

Assessment Appeals Guide

In Saskatchewan for Municipalities and Boards of Revision



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Introduction

This guide is intended to help municipalities and boards of revision to understand their roles and responsibilities and clarify the duties and responsibilities of the Office of the Registrar in the property assessment appeals process.

The guide refers to *The Municipalities Act (MA)*, *The Cities Act (CA)*, *The Northern Municipalities Act, 2010 (NMA)* and the respective regulations *The Municipalities Regulations (MA Regulations)*, *The Cities Regulations (CA Regulations)* and *The Northern Municipalities Regulations (NMA Regulations)*. This guide is not a replacement for the legislation and regulations.

For general questions on municipal administration, please refer to the appropriate municipal Act or contact a municipal advisor at Advisory Services: muninfo@gov.sk.ca; MA and CA: 306-787-2680; NMA: 1-800-663-1555.

Understanding Property Assessments

The Saskatchewan Assessment Management Agency (SAMA) oversees the provincial property assessment framework. As an independent agency, SAMA is responsible for conducting property assessments and formulating assessment policies. In-house property assessment services are provided by the cities of Regina, Saskatoon, Prince Albert and Swift Current. All other municipalities engage SAMA for assessment services.

Important documents related to property assessments are available on the [SAMA website](#) include:

- *The Saskatchewan Assessment Manual (2023 Base Year)*
 - Contains the rules for valuing property subject to the regulated property assessment valuation standard. Applies to agricultural land, heavy industrial property, railway roadway, pipelines and resource production equipment.
 - Has the force of law.
- *Market Value Assessment in Saskatchewan Handbook*
 - Applies to non-regulated property assessments such as residential and commercial properties.
 - Provides guidance for the valuation of property subject to the market valuation standard with a focus on the property income (rental) approach.
 - Does not have the force of law.
- *SAMA's 2023 Cost Guide*
 - Applies to non-regulated property assessments such as residential and commercial properties.
 - Provides direction for the valuation of property by the cost approach.
 - Does not have the force of law.

More resources about property assessments are available on SAMA's website at:

[How Property Assessment Works in Saskatchewan 2025 Edition](#)

[SAMA's Understanding Assessment Information Sheet 2025 Revaluation](#)

<https://www.sama.sk.ca/property-owner-services/understanding-assessment>

Understanding Property Assessment Appeals Framework in Saskatchewan

Saskatchewan has a three-level property assessment appeal process. The first level of appeal is to a local board of revision, the second level of appeal is to the Saskatchewan Municipal Board (SMB) and the last and final level is the Court of Appeal but only on a question of law or jurisdiction.

The following are some concepts that are helpful when managing property assessment appeals.

Time Limits and Deadlines

If a deadline (such as deadline to appeal, filing of documents, etc.) falls on a holiday, it will be extended to the next day that is not a holiday. If a deadline falls on a day the office is not open during regular operating hours, it will be extended to the next day that the office is open.¹

Mail, Ordinary Mail and Email

The definition of “mail” and “ordinary mail” includes email or other means of electronic transmission but only if an email address has been provided by the recipient and the recipient has consented to receive mail electronically. Boards of revision may use email communication in this way for the filing of a notice of appeal, disclosure of evidence, etc. Please note that this does not apply to a document that is required to be sent by registered mail, personal service, posting, etc.²

Assessor, Assessment Appraiser and Assessment Service Provider

For the cities of Regina, Saskatoon, Prince Albert and Swift Current that have in-house property assessment services, the terms “assessor” and “assessment appraiser” are interchangeable and the assessment service provider is the city itself. The rest of the municipalities contract SAMA for assessments where the “assessor” is a staff member of the municipality appointed to maintain a municipal assessment roll. Often this role is assumed by the municipal administrator. The “assessment appraiser” is an appraiser that works for SAMA and the “assessment service provider” is SAMA.

¹ 2-28(5)(6), *The Legislation Act*

² 2(1)(t.1) MA ; 2(1)(q.1) CA; 2(1)(v.1) NMA

Provincial Registrar of Boards of Revision

The registrar supports the first level of property assessment appeals in Saskatchewan, responsible for:

- Overseeing the required board of revision training program.
- Certifying all boards of revision.
- Communicating with key stakeholders such as boards of revision, municipalities, property owners and property assessment service providers to determine if changes are needed to the training program, certification process, policies, procedures and regulations with regard to the assessment appeals process.
- Supporting system oversight.
- Collecting data with regard to assessment appeals.
- Increasing public understanding of the assessment appeals process.

Board of Revision Training Program

Starting January 1, 2023, all boards of revision members and secretaries in Saskatchewan are required to take a mandatory [Board of Revision Training Program](#), administered by the Johnson Shoyama Graduate School of Public Policy with the University of Regina.

This training is offered completely online. Once activated, participants have 10 weeks to complete the 12 modules and the corresponding quizzes. The program takes about 20 hours or less to complete. There is an option for people who have relevant experience and training to challenge the exam without completing the entire program.

The training has been designed for current and future board of revision members and secretaries in Saskatchewan. It is intended to provide a better understanding of the roles of board members, secretaries and administrative tribunals, equip board members and secretaries with tools and techniques for effective hearings, assist in effectively interpreting legislation and ensure impartiality and proper procedures in making decisions.

Certification of Boards of Revision

Starting January 1, 2023, all boards of revision must be certified through the registrar before hearing property assessment appeals.

Applying For Certification or Recertification

The board of revision is responsible for applying for certification, not the municipality. An application for certifying a board of revision needs to be submitted to the registrar through the fillable webform “**Submit your Board of Revision Certification/Recertification Application**” provided on the [Board of Revision Training and Certification page](#). The registrar will review the following criteria after receiving the application:

- A board of revision must have at least three members plus one secretary.
- All members and secretary(ies) have completed the required [Board of Revision Training](#).
- All members and secretary(ies) have taken an Oath of Office. A prescribed oath form is available in the municipal regulations.³

³ Form B, MA Regulations; Form B, NMA Regulations; Form A.1, CA Regulations

If the application is incomplete or the registrar requires additional information or clarification, the registrar will contact the board secretary to ensure completion. After review is complete, the registrar will certify the board or deny the application with a written explanation.

The certification is granted through a letter and will be emailed to the applicant. The letter will specify the expiry date of the certification and include a list of all certified members and secretaries. Boards of revision do not need to reapply for certification until the expiry date.

Updating Information for an Existing Board of Revision

Boards of revision may undergo changes, such as adding or removing members and/or secretaries, contact information updates, etc. The registrar must be notified within 30 days of the change through the fillable webform “**Submit Board of Revision Updates**” on the [Board of Revision Training and Certification page](#). After reviewing the change, the registrar will update the board’s certification with new information, provided that eligibility criteria for certification are still met.

If more than one-half of the board members change, the board must reapply for certification.

Failure to comply with these requirements may result in a certification being cancelled at the discretion of the registrar.

The registrar maintains a [list of all certified boards of revision](#) in the province.

Data Collection

Municipal regulations authorize the registrar to collect the following information from municipalities and from boards of revision:⁴

- Board of revision appointments.
- Statistics on assessments, appeals, appeal fees and other information with respect to assessment appeals and board of revision activities.

For any questions regarding board of revision training and certification, please contact the registrar.

Registrar, Assessment Appeals

Ministry of Government Relations

1540 – 1855 Victoria Avenue

REGINA SK S4P 3T2

Phone: 306-787-2067

Email: assessment.registrar@gov.sk.ca

⁴ 44.1 MA Regulations; 17.1 CA Regulations; 32.1 NMA Regulations

Municipalities

Appoint a Board of Revision and Notify the Registrar

Municipalities must appoint a board of revision to manage property assessment appeals before the assessment roll is prepared. The appointed board of revision must be certified through the registrar before any appeals are heard by that board.⁵

Municipalities are required to notify the registrar of their board of revision appointment.⁶

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

- Appoint members to form their own board.
- Join a district board.
- Utilize a private board.
- Appoint the centralized board of revision (CBOR).

When appointing members to a board of revision municipalities must be aware of the ineligibility criteria prescribed in the municipal legislation.⁷

- 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 local board of revision. However, they can sit on a district board but may only hear appeals respecting property in other municipalities.
- If a member has a financial interest to a matter, that member cannot hear or vote on the decision that relates to the matter.
- The assessor is not eligible to be the secretary of the board of revision in the same municipality.

Municipalities are responsible for costs associated with appeals including the hourly rates of board members and secretaries and travel costs if applicable.

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 members.

District 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.
- How much the board members and secretary will be paid.

⁵ 220 MA; 192 CA; 241 NMA

⁶ 44.3 MA Regulations; 17.3 CA Regulations; 32.3 NMA Regulations

⁷ 220-222 MA; 192-194 CA; 241-243 NMA

Private Board of Revision

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

Centralized Board of Revision (CBOR)

The CBOR, established by the provincial government, is another option for municipalities. The CBOR can be voluntarily appointed by any municipality or, as stipulated in the municipal regulations, deemed to be the appointed board for a municipality that is unable or unwilling to appoint a certified board of revision by the time the assessment roll is prepared. The registrar will notify the municipality of this default appointment.

Set, Collect and Refund Appeal Fees

The municipality sets the appeal fee. This fee is to be paid to the municipality, not to the board of revision. If a payment is sent to the board of revision, the board must forward the fee to the municipality. This fee must be refunded by the municipality when:

- The appeal is successful in whole or in part.
- The appeal is withdrawn.
- The appeal is resolved through agreement to adjust.

Additional Information for Municipalities

When a taxpayer files an appeal, the appeal should be addressed to the secretary of a board of revision. If an appeal is sent to the municipal office, the municipality must forward the appeal to the secretary of the board of revision.

It is important to note that council members do not get involved in assessment appeals for their own municipality.

If a municipality intends to appoint individuals to form a board of revision for themselves or work with other municipalities to form a joint or district board of revision, it is advised that the municipality consider the following conditions and competencies:

- Awareness of ineligibility criteria prescribed in the municipal legislation.
- Willingness to take the required training program and a desire for self-education.
- Knowledge and experience in property appraisal or assessment, municipal governance, property tax administration, administrative tribunals, adjudication or mediation or arbitration, law and finance.
- Strong skills in communication, organization, case management, ability to analyze evidence and determine findings based on facts and decision writing.
- Other education or experience in a field of study that is relevant to the board's jurisdiction.

Boards of Revision

A board of revision is an administrative tribunal that has been granted powers by legislation to make decisions about property assessment appeals. Administrative tribunals are boards, commissions, appeal committees and other administrative bodies created by government to assist in carrying out its decision-making responsibilities.⁸ Board of revision members are appointed by the municipal council. A board of revision must have at least three members plus one secretary.

A board of revision is separate from the municipal council and administration.

- All written materials from the board of revision process are kept separate from other municipal records.
- Decisions made by the board of revision are not integrated into the minutes of the municipality.

Boards of revision can develop policies and procedures for its proceedings that are consistent with the legislation and regulations and uphold the duty of fairness. This may include, but is not limited to:

- Appeal procedures including accepting an appeal, scheduling a hearing and conducting a hearing.
- Proper conduct during proceedings including when the chair may expel a person for improper conduct.
- The admissibility, relevance and weight of evidence.
- Making decisions.

A majority of the members of a board of revision or of a panel constitutes a quorum for a sitting or hearing or of conducting the business of the board or panel. A decision of a majority of the members of a board of revision or of a panel is the decision of the board of revision.

Role of Board Members

The board members listen to the evidence and make an impartial decision based on the facts provided. The following are expectations of board members:

- Participate in required training.
- Are familiar with hearing procedures.
- Are familiar with and prepared to use board prescribed documents and templates.
- Attend assigned hearings and advise the secretary if unable to attend or anticipate arriving late.
- Declare any conflict of interest well in advance of the hearing.
- Review the hearing docket prior to hearing.
- Allow the chair to direct the hearing.
- Contribute at the hearing by listening patiently to the information, asking questions and pointing 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.
- Participate in deliberation and decision writing in accordance with established procedures.

⁸ *Practice Essentials for Administrative Tribunals*, Ombudsman Saskatchewan

- Appropriate conduct including:
 - Avoid casual conversation during hearings.
 - Be mindful of comments made during an appeal and how those may be perceived by the parties to appeal.
 - Stay focused on the issues at hand.
 - Avoid discussing the appeal matter with the public or any party to the appeal before the hearing.
- Remain impartial. Decisions are based on the evidence presented and the law, not on personal feelings or opinions.

When assigned to or appointed as a panel chair, the member should lead the hearing process and ensure the hearing is held in a professional, orderly manner. The panel chair should use the gavel to call for order when necessary or ask for a recess if members need a few minutes to gather their thoughts and composure. The panel chair should ensure decisions are written in a timely manner.

Role of the Chair

Board members should choose a chair among themselves. In addition to the general duties of being a member, the chair is responsible for or is expected to perform the following:

- Appoint panels from among the members to hearings and a chair for each panel. Each panel must have at least three members for regular appeal process or one member only when the appellant chooses the simplified appeal process.
- Ensure members are properly trained.
- Provide leadership and attend to matters necessary for the proper operation of the board of revision.
- May serve as a panel chair.
- Provide mentoring to members regarding hearing conduct and process, rules of evidence, decision making and decision writing of an administrative tribunal or quasi-judicial board.

Role of the Secretary

The secretary to the board of revision is responsible for administrative and operational matters of the board to ensure the process for assessment appeals runs smoothly. The secretary is appointed by the municipal council. Note that the administrator cannot be appointed as both the assessor for the municipality and the secretary for the board of revision for that same municipality.

The secretary is responsible for but not limited to the following duties:

- Receiving an appeal including reviewing the notice of appeal for perfection. The secretary may accept or reject an appeal after the review.
- Processing requests for withdrawal of appeals.
- Notifying and providing the other parties (except the appellant) with the notice of appeal.
- Scheduling hearings and serving a notice of hearing to all parties.
- Receiving written documents filed by parties.
- Processing requests for recording hearings, issuing subpoenas and confidentiality orders.
- Record keeping.
- Distribute board decisions to all parties and if the board could not make a decision within legislated deadline, request for an extension to the municipal council.
- Arrange for legal opinions as required.
- Transmit appeal records to the SMB as needed.

Appeal Procedure

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 an assessment. A board of revision provides a faster, less formal and 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.
- Being unbiased and acting 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.
- 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 for that hearing. If any member that was not at the hearing participates in the decision, the decision is 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. 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.

As a general guide, evidence should be:

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

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 valuation or classification of the property.
- The preparation or content of the assessment roll or assessment notice.⁹

Please note that one can appeal a property assessment but cannot appeal a property tax levy.

⁹ 225(1) MA ;197(1) CA; 246(1) NMA

Accepting a Notice of Appeal

A notice of appeal should be filed with the secretary of the board of revision in the prescribed form within 30 days (60 days in a revaluation year) of the assessment roll being advertised or of the mailing of the assessment notice.¹⁰ It may be filed by personal service, ordinary mail (including email) or registered mail.¹¹

When receiving a notice of appeal, the secretary of the board of revision should review:

- If the appeal is filed within the timeline.
- If the appeal fee has been paid to the municipality.
- If the appeal includes all the information required by the prescribed form, such as:
 - Details about the assessment error.
 - Specific grounds of the appeal.
 - A summary of the outcome of the discussion that the appellant had with the assessor or assessment appraiser.

Grounds for appeal must be specific such as inaccurate property information in property's size (square footage), number of bedrooms/bathrooms, presence of features like decks or fireplaces, finish of basement, additions or removals, inaccurate valuation or inconsistent assessment compared to similar properties, changes to the property not reflected in the assessment and property classification errors such as an agricultural property being classified as residential, commercial or industrial. Reasons such as "the assessment is too high" or "I am not happy with my assessment" are not sufficient.

If the appeal does not meet the minimum content requirements, the secretary shall outline specifically what needs to be corrected then provide the appellant with up to 14 days to make corrections. If the appellant does not correct the notice of appeal within the timeframe, the secretary of the board of revision may refuse to file the notice of appeal. If this happens, there will be no board of revision hearing.¹²

Notice of Appeal and Hearing

Once a notice of appeal is filed, **as soon as is reasonably practicable** the secretary must:

- Provide a copy of the notice of appeal to all other parties.
- If more than one appeal is consolidated, notify all parties that the appeals have been consolidated.

Depending on who the appellant is, the other parties 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).

If a hearing is required, **at least 30 days before the hearing** the secretary must serve on the appellant and the assessor a notice of hearing, which includes:

- The date, time and location of the hearing (either in person or virtual).
- A statement that if the appellant fails to appear the appeal may be dismissed and this decision will be final.

¹⁰ Appendix Form F, MA Regulations; Appendix Form C, CA Regulations; Appendix Form I, NMA Regulations

¹¹ 226 MA; 198 CA; 247 NMA

¹² 226(3)(4) MA; 199(6)(7) CA; 247(4)(5) NMA

The secretary may serve the notice according to the contact information included in the notice of appeal or, if no contact information is included, at the address entered on the assessment roll.

The appellant, the assessor and the secretary may agree to an earlier hearing date if they also agree to a date for the disclosure of evidence.

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 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.
- To produce any document or items that relate to the matters at issue in the appeal.

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, is responsible for serving the subpoena. A subpoena or summons must be served in person or by registered mail.

Anyone that is served with a subpoena or a summons must provide 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 person is not paid to attend the hearing. The amount that should be paid is calculated in accordance with Schedule IV of *The King's Bench Rules*. Unless otherwise ordered by the board, the party that was responsible for the service of the subpoena or summons is responsible for these costs.

Simplified Appeals

A simplified appeal process is less formal. It does not require filed written materials and can be heard by a single person panel if the chair chooses.

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

- A single family residential assessment, regardless of the total assessment.
- Any other property that has an assessed value of \$750,000 or less.¹³

Withdrawal of Appeal

If an appellant wants to withdraw the appeal for any reason, they should notify the secretary of the board of revision **at least 15 days before the scheduled hearing date**.

Agreements to Adjust

Before an appeal is heard, the parties may agree to a new assessed value, classification or the taxable or exempt status of a property. They will sign a written agreement to adjust the assessment.¹⁴ The appellant must then withdraw the appeal by providing written notice to the secretary of the board of revision **no later than 72 hours before the scheduled hearing date**.

¹³ 223 MA; 195 CA; 244 NMA

¹⁴ 228 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 is refunded.¹⁵

Disclosure of Evidence

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**.

Other parties to the appeal must provide their written materials **at least 10 days before the hearing date**.

If an appellant wants to file written materials in response to the information received from another party to the appeal, they must do so **at least five days before the hearing date**.¹⁶

Declaring Confidentiality of Information

A party that is responsible for providing information may declare the information confidential before providing it to the assessor or any other party to an appeal. The party may seek an undertaking from the other party that the materials will only be used to prepare an assessment or for an appeal hearing and for no other purpose. Failure to provide an undertaking will result in the party losing the right to obtain the information.

If requested, a board of revision may issue an order declaring certain information confidential if disclosing the information could:

- Result in financial loss or gain to any person.
- Prejudice the competitive position of any person.
- Interfere with any contractual negotiations or other negotiations of any person.¹⁷

Recording the Hearing

At least two days before the hearing, a party to the appeal may request that the hearing, part of the hearing or the testimony of a witness testifying at a hearing be recorded. The chair of the board or panel shall order the recording as requested.

The chair may charge the party who made the request the costs of:

- The recording.
- Producing a transcript of a recording or part of a recording.
- Making copies of a recording or a transcript.

The secretary will retain the recording and any transcripts made. The secretary may withhold the recording and transcript until the costs are paid.¹⁸

¹⁵ 224(4) MA; 196(4) CA; 245(4) NMA

¹⁶ 230 MA; 200 CA; 251 NMA

¹⁷ 231-232 MA; 201-202 CA; 252-253 NMA

¹⁸ 238 MA; 208 CA; 259 NMA

Failure to Attend Hearing

The appellant must appear personally or be represented by an agent. Failure to appear may result in the board dismissing the appeal. This decision will be final if this occurs.

If a party is scheduled to appear at more than one board of revision hearing on the same day, the party may apply to one of the boards for an adjournment and the board of revision will reschedule the hearing.

Hearing Procedures

The suggested sequence of events for a hearing is as follows:

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 will:
 - a. Introduce themselves and the rest of the members.
 - b. State the purpose of the hearing.
 - c. Note the names of the parties present.
 - d. Explain how the hearing will proceed.
2. The board may decide that people who provide evidence will be sworn in. 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 one of the following:
 - a. The assessed value.
 - b. The property classification.
 - 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. The parties will be given a chance to present closing statements.
8. When presenting evidence and discussion is finished, the chair will thank those present and the hearing is formally closed.
9. The panel will deliberate and make the decision after all the parties have left.

Board Decisions

A decision should be written as soon as possible after the hearing is completed. Decisions must be made within 180 days of publication of the assessment notice. If the board of revision is unable to meet the above deadline, they may ask the municipal council to pass a bylaw to extend this deadline. The council cannot pass a bylaw to extend the time for a board of revision decision past December 31 of the financial year in which the appeal was filed.

The decision may either confirm the assessment or change the assessment.

The decision cannot do either of the following:

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

Board of revision decisions should be concise and clear. A written decision should:

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

The secretary will send each party:

- A copy of the written decision that should include reasons for the decision.
- A statement informing the party of the rights to appeal the decision further and the procedure to be followed on appeal.¹⁹

The assessor shall make any changes to its assessment roll to reflect the decision of a board of revision.²⁰

¹⁹ 240 MA; 210 CA; 261 NMA

²⁰ 241 MA; 211 CA; 262 NMA

Further Levels of Appeal

The Assessment Appeals Committee (AAC)

The AAC is established by the 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.

Appellants may appeal directly to the AAC when they want to appeal several assessments in more than one municipality and the AAC grants leave to consolidate the appeals and have the appeals heard at the AAC.

Direct appeals to the AAC are also possible when the assessed value of a commercial or industrial property exceeds the amount set in the regulations (currently set at \$1 million) and the appellant, the board of revision and the municipality 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.
- A transcript, if available, of the board of revision hearing.

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 an 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 the AAC decision. Leave is only granted for questions of law and if the issue is of significance. Court of Appeal decisions are final.

Additional Resources

Legislation

- *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

[2025 Assessment Appeals Guide in Saskatchewan for Citizens](#)

All resources listed above are available online at: <https://publications.saskatchewan.ca>

For More Information

For general information about assessments, please contact:

Saskatchewan Assessment Management Agency (SAMA)
200 - 2201 – 11th Avenue
REGINA SK S4P 0J8
Phone: 306-924-8000
Toll-free: 1-800-667-7262
Email: info.request@sama.sk.ca

For general information about the appeal process, please contact:

Registrar, Assessment Appeals
Ministry of Government Relations
1540 – 1855 Victoria Avenue
REGINA SK S4P 3T2
Phone: 306-787-2067
Fax: 306-798-2568
Email: assessment.registrar@gov.sk.ca

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. **Non-Regulated Property:** Residential and commercial properties that fall under the market valuation standard. Provincial legislation deems these properties to have a “non-regulated property assessment.”
12. **Regulated Property:** Agricultural land, heavy industrial property, resource production equipment, railway roadway and pipelines that fall under the regulated property assessment valuation standard. Legislation deems these properties to have a “regulated property assessment.”
13. **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:

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

TAKE NOTE THAT:

The appellant may appoint an agent in writing to represent them and present their evidence at the hearing.

If the appellant or their agent fails to appear before the board of revision at the date and time noted above, the board may dismiss the appeal. This decision will be final.

When a party is required to attend more than one board of revision hearing in more than one municipality on the same day, the party may apply to the board for an adjournment and the board will reschedule the hearing.

If the appellant intends to file written materials that will be presented at the hearing, they must file with the board of revision secretary at least **20 days** before the hearing date. The appellant must also serve a copy of the written materials on every other party to the appeal.

If other parties intend to file written materials with the board of revision secretary, they must do so at least **10 days** before the hearing date and serve a copy on every other party to the appeal.

The appellant may file written materials in response to the written materials served on them with the secretary, at least **five days** before the hearing date.

In the event the board requires further information, the board may contact any party.

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

Any party to the appeal may request 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 publication of assessment notice. 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

SUMMONS

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*.²¹

²¹ 235 MA; 205 CA; 256 NMA

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. Do 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:
 - a) The request for information by the assessor was unreasonable;
 - b) The information requested by the assessor was not relevant to the assessment;
 - c) The information, although received by the assessor after the time requested or required, was received:
 - i. For the first year in a revaluation cycle, at least 18 months before the beginning of the revaluation cycle; or
 - ii. For all other years, by January 1 of the year before the assessment year; or
 - d) Through no fault of the owner, the information could not be provided.²²
 - 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.

²² 202 MA; 172 CA; 223 NMA

DECISION:

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

CITY (MUNICIPALITY) _____ **BOARD OF REVISION**

Chair

Member

Member

Appeal fees are refunded when:

1. The appeal is successful in whole or in part 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.

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

FURTHER LEVEL OF APPEAL

In accordance with legislation, any party to an appeal before a board of revision has a right of appeal to the Assessment Appeals Committee (AAC).²³ 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.²⁴ 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 paid 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.

²³ 246 MA; 216 CA; 267 NMA

²⁴ Form G, MA Regulations; Form D, CA Regulations; Form J, NMA Regulations