

Instruction Guide for completing the Assessment Appeals Committee Application for Leave to Consolidate Appeals (Form AAC-2503-C)

For an appellant who:

- has an interest in property in more than one municipality *whose rolls are open during the same legislated timeline*;
and
- whose grounds of appeal for each assessment are sufficiently alike to warrant consolidating the appeals:

use Form AAC-2503-C – Application for Leave to Consolidate Appeals (Application) to request leave to consolidate the appeals before the Assessment Appeals Committee (AAC) pursuant to the related legislation (section 213 of *The Cities Act*, section 243 of *The Municipalities Act*, or section 264 of *The Northern Municipalities Act*, which are available from [Publications Saskatchewan](#)).

1. Legislation requires that a Notice of Appeal must also be filed with *each* municipality’s Board of Revision (BOR), along with the related appeal fee, within the legislated timelines. For more information on deadlines, refer to appropriate legislation, i.e. section 217 of *The Cities Act*, section 247 of *The Municipalities Act*, or section 268 of *The Northern Municipalities Act*.
2. This Application is considered to be received only after the completed Application form and the required fee have both been received by the AAC.
3. A copy of this Application must be provided to the Secretary of *each* municipality’s Board of Revision (BOR) affected and to all other parties to the appeals.
4. If the same Applicant files additional application(s) for leave to consolidate (whose grounds of appeal are sufficiently similar to the grounds of the first appeals filed) for *municipalities whose rolls are open during the same legislated timeline*, then the Applicant may similarly apply to the AAC to consolidate the additional appeals with the first group. If the AAC allows the subsequent appeals to be consolidated with the first group, then the fee for the subsequent appeals will be returned to the appellant.

SECTION 1: General Information

Assessment Year: The year of the assessment being appealed (i.e. 2025) as shown on the Assessment Notice.

Select the Act that applies to the appeals to be consolidated.

Name of the person who is completing the Application form.

SECTION 2: Required Documents

1. The Applicant must provide the Assessment Notice related to **each property** that is the subject of this application. If an Assessment Notice was not provided by the municipality, then the Applicant must provide a formal document (or combination of documents such as property assessment sheets and title information) containing complete assessment information which includes:

- name of the assessing municipality	- assessment year
- name of the assessed party/Registered Owner	- assessment type: (annual, amended, or supplemental)
- formal property description such as civic address and/or legal description	- assessed value
- roll number or assessment identification number	- property classification information
	- exemption information (if applicable)
2. A copy of the Notice of Appeal to the Board of Revision (BOR) for **each property** that is subject to this Application.

SECTION 3: Parties to the Appeal

The **Applicant** is the person or company that has an interest in the property and who is filing the Application with the Assessment Appeals Committee.

An **agent** is a person authorized to act on behalf of the Applicant.

Legal counsel is counsel that is retained by either the Applicant or the Applicant's agent.

SECTION 4: Municipality, Assessor, Board of Revision, and Property Information

The **Municipality** is the governing body that is responsible for assessment and taxation for a defined geographic area (usually a town, city or rural municipality). Every municipality has a designated "Assessor"; however, municipalities may use a third party (assessment service provider) to perform assessment services. Larger municipalities may perform their own assessments and may have multiple staff involved with the assessment process.

The **Assessment Service Provider**, where applicable, is a third party who has provided assessment services to the municipality (for example, the Saskatchewan Assessment Management Agency (SAMA)).

The **Board of Revision (BOR)** is an entity established pursuant to legislation whose purpose is to review assessments that are appealed. Each Board of Revision has an appointed Secretary.

Property Information

Provide property information (as listed in Section 2.1 above) **for each property** subject to the application.

The **Registered Property Owner** is the person/entity on record as having any right, title, estate or interest in the land or buildings other than that of a mere occupant, tenant or mortgagee.

If additional property(ies) and/or municipality(ies) are part of this application, download and use the "Additional Property Addendum Page". For each additional municipality/property, update the municipality number, then complete the remainder of the page and append to this application. For example, if this application concerns three properties in Municipality "A" and two properties in Municipality "B", then you would need to download the Addendum Page and fill it three times. The original form will have the first property for each municipality and the appended pages contain the information for the three additional properties. In that way, the Application will contain complete property information for all five properties.

SECTION 5: Grounds of Appeal

Each appeal Ground should focus on a specific error you believe has been made by the assessor. In the second box for each Ground, provide the facts that support your allegation of error. In the third box for each Ground, give your proposed solution (relating to the specific Ground or to the entire appeal) to further inform the AAC as to the intent of the Ground.

If the provided form does not contain enough room for your grounds of appeal, please attach additional pages. Please continue the same format of listing the Ground, the Supporting Information and the Proposed Solution.

SECTION 6: Other Information

*Use this section to note any other information related to this application.

SECTION 7: Fee Information

Consolidated Appeals: appeal fee is \$1,000 and must be received by the AAC within the same filing deadline as applies to the Notice of Appeal to the Board of Revision.

See section 4 of *The Saskatchewan Municipal Board Fees Regulations* for complete information which is available from [Publications Saskatchewan](#). Fees should be paid by cheque, payable to the 'Minister of Finance'.

SECTION 8: Authorization and Submission

***Complete this section only AFTER you have completed 'Section 5 – Grounds of Appeal'.** You may use an electronic signature or print and sign the form then scan the signed form and email it to the AAC.

Remember to attach the required documents from Section 2, and any supplement pages containing additional Property information from Section 4, and/or additional Grounds of Appeal. Provide a copy of this Application to the BOR for each municipality involved.