

# Board of Revision Certification Guide

## A Guide for Municipalities and Boards of Revision

April 2022

## Table of Contents

Board of Revision Certification Guide.....	1
A Guide for Municipalities and Boards of Revision.....	1
Introduction .....	3
Objectives .....	3
The Appointment and Certification Process.....	4
Board of Revision .....	4
Municipalities.....	6
Assessment Appeals Registrar .....	7
Legislative Authority .....	9
Appendix A: Contact Information .....	10
Appendix B: Board of Revision Certification Cycle.....	11

## Introduction

The Government of Saskatchewan is committed to working with the municipal sector and related agencies to better serve the people of the province. This includes working to improve the property assessment appeal system through the training and certification of boards of revision.

These improvements will help provide consistency and stability to Saskatchewan taxpayers who are appealing their property's assessment.

This guide is intended to provide information on the board of revision certification and training requirements. It will help boards of revision and municipalities to explain the roles, responsibilities, and necessary qualifications for a board of revision as the first level of the property assessment appeal process in Saskatchewan. As well, this guide clarifies the duties and responsibilities of the registrar in the certification process.

## Objectives

The Ministry of Government Relations and the Board of Revision Steering Committee, formed from municipal and government representatives to lead the improvements of the assessment appeal system, have set specific objectives for the certification process:

- Regulatory changes to institute mandatory training and certification requirements for all board of revision members in Saskatchewan to ensure proficiency at the first level of assessment appeal.
- An online training program be developed and made available to assist with the mandatory requirements.
- Training be made affordable and accessible to new and existing board of revision members and secretaries, and applicable to members of other administrative tribunals.
- That all boards of revision are certified in time for hearing appeals beginning with the 2023 taxation year.
- The certification process be simple and straightforward.
- The initial certification and training requirements will be monitored every year (starting from 2023) for the first five years (including 2027) with modifications made as required.

The ministry will ensure that modifications to this process lead to consistency and fairness of the appeal process across all municipalities.

## The Appointment and Certification Process

Regulatory changes<sup>1</sup> have instituted certification and appointment requirements for all board of revision members in Saskatchewan. These changes will ensure proficiency at the first level of appeal.

For each of the following stakeholders, it is important to identify roles and responsibilities at the first level of assessment appeal.

### Board of Revision

It is the role of the board of revision to act as an administrative tribunal under the relevant municipal Acts<sup>2</sup> to make decisions about property assessment appeals. Changes to the regulations under these Acts require application for certification to be received by the Office of the Registrar (registrar). Boards of revision are responsible for applying for certification, not the municipality. A council shall ensure that its appointed board of revision is certified by the registrar before any property assessment appeal is heard by that board beginning with the 2023 taxation year.

A board of revision shall apply to the registrar for certification when the following have occurred:

- Every member and secretary of the board of revision has completed the required training;
- The board has submitted the required online application form;
- Within 30 days after being appointed by a council and not later than the day on which the assessment roll is prepared; and
- If the certification of the board of revision expires, before scheduling an assessment appeal hearing.

The mandatory training program:

- Is available online through Johnson Shoyama Graduate School (JSGS) of Public Policy. To register, visit the JSGS [Board of Revision \(BoR\) Training Program](#) page. A \$100 fee per participant is charged by JSGS to take the training program and/or challenge the exam.
- Consists of approximately 20 hours of learning content on administrative tribunals as well as Saskatchewan's property assessment system.

The application process for board of revision certification opens June 1, 2022. All applications for certification should be submitted **as soon as possible** before the assessment roll is prepared to make sure outstanding issues, if any, are resolved. For the 2023 taxation year, every board of revision must be certified by the registrar to hear property assessment appeals.

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<sup>1</sup> [The Municipalities \(Boards of Revision\) Amendment Regulations, 2021](#); [The Cities \(Boards of Revision\) Amendment Regulations, 2021](#); and [The Northern Municipalities \(Boards of Revision\) Amendment Regulations, 2021](#).

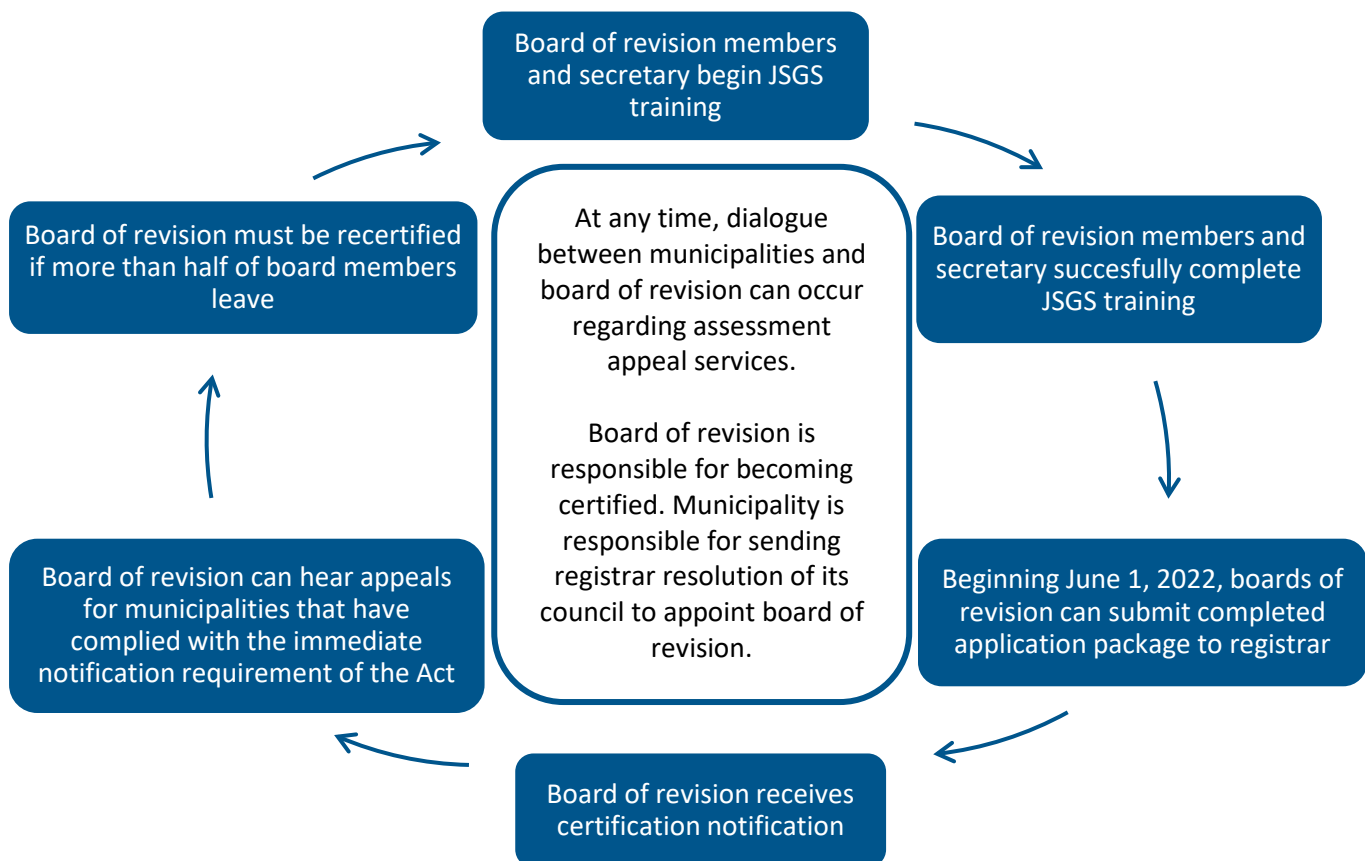
<sup>2</sup> [The Municipalities Act](#); [The Cities Act](#); [The Northern Municipalities Act, 2010](#).

A board of revision requesting certification should apply online via [saskatchewan.ca](https://saskatchewan.ca). The online application form will include the following:

1. Individual board member's and secretary's names and relevant education and experience;
2. Confirmation that all members and secretaries of the board have completed the mandatory training or have successfully challenged the exam; and
3. Confirmation that all members and secretaries have taken an Oath of Office.

Questions regarding the application form can be sent to: [assessment.registrar@gov.sk.ca](mailto:assessment.registrar@gov.sk.ca).

#### Board of Revision Responsibility Cycle:



Board of revision can begin application process at any time after training is complete.

Important that if council passes a resolution and the board of revision is not yet certified, the board of revision **MUST** submit its application for certification within 30 days of council resolution and not later than the day on which the assessment roll is prepared.

- Initial certification will be valid until the next revaluation year if at least one-half of the board members remain the same.
- The board of revision must notify the registrar via email within 30 days of any member or secretary changes (i.e., resignations or additions to the board).
- In compliance with regulations and policies, additions to the board will only be accepted if the new member or secretary has successfully completed the mandatory training and has taken an Oath of Office.
- If more than half of the board composition changes before the revaluation year, the board of revision will be required to resubmit an application for certification.
- Failure to comply with these requirements will result in certification being nullified at the discretion of the registrar.

## Municipalities

It is the role of the municipality to:

- Comply with legislation and appoint a certified board of revision and secretary before the assessment roll is prepared each year; and
- Notify the registrar with resolution of council of the appointed board of revision.

While regulations are clear that municipalities must appoint a certified board to hear assessment appeals beginning with the 2023 taxation year, it is strongly advised that when appointing a board of revision, municipalities consider whether the board of revision meets the following competencies:

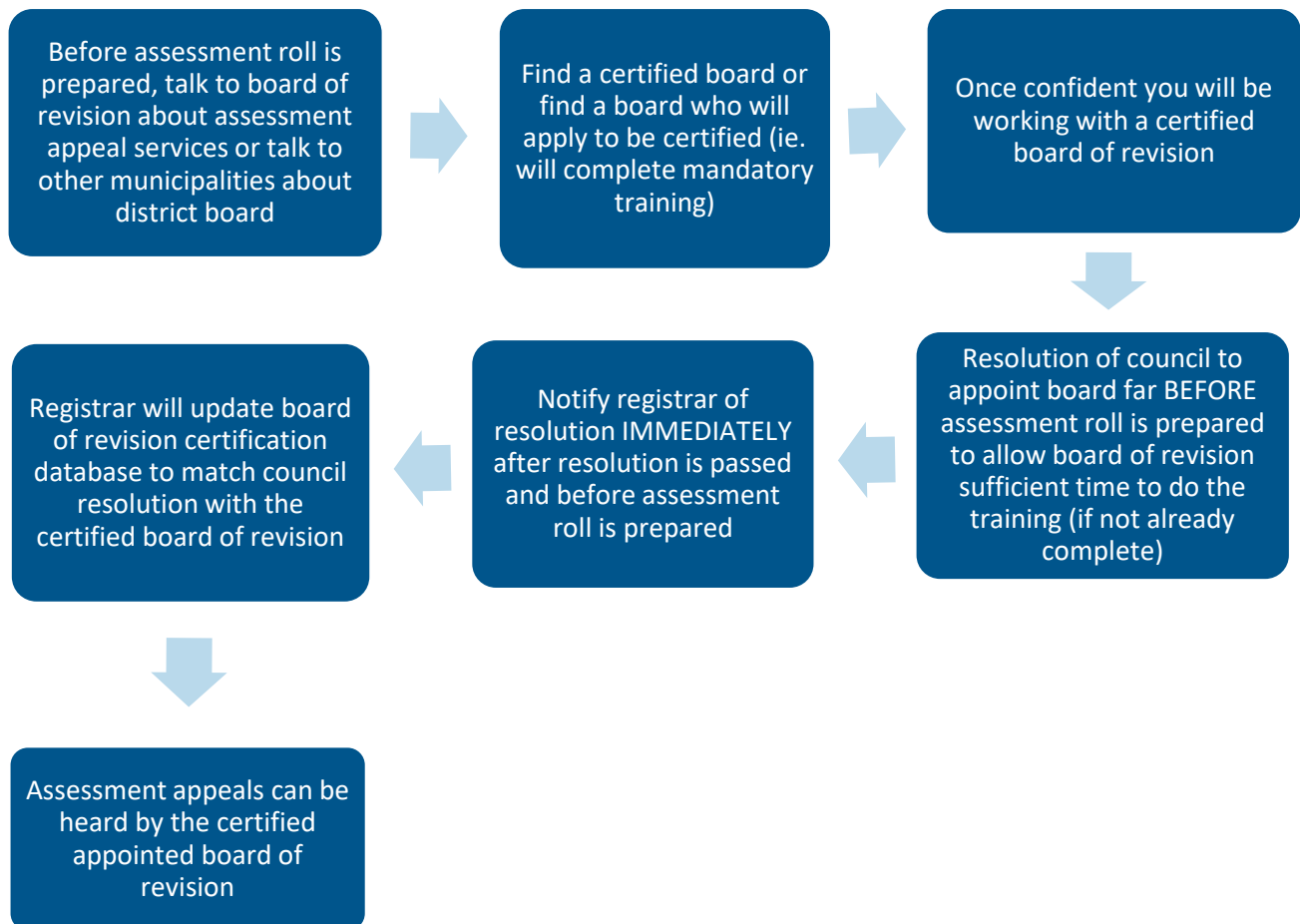
- Willingness for self-education and successful completion of the [JSGS training program](#);
- Experience in gathering and assessing property tax information;
- Ability to analyze and weigh evidence and determine findings based on facts;
- Knowledge of or background in municipal governance/government;
- Strong interpersonal skills, ability to impartially consider arguments;
- Ability to work independently and as part of a team; and
- A combination of related education and experience or a degree/professional training in administrative law, adjudication or mediation, real property appraisal, property tax administration, municipal administration or a certificate, diploma, or degree from a recognized post-secondary educational institution in a field of study that is relevant to some or all of the matters within the board's jurisdiction.

A resolution passed by council to appoint a board of revision must be submitted to the registrar immediately after the meeting in which it was passed and **not later than the date on which the assessment roll is prepared**.<sup>3</sup> The registrar can be reached via email at: [assessment.registrar@gov.sk.ca](mailto:assessment.registrar@gov.sk.ca).

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<sup>3</sup> 44.3 MA Regulations; 17.3 CA Regulations; 32.3 NMA Regulations.

### Municipality Responsibility Cycle:



During the taxation year, a municipality will:

- Interact with the board secretary as appeals are received.
- Ensure board's certification remains valid (new members must successfully complete training).
- Cover board costs as appeals are received/considered, as is currently the case.
- Report annually to the registrar on key quantitative measurements as requested by the Registrar (number of appeals, number of hearings, outcomes of appeals, etc.).

### Assessment Appeals Registrar

It is the role of the registrar to:

- Administer board certification and reporting;
- Oversee board training;
- Support the system oversight;
- Increase public understanding of the property assessment appeal process;
- Review training and certification policies and procedures; and
- Develop, maintain, collect, and report to the oversight committee on board of revision and system performance and other metrics.

The registrar maintains contact and networks within the tribunal and property assessment fields to determine if changes are needed to the training program, regulations, policies, and procedures.

The registrar shall certify a board of revision to hear property assessment appeals if:

- A completed application form is received from the board of revision;
- Each member and secretary of the board of revision has successfully completed the mandatory training (JSGS program); and
- Boards confirm that members and secretaries have taken an Oath of Office.

The registrar should be in contact with the applicant within approximately 10 business days from receiving the email application to advise the applicant if:

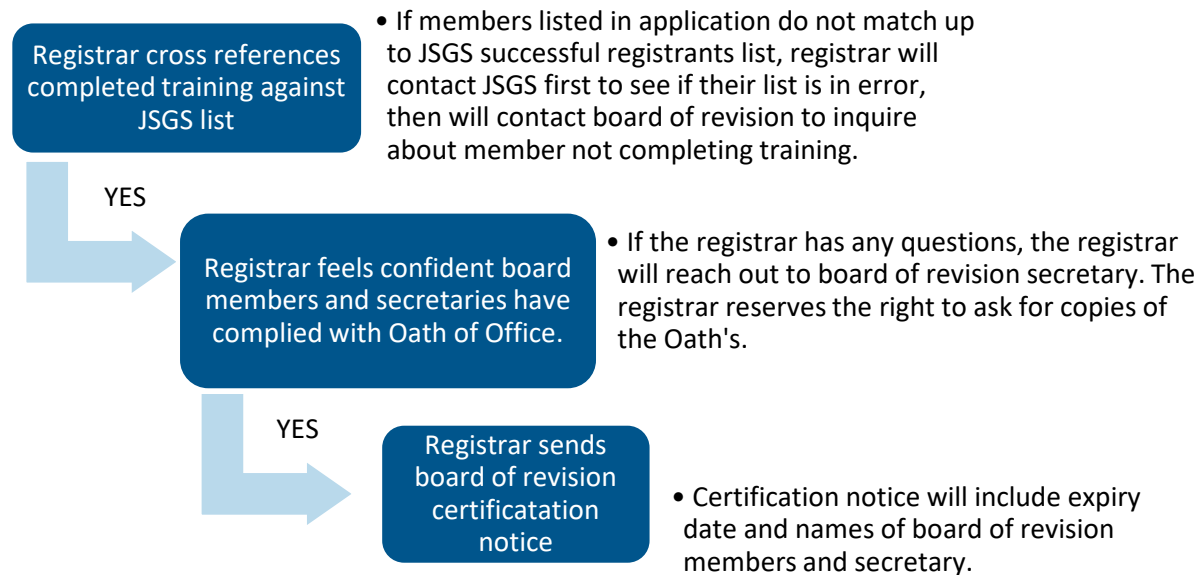
- The application is not complete and what is needed to complete it; and/or
- Any other aspect of the certification requirements that require additional information or clarification.

### Registrar Confirmation

The registrar will inform the boards of certification via email with:

- A copy of the confirmation; or
- A copy of written reason denying certification.

**Once the application is considered complete by the registrar the assessment for certification will begin:**



## Legislative Authority

### Legislations and Regulations

The Government of Saskatchewan establishes the legislative and regulatory framework under which the Ministry of Government Relations, municipalities and the registrar operate. The applicable legislation is:

- *The Municipalities Act*
- *The Municipalities Regulations*
- *The Cities Act*
- *The Cities Regulations*
- *The Northern Municipalities Act, 2010*
- *The Northern Municipalities Regulations*

Available online at: <https://publications.saskatchewan.ca>

This guide is not intended to replace the **acts and regulations**. Instead, the guide helps the registrar and members of the board of revision to understand their roles and the new certification process.

## Appendix A: Contact Information

Ministry of Government Relations  
Office of the Registrar  
Policy and Program Services  
1540-1855 Victoria Avenue  
REGINA SK S4P 3T2

Email: [assessment.registrar@gov.sk.ca](mailto:assessment.registrar@gov.sk.ca)

## Appendix B: Board of Revision Certification Cycle

*Applications for certification from a board of revision should be received by the registrar as soon as possible and within 30 days after this board being appointed by a council and not later than the day on which the assessment roll is prepared.*

