

Assessment Appeals Guide

For Board of Revision Members in Saskatchewan

May 2023

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Introduction

Municipalities must appoint a board of revision before the assessment roll is prepared each year to hear and decide assessment appeals.

This guide is intended to assist board of revision members and secretaries understand their role in the assessment appeal process.

The guide refers to sections of *The Municipalities Act (MA)*, *The Municipalities Regulations (MA Regulations)*, *The Cities Act (CA)*, *The Cities Regulations (CA Regulations)*, *The Northern Municipalities Act, 2010 (NMA)* and *The Northern Municipalities Regulations (NMA Regulations)*. The guide is not meant to replace the legislation.

If you have questions on the assessment process, please consult the appropriate municipal act or contact a municipal advisor with the Ministry of Government Relations. For information about the MA or the CA, advisors can be reached at 306-787-2680 or by email at muninfo@gov.sk.ca. If you represent a northern municipality and have questions about the NMA, northern municipal advisors can be reached at 1-800-663-1555.

It is important that board of revision members understand the property assessment system in Saskatchewan. Please refer to the assessment information available from the Saskatchewan Assessment Management Agency (SAMA) website at <https://www.sama.sk.ca>. A listing of some resources available on SAMA's website is under the 'Additional Resources' section of this guide.

Flow Chart – Board of Revision Activities

Includes Secretary's Activities

<p>Getting Started</p> <ul style="list-style-type: none">• Secretary and board members are required to sign the Oath of Office.• Secretary and board members are required to take training for their board of revision to be certified.¹• Board applies to the Office of the Registrar for certification.²• Secretary consults with board members to set date, time and location for meeting.• Board members meet to:<ul style="list-style-type: none">○ Choose a member to be chair;○ Discuss potential hearing dates, along with other particulars (time, location);○ Agree on a hearing process; and○ Discuss training requirements.• Chair may establish multi or single person panels.
<p>Appeal Process</p> <ul style="list-style-type: none">• Secretary receives appeals.<ul style="list-style-type: none">○ Review appeal for completeness;<ul style="list-style-type: none">▪ Request additional information, if needed.○ Ensure fee has been paid to municipality; and○ Identify deadlines – review legislation and manual.<ul style="list-style-type: none">▪ Note deadlines on calendar.• Secretary sets date, time and location for board hearing.<ul style="list-style-type: none">○ Confirm with board members; and○ Provide notice to appellant and assessor.<ul style="list-style-type: none">▪ After the meeting date and time has been set, an earlier meeting date may be agreed to by all parties.
<p>Before the Hearing</p> <ul style="list-style-type: none">• Secretary receives evidence, responses from other parties, assessment field sheet and written explanation regarding assessment determination.<ul style="list-style-type: none">○ Copy and transmit to all board members; and○ Prepare agenda.<ul style="list-style-type: none">▪ Appeals may be withdrawn due to successful agreement to adjust.
<p><i>Continued on Next Page</i></p>

¹ 44.2 MA Regulations; 17.2 CA Regulations; 32.2 NMA Regulations

² Details and how to apply can be viewed at <https://www.saskatchewan.ca/government/municipal-administration/taxation-and-service-fees/property-assessment-appeals/board-of-revision-certification-and-training>

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Potential Developments

- Secretary receives request to issue a subpoena to a person to provide evidence.
 - Secretary may issue summons;
 - Service is the responsibility of requesting party; and
 - Secretary may request input from board members.
- Board may summon a person to provide evidence.
 - Secretary must serve summons.
- Ask for an extension of time from Minister of Government Relations if board is unable to meet the legislated deadline of 180 days to hear and decide all appeals.
 - All requests are to be made on this form and emailed to the Ministry of Government Relations as indicated: <https://publications.saskatchewan.ca/#/products/85368>.
- Chair receives request for all or part of hearing to be recorded.
 - Chair orders recording as requested.
- Notify the Office of the Registrar via email (assessment.registrar@gov.sk.ca) within 30 days of any member or secretary changes (i.e., resignations or additions to the board).

Hearing Process – Full Board/Panel

- Chair introduces attendees and outlines process.
- Board members listen to evidence and ask questions to clarify matters.
- Excuse parties before deciding the appeal.

Board Decision

- Draft a written decision, including reasons.
- Finalize and sign the decision.
- Secretary serves decision to all parties.
 - Include information regarding ability to appeal to the Assessment Appeals Committee (AAC).

End Activities

- Secretary to store records in accordance with board policies.
 - If the board does not have a policy, they can use municipal policies.
 - A policy to transfer records when there is a change in secretaries is also important.
- Secretary sends records to AAC upon request, possibly including a written transcript.

Board of Revision

A board of revision is an administrative tribunal that is developed and granted powers by the municipal acts to make decisions about property assessments. Administrative tribunals are boards, commissions, appeal committees and other administrative bodies created by government to assist in carrying out its decision-making responsibilities.³

It is important that council members do not get involved in assessment appeals for their municipality. The board of revision must decide on an assessment appeal based solely on the facts presented to it.

Municipal councils have different options when deciding what type of board of revision will serve the municipality best:

- Appoint its own local board of revision and board secretary;
- Use a district or private board; or
- Use the centralized board of revision.

Local Board of Revision

For this option, board of revision members and its secretary are appointed by municipal council. The board must have at least three people. A member of council, employee of the municipality, or a school board member whose school division collects taxes in the municipality cannot be a member of the board of revision.⁴

District or Private Board of Revision

Legislation allows for two or more municipalities to enter into an agreement to create a district board of revision. The written agreement will describe how the board of revision is organized including:

- How members are appointed;
- How the secretary to the district board is appointed; and
- How much the board members and secretary will be paid.

Municipalities may also choose to contract a private firm to perform its board of revision duties.

Centralized Board of Revision

The centralized board of revision is another option for municipalities. The centralized board of revision is established by the provincial government by Order in Council. Regulations mandate that the centralized board of revision will be deemed to be the board of revision for a municipality only in cases where the municipality is unable to find or will otherwise not have a certified board. The *Centralized Board of Revision – A Guide for Municipalities* is available online at <https://publications.saskatchewan.ca>.

A municipality is required to notify the province's assessment registrar with a resolution of council stating which option council has selected. No matter what type of certified board of revision is chosen, all board of revision members and the secretary must complete mandatory training and become certified. Board members and the secretary must also complete an official oath before they start any work. The oath is available online at <https://publications.saskatchewan.ca>.

³ Practice Essentials for Administrative Tribunals, Ombudsman Saskatchewan

⁴ 220-222 MA; 192-194 CA; 241-243 NMA

- Form B in [The Municipalities Regulations](#);
- Form B in [The Northern Municipalities Regulations](#); and
- Form A.1 in [The Cities Regulations](#).

A municipality's board of revision is separate from council and municipal administration:

- The secretary to the board of revision sets the date for hearings;
- All written materials from the board of revision process are kept separate from other municipal records; and
- Decisions made by the board of revision are not integrated into the minutes of the municipality.

Role of the Chair

The chair for a board of revision is appointed by the board of revision members. For the centralized board of revision, a chairperson and vice-chairperson are designated by Order in Council (made by cabinet under the authority of the Lieutenant Governor).⁵

The chair may choose to appoint:

- Panels from among the board of revision members to hear assessment appeals. Each panel must have at least three people;
- A chair for each panel;⁶ or
- A single person to hear an appeal when the appellant chooses the simplified appeal process.⁷

The chair makes sure that an appeal hearing is held in a professional, orderly manner. The chair also listens to the evidence and makes an impartial decision based on the facts provided. The following guidelines may be helpful to the chair:

- Do not discuss the application with the public, any party to the appeal or other board members before the hearing.
- Listen patiently to all the information. Ask questions and keep comments focused on the application being discussed.
- Avoid casual conversation. Stick to the business at hand.
- Point out any evidence that is not relevant to the appeal.
- Take notes. You will hear a lot of information, taking notes will help you keep the details straight.
- Remain impartial. Decisions are based on the evidence presented and the law (which includes the municipal acts), not on personal feelings or opinions.
- Maintain order. Use the gavel when necessary. Ask for a recess if members could use a few minutes to gather their thoughts.

⁵ 222.1 MA; 194.1 CA; 243.1 NMA

⁶ 220 MA; 192 CA; 241 NMA

⁷ 223 MA; 195 CA; 244 NMA

Role of Board of Revision Member

The board member listens to the evidence and makes an impartial decision based on the facts provided. It is important to always be professional and orderly. Remember:

- Do not discuss the application before the hearing.
- Listen to all the information and ask questions.
- Avoid casual chats during board hearings.
- Allow the chair to direct the hearing.
- Point out any evidence that is not relevant to the appeal.
- Take notes. You will hear a lot of information, taking notes will help you keep the details straight.
- Decisions are based on the evidence presented and the law (which includes the municipal acts), not on personal feelings or opinions.

Role of the Secretary

There is often confusion about the role of the municipal administrator and the secretary to the board of revision. In the assessment process, the administrator, who is often also the assessor for the municipality, is responsible for sending out the notice of assessment only. Legislation requires all appeals to be filed with the secretary to the board of revision directly.

When the notice of assessment is sent out by the municipal administrator, it will include the following as it relates to appeals:

- The deadline date for appeals;
- The fee required (as set by council); and
- The address of the secretary to the board of revision.

The secretary of a board of revision is appointed by the municipal council, while the secretary of the centralized board of revision shall be appointed by this board.⁸ The assessor (who is often the municipal administrator) cannot be the secretary for the board of revision for the municipality in which they are the assessor. The secretary reviews each notice of appeal they receive for completion. The appeal must include:

- All the information required by the prescribed form;
- Details about the assessment error;
- A specific reason why the appeal is being made; and
- A summary of the material facts.

The secretary of the board of revision should ask the appellant to make sure that the appeal is complete. If the appeal application is missing information that is required, the secretary:

- Must let the appellant know exactly what is missing from the appeal form; and
- Allow 14 days to correct the omissions.

The secretary may refuse the notice of appeal if the appellant does not correct the mistakes or deficiencies found in the appeal notice. Legislation deems that the board of revision has refused to hear an appeal when this occurs. Choosing this option may allow the appellant to file a further appeal.⁹

⁸ 44.4 MA Regulations; 17.4 CA Regulations; 32.4 NMA Regulations

⁹ 226, 246 MA; 199, 216 CA; 247, 267 NMA

Notice to Other Parties

The secretary must provide a copy of the notice of appeal to all other parties as soon as is reasonably practicable. Depending on who the appellant is, this may include all registered owners, the municipality and, if applicable, the assessment provider (SAMA for areas outside the cities of Prince Albert, Regina, Saskatoon and Swift Current).¹⁰

Notice of Hearing

If a hearing is required, the secretary must give notice of the hearing to the appellant and the assessor at least 30 days before the hearing date:

- To the contact information on the notice of appeal; or
- If no contact information is included on the notice of appeal, to the address entered on the assessment roll.¹¹

The notice must:

- Include the date, time and place of the hearing; and
- Inform the appellant that the board of revision may decide on the appeal even when the appellant is not able to attend the hearing, in which case:
 - The appeal may be dismissed;
 - The board of revision decision is final; and
 - There is no opportunity to further appeal.

The secretary may also wish to include information in the notice to:

- Inform the appellant that they can choose an agent to represent them;
- Notify the appellant that written information used in the appeal must be sent to the board and other parties 20 days before the hearing;
- Indicate that the hearing may be recorded when a request is received at least two days before the hearing; and
- State where to get additional information about the hearing and its proceedings.

The secretary may also want to provide notification of the hearing to the other parties that received notification of the appeal being filed.

Witnesses – Subpoenas or Summons

Parties to a hearing, or the board of revision itself, can request that witnesses provide evidence and attend a hearing through either the issuance of a subpoena or a summons. A party may request the secretary issue a subpoena to any person(s) and the board of revision may, by order, summon a person(s):

- To appear before the board;
- To give evidence; and
- To produce any document and things that relate to the matters at issue in the appeal.

¹⁰ 226 MA; 198 CA; 247 NMA

¹¹ 229 MA; 198 CA; 250 NMA

As with all other rules of evidence, it is the board's decision to grant a request by a party to subpoena a witness to the hearing. Parties to the appeal must make a case that the evidence provided by the person is necessary for a fair hearing.

The party who requested the subpoena, when granted by the board, must be the one to serve the subpoena on that person. The secretary must serve the summons when it is requested by the board.¹² Service must be done in person or by registered mail.

Anyone that is served with a subpoena or a summons must produce the required documents as well as attend and testify as laid out in the subpoena or order. This obligation to attend the hearing is only relieved if the subpoena or summons did not include a calculation and payment of attendance money in accordance with Schedule IV of *The King's Bench Rules* when it was served. Unless it is otherwise ordered by the board, the party (or the board) that was responsible for the service of the subpoena or summons is responsible for these costs.

Board Decisions

Once the board of revision has made a decision and a written order has been made, the secretary will send each party:

- A copy of the decision;
- Written reasons for the decision; and
- A statement that lets the party know about the ability to appeal the decision further.¹³

Grounds for Appeal

A person or party who has an interest in the property (the appellant) may appeal the assessment. The appeal process is used when an appellant believes an error has been made in:

- The assessed value;
- The property classification; or
- The preparation of or the content of the assessment roll or assessment notice.¹⁴

It is not possible to appeal the amount of property tax levied.

Appellant's Responsibilities

Before filing a notice of appeal, the appellant should:

- Find comparable properties in the municipal assessment roll; and
- Meet with the assessment service provider to discuss how their assessment differs from the comparable properties.

¹² 235 MA; 205 CA; 256 NMA

¹³ 240 MA; 210 CA; 261 NMA

¹⁴ 225 MA; 197 CA; 246 NMA

Filing the Appeal

An appellant must file the notice of appeal and pay the appeal fee established by the municipal council within 30 days (60 days in a revaluation year) of the assessment roll being advertised and the assessment notice being mailed.¹⁵ The notice of appeal may be filed:

- In person;
- By mail; or
- By registered mail.¹⁶

The appellant must make sure that the notice of appeal includes:

- The reason for the appeal;
- Detailed facts and evidence to support the reason;
- The date and time when the assessment was discussed with the assessment service provider; and
- The mailing address of the appellant.¹⁷

If the appellant has not discussed the assessment with the assessment service provider, the appellant must provide a reason why the discussion did not occur.

Simplified Appeals

A simplified appeal process:

- Is less formal;
- Does not require filed written materials; and
- Can be heard by a single person or multi person panel if the chair chooses.

An appellant might choose a simplified appeal process when the appeal is for:

- A single family residential assessment; or
- An assessment where the total assessed value is under \$750,000.¹⁸

Choosing to Use an Agent

Agents can advise appellants about property assessment. They may act on behalf of the appellant throughout the assessment appeals process. Before contacting an agent, an appellant should contact the person who assessed the property to better understand it. It is important to name the agent representing the appellant in the notice of appeal if an appellant has chosen this option.¹⁹

Agreements to Adjust and Withdrawing the Appeal

Agreements to adjust are used to fix an assessment error before the board of revision hearing. If all parties agree to a new assessed value, they will sign an agreement to adjust the assessment.²⁰ The appellant must withdraw the appeal in writing when an agreement to adjust has been reached.

¹⁵ Form F in the MA Regulations; Form C in the CA Regulations; Form I in the NMA Regulations

¹⁶ 226 MA; 198 CA; 247 NMA

¹⁷ 225 MA; 197 CA; 246 NMA

¹⁸ 223 MA and 7.2 MA Regulations; 195 CA and 6.2 CA Regulations; 244 NMA and 8.1 NMA Regulations

¹⁹ 225 MA; 197 CA; 246 NMA

²⁰ 228 MA; 204 CA; 249 NMA

Whether an appeal is withdrawn because of an agreement to adjust or for another reason, if it is done within the legislated timeframe, the fee paid is refunded.²¹

Providing Written Materials

If an appellant wants to use written materials at the hearing, they must provide the documents to the secretary of the board and the other parties to the appeal at least 20 days before the hearing date.²² Other parties to the appeal must provide their written materials at least 10 days prior to the hearing.²³

An appellant may want to use written materials in response to the information received from another party to the appeal. The appellant must file these written materials in response at least five days before the hearing when this occurs.

Attending the Board of Revision Hearing

Appellants who have received proper notice from the secretary but fail to attend the hearing risk having the matter decided in their absence. The board of revision decision is final when this occurs. There is no opportunity to appeal.

Hearings: Suggested Sequence of Events

1. The chair will declare that the board or panel is open to hear assessment appeals. The opening statement should set the tone of formality at the beginning of the hearing. The chair should:
 - a. Introduce themselves and the rest of the members;
 - b. State the purpose of the hearing;
 - c. Note the names of the parties present; and
 - d. Explain how the hearing will proceed.
2. The board may decide that people who provide evidence will be sworn. If so, the secretary will swear in the assessor, the appellant and any other parties giving evidence to the board.
3. The secretary will read the appeal.
4. The appellant will give evidence. The appellant must provide factual evidence to support the position that there is an error in:
 - a. The assessed value;
 - b. The property classification; or
 - c. The manner that the assessment roll or assessment notice was prepared.
5. The assessor will give evidence. The assessor must provide factual evidence to support that the assessed value and property classification is fair in relation to the assessed values of other comparable properties.
6. The parties will be given an opportunity to cross-examine each other. This may be an informal discussion between the appellant and the assessor. The chair or board members may wish to ask questions of the parties throughout the process.
7. When presenting evidence and discussion is finished, the chair will thank the appellant for attending the hearing. Normally decisions are made at the end of the meeting when all the parties have left.

²¹ 224 MA; 196 CA; 245 NMA

²² 230 MA; 200 CA; 251 NMA

²³ 230 MA; 200 CA; 251 NMA

Recording the Hearing

Sometimes the hearing or part of the hearing is recorded.²⁴ The board may choose to record the hearing. Any party to an appeal may also request that the hearing be recorded at least two days before the hearing. The board:

- Must appoint a person to record the hearing as requested; and
- May decide that the cost for recording must be paid by the requesting party.

The board of revision secretary will retain the recording and any transcripts made. The secretary may forward the recording or transcript to the requesting party, once any cost established by the board has been paid. The board of revision secretary will provide any transcript of the hearing, together with other required documents to the AAC when a further appeal has been filed (transcript only, not a recording).

Basic Principles

Basic principles help boards to carry out their decision-making duties. Appellants expect a board of revision to be fair and impartial when making decisions about assessment. A board of revision provides a faster, less formal, flexible decision-making process than the court system and is based on the following principles.

Duty of Fairness

Hearings allow all parties to present their case. At a minimum, acting fairly means:

- Providing adequate notice of a hearing;
- Providing an opportunity for all interests to be heard;
- Decision-makers are unbiased and act in good faith;
- Decisions are only made by those who heard all the evidence and arguments in the case;
- Treating all parties fairly and providing an opportunity for each party to ask questions of the other; and
- Making decisions based on relevant facts, evidence and extenuating circumstances.

Each board member must have first person knowledge of all evidence presented at the hearing in order to participate and vote on the decision. Only the members that attended and heard the hearing can participate in the decision making of that hearing. If any member that was not at the hearing participates in the decision making, the decision would be invalid.

Decisions of a board of revision involve interpreting the issues, facts and law presented during a hearing. The board must provide a written explanation for making its decisions. Every party who appears before the board must know why they were successful or unsuccessful in the appeal.

Rules of Evidence

Rules of evidence were developed in part to ensure fairness. If you stray from basic principles of evidence, you will likely run into issues of fairness. Evidence deals with proof; it is the information used by parties to prove or disprove a case. Opinions or unsupported facts are not considered evidence.

²⁴ 238 MA; 208 CA; 259 NMA

As a general guide, evidence should be:

- Adequate to support the appeal;
- Relevant to the grounds of the appeal;
- Reliable; and
- Admissible and not subject to any rules of exclusion.

Decisions of the Board

A decision should be written as soon as possible after the hearing is completed. Parties expect to know the result of the appeal as soon as possible. Decisions must be provided within 180 days of the date the notice was published in the Saskatchewan Gazette and/or in one issue of a newspaper or any other appropriate manner of communication. If there is a justifiable reason why the 180-day decision timeline cannot be met, the secretary may apply to the Ministry of Government Relations for an extension. The request for extension must include sufficient rationale. The form to request an extension is available at the following link: <https://publications.saskatchewan.ca/#/products/85368>.

After the hearing, the board may decide to:

- Confirm the assessment; or
- Change the assessment.²⁵

The decision cannot:

- Vary a non-regulated property assessment using single property appraisal techniques; or
- Change the assessment when the original assessment was comparable to similar properties.

Board of revision decisions should be concise and clear. The reader should understand the board of revision's point of view. A written decision should:

- Define the issue;
- Explain any rules, statutes or precedents that informed the decision;
- Provide reasons why the decision was made; and
- Inform parties about the ability to appeal the decision made.

The assessment roll will reflect the written decision made by the board of revision.²⁶ The fee is refunded when the appellant is successful in the appeal.

Further Levels of Appeal

The Assessment Appeals Committee

The AAC is established by the Saskatchewan Municipal Board (SMB). A party may file an appeal with the AAC when they are not satisfied with the decision made by the board of revision. An appellant may also choose to appeal to the AAC if the board of revision refuses to hear or decide on an appeal.

²⁵ 240 MA; 210 CA; 261 NMA

²⁶ 241 MA; 211 CA; 262 NMA

Appellants may appeal directly to the AAC when:

- They want to appeal several assessments on the same grounds; or
 - If the AAC declines to combine the assessments and hear the appeal, the board of revision will hear the appeal.
- The assessed value of a commercial or industrial property exceeds the amount set in the regulations (currently set at \$1 million).
 - The appellant, the board of revision, and the municipality must all agree that the AAC should hear the appeal.

When an appeal is filed with the AAC, a copy of the notice of appeal is sent to the secretary of the board of revision. The secretary of the board of revision will forward documents relating to the appeal to the AAC.

It is important to include:

- The notice of appeal to the board of revision;
- Materials filed to the board before the hearing;
- Evidence provided at the hearing;
- Minutes of the board of revision;
- A copy of the written decision made by the board of revision; and
- A transcript, if available, of the board of revision hearing.

When the AAC reaches a decision, a copy of the decision is sent to the board of revision for review. This allows the members of the board of revision to learn from the AAC decision. The deadline for AAC decisions is not limited by the legislation and may exceed six months.

Court of King's Bench

A party may choose to make any application to the Court of King's Bench for a judicial review if they believe that the assessment manual relied on by SAMA or any municipality, in accordance with *The Assessment Management Agency Act*, or any assessment order or rule of SAMA, is inconsistent with any Act.

Court of Appeal

Decisions of the AAC can be appealed to the Court of Appeal, within 30 days of the AAC decision, when there is a question of law or jurisdiction. The appellant must first apply for leave to the Court of Appeal to hear an appeal against an Assessment Appeals Committee decision. Leave is only granted for questions of law and if the issue is of significance. Court of Appeal decisions are final.

Additional Resources

Information about Property Assessment in Saskatchewan

The following resources can be found on the SAMA website at <https://www.sama.sk.ca>. Hard copies of the publications can also be purchased from SAMA.

- How Property Assessment Works in Saskatchewan
- Understanding Assessment
- The Saskatchewan Assessment Manual
 - Applies to property assessment for regulated properties; and
 - Has the force of law.

- Market Value Assessment in Saskatchewan Handbook
 - Describes the three approaches used to determine market value for non-regulated properties; and
 - Does not have the force of law.
- SAMA's Cost Guide
 - Shows how to apply the cost approach to determine market value for non-regulated properties; and
 - Does not have the force of law.

Legislation

Legislation is available online at: <https://publications.saskatchewan.ca>:

- [*The Assessment Management Agency Act*](#)
- [*The Municipalities Act*](#)
- [*The Municipalities Regulations*](#)
- [*The Cities Act*](#)
- [*The Cities Regulations*](#)
- [*The Northern Municipalities Act, 2010*](#)
- [*The Northern Municipalities Regulations*](#)

Other Guides

The following resources are available online at: <https://publications.saskatchewan.ca>:

- [Board of Revision Certification Guide – A Guide for Municipalities and Boards of Revision](#)
- [Centralized Board of Revision - A Guide for Municipalities](#)

Contact Information

Ministry of Government Relations

Advisory Services and Municipal Relations

1010 – 1855 Victoria Avenue

Regina SK S4P 3T2

Phone: 306-787-2680

Email: muninfo@gov.sk.ca

Northern Municipalities

Northern Municipal Services

Box 113

La Ronge SK S0J 1L0

Phone: 306-425-4330

Toll-free: 1-800-663-1555

Appendix A: Definitions

1. **Agent:** An individual who represents an appellant in an assessment appeal.
2. **Agreement to adjust:** If all parties to an appeal agree to a new valuation, classification of property, or to change the taxable or exempt status of property, a written agreement may be entered into to adjust the assessment.
3. **Appeal:** A formal process in which a property owner contests an assessment. A simplified appeal can be used in specific circumstances and is less formal.
4. **Appellant:** A person (or municipality, school division, SAMA or other taxing authority) who has an interest in any property, such as a property owner, that files a notice of appeal.
5. **Assess:** The act of valuing property officially for the purpose an assessment, which is later used by municipalities to determine taxation.
6. **Assessment:** The value of the property determined in accordance with legislation.
7. **Assessment Appraiser:** The person providing assessed values of properties for a municipality.
8. **Assessment service provider:** The person or agency providing assessed values of properties for a municipality.
9. **Assessor:** The person appointed to maintain a municipal assessment roll; often the municipal administrator of the municipality.
10. **Mass appraisal:** A way to prepare assessments for a group of properties as of the base date using standard appraisal methods, common data and statistical testing.
11. **Respondent:** The party defending an appeal, typically an assessment service provider.

Appendix B: Sample Notice of Hearing

(Municipality Name)
Board of Revision
NOTICE OF HEARING

IN THE MATTER OF Appeal No. _____,
_____ (Civic address or legal description)

A notice of appeal has been filed under section 226 of *The Municipalities Act* (section 198 of *The Cities Act* or section 247 of *the Northern Municipalities Act, 2010*).

TAKE NOTICE that pursuant to subsection 229(2) of *The Municipalities Act* (subsection 199(2) of *The Cities Act* or subsection 250(2) of *The Northern Municipalities Act, 2010*) the Board of Revision will hold a hearing at:

Date: _____ **Time:** _____ **Location:** _____

The hearing will determine if an error exists in the:²⁷

- assessed value;
- classification of the property;
- preparation or the content of the assessment roll; and
- content of the notice of assessment.

TAKE NOTE THAT:

You may appoint an agent in writing to represent you and present your evidence at the hearing.

If you or your agent fails to appear before the Board of Revision at the date and time noted above, the Board may still proceed with the hearing. The Board’s decision will be final, and you will not be entitled to further appeal the decision if you or your representative (agent) is not present.

Where you are required to attend more than one Board of Revision hearing in more than one municipality on the same day, the Board will reschedule your hearing if asked to do so.

²⁷ Use only those statement(s) that correspond to the matter that the person is appealing. This can be found in the Notice to Appeal form.

Any written materials that will be presented at the hearing must be filed as follows:

- Materials of Appellant: To be filed with the Board of Revision secretary at least 20 days before the hearing and a copy served to every other party to the appeal.
- Materials of Other Parties: To be filed with the Board of Revision secretary at least 10 days before the hearing and a copy served to every other party to the appeal.
- Materials of Appellant in Response to Materials of Other Parties: To be filed with the Board of Revision secretary at least five days before the hearing and a copy served to every other party to the appeal.

In the event the Board requires further information, you will be notified in writing.

If you have requested a simplified appeal, the submission of written materials is not a requirement; however, you may wish to submit them either ahead of time or at the appeal.

Any party to the appeal may ask to record the hearing or a part of the hearing. This request must be made to the Board of Revision 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 within 180 days of publishing the notice pursuant to section 217 of *The Municipalities Act* (section 187 of *The Cities Act* or section 238 of *The Norther Municipalities Act, 2010*). A copy of the decision will be mailed to all parties.

More information concerning the hearing and its procedures may be obtained from:

The Secretary, Board of Revision

Dated at the _____ of _____, this _____ day of _____.
(City/Municipality)

Board of Revision Secretary

Appendix C: Sample Summons

SUMMONS²⁸

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 _____ on _____
(Location of hearing) (date)

to serve as a witness regarding the notice of appeal filed by _____
(Name of appellant)

About _____
(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, 2010.*

Date: _____
(Name of Board of Revision)

(Secretary to the Board)

NOTE: You are entitled to compensation for your attendance, calculated in accordance with Schedule IV of *The King's Bench Rules*.

²⁸ Section 235 *The Municipalities Act*; Section 205 *The Cities Act*; Section 256 *The Northern Municipalities Act, 2010*

Appendix D: Sample Decision Template

Name of the Board of Revision:

Date and Time of Hearing:

Appeal Number:

Roll Number:

Appellant:

Name of appellant:

Other Parties:

Name of other parties:

Respecting the assessment of:

Legal Description:

Civic Address (where applicable):

Before:

Names of Board of Revision members in attendance:

Appeared for the Appellant:

Appeared for the Respondent:

ISSUE(S):

MATERIALS PRESENTED:

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 assessed value conform to the market valuation standard?
 - a. *Was the assessed value of the property prepared using mass appraisal versus single property appraisal?*
 - b. *Does the assessed value meet quality assurance standards set by SAMA?*
 - c. *Does the assessed value reflect typical conditions for similar properties?*
 - d. *Have sales for properties with unusual or atypical conditions been adjusted or removed from the analysis?*
2. Does the assessed value reflect the property's market value as of the current base date?
 - a. *Were the sales used to determine the market value time adjusted to the base date?*
 - b. *Does the evidence used to determine the assessed value fall within the time period determined by SAMA Board Orders?*
3. Was the assessed value calculated using only mass appraisal?
 - a. *Was the assessed value determined through a process for preparing assessments for groups of properties?*
 - b. *Was one of the three approaches to value used to determine the assessed value?*
 - c. *Was common data used to determine the assessment?*
 - d. *Were all available comparable sales, 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 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. *The Board of Revision or the SMB will dismiss that person's assessment appeal for the first year of the assessment cycle when relevant information is not provided to the Assessor, except in instances when:*
 - i. *The request for information by the assessor was unreasonable;*
 - ii. *The information requested by the assessor was not relevant to the assessment;*
 - iii. *The information, although received by the assessor after the time requested or required, was received:*
 - 1) *For the first year in a revaluation cycle, at least 18 months before the beginning of the revaluation cycle; or*
 - 2) *For all other years, by January 1 of the year before the assessment year; or*
 - iv. *Through no fault of the owner, the information could not be provided.*²⁹
 - b. *The appeal respecting that property will continue to be dismissed by the Board of Revision or the SMB until such time as the information is provided.*

²⁹ 202 MA; 172 CA; 223 NMA

DECISION:

DATED AT _____, SASKATCHEWAN, THIS _____ DAY OF _____
_____, _____.

(Municipality Name)

BOARD OF REVISION

Chair

Member

Member

Filing Fee refunded when:

1. A portion or all of this appeal has been successful at the Board of Revision level or the SMB level.
2. The appellant’s appeal is not filed by the secretary due to insufficient information.
3. The appeal is withdrawn.

FURTHER LEVEL OF APPEAL

In accordance with legislation,³⁰ any party to an appeal before a board of revision has a right of appeal to the Assessment Appeals Committee (AAC). A party may file an appeal with the AAC when:

- They are not satisfied with the decision made by the board of revision; or
- A board of revision refuses to hear or decide an appeal.

A notice of appeal form for submission to the AAC has been included.³¹ 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
480- 2151 Scarth Street
REGINA SK S4P 2H8

The notice of appeal to the AAC may be filed at any time within the calendar year for which the assessment was prepared when a board of revision does not hear the appeal.

An appeal fee must be filed within the same 30-day appeal period or the appeal is deemed to be dismissed. AAC fees are based on a scale related to the assessment of the property under appeal. Contact the AAC directly at 306-787-6221 for more information regarding the fee schedule, application and hearing process.

Note: Where an appellant failed to appear at the hearing, either personally or through an agent, the decision of the board of revision is final. No further appeal may be taken.

³⁰ Section 246 *The Municipalities Act*; Section 216 *The Cities Act*; Section 267 *The Northern Municipalities Act, 2010*

³¹ Form G in *The Municipalities Regulations*; Form D in *The Cities Regulations*; Form J in *The Northern Municipalities Regulations*