duties and responsibilities as a board of revision. Note that no member of council of a municipality that is part of a joint district board of revision is eligible to sit as a member of a district board of revision. In addition, members of the board of education of a school division situated in a municipality that is signatory to such agreement are not eligible.
18. **Elected officials:** Include municipal council members and school division board members whose school division boundaries include part or the entire municipality in question.
19. **Market valuation standard:** The standard achieved when the assessed value of a non-regulated property is:
  - prepared using mass appraisal;
  - an estimate of the market value of the estate in fee simple interest in the property;
  - reflects typical market conditions for similar properties; and
  - meets any quality assurance standards established by order of the agency.
20. **Market value:** The amount a property should be expected to realize if the estate in

fee simple in the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming the amount is not affected by undue stimuli.

21. **Mass appraisal:** The process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing.
22. **Municipal Act:** The CA, the MA and the NMA, as the case may be.
23. **Municipal Affairs:** The provincial ministry responsible for administering the municipal acts, and setting the parameters for the municipal assessment appeal process in legislation.
24. **Non-regulated property assessment:** Assessments for properties other than regulated properties (i.e. market value properties - commercial and residential)
25. **Other taxing authority (OTA):** Any local government authority or association for which a municipality may be required to levy taxes, and includes a conservation and development area, a regional library, a school division, a public utility board and the Saskatchewan Municipal Hail Association.
26. **“Registered mail”:** Deemed to have been delivered on the fifth day following its date of mailing.
27. **Regulated property assessment:** Assessments for agricultural land, resource production equipment, railway roadway, heavy industrial and pipelines.
28. **Regulated property assessment valuation standard:** The standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in the relevant municipal Act, its regulations, the Assessment Manual or any other guideline established by SAMA.
29. **Respondent:** The respondent is the person with whom an appeal was taken and who defends the appeal; or one who answers in various legal proceedings.
30. **Revaluation:** The valuation of a property on which a valuation has already been performed, to reflect: a new base date for valuation established by the agency in accordance with *The Assessment Management Agency Act* and the regulations; changes in the assessment manual or other orders or rules established by the agency; or changes in legislation.
31. **SAMA:** The agency responsible for establishing and administering the policies that govern assessment practices in Saskatchewan, and undertaking property valuations in most Saskatchewan municipalities.
32. **Saskatchewan Municipal Board (SMB):** The provincial agency responsible for the Assessment Appeals Committee, Local Government Committee, Municipal Boundary

- Committee, Planning Appeals Committee, Fire Prevention Committee, Property Maintenance Committee and the Condominium Property Act Apportionment Committee. Governed by *The Municipal Board Act*. Members are appointed by the Lieutenant Governor in Council for up to 10 years.
33. **Simplified appeal process:** A less formal process where the appellant is not required to provide written materials prior to the hearing and where the chair may appoint multi-person or single-person panels, or select the full board, to hear the appeal.
34. **Taxing authority:** A primary user of assessment. Municipal councils and school boards generate current revenue by using the formula: *mill rate x assessment*.
35. **Valuation:** Determination of the value of property for assessment purposes in accordance with a municipal Act, as of a base date established by the agency in accordance with this Act and the regulations, by methods that may include the inspection or re-inspection of property to determine the physical characteristics and condition of the property.

## Appendix C: The Assessment Appeal Process



Any person who has an interest in the affected property, a municipality, other taxing authority or the agency may appeal valuation or classification of any property.

An appellant has 30 days (60 days in revaluation years) from the date the assessment roll is advertised, or from the mailing of assessment notices, to deliver a Notice of Appeal to the assessor. Grounds for the appeal must be set out in the notice. The board secretary reviews the notice and notifies the appellant of any deficiencies. The appellant's written materials must be delivered to all parties to the appeal and the board of revision at least 20 days prior to the hearing. A board of revision may establish panels (multi-person or single person) to hear appeals. All decisions are to be in writing and delivered to parties to the appeal.

Within 30 days of receiving the written decision of a board of revision, an appellant, assessor or any other person may appeal the board of revision's decision to the Assessment Appeal Committee.

Appeals to this level may only be made on questions of law or jurisdiction.

## Appendix D: Assessment and Tax Roll Schedule

(As of January 2009)

MUNICIPALITIES ACT	CITIES ACT	NORTHERN MUNICIPALITIES ACT	ACTION REQUIRED PRIOR TO OR ON THE DATE SHOWN
258	228	254	<p>The assessor shall make a return to the agency on or after January 1st of the year to which the assessment roll relates.</p> <p>After the allowed time for appeals has lapsed, the annual Assessment Return must be submitted to SAMA.</p>
220-222	192-194	216-218	<p>The council shall appoint not less than three persons to constitute a board of revision and secretary of the board of revision or agree with another municipality to establish a district board of revision. The council shall determine the term of office, remuneration and the manner in which vacancies shall be filled.</p> <p>Note: Council members are not eligible to be members of the board of revision in which he or she is a council member. The assessor is not eligible to be the secretary for the board of revision in which he/she is assessor.</p>
204	174	200	<p>Assessment roll shall be prepared on or before May 1st. The roll may be prepared as early as September 1st of the year prior to the year in which it relates.</p> <p>Cities: The assessment roll shall be prepared on or before April 1st.</p>
208 & 209	178 & 179	204 & 205	<p>Assessors may correct the assessment roll for the current year only. These sections apply after the appeal period.</p>
217	187	213	<p>The assessor shall within 15 days after completion of the assessment roll, advertise in the gazette and a newspaper (with general circulation in the municipality or in any other manner that is considered appropriate), that the assessment roll is open for inspection.</p> <p>Cities: Cities are not required to advertise in the gazette.</p>
214-216	184 - 186	210-212	<p>Assessment notices shall be sent to the assessed person within 15 days after the roll is completed (unless a bylaw has been passed to dispense with the preparation of assessment notices where the assessed value of the property has not changed from the previous year's assessed value, the increase or decrease does not exceed the lesser of \$1000 and 1% of the previous years assessment).</p> <p>Cities: Assessment notices shall be sent no later than the date on which the tax notices are required to</p>

MUNICIPALITIES ACT	CITIES ACT	NORTHERN MUNICIPALITIES ACT	ACTION REQUIRED PRIOR TO OR ON THE DATE SHOWN
			be sent (unless a bylaw as noted above has been passed)
215	185	211	Assessment notice must state the date by which an appeal is required to be made, which is not less than 30 days (60 days in revaluation years) after the notice has been sent to the assessed person or the roll has been advertised, whichever is later.
219	189	215	If alterations have been made to the roll following initial confirmation, a supplementary assessment return must be submitted on or before December 1st. The municipality may adopt a policy to exclude property from supplementary assessments if the increase in value is less than the amount the municipality sets. They may also determine a deadline, not earlier than September 30th, after which no supplementary assessment may be prepared.
241	211	237	The assessor shall make any changes to its assessment roll to reflect the decision of a board of revision or any agreement entered into pursuant to MA 228 and NMA 224.  Cities: The assessor shall make any changes that reflect the decision of a board of revision.
251	221	247	The assessor, SAMA and all other parties to the appeal shall be notified by the AAC of the time and place set for hearing an appeal to the AAC.  Cities: The assessor, upon receiving notice, shall post the notice in a conspicuous place in the building in which the central offices of the city are located.
155	128	258.3	No tax levy shall be authorized before an operating and capital budget have been adopted.
263	233	265.3	Municipalities shall prepare a tax roll on or before August 15th.  The tax roll may consist of one roll for all taxes imposed, or a separate roll for each tax. Taxes are deemed to have been imposed on January 1st.  Cities: Shall prepare a tax roll annually.
The Municipalities Regulations 47(2)	N/A	N/A	Tax notices may be sent at any time, no later than August 31 (MA 267). If a municipality offers tax discounts for prompt payment, the tax notices are to be sent out during the month in which the greatest discount is offered ( <i>The Municipalities Regulations 47</i> ).  Cities: This does not apply to cities.  Northern Municipalities: Regulations have not been finalized.

<b>MUNICIPALITIES ACT</b>	<b>CITIES ACT</b>	<b>NORTHERN MUNICIPALITIES ACT</b>	<b>ACTION REQUIRED PRIOR TO OR ON THE DATE SHOWN</b>
257	237	256.7	Tax notices must be mailed annually before September 1st of the year in which the taxes are imposed.  Cities: Before the end of the year they are imposed.

## Appendix E: Flow Chart – Board of Revision Activities

### Includes Secretary’s Activities

<p><b>Preliminary / Organizational Matters</b></p> <ul style="list-style-type: none"> <li>• Secretary and Board members are required to sign the Oath of Office – Form B</li> <li>• Secretary consults with board members to set date, time and location for organizational meeting</li> <li>• Board members meet to discuss organizational matters:             <ul style="list-style-type: none"> <li>○ Designate a member to be chair</li> <li>○ Discuss/determine potential hearing dates, along with other particulars (time, location)</li> <li>○ Discuss/determine hearing processes to:                 <ul style="list-style-type: none"> <li>▪ Determine if oaths are required from persons presenting evidence</li> <li>▪ Other procedural rules</li> <li>▪ Recording mechanisms, if needed</li> </ul> </li> <li>○ Chair may establish:                 <ul style="list-style-type: none"> <li>▪ Multi- or single person panels</li> </ul> </li> <li>○ Discuss training requirements</li> </ul> </li> <li>• Meet again before hearing(s) to review mandate, processes, etc. (if necessary)</li> </ul>	
<p><b>Appeal Process</b></p> <ul style="list-style-type: none"> <li>• Secretary receives appeals             <ul style="list-style-type: none"> <li>○ Review appeal for completeness                 <ul style="list-style-type: none"> <li>▪ Request additional information, if needed</li> </ul> </li> <li>○ Ensure fee has been paid to municipality</li> <li>○ Identify deadlines – review legislation and manual                 <ul style="list-style-type: none"> <li>▪ Note deadlines on calendar</li> </ul> </li> </ul> </li> <li>• Secretary sets date, time and location for board hearing             <ul style="list-style-type: none"> <li>○ Confirm with board members</li> <li>○ Provide notice to appellant and assessor                 <ul style="list-style-type: none"> <li>▪ Earlier meeting date may be agreed to by all parties</li> </ul> </li> </ul> </li> </ul>	
<p><b>Pre-Hearing activities</b></p> <ul style="list-style-type: none"> <li>• Secretary receives disclosure of evidence, responses from other parties, assessment field sheet and written explanation regarding assessment determination             <ul style="list-style-type: none"> <li>○ Copy and transmit to all board members</li> <li>○ Prepare agenda                 <ul style="list-style-type: none"> <li>▪ Note that appeals may be withdrawn due to successful agreement to adjust</li> </ul> </li> </ul> </li> </ul>	
<p><i>Continued on next page</i></p>	

<i>Continued from previous page</i>	
<b>Potential developments</b>	
<ul style="list-style-type: none"> <li>• Secretary receives request that a subpoena be issued to a person to provide evidence                             <ul style="list-style-type: none"> <li>○ Secretary may issue summons; service is responsibility of requesting party</li> <li>○ Secretary may request input from board members</li> </ul> </li> <li>• Board may order issuance of summons to person to provide evidence                             <ul style="list-style-type: none"> <li>○ Service is responsibility of secretary</li> </ul> </li> <li>• Obtain extension of time from Minister of Municipal Affairs if board is unable to conclude proceedings prior to deadline</li> <li>• Chair receives request for all or part of hearing to be recorded                             <ul style="list-style-type: none"> <li>○ Chair to order recording as requested</li> </ul> </li> </ul>	
<b>Hearing process – full board / panel</b>	
<ul style="list-style-type: none"> <li>• Chair introduces attendees, outlines process</li> <li>• Board members listen to evidence, ask questions to clarify matters</li> <li>• Excuse parties if board will deliberate evidence to decide the appeal</li> </ul>	
<b>Decision writing process</b>	
<ul style="list-style-type: none"> <li>• Board members to draft decision, including reasons</li> <li>• Secretary/staff may be assigned to format the decision</li> <li>• Finalized decision to be signed by all board members</li> <li>• Secretary to serve decision to all parties                             <ul style="list-style-type: none"> <li>○ Include information regarding appeal to Assessment Appeals Committee</li> </ul> </li> </ul>	
<b>End Activities</b>	
<ul style="list-style-type: none"> <li>• Secretary to store records in accordance with board policies                             <ul style="list-style-type: none"> <li>○ Municipal policies may apply in the absence of a board policy</li> </ul> </li> <li>• Secretary to transmit records to Assessment Appeal Committee upon request</li> </ul>	

## Appendix F: Prescribed Forms

*The Municipalities Act*  
FORM B  
[Section 4] [Section

*The Northern Municipalities Act*  
FORM O  
23.84]

*The Cities Act*  
FORM A.1  
[Subsection 3(2)]

### Oath—member or secretary of Board of Revision

I, \_\_\_\_\_, having been appointed to the office  
of \_\_\_\_\_ of the board of revision for the \_\_\_\_\_  
(*member/secretary*)  
of \_\_\_\_\_,

DO SOLEMNLY PROMISE AND DECLARE THAT:

- 1 I will truly, faithfully and impartially, to the best of my knowledge and ability, perform the duties of this office;
- 2 I have not received and will not receive any payment or reward, or promise of payment or reward, for the exercise of any corrupt practice or other undue execution of this office;
- 3 I am not for any reason disqualified from holding this office.

DECLARED before me at

\_\_\_\_\_, Saskatchewan  
*Signature of Declarant*

this day of \_\_\_\_\_, 20 \_\_\_\_\_.  
A Commissioner, etc. (or as the case may be)

Appendix F: Prescribed Forms – *The Municipalities Act*

# Municipalities Act

FORM F  
[Section 67]

## Notice of Appeal to the Board of Revision

To the secretary of the Board of Revision of the municipality of \_\_\_\_\_, Saskatchewan.

*(name of municipality)*

I choose the: \_\_\_\_\_ Simplified appeal process (section 223 of *The Municipalities Act*)  
\_\_\_\_\_ Regular appeal process

I appeal against the: *(check beside those that apply)*

- \_\_\_\_\_ property valuation (land valuation or improvement valuation or both)
- \_\_\_\_\_ property classification (land classification or improvement classification or both)
- \_\_\_\_\_ exemption
- \_\_\_\_\_ preparation or content of the assessment roll
- \_\_\_\_\_ notice of assessment (assessed value or taxable assessment)

of the following property \_\_\_\_\_  
*(legal land description, civic address, assessment roll number or alternate)*

on the following grounds, and, in support of these grounds, I state the following material facts to be true and accurate:

### 1 Ground of Appeal

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Supporting material facts:

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### 2 Ground of Appeal

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Supporting material facts:

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### 3 Ground of Appeal

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Supporting material facts:

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*(Attach extra sheets if necessary)*

I request that the following change(s) be made to the assessment roll *(if known)*:

*(Attach extra sheets if necessary)*

I discussed my appeal with \_\_\_\_\_ of the municipality  
*(assessor's/officer's name)*

on \_\_\_\_\_ and the following is a summary of that discussion:  
*(month/day/year)*

*(Include the outcome of the discussion and any details of the facts or issues agreed to by the parties)*

**OR**

I have not discussed my appeal with the municipality's assessor for the following reasons:

*(Provide reasons why no discussion was held) (Attach extra sheets if necessary)*

My address for the service of notice in connection with this appeal is:

\_\_\_\_\_  
*(name)*

\_\_\_\_\_  
*(street)*

\_\_\_\_\_  
*(city/town/etc.)* \_\_\_\_\_ *(province)* \_\_\_\_\_ *(postal code)*

I can also be reached at the following telephone numbers:

( ) \_\_\_\_\_ and ( ) \_\_\_\_\_  
*(home)* *(business)*

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.  
*(day)* *(month)*

Assessment Value under Appeal: \$ \_\_\_\_\_  
\$ \_\_\_\_\_

\_\_\_\_\_  
*(Appellant's Signature)* *(Enclosed Appeal Fee)*

**Note:** If the municipality has established an appeal fee by bylaw, the fee must accompany this notice.  
Section 230 of *The Municipalities Act* does not apply to the simplified appeal process.

**Appendix F: Prescribed Forms – The Municipalities Act**

FORM G  
[Section 68]

**Notice of Appeal to the Saskatchewan Municipal Board**

To the secretary of the Saskatchewan Municipal Board:

I appeal the decision (or failure to render a decision) of the board of revision for the municipality

of \_\_\_\_\_ to the Saskatchewan Municipal Board  
respecting the:

*(check beside those that apply)*

- \_\_\_\_\_ property valuation (land valuation or improvement valuation or both)
- \_\_\_\_\_ property classification (land classification or improvement classification or both)
- \_\_\_\_\_ exemption
- \_\_\_\_\_ designation of school support
- \_\_\_\_\_ notice of assessment

of \_\_\_\_\_  
*(legal land description)* *(assessment or alternate number)*

\_\_\_\_\_  
*(street address, if applicable)*

Taxable assessment value under appeal: \$ \_\_\_\_\_

My grounds for appeal are as follows:

\_\_\_\_\_  
\_\_\_\_\_

*(Attach additional pages if necessary)*

Contact person for this appeal:

Property Owner(s): \_\_\_\_\_ Agent or other appellant: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Firm: \_\_\_\_\_

\_\_\_\_\_ Mailing Address: \_\_\_\_\_

\_\_\_\_\_



# Appendix F: Prescribed Forms The Cities Act

## FORM C [Subsection 23(2)]

### Notice of Appeal to the Board of Revision

(DEADLINE FOR APPEAL IS \_\_\_\_\_ )

To the Secretary of the Board of Revision of the City of  
Saskatchewan:

Section 1:

I request the: \_\_\_\_\_ Simplified appeal process \_\_\_\_\_ Regular appeal process (*\*see reverse*)

I appeal against the: (*check beside those which apply*)

\_\_\_\_\_ Property valuation

\_\_\_\_\_ Property classification

\_\_\_\_\_ Exemption

\_\_\_\_\_ Preparation or content of the assessment roll

\_\_\_\_\_ Preparation or content of the Notice of Assessment

Of the following Property Address: \_\_\_\_\_ Account Number:

Assessed Parcel: (*Plan, Block, Lot*)

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Section 2:

I make this appeal on the following grounds (nature of alleged error): (*Attach extra sheets if necessary.*)

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Section 3:

In support of these grounds, I hereby state the following material facts to be true and accurate: *(Attach extra sheets if necessary.)*

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Section 4:

I request that the following change(s) be made to the assessment roll (if known): *(Attach extra sheets if necessary.)*

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I have discussed my appeal with \_\_\_\_\_ (Assessor's name), of the City Assessor's office, on this date \_\_\_\_\_ (month/day/year) and the following is a summary of that discussion: *(Include the outcome of the discussion and any details of the facts or issues agreed to by the parties.)*

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**OR**

I have not discussed my appeal with the City Assessor's office for the following reasons: *(Provide reasons why no discussion was held. Attach extra sheets if necessary.)*

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Section 5:

Appellant's Name:		Agent's Name (if applicable):	
Mailing Address:		Mailing Address:	
City/Town:		City/Town:	
Province:	Postal Code:	Province:	Postal Code:
Home Phone #:	Business Phone #:	Home Phone #:	Business Phone #:
Fax #:	Cell #:	Fax #:	Cell #:
E-mail address:		E-mail address:	

If the Appellant is not the owner, what interest does the Appellant have in the property? (e.g. tenant, property manager)

---

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20

Current Fair Value under Appeal: \_\_\_\_\_ \$  
(Enclosed Appeal Fee)

\_\_\_\_\_  
(Appellant's/Agent's name - please print)

\_\_\_\_\_  
(Appellant's/Agent's signature)

\* What is the difference between the regular and simplified appeal processes?

For regular appeals, any written material and photographs you provide in support of your appeal must be submitted to BOTH the Secretary of the Board of Revision and the City Assessor at least 20 days before the date of your hearing.

If you qualify for a simplified appeal process and request it on the Notice of Appeal, you *can* provide any written material and photographs in support of your appeal to the Board of Revision and City Assessor at your hearing. However, to avoid delays at your hearing, you are encouraged to provide your material to BOTH the Secretary of the Board of Revision and the City Assessor at least 20 days before the date of your hearing. You are eligible for the simplified appeal process if your appeal is for:

- § a single family residential property or residential condominium; or
- § any property that has a current fair value assessment of 250,000 or less.

The written material you provide for either process should identify why you feel there is an error in your assessment.

**Appendix F: Prescribed Forms – The Cities Act**

**FORM D**  
[Subsection 23(3)]

**Notice of Appeal to the Saskatchewan Municipal Board**

To the secretary of the Saskatchewan Municipal Board:

I appeal the decision (or failure to render a decision) of the board of revision for the City of \_\_\_\_\_ to the Saskatchewan Municipal Board respecting the:

(check beside those which apply)

- \_\_\_\_\_ property valuation
- \_\_\_\_\_ property classification
- \_\_\_\_\_ exemption
- \_\_\_\_\_ designation of school support
- \_\_\_\_\_ notice of assessment

of \_\_\_\_\_  
(legal description) (assessment or alternate number)

\_\_\_\_\_  
(civic address, if applicable)

Taxable assessment value under appeal: \$ \_\_\_\_\_

My grounds for appeal are as follows:

\_\_\_\_\_  
\_\_\_\_\_  
(Attach additional pages if necessary)

Contact person for this appeal:

Property Owner(s): \_\_\_\_\_

Agent or other appellant: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Firm: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone No: \_\_\_\_\_  
(home) (business)

Telephone No: \_\_\_\_\_  
(home) (business)

Fax No: \_\_\_\_\_

Fax No: \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.  
(day) (month)

\_\_\_\_\_ \$ \_\_\_\_\_  
(Appellant's Signature) (Enclosed Appeal Fee)

**Note:** The appellant must serve this Notice of Appeal on the secretary of the Saskatchewan Municipal Board (SMB). The prescribed appeal fee, payable to the SMB, must accompany this notice. Information on appeal fees may be obtained from the SMB. On receipt of this notice, the secretary of the SMB must serve a copy of this notice on every party to the appeal other than the appellant and provide a copy of this notice to the secretary of the board of revision.

Appendix F: Prescribed Forms – *The Northern Municipalities Act*

# The Northern Municipalities Act

FORM M  
[Section 23.82]

## Notice of Appeal to the Board of Revision

To the secretary of the Board of Revision of the municipality of \_\_\_\_\_, Saskatchewan.

(*name of municipality*)

I choose the:  Simplified appeal process (section 223 of *The Municipalities Act*)  
 Regular appeal process

I appeal against the: (*check beside those that apply*)

- property valuation (land valuation or improvement valuation or both)
- property classification (land classification or improvement classification or both)
- exemption
- preparation or content of the assessment roll
- notice of assessment ( assessed value or taxable assessment)

of the following property \_\_\_\_\_  
(*legal land description, civic address, assessment roll number or alternate*)

on the following grounds, and, in support of these grounds, I state the following material facts to be true and accurate:

### 1 Ground of Appeal

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Supporting material facts:

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### 2 Ground of Appeal

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Supporting material facts:

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### 3 Ground of Appeal

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Supporting material facts:

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(Attach extra sheets if necessary)

I request that the following change(s) be made to the assessment roll (*if known*):  
(Attach extra sheets if necessary)

I discussed my appeal with \_\_\_\_\_ of the municipality  
(assessor's/officer's name)

on \_\_\_\_\_ and the following is a summary of that discussion:  
(month/day/year)

(Include the outcome of the discussion and any details of the facts or issues agreed to by the parties)

**OR**

I have not discussed my appeal with the municipality's assessor for the following reasons:  
(Provide reasons why no discussion was held) (Attach extra sheets if necessary)

My address for the service of notice in connection with this appeal is:

\_\_\_\_\_  
(name)

\_\_\_\_\_  
(street)

\_\_\_\_\_  
(city/town/etc.)

\_\_\_\_\_  
(province)

\_\_\_\_\_  
(postal code)

I can also be reached at the following telephone numbers:

( ) \_\_\_\_\_ and ( ) \_\_\_\_\_  
(home) (business)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.  
(day) (month)

Assessment Value under Appeal: \$ \_\_\_\_\_

\_\_\_\_\_  
(Appellant's Signature) \$ \_\_\_\_\_  
(Enclosed Appeal Fee)

**Note:** If the municipality has established an appeal fee by bylaw, the fee must accompany this notice.  
Section 226 of *The Northern Municipalities Act* does not apply to the simplified appeal process.

**Appendix F: Prescribed Forms – The Northern Municipalities Act**

FORM N  
[Subsection 23.83]

**Notice of Appeal to the Saskatchewan Municipal Board**

To the secretary of the Saskatchewan Municipal Board:

I appeal the decision (or failure to render a decision) of the board of revision for the municipality of \_\_\_\_\_ to the Saskatchewan Municipal Board respecting the:  
*(check beside those which apply)*

- \_\_\_\_\_ property valuation (land valuation or improvement valuation or both)
- \_\_\_\_\_ property classification (land classification or improvement classification or both)
- \_\_\_\_\_ exemption
- \_\_\_\_\_ designation of school support
- \_\_\_\_\_ notice of assessment

of \_\_\_\_\_  
*(legal land description)* \_\_\_\_\_ *(assessment or alternate number)*

\_\_\_\_\_  
*(street address, if applicable)*

Taxable assessment value under appeal: \$ \_\_\_\_\_

My grounds for appeal are as follows:

\_\_\_\_\_  
\_\_\_\_\_  
*(Attach additional pages if necessary)*

Contact person for this appeal:

Property Owner(s): \_\_\_\_\_

Agent or other appellant: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Firm: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone No: \_\_\_\_\_  
*(home) (business)*

Telephone No: \_\_\_\_\_  
*(home) (business)*

Fax No: \_\_\_\_\_

Fax No: \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.  
*(day) (month)*

\_\_\_\_\_ \$ \_\_\_\_\_  
*(Appellant's Signature) (Enclosed Appeal Fee)*

**Note:** The appellant must serve this Notice of Appeal on the secretary of the Saskatchewan Municipal Board (SMB). The prescribed appeal fee, payable to the SMB, must accompany this notice. Information on appeal fees may be obtained from the SMB. On receipt of this notice, the secretary of the SMB must serve a copy of this notice on every party to the appeal other than the appellant and provide a copy of this notice to the secretary of the board of revision.

## Appendix G: Schedule of Fees for Saskatchewan Municipal Board (excerpt)

As per *The Saskatchewan Municipal Boards Fees Regulations*, every person who makes an appeal to the Assessment Appeals Committee (AAC) shall pay a fee of:

“\$50 for each \$100,000, or portion of that amount, of the assessed value of the land, improvements or business the assessment of which is being appealed, at the time of filing the appeal.”

The maximum fee payable is \$600.00

The following is a table outlining the applicable fees. This fee is based upon the assessed value resulting from the Board of Revision’s decision:

Assessed Value	Fee (\$)
0 – 100,000	50.00
100,001 – 200,000	100.00
200,001 – 300,000	150.00
300,001 – 400,000	200.00
400,001 – 500,000	250.00
500,001 – 600,000	300.00
600,001 – 700,000	350.00
700,001 – 800,000	400.00
800,001 – 900,000	450.00
900,001 – 1,000,000	500.00
1,000,001 – 1,100,000	550.00
1,100,001 and over	600.00

(continued on next page)

### **Schedule of Fees for Saskatchewan Municipal Board (excerpt)**

If someone intends to appeal the decision of a board of revision to the AAC, legislation requires that the appeal be filed in the following manner:

- within 30 days of being served with the decision of the Board of Revision, the appeal must be **physically** received by the secretary of the appeal board. It is **not** sufficient that the appeal be *in the mail* at the expiration of the appeal period.
- the address for the AAC is:  
Assessment Appeals Committee, Saskatchewan Municipal Board,  
4<sup>th</sup> Floor, 2151 Scarth Street, Regina, Saskatchewan, S4P 3V7.
- include all grounds of appeal (an explanation of why they are appealing).
- the appropriate appeal fee must accompany (within the 30-day period) the notice of appeal filed with the AAC.

**FAILURE TO MEET ANY OF THE ABOVE REQUIREMENTS WILL RESULT  
IN A LEGISLATED DISMISSAL OF THE APPEAL**

Appeal forms are to be available from the municipal office. The AAC may also be contacted for additional information at (306) 787-2658.

## Appendix G-1: Assessment Appeals Committee Hearing Sheet



Saskatchewan Municipal Board  
Assessment Appeals Committee

**HEARING  
SHEET**

Hearings before the Assessment Appeals Committee are based on the record of the Board of Revision. The committee is restricted to reviewing this record for error and cannot accept new evidence, except in certain, limited circumstances. You must have previously presented a full case, including all evidence upon which you relied on to make your appeal, to the Board of Revision.

### **New Evidence:**

The committee may only allow new evidence where it is satisfied that:

- ◆ the evidence is relevant;
- ◆ through no fault of the person seeking to call the new evidence, the written materials and transcript (sent to the committee by the Board of Revision) are incomplete, unclear, or do not exist;
- ◆ the Board of Revision has omitted, neglected or refused to make a decision; or
- ◆ the appellant has established that relevant information has come to the appellant's attention and that the information was not obtainable or discoverable by the appellant through the exercise of due diligence at the time of the board of revision hearing.

### **Hearings:**

Hearings before the Assessment Appeals Committee are conducted as follows:

- ◆ identify the record of the Board of Revision; parties establish the completeness of the record;
- ◆ the parties may be provided the opportunity to raise preliminary matters or to make an opening statement;
- ◆ appellant proceeds with their case first followed by the respondent;
- ◆ where additional evidence has been allowed, both appellant and respondent can cross examine and re-cross examine (if needed);
- ◆ where appropriate, both appellant and respondent can present summary argument; and
- ◆ the committee may ask questions throughout the hearing.

### **Decisions:**

Decisions of the committee are rendered in writing.

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1999/01/13

## Appendix G-2: Leave Application for the Consolidation of Assessment Appeals

To the secretary of the Assessment Appeals Committee, Saskatchewan Municipal Board:

- (a) I hereby apply for leave from the Saskatchewan Municipal Board to consolidate appeals from the following municipalities:


*(attach additional pages if necessary)*

- (b) Attached are copies of the notices of appeal filed with the Boards of Revision for those municipalities identified above.
- (c) Enclose appeal fee of \$1,000.
- (d) The following, additional municipalities may be added to this Leave Application:


*(attach additional pages if necessary)*

- (e) Contact person for this Leave Application (appellant/agent):

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ *(city/town/village)* *(postal code)*

Telephone No.: \_\_\_\_\_ *(business)* *(home)*

Fax No.: \_\_\_\_\_

- (f) Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_
- (day)* *(month)* *(year)*

\_\_\_\_\_

*(signature)*

**NOTE:** *The appellant/agent must serve this Leave Application on the secretary of the Assessment Appeals Committee, Saskatchewan Municipal Board (SMB). The prescribed appeal fee, payable to the SMB, must accompany this notice. A copy of this Leave Application must also be filed with the secretary of each board of revision affected, along with copies of respective notices, and with all other parties to this Leave Application.*

## Appendix G-3: Notice of Appeal to the Saskatchewan Municipal Board Respecting Industrial/Commercial Properties

To the secretary of the Assessment Appeals Committee, Saskatchewan Municipal Board:

(a) I hereby appeal to the Saskatchewan Municipal Board against the:

_____ land valuation	_____ land classification
_____ improvement valuation	_____ improvement classification
_____ exemption	_____ designation of school support
_____ business assessment	_____ notice of assessment

of \_\_\_\_\_  
*(legal land description)*  
 \_\_\_\_\_;  
*(assessment or alternate number)*      \_\_\_\_\_  
*(civic address if applicable)*

(b) taxable assessment value under appeal:

land \$ \_\_\_\_\_; improvement \$ \_\_\_\_\_; business \$ \_\_\_\_\_

(c) My grounds for appeal are as follows:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
*(attach additional pages if necessary)*

(d) Contact person for this appeal:

Property Owner(s): _____	Agent or other appellant: _____
Mailing Address: _____	Firm: _____
_____	Mailing Address: _____
_____	_____
<span style="margin-left: 100px;"><i>(city/town/village)</i></span> <span style="margin-left: 50px;"><i>(postal code)</i></span>	<span style="margin-left: 100px;"><i>(city/town/village)</i></span> <span style="margin-left: 50px;"><i>(postal code)</i></span>
Telephone No.: _____	Telephone No.: _____
<span style="margin-left: 50px;"><i>(business)</i></span> <span style="margin-left: 50px;"><i>(home)</i></span>	<span style="margin-left: 50px;"><i>(business)</i></span> <span style="margin-left: 50px;"><i>(home)</i></span>
Fax No.: _____	Fax No.: _____

(e) Written approvals from: (1) Board of Revision: attached \_\_\_\_\_ pending \_\_\_\_\_  
 (2) Municipality: attached \_\_\_\_\_ pending \_\_\_\_\_  
 (3) Other parties: attached \_\_\_\_\_ pending \_\_\_\_\_

(f) Enclose appeal fee: \$ \_\_\_\_\_ *(\$50 for each \$100,000, or portion thereof to maximum of \$600)*

(g) Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
*(day)*      *(month)*      *(year)*

\_\_\_\_\_ \$ \_\_\_\_\_  
*(signature)*      *(enclosed appeal fee)*

**NOTE:** *The appellant/agent must serve this appeal on the secretary of the Assessment Appeals Committee, Saskatchewan Municipal Board (SMB). The prescribed appeal fee, payable to the SMB, must accompany this notice. A copy of this appeal must also be filed with the secretary of the Board of Revision and with all other parties to this appeal.*

# Appendix H: Assessment Appeal Fees Bylaw

Note: *This Draft Bylaw has been prepared by the Advisory Services staff of Saskatchewan Ministry of Municipal Affairs, not by legal experts. It is for guidance purpose only and may be reworded to suit local conditions and requirements. It is always good practice to obtain the advice of your solicitor in drafting bylaws.*

(municipality status) OF (name / #)

BYLAW NO. \_\_\_\_\_

## A BYLAW TO ESTABLISH A FEE TO APPEAL ASSESSMENTS

The Council of the (municipality status) of (name / #) in the Province of Saskatchewan, enacts as follows:

1. This bylaw may be referred to as “The Assessment Appeal Fee Bylaw”.
2. In this bylaw:
  - a) “Act” shall mean “*The Municipalities Act*”;
  - b) “Board” shall mean the
    - i) Board of Revision established by the Municipality; or
    - ii) District Board of Revision which has been created by the Municipality in partnership with other municipalities;
  - c) “Municipality” shall mean the (legal name of municipality);
  - d) “Secretary” shall mean the secretary to the (District) Board of Revision.
3. A person desiring to appeal their assessment to the board shall file their appeal in the form prescribed in the Act on or before the last date on which appeals can be lodged as indicated:
  - a) within the notice required by Section 217 of the Act; or
  - b) on the notice of assessment required by Sections 215 and 219 of the Act.
4. A fee of \$\_\_\_\_\_ per appeal is hereby established for the purpose of filing an appeal to the Board.  
OR

The following classes of properties<sup>1</sup> and fees are established for the purpose of filing an appeal to the Board

<b>Class or Value</b>	<b>Fee</b>
Residential	
Agricultural	
Commercial and Industrial	
Where the Assessment is \$xxx or less	
Where the Assessment is more than \$xxx and less than \$xxx	
Where the Assessment is \$xxx or more	

5. The applicable fee shall be payable to the Municipality<sup>2</sup> and may be paid at the time of filing the appeal and in any event no later than the final date for lodging an appeal with the Board.
6. Where an appellant fails to pay the applicable fee pursuant to Sections 4 and 5 of this bylaw, the appeal is deemed to be dismissed.
7. The Municipality<sup>2</sup> shall refund any fee that was submitted by the appellant if:
  - a) the appeal is successful either in whole or in part by decision of either the Board or the Assessment Appeal Committee of the Saskatchewan Municipal Board;
  - b) the appeal is not filed by the secretary of the board;
  - c) the appeal is withdrawn in accordance with Section 227 of the Act; or

d) an agreement is entered into pursuant to Section 228 of the Act.

- 8. A fee of \$\_\_\_\_\_ per appeal<sup>3</sup> is hereby established for any person who desires to be involved as a party in a hearing before the Board.
- 9. A fee of \$\_\_\_\_\_ per appeal<sup>3</sup> is hereby established for any person who wishes to obtain copies of the board's decision and other documents.
- 10. The fees referenced in Sections 8 and 9 of this bylaw are payable to the municipality<sup>2</sup>.
- 11. Bylaw #\_\_\_\_\_ is hereby repealed.

	Mayor / Reeve
SEAL	
	Administrator
	Section 224 <i>The Municipalities Act</i>

Read a third time and adopted  
this \_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
Administrator

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**NOTES**

**1:** A municipality may classify property according to type, value or other criterion. These are only suggestions to demonstrate possible property classification according to value. A municipality may wish to establish only a single fee that is applicable to all properties.

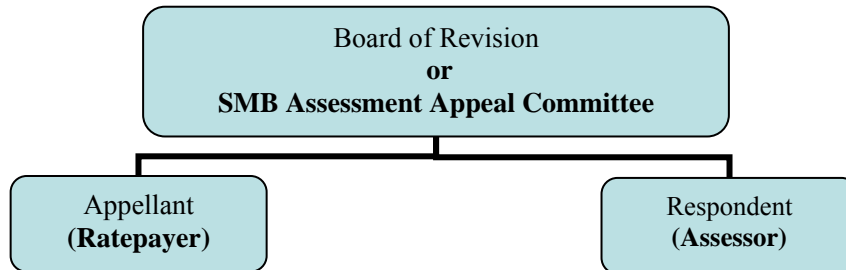
**2:** A municipality may wish to delegate responsibility for the collection and refund of appeal fees to the (District) Board of Revision.

**3:** Fees for a person to be involved as a party in a hearing or to obtain copies of the decision, etc may vary by property type, value or other criterion.

# Appendix I: Samples

## Sample Procedure Outline

### Parties to an Appeal



### Order of Procedure Guideline

1. Preliminary matters are discussed.
2. Appellant presents case (evidence).
3. Respondent cross-examines. Board members may ask questions.
4. Respondent presents case (evidence). Board members may ask questions.
5. Appellant presents arguments.
6. Respondent presents arguments (rebuttal).
7. Appellant presents argument (reply).

SMB Assessment Appeals Committee procedures are similar, with the exception that only the committee members may ask questions. Neither the respondent nor the appellant have the opportunity to cross-examine each other.



Any party to the appeal may request the hearing or a part of the hearing or the testimony of a witness be recorded. This request must be made to the board secretary at least two days before the hearing date. The costs of providing the recording or producing transcripts of the recording may be charged against the party making the request.

After considering all evidence submitted by all parties, the board will issue its decision with reasons, in writing. A copy of the decision will be mailed to all participants.

More information concerning the hearing and its procedures may be obtained from the secretary to the Board of Revision at the \_\_\_\_\_ of \_\_\_\_\_.

Dated at the \_\_\_\_\_, this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Board secretary

# Sample Form of Summons

## SUMMONS

(Section 235, *The Municipalities Act*)

(Section 205, *The Cities Act*)

(Section 231, *The Northern Municipalities Act*)

SUMMONS TO A WITNESS BEFORE (*name of Board of Revision*)

TO: (*name and address of witness*)

YOU ARE HEREBY REQUIRED TO APPEAR BEFORE THE  
(*name of Board of Revision*) AT (*location of hearing*) ON (*day of week*),  
THE \_\_\_\_\_ DAY OF \_\_\_\_\_, \_\_\_\_\_ AT (*state time of hearing*)  
TO SERVE AS A WITNESS REGARDING THE NOTICE OF APPEAL  
FILED BY (*name of appellant*), WITH RESPECT TO (*description of property*  
*on which the appeal is lodged*).

ANY PERSON WHO FAILS TO ATTEND AT THE TIME AND  
PLACE MENTIONED OR REFUSES TO BE SWORN IF REQUIRED TO  
GIVE EVIDENCE IS GUILTY OF AN OFFENCE AGAINST

- *The Municipalities Act*;
- *The Cities Act* or
- *The Northern Municipalities Act*

Date: \_\_\_\_\_

\_\_\_\_\_  
(*Name of Board of Revision*)

\_\_\_\_\_  
*Secretary to the Board*

NOTE: [*The Municipalities Act, The Cities Act, and The Northern Municipalities Act*]

You are entitled to compensation for your attendance in accordance with Schedule IV of *The Queen's Bench Rules* by the party serving the summons

# Sample Agenda / Guideline

The following guideline and agenda has been successfully used by a Chair for a District Board of Revision. The agenda and guideline below provides all parties involved in the appeal with knowledge as to their obligations and opportunities. The agenda and guideline may be modified to meet the specific needs of your Board of Revision.

## Agenda

1. Introductions
  - a) Panel members
  - b) Appellant(s)
  - c) Respondent(s)
2. Preliminary report from Respondent(s) regarding any adjustments
3. Ask the Appellant(s) to proceed
4. Respondent/Board to cross-examine
5. Respondent(s) to proceed
6. Appellant(s)/Board to cross-examine
7. Appellant(s) to present any rebuttal evidence
8. Summation by Appellant(s)
9. Summation by Respondent(s)
10. Rebuttal by Appellant(s)
11. Adjudication

## Speaking Notes – Chair

1. Introductions
  - Panel members
  - Appellant(s)
  - Respondent(s)
2. Purpose
  - The board's priority is to ensure that all parties receive fair hearings, that the rules of natural justice are applied.
  - The basic principle to be applied by the board is that the dominant and controlling factor governing the value is assessment shall be equity, as set out in
    - *The Municipalities Act*
    - *The Cities Act*
    - *The Northern Municipalities Act*
  - Ensure that all parties were provided notice in accordance with legislation
3. Procedures
  - a) Preliminary Report

I will ask the Respondent if s/he has a preliminary report regarding any adjustments. We will then ask the appellant if s/he agrees with those adjustments.
  - b) Ask the Appellant to Proceed

I will then ask the Appellant to proceed with his or her case. A brief statement outlining the main issue – to ensure we are all on the same page. Following the brief statement, s/he will be asked to proceed on the specific grounds on which the alleged error has occurred.

- c) Cross-Examination  
I will then ask the Respondent(s) and the board members to proceed with questions or cross-examination of the Appellant(s) and any witnesses.
- d) Respondent to Proceed  
I will then ask the Respondent(s) to proceed in the same manner, following which the Appellant(s) and the board members will be given the opportunity to cross-examine the Respondent(s).
- e) Cross-Examination  
The Appellant(s) will be asked to bring forward rebuttal evidence to respond to any matters raised by the Respondent(s).
- f) Rebuttal by Appellant  
The rebuttal evidence must be related to matters raised by the Respondent(s) – it is not an opportunity to introduce new evidence.
- g) Summation by Appellant  
The Appellant(s) will be asked to summarize their evidence, and provide closing arguments, if any.
- h) Summation by Respondent  
The Respondent(s) will be asked to summarize their evidence, and provide closing arguments, if any.
- i) Final Rebuttal  
The Respondent(s) will have an opportunity to provide final rebuttal to the Appellant(s) evidence.
- j) Statement of Affirmation
- All witnesses will be required to affirm that their statements are true before their testimony begins. Witnesses will be asked to remain outside the room until they are called to testify.
  - Appellants are asked to restrict their comments to those issues referenced in the notice of appeal.
- k) Address the Chair  
We ask both parties to direct their information and questions to the chair.
- l) Hearing is Recorded  
The hearing is being recorded
- by the board for its own purposes
  - by the Appellant(s)
  - by the Respondent(s)
- m) Decisions  
In all cases, the board will reserve its decision. All decisions will be in writing. Appellants will be advised of the decision by registered mail.

**Affirmation**

1. State your name:
2. Do you solemnly affirm that the evidence you are about to give on this matter is the truth, the whole truth, and nothing but the truth?

# Sample Decision Template

**Title:**

**Name of the Board of Revision**

**Date and Time of Hearing:**

**Appeal Number:**

**Roll Number:**

**Respondent:**

**Name of respondent.**

**Appellant:**

**Name of appellant:**

**Respecting the assessment of**

**Legal Description**

**Civic Address (where applicable)**

**Before:**

**Board of Revision members in attendance**

**Appeared for the Appellant:**

**Appeared for the Respondent:**

**ISSUE(S):**

**EXHIBITS**

**FACTS:**

**RULES, STATUES, PRECEDENTS:**

**CASE LAW:**

**ANALYSIS AND CONCLUSIONS:**

**General Points to Consider**

1. Do you understand all the terms and processes used by the appellant or the respondent? (If not - ask questions to ensure that you understand)

2. Was all the information requested by the assessor provided?
3. What information is admissible?

**Market Valuation Assessment Points to Consider**

1. Does the property valuation conform to the “market valuation standard” as required by the municipal Acts?
  - a. *Was the assessed value of the property prepared using mass appraisal<sup>24</sup> (versus fee or single property appraisal)?*
  - b. *Does the property valuation estimate the Market value of the property as defined by the municipal Acts?*
  - c. *Does the assessed value reflect typical conditions for similar properties? (Have sales for properties with unusual or atypical conditions been adjusted or removed from the analysis?)*
2. Does the property valuation estimate the market value of the property as defined by the municipal Acts?
  - a. *Does the assessed value reflect the amount the property should be expected to realize if the fee simple interest is sold:*
    - i. *In a competitive and open market place;*
    - ii. *By a willing seller to a willing buyer acting prudently and knowledgeably; and*
    - iii. *Unaffected by undue stimuli?*
  - b. *Were sales that do not meet the Market value criteria adjusted where possible or removed from the analysis to avoid improper results*
3. Does the property valuation reflect the property’s market value as of the base date June 30, 2006, in accordance with the municipal Acts and SAMA Board Order March 22, 2007?
  - a. *Were the sales used to determine the market value time adjusted to the base date?*
  - b. *Does the evidence used to determine the market value fall within the time period determined by SAMA Board Order, dated November 1, 2007<sup>25</sup>*
4. Was the property valuation derived using only mass appraisal methodologies as required by the municipal Acts (as opposed to single property appraisal methods)?
  - a. *Was the valuation determined through a process for preparing assessments for groups of properties?*
  - b. *Were standard appraisal methods used to determine the assessment (i.e. one of the three approaches to value)?*
  - c. *Was a common date used to determine the assessment?*
  - d. *Were all available comparable sales and rent and expense information used in determining the assessment of the group of properties being valued?*

**(Rental) Income Approach Methodology Related Points of Consideration**

1. Did the owner of the income approach property under appeal provide all relevant income and expense information for the property as requested by the Assessor for the years prior to the revaluation?
  - a. *If a person refuses to provide information to the Assessor when requested or when required by the relevant Act, then the Board of Revision (BoR) or the Saskatchewan Municipal Board (SMB) will dismiss that person’s assessment appeal for the first year of the assessment cycle for which that information is related, (CA 172; MA 202)*
  - b. *If the person continues to fail or refuse to provide the required or requested information to the assessor, then the appeal respecting that property will continue to be dismissed by the BoR or SMB.*

---

<sup>24</sup> Market data that occurred or arose after December 31, 2006, shall not be used to determine the assessed value of non-regulated properties for the years 2009 to 2012.

<sup>25</sup> Notwithstanding section 1, where property owners’ fiscal years do not follow the calendar year but end on or before May 31, 2007, the income and expense information respecting those properties may be used to determine the assessed value of non-regulated properties for the years 2009 to 2012.

**DECISION:**

DATED AT \_\_\_\_\_, SASKATCHEWAN, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2008

CITY \_\_\_\_\_ BOARD OF REVISION

\_\_\_\_\_  
, *Chair*

\_\_\_\_\_  
, *Member*

\_\_\_\_\_  
, *Member*

**Filing Fee refunded: Yes or No?**

1. *Has any portion of this appeal been successful at the Board of Revision level or the SMB level?*
2. *Was the appellants appeal not filed by the secretary due to insufficient information?*
3. *Was the appeal withdrawn?*
4. *Did the appellant enter into an agreement to resolve all matters on appeal?*

## **FURTHER LEVEL OF APPEAL**

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

A notice of appeal form for submission to the appeal board is included with this decision, together with an information sheet. The notice of appeal must be filed personally, by registered mail, or by ordinary mail, within 30 days after being served with this Record of Decision, to:

Secretary, Assessment Appeals Committee  
Saskatchewan Municipal Board  
4<sup>th</sup> Floor, Room 480  
2151 Scarth Street  
Regina, SK S4P 2H8  
(Telephone: 306-787-2658)

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

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

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

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

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