



2018 Annual Report



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This annual report is also available in electronic format from the SMB's website at www.smb.gov.sk.ca.

Letters of Transmittal



His Honour, the Honourable W. Thomas Molloy
Lieutenant Governor of Saskatchewan

May it Please Your Honour:

As the Minister responsible for the Saskatchewan Municipal Board, I respectfully submit the Annual Report for the year ending December 31, 2018.

A handwritten signature in black ink, appearing to read 'W. Kaeding', with a long, sweeping horizontal line extending to the right.

Warren Kaeding
Minister of Government Relations



The Honourable Warren Kaeding
Minister of Government Relations

It is my honour to submit the Annual Report of the Saskatchewan Municipal Board for the year ending December 31, 2018.

A handwritten signature in black ink, appearing to read 'Dianne Ford', with a stylized, cursive script.

Dianne Ford
Chair

Introduction

The Saskatchewan Municipal Board's (SMB) 2018 Annual Report outlines results and outcomes for the year ending December 31, 2018. It reports to the public and elected officials the commitments and key accomplishments of the SMB.

The 2018 Annual Report is presented in relation to the vision and goals outlined in the SMB's 2017-2020 Strategic Plan.

The Report demonstrates progress made on government commitments as stated in the Government Direction for 2018-19: On Track, the Minister's Mandate letter, throne speeches, and other commitments and activities of the SMB.

The Report also demonstrates the SMB's commitment to effective performance reporting, transparency and accountability to the public.

Alignment with Government's Direction

The SMB's activities in 2018 align with government's vision and four goals.



Together, all organizations support the achievement of Saskatchewan's four goals and work towards a secure and prosperous Saskatchewan.

In an effort to achieve the government's plan for growth, the SMB:

- Supports local authorities, ensuring fiscally sustainable growth.
 - Providing advice and regulatory approval on capital financing, debt management, sewer and water rate establishment, and other related financial matters.
- Supports local authorities in meeting the challenges of growth.
 - Adjudicating applications for alteration of municipal boundaries or amalgamation of municipalities where there is a disagreement.
 - Hearing and deciding property assessment and planning appeals.
- Delivers responsive government.
 - Providing timely decisions and approvals.

Overview of the SMB

Vision Statement

Enhancing positive stakeholder experiences, we exemplify leadership as an administrative tribunal by providing timely, reasoned, consistent decisions.

Mandate

The Saskatchewan Municipal Board is an administrative tribunal established for regulatory and quasi-judicial purposes in dealing with issues from local authorities. The Board hears appeals regarding assessment, planning and development, road maintenance, municipal boundaries, fire prevention, noxious weed orders, and any other issues referred by the Minister or through legislation. The Board also provides approval for municipalities including: establishing and setting debt limits; authorizing borrowing; approving utility rate applications; and reviewing business plans that support these activities.

As the Board of Revenue Commissioners, the SMB hears provincial tax assessment appeals and approves write-offs and cancellations of provincial debt.

Key stakeholders include local authorities, ratepayers, developers, tax agents, financial institutions, crowns and ministries.

Located in Regina, the SMB is staffed with 13 full-time equivalents, which includes four full-time Board members. Additionally, the SMB has 11 part-time members located throughout the province.

The SMB fulfills the majority of its mandate through the following committees:



The SMB's organization chart is included on page 21.

Progress in 2018

The 2017-2020 Strategic Plan continues to rejuvenate the SMB by implementing recommendations from a Board Review, best practices for administrative tribunals and stakeholder feedback.

The Strategic Plan established five goals:

1. Increase efficiency in processing appeals while reducing the time from receipt to resolution.
2. Issue decisions within an average of 60 days from date of hearing completion.
3. Optimize technology that supports the work of the SMB and stakeholders.
4. Continue to enhance customer service and stakeholder relations.
5. Issue approvals for Local Government Committee (LGC) applications on average 21 days from receipt of application.

Performance Measurement

1) Increase efficiency in processing appeals while reducing the time from receipt to resolution.

To address the significant increase in appeals, innovative methods were implemented. By focusing energies at the beginning of the appeal process, our goal is to eliminate appeals or streamline issues so they will be resolved through a timely, efficient process. In 2018, we:

- rolled-out case management with a focus on pre-scheduling conference calls with appellant and respondent;
- streamlined issues which in turn streamlined hearings by reducing the time required for hearings as well as the number of hearings;
- moved approximately 50% of hearings to written submissions, providing efficiencies in time, travel and related expenses for SMB and stakeholders;
- continued meetings with stakeholders inviting input into the case management process and addressed concerns when identified;
- continued to reinforce submission guidelines to reduce time required to prepare for hearings; and
- provided ongoing training opportunities for full-time Board members and senior staff in alternative dispute resolution procedures to assist in the resolution of issues prior to hearings and effectively manage pre-scheduling conference calls.

2) Issue decisions within an average of 60 days from date of hearing completion.

- When this goal was removed from our Strategic Plan, the unintended result was increased days to release decisions.
- By re-emphasizing this goal, and through the simplified hearing process, we have been able to enhance customer service through improved results.

- As outlined in Figure 1, the average number of days from hearing completion* until the decision is issued decreased significantly from 273 days in 2012 to 35 days in 2018. In addition, 100% of decisions were released within the 60-day target, a vast improvement over 2013 when only 25% met our goal.

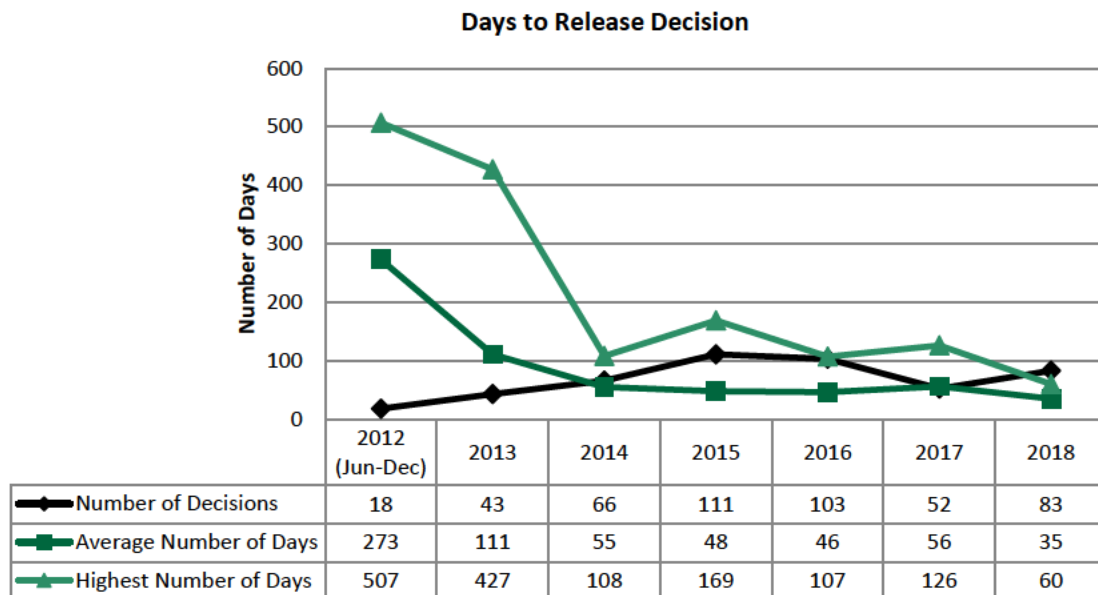


FIGURE 1

3) Optimize technology that supports the work of the SMB and stakeholders.

- The continued success in sharing BoardEffect (paperless hearing technology) with parties allows us to enhance our system and customer service with parties.
- A priority was placed on developing a temporary dashboard to monitor case management successes and pitfalls, essential to this innovative approach.
- The format devised in the dashboard will create the foundation to revamp ProLaw (case management system) to align with the new platform.
- Prioritizing this update over the next six months will allow us to further streamline processes.
- Enhanced reporting capabilities will eliminate the need for manual reports and reduce duplication of effort by the administrative team and other staff.
- Although the SMB website was rewritten and introduced on Saskatchewan.ca in 2017, this platform is not as user-friendly as we had anticipated. We will continue to explore a more customer service orientated platform for future use.
- We continue to expand the use of video conferencing (installed through partnership with the Ministry of Social Services) to save time and money for both SMB and stakeholders.

4) Continue to enhance customer service and stakeholder relations.

- Organized the first meeting including representatives for all stakeholders to discuss issues with the appeal process. We brainstormed potential options and solutions that would streamline the provincial process and provide more timely resolution to appeals. This was an historic event as it was the first time the SMB, Saskatchewan Assessment Management Agency (SAMA), Saskatchewan Urban Municipalities Association (SUMA), Saskatchewan Association of Rural Municipalities (SARM), tax agents, city assessors, ministry officials and the minister's representative were in the same room working together to strengthen the provincial appeal process.
- Enhancing accessibility of SMB staff by stakeholders through attendance at conferences and meetings of the following organizations:
 - SAMA;
 - SARM;
 - SUMA;
 - Rural Municipal Administrators' Association of Saskatchewan (RMAAS);
 - Urban Municipal Administrators Association of Saskatchewan (UMAAS); and
 - other ministries.
- Providing training and information sessions to stakeholders as requested.
- Customer satisfaction surveys were distributed with approvals to LGC applicants. As outlined in Figure 2, we consistently receive positive feedback from stakeholders.

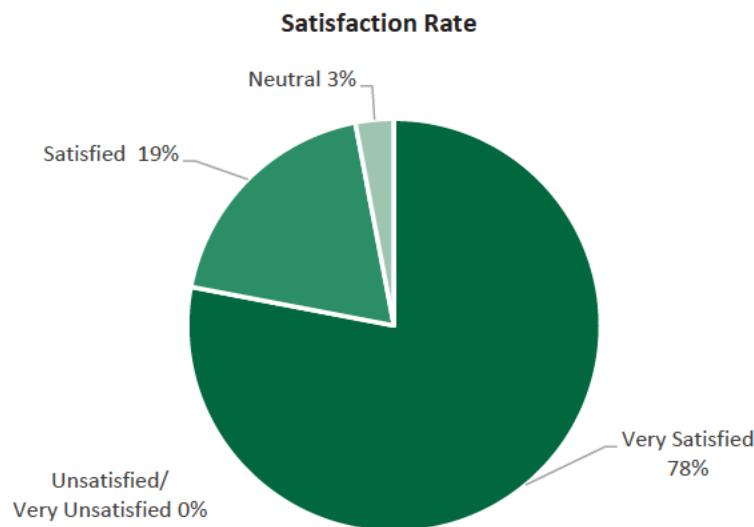


FIGURE 2

5) Issue approvals for Local Government Committee applications on average 21 days from receipt of application

- Due to our continued success in this area, we have reduced our goal of issuing decisions within an average of 45 days to 21 days. Although we have experienced a slight increase in days to issue approvals in 2018, it is still well within our targeted range.
- The improvement is the result of implementing the following initiatives:
 - establishing a tiered approach to better manage and analyze incoming applications;
 - development of sound processes tested over time, have resulted in enhanced results and services; and

- by updating processes, we have been able to reduce staff in this area and allocate resources to the appeals area.
- During 2018, the LGC approved 336 applications, the highest number of applications within the last six years and the average turnaround number of days was only 18 as depicted in Figure 3.

Average Turnaround Time (Days) vs. Applications Complete

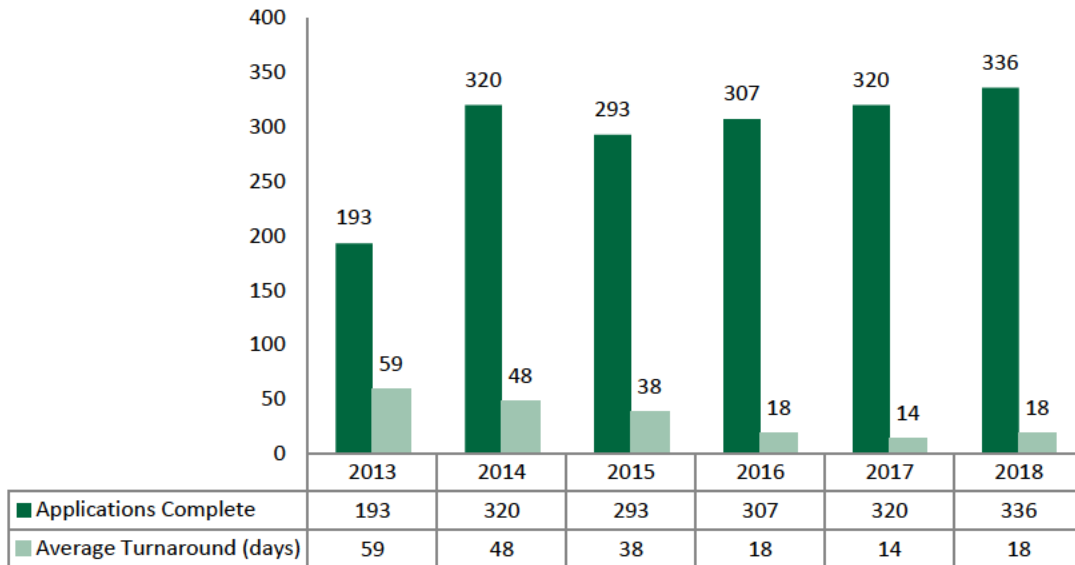


FIGURE 3

Activity by Key Area

Local Government Committee (LGC)

Major Activities

- Approve long-term borrowing including issuing debentures.
- Approve local improvements.
- Approve sewer and water rates for towns, villages, rural and northern municipalities.
- Provide advice and assistance to stakeholders.

The SMB is mandated to approve long-term borrowing and local improvements as a means to ensure financial stability of local authorities and compliance with legislation.

The purpose of approving sewer and water rates is to ensure they are equitable for users and the utility is self-sustaining or moving in that direction.

Figure 4 illustrates the percentage of applications approved in 2018 by type.

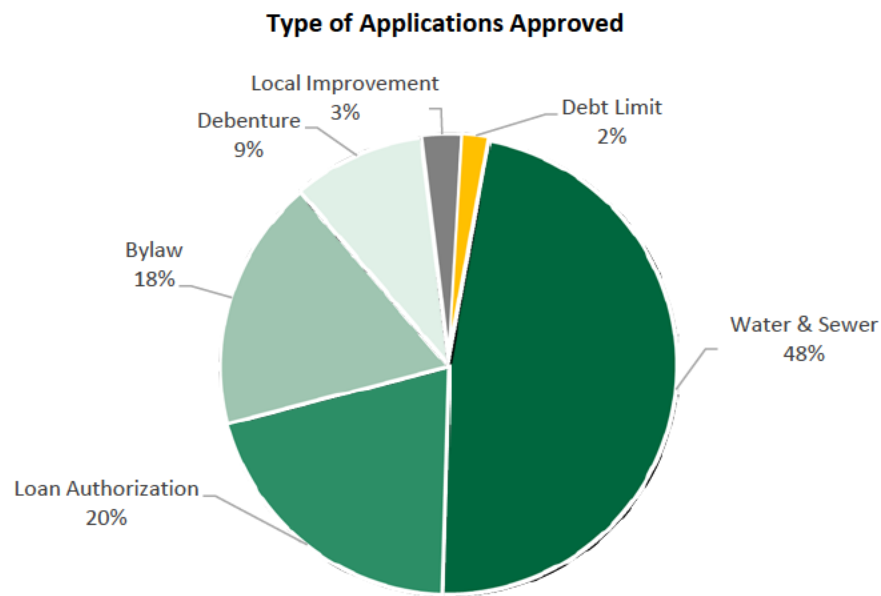


FIGURE 4

Figure 5 outlines the number for each type of application approved.

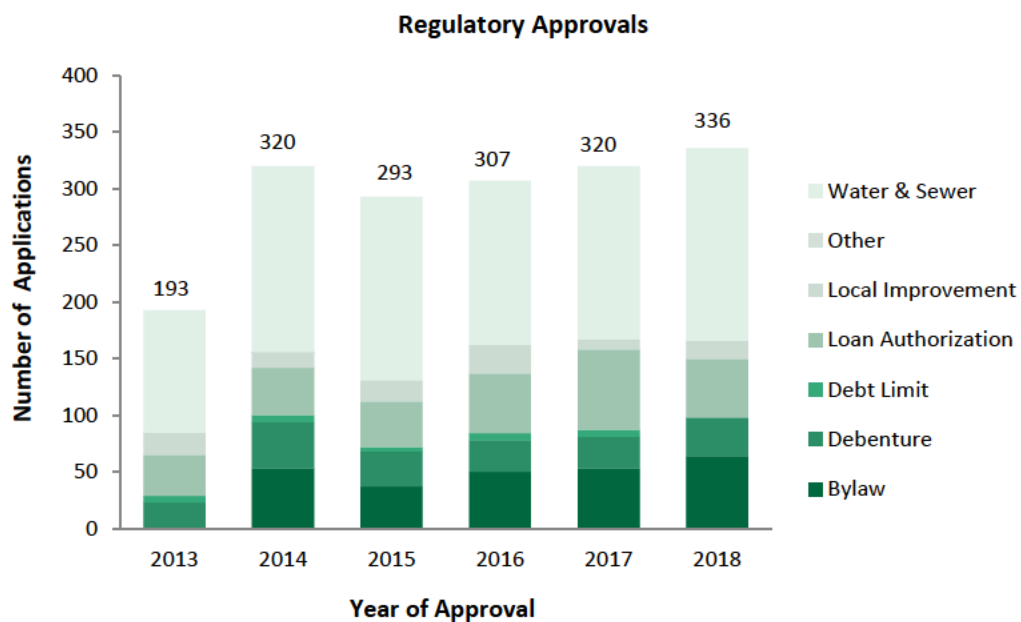
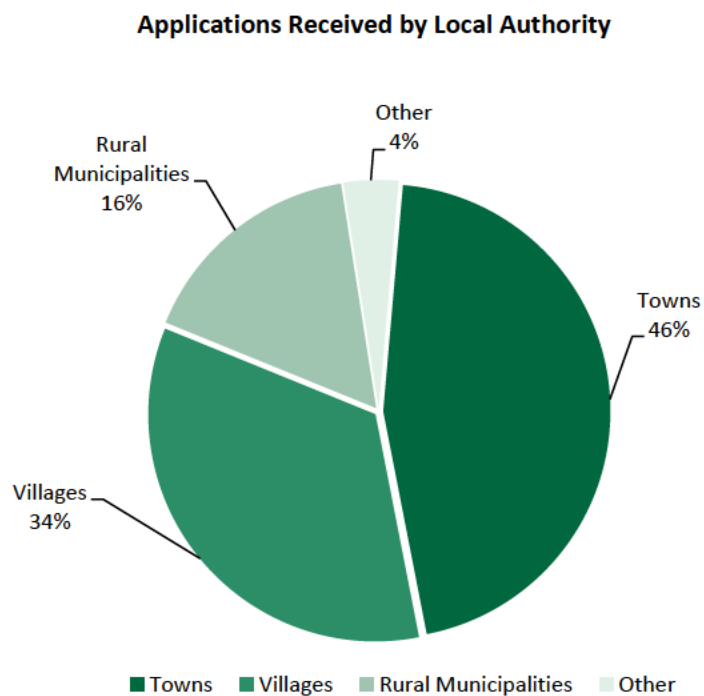


FIGURE 5

Figure 6 illustrates approvals and authorizations of the LGC by type of local authority as well as a breakdown of the type of applications approved for 2018. Towns accounted for 46% of the applications received



Note: Others include conservation and development area authorities, northern municipalities, cities, public utility boards and resort villages.

FIGURE 6

Debt Limit

The SMB is responsible to establish the debt limit for the cities in the province. Total city debt limit for 2018 remained at 2017 established levels of \$1.54 billion.

Figure 7 shows the debt limit for the last six years.

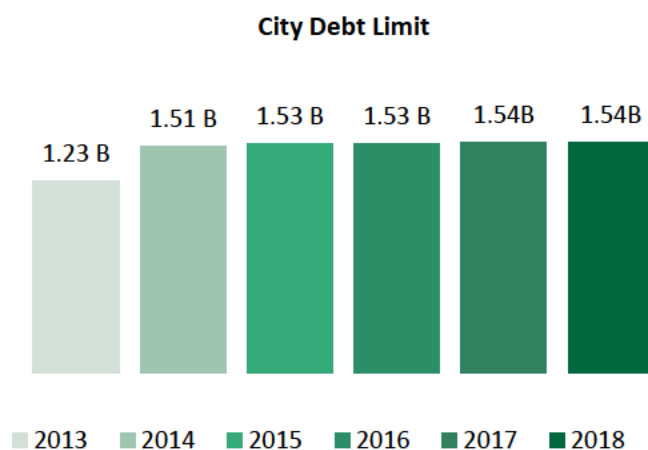


FIGURE 7

Appeals

The SMB is working to ensure our caseload is processed in a timely fashion. Significant progress has been realized in decision release timelines. By focusing on managing appeals as they are received and prior to scheduling hearings, our goal is to shorten the timeline from receipt to resolution.

Figure 8 outlines the number of appeals received by committee.

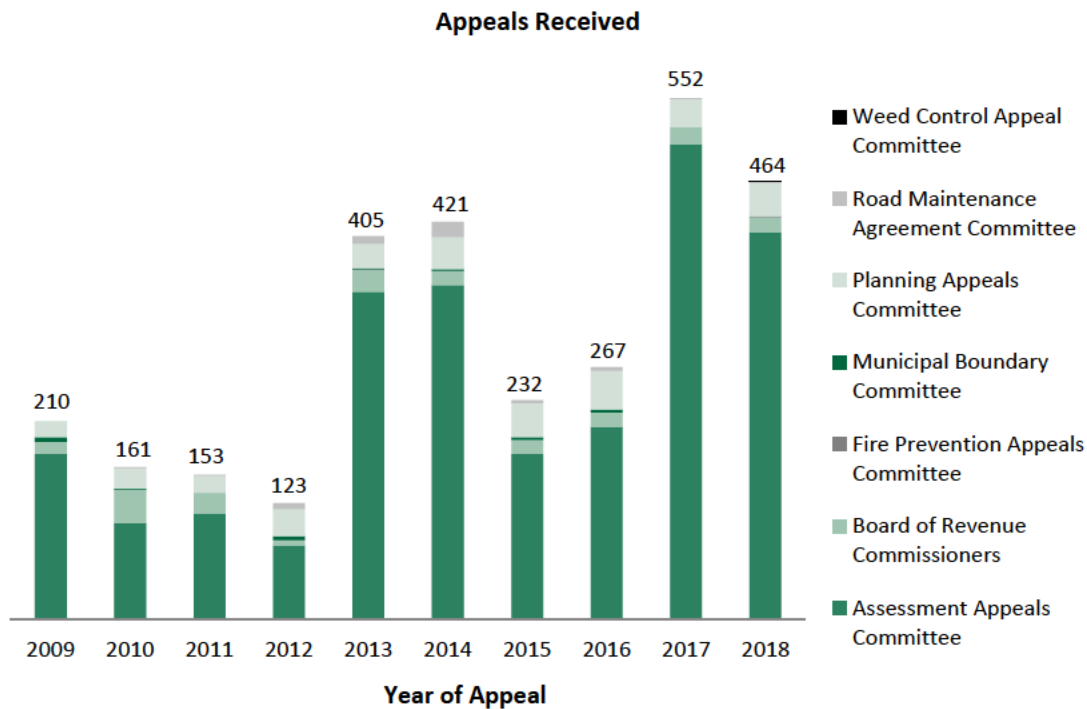


FIGURE 8

Assessment Appeals Committee (AAC)

Major Activities

- Hear and determine assessment appeals:
 - from a decision made by a board of revision (BOR);
 - that were refused, omitted or neglected to be heard by a BOR;
 - that include a commercial or industrial property with an assessed value of more than \$1 million; or
 - where an owner has multiple properties in multiple municipalities.
- Provide advice and support to stakeholders with the appeal application and process.

The purpose is to provide a second level of appeal to applicants, municipalities, as well as conservation and development area authorities when they are not satisfied with decisions of the local BOR or court of revision.

The AAC strives to hear appeals within a reasonable time of receipt of a notice of appeal, taking into consideration the availability of the parties. Where practical, appeals with similar issues are grouped and heard at the same time.

Revaluation cycles are four years, with 2018 being the second year of the current cycle.

We project the 2017 revaluation cycle to be at least 50% greater than the 2013 cycle, a 350% increase when compared to the 2009 cycle as depicted in Figure 9.

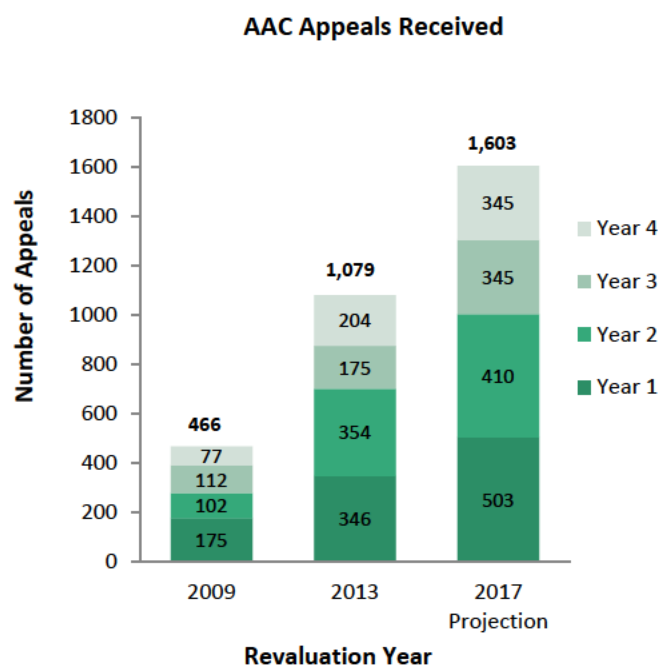


FIGURE 9

Appeal Receipt Times

Historically, the SMB held the majority of AAC hearings the year following receipt of an appeal. The primary reason for the timing of hearings is the receipt of the appeals by the SMB and the requirement to schedule hearings a minimum of 60 days in advance.

Appeals are numbered based on their assessment year, rather than the year received.

Figure 10 outlines the timing of receipt of appeals. As depicted below, the majority of appeals for any given assessment year are received during the last quarter of the year. Please note 163 of the 2017 appeals were received in the first half of 2018.

AAC Appeals: Period Received

Appeal Year	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Following Year(s)	Total of Appeals
2013	1	2	131	169	44	347
2014	4	97	193	55	5	354
2015		48	90	32	5	175
2016		18	123	56	7	204
2017		9	54	277	163	503
2018		19	247	144		410

FIGURE 10

Figure 11 shows the status of outstanding assessment appeals. There is a cumulative total of 71 waiting for higher courts and cannot be scheduled. A total of 78 or 8.3% have already been scheduled for 2019 with 35 appeals pending scheduling. Depending on higher court decisions, the number of hearings required may be reduced.

The remaining 512 appeals are awaiting information and receipt of BOR records. The significant increase in appeals for 2018 also had a detrimental effect on BOR's who were unable to process appeals with decisions in a timely fashion. In addition, there was a significant delay in submitting their records to the SMB or records were incomplete when received. This delay at the BOR level had a negative impact on SMB's ability to process appeals in a timely fashion.

AAC Appeals						
Caseload Overview	2013	2014	2015	2016	2017	2018
Received	347	354	175	204	503	410
Invalid	1	11		3	5	1
Withdrawn	68	133	14	31	45	2
Decided	278	182	145	142	181	3
To be heard:						
- Held by a court		28	16	27		
- Awaiting information					168	344
- To be scheduled					35	
- Hearing scheduled				1	21	56
Heard - decision pending					48	4

FIGURE 11

Figure 12 shows the breakdown of the 2018 appeals. Of the 410 assessment appeals received in 2018, 61% were from cities, 30% from RM's, 8% from Towns and 1% from conservation and development area authorities, northern municipalities, villages and resort villages.

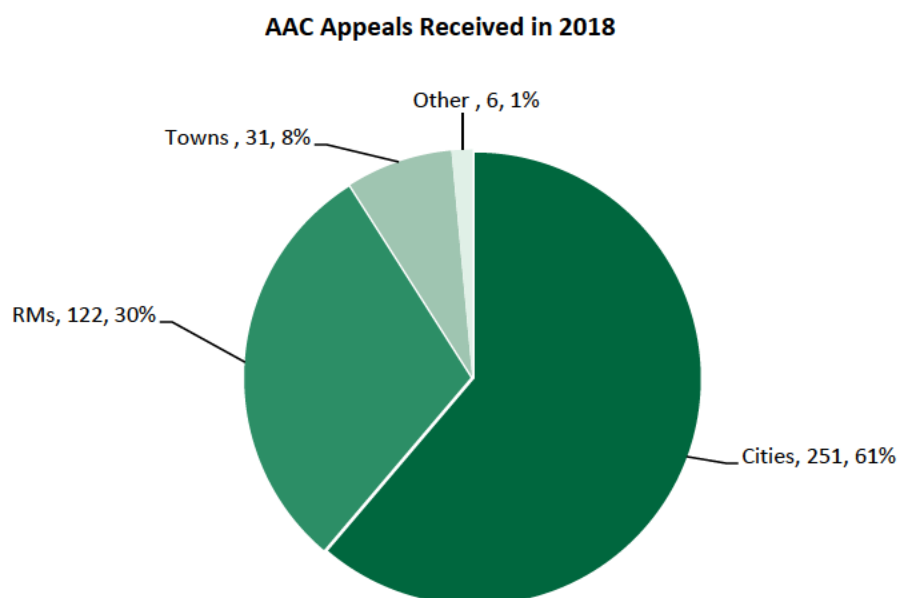


FIGURE 12

Planning Appeals Committee (PAC)

Major Activities

- Hear and determine appeals relating to municipal planning and development and the subdivision of land.
- Provide advice and support to stakeholders with the appeal application and process.

The purpose is to provide a provincial level of appeal to applicants when they are not satisfied with decisions by the local development appeals board (DAB) or an authorized subdivision approving authority. Also, to provide an avenue for appeals where there is no local DAB.

The PAC strives to hear appeals as soon as practical upon receipt of a complete application, giving consideration to the construction season.

Where legislation permits, the PAC attempts to facilitate an agreement between the affected parties prior to a formal hearing.

Figure 13 shows the status of the outstanding appeals and a historic review of the caseload of the PAC.

PAC Appeals

Caseload Overview	2013	2014	2015	2016	2017	2018
Received	26	34	36	41	30	35
Invalid	4	3	2	1	4	1
Withdrawn	6	7	10	9	5	3
Decided	16	24	23	30	20	13
To be heard:						
- Awaiting information				1	1	10
- Postponed/ Adjourned			1			2
- Hearing scheduled						3
Heard - decision pending						3

FIGURE 13

Municipal Boundary Committee (MBC)

Major Activities

- Review applications for the alteration of municipal boundaries or the amalgamation of municipalities.
- Provide advice and support to stakeholders with the application and process.

The purpose of reviewing applications is to facilitate an agreement between the affected parties or, where this cannot be accomplished, to hear and decide on the proposed alteration.

The full-time members of the Board and one part-time member appointed by each of SUMA and SARM make up the MBC.

Following receipt of a complete application and proof mediation occurred, the MBC hears and decides within a legislated four month timeframe.

Decisions are based on *The Municipal Board Act*, which outlines the matters the MBC shall take into consideration respecting boundary disputes.

During 2015, the Ministry of Government Relations developed the Principles for Financial Settlements between Municipalities for Boundary Alterations guideline which is considered by the MBC. Since legislation was changed outlining mediation as a first step, no applications have come to the MBC for resolution.

Road Maintenance Agreement Committee (RMAC)

Major Activities

- At a first level, hear and determine applications relating to road maintenance agreements including the terms of the proposed agreement as well as whether or not an agreement is required.
- Where the parties have entered into an agreement, any issue involving any matter governed by the agreement.
- Provide advice and guidance to the municipalities and the haulers regarding the determination process.

In 2018, the RMAC received one application.

Figure 14 shows the status of the historic review of the past six years of the caseload of the RMAC.

RMAC Agreements

Caseload Overview	2013	2014	2015	2016	2017	2018
Received	8	16	3	4	1	1
Invalid	1		1	2		
No Jurisdiction	1	2				
Withdrawn	3	14	1		1	
Decided	3		1	2		
Awaiting information						1

FIGURE 14

Fire Prevention Appeals Committee (FPAC)

Major Activities

- Hear and determine appeals and matters concerning fire prevention arising from orders issued by a fire inspector or commissioner or certificate for costs incurred in carrying out an order respecting fire prevention and safety.

The purpose is to provide a second level of appeal to applicants where they are not satisfied with an order or decision from the Fire Commissioner.

The FPAC received one appeal in 2018. The file was case managed by SMB and subsequently withdrawn without a hearing.

Weed Control Appeals Committee (WCAC)

During 2018, the SMB received its first WCAC appeal. The appeal is currently scheduled to be heard in 2019.

Board of Revenue Commissioners (BRC)

The BRC is established pursuant to subsection 13(1) of *The Revenue and Financial Services Act*. Full-time members of the SMB act as members of the BRC and are responsible to the Minister of Finance.

Major Activities

- At a first level, hear and determine appeals regarding taxes due or assessed in accordance with any provincial taxing authority as well as any other money claimed to be due and payable to the province.
- Approval of write-off and/or cancellation of money owed to the province.

Figure 15 shows the status of outstanding BRC appeals.

BRC Appeals

Caseload Overview	2013	2014	2015	2016	2017	2018
Received	23	15	15	15	18	16
Invalid	1		1	2	3	1
Withdrawn	19	12	8	10	11	7
Decided	3	3	6	2	3	
To be heard:						
- Awaiting information				1	1	6
- Postponed/ Adjourned						
- To be scheduled						
- Hearing scheduled						
Heard - decision pending						2

Note: These appeals are generally in the process of negotiations with finance.

FIGURE 15

Figure 16 shows the write-offs and cancellations approved by the BRC.

Write-offs and Cancellations

Type:	2013		2014		2015		2016		2017		2018	
	No.	\$'s	No.	\$'s	No.	\$'s	No.	\$'s	No.	\$'s	No.	\$'s
Cancellations	14	1,476,488	19	1,140,070	12	151,670	14	265,313	16	3,960,516	13	4,544,458
Write-Offs	38	11,722,411	28	2,602,937	40	11,059,022	35	7,301,739	44	9,053,384	30	4,674,934
Total	52	13,198,899	47	3,743,007	52	11,210,693	49	7,567,052	60	12,743,901	43	9,219,392

FIGURE 16

Summary of Hearings and Decisions Issued in 2018

Appeals with the same issues may be grouped for the purpose of hearing and issuing a decision. Figure 17 summarizes the number of hearings held and decisions issued in 2018.

2018 Hearings and Decisions				
	Hearings		Decisions Issued	
	No.	No. of Appeals	No.	No. of Appeals
Heard and issued in 2018	81	307	81	265
Heard in 2019; to be issued in 2019	6	10		
Heard prior to 2018; issued in 2018			2	4
Total	87	317	83	269

FIGURE 17

Summary of Matters Appealed to Court of Appeal or Court of Queen's Bench

In 2018, seven or 8% of the AAC and PAC decisions were appealed to the Court of Appeal and three BRC were appealed to the Court of Queen's Bench. In addition, there were seven decisions appealed prior to 2018 that were still outstanding at the Court of Appeal as of December 31, 2018.

Figure 18 shows the status of AAC and PAC appeals that were before the Court of Appeal in 2018.

Appeals at Court of Appeal		
Status	AAC	PAC
Abandoned or Withdrawn	8	2
Awaiting Leave to Appeal Hearing	2	1
Leave to Appeal Denied	9	4
Leave Granted, Awaiting Appeal Hearing	3	
Leave Granted, Awaiting Appeal Decision	4	
Leave Granted, Appeal Denied	5	1
Leave Granted, Appeal Granted	5	
Stated Case, Awaiting Appeal Hearing	1	
Total	37	8

FIGURE 18

Figure 19 shows the status of BRC appeals that were before the Court of Queen's Bench in 2018.

Appeals at Court of Queen's Bench	
Status	BRC
Awaiting Hearing	2
Total	2

FIGURE 19

Goals for 2019

While continuing to maintain the results achieved with timelines of decisions and approvals, the SMB's focus for 2019 will be to address and resolve appeals earlier in the process by case managing the appeals. The SMB has continued to find efficiencies during the transformational change by identifying and pursuing innovation in appeal resolution. Key actions to complete in 2019 include:

1) Increase efficiency in processing appeals while reducing the time from receipt to resolution.

- Continue to implement and perfect case management, thereby reducing the time from receipt of appeal to resolution.
- Through pre-scheduling conference calls, continue to streamline issues and identify and resolve preliminary matters where possible as well as reinforce submission requirements to reduce and provide shorter more focused hearings.
- Where possible, hold hearings through written submission or video conferencing rather than in-person to provide enhanced customer service and save time and expense.
- Provide opportunities for relevant and meaningful professional development to support progress.
- Collaborate with stakeholders to enhance processes and services and provide opportunity for input.

2) Issue decisions within an average of 60 days from date of hearing completion.

- Continue to streamline decisions, making them shorter and more succinct.
- Ensure processes are followed and review with staff as required.
- Monitor results and address concerns as they arise.

3) Optimize technology that supports the work of the SMB and stakeholders.

- Consider the feasibility of implementing an on line appeal process and investigate potential partnerships within government.
- Rebuild ProLaw (case management software) to comply with the vendor initiated platform change. This will enable us to align with updated processes and improve monitoring and reporting.
- Continue to expand the use of video conferencing to support efficiencies in hearings and SMB activities.
- Create tools and online resources to enhance stakeholder experience.
- Investigate additional software solutions to allow concurrent review of decisions and enhance communication with Board and staff.
- Explore a more stakeholder-centred website and investigate implementation.

4) Continue to enhance stakeholder relations to improve services.

- Dialogue the overarching provincial appeal process with stakeholders to highlight deficiencies and define a collaborative, innovative solution that will be more citizen-centred.
- Continue to meet with stakeholders, and ensure availability at conferences and annual meetings.
- Provide presentations and training to stakeholders as requested.

5) Issue approvals for LGC applications on average 21 days from receipt of application.

- Continue to provide timely service to stakeholders by meeting the 21-day turnaround for approvals.
- Create webinars and value added features for the website.
- Provide training and information sessions for stakeholders.

2018 Financial Overview

Financial Results

Total 2017-18 expenses for the SMB were \$1.66 million, representing a variance of \$146 thousand under the approved appropriation. The variance resulted from lower than anticipated system consulting costs. Lower than anticipated salaries, due to vacancies and fewer in-person hearings, resulted in savings in part-time member per diems and related costs.

The total 2017-18 revenues were \$97 thousand, above budget by \$37. A slightly higher volume and value of appeals was received to account for the additional revenue.

Expenses

	Actual 2017-18	Budget / Estimate 2017-18	Variance Over/(Under)	Note
(thousands of dollars)				
Salaries	\$1,216	\$1,319	(\$103)	[1]
Operating Expenses	447	490	(\$43)	[2]
TOTAL	\$1,663	\$1,809	(\$146)	

Explanations of Variances – Notes

[1] - Lower than anticipated salaries due to vacancies.

[2] - Lower than budgeted system consulting costs and rent of other building spaces.

Revenue

	Actual 2017-18	Budget / Estimate 2017-18	Variance Over/(Under)	Note
Filing Fees	\$41,810	\$21,000	\$20,810	
Debenture Authorizations	47,029	35,000	\$12,029	
Debenture Forms	8,100	4,000	\$4,100	
TOTAL	\$96,939	\$60,000	\$36,939	[1]

Explanations of Receipts

[1] - Higher than anticipated number and dollar value of debentures issued and appeals received.

Financial Accountability Statement

The SMB is responsible for ensuring:

- public accountability for government finances entrusted to it;
- fiscally responsible management of its resources and financial affairs;
- compliance with existing legislation and regulations;
- systems and controls are in place to safeguard public assets; and
- results are reported to the public and the legislature.

There are a number of external controls in place to monitor responsibilities. These include:

- *Audited Results* - The Office of the Provincial Auditor of Saskatchewan has legislative responsibility to audit the SMB in conjunction with the Ministry of Government Relations. Audit conclusions are published in a report to the Legislative Assembly of Saskatchewan. If a deficiency is reported by the Provincial Auditor, the SMB may be called to appear before the Public Accounts Committee of the Legislature.
- *Accountable to Legislature* - The SMB's annual budget is detailed in the Saskatchewan Provincial Budget Estimates.
- *Public Reporting* - Expense and revenue details as they pertain to the SMB are published in the SMB's Annual Report and included with the Ministry of Government Relations in the Public Accounts volumes 1 and 2.

For More Information

Additional information about the SMB and the BRC is available at www.smb.gov.sk.ca.

The website includes information about the SMB, its key services and legislation for which the SMB is responsible.

For more information about the SMB, or to provide feedback about our 2018 Annual Report, please contact us at:

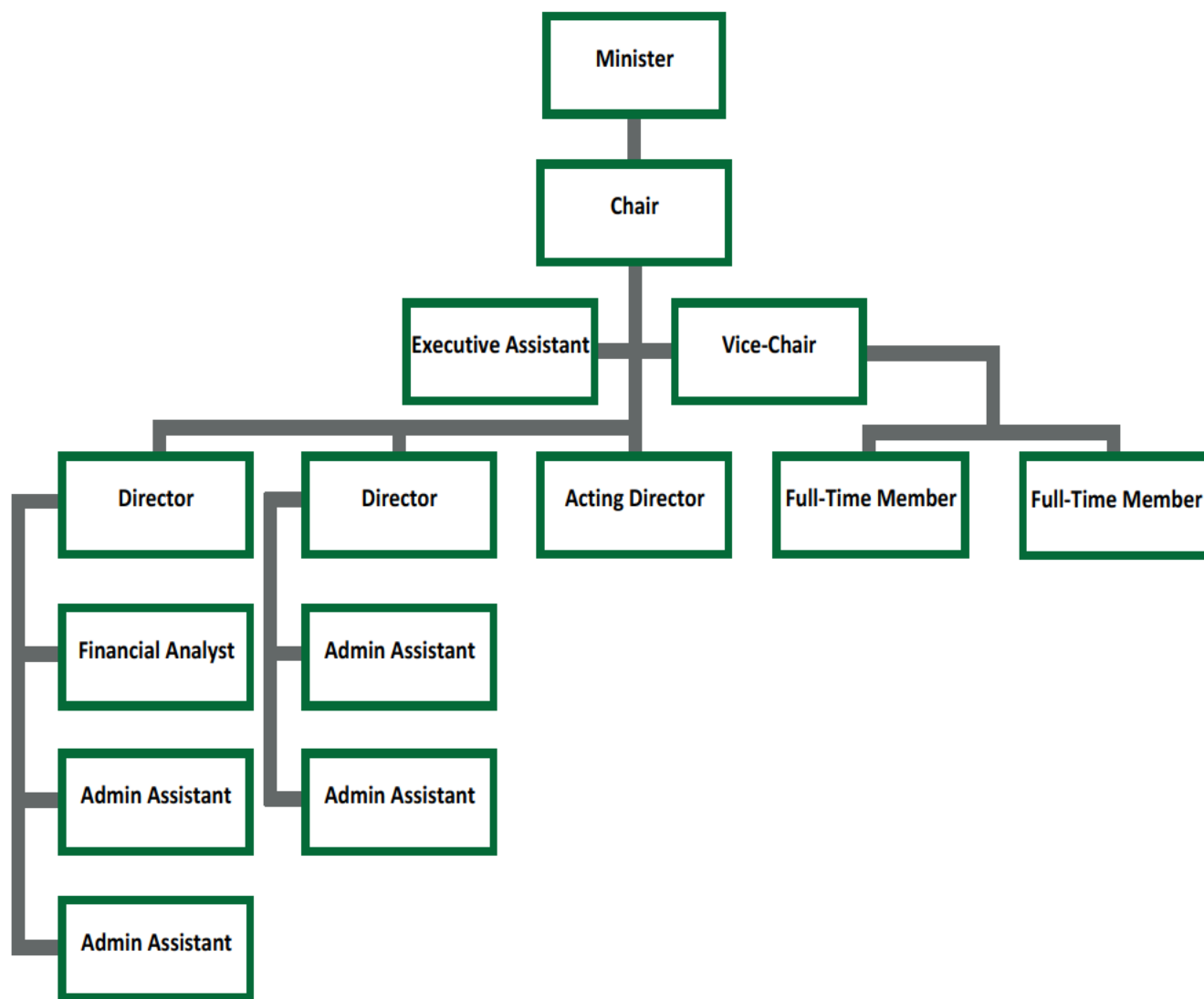
Phone: (306) 787-6221

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480 - 2151 Scarth Street
REGINA SK S4P 2H8

Appendices

Appendix 1 - Organizational Chart



* In addition to the full-time staff, the Saskatchewan Municipal Board has 11 part-time members who assist with appeals.

Appendix 2 – Legislation

The SMB fulfills its mandate through a number of acts and their associated regulations. Enabling legislation is listed below:

The Assessment Management Agency Act
The Cities Act
The Conservation and Development Act
The Education Act, 1995
The Fire Safety Act
The Global Transportation Hub Authority Act
The Local Improvements Act, 1993
The Meewasin Valley Authority Act
The Municipal Board Act
The Municipalities Act
The Northern Municipalities Act, 2010
The Planning and Development Act, 2007
The Public Libraries Act, 1996
The Saskatchewan Housing Corporation Act
The Weed Control Act

The SMB has authority to approve or determine matters under several other acts; however, applications and/or appeals under these acts are not often received.

The SMB fulfills its mandate as the BRC through the following enabling legislation:

The Corporation Capital Tax Act
The Crown Minerals Act
The Fire Safety Act
The Freehold Oil and Gas Production Tax Act, 2010
The Fuel Tax Act, 2000
The Liquor Consumption Tax Act
The Mineral Taxation Act, 1983
The Provincial Sales Tax Act
The Revenue and Financial Services Act
The Tobacco Tax Act, 1998

There are seven other acts the BRC has authority to approve or determine matters under; however, appeals pursuant to these acts are not often received.

