



BOARD OF REVISION ORGANIZATIONAL MEETING

Thursday, February 27, 2025

9:00 A.M. - 12:00 P.M.

Committee Room E, Ground Floor, City Hall

BOARD MEMBERS

JoAnn Baraniecki

Melissa Bewer

June Bold

Cameron Choquette

Andrew Gaucher

Oluwagbenga Hammed

Albert Lavoie

Asit Sarkar

Brett Zoerb

ALSO ATTENDING

D. Sackmann, Board Secretary

Pages

1. CALL TO ORDER

The Secretary will call the meeting to order on Treaty 6 Territory and the Traditional Homeland of the Métis People and confirm roll call.

2. CONFIRMATION OF AGENDA

Recommendation

That the agenda be confirmed as presented.

3. ADOPTION OF MINUTES [CK 175-6]

Recommendation

That the minutes of the Board of Revision Organizational Meeting held on January 15, 2024, be adopted.

4. APPOINTMENT OF BOARD CHAIR AND VICE-CHAIR FOR 2025 [CK 175-6]

The Board is requested to appoint a Chair and Vice-Chair for 2025.

Cameron Choquette was Chair and June Bold was Vice-Chair in 2024.

Recommendation

That the Board of Revision appoint a Chair and Vice-Chair for 2025.

5. APPOINTMENT OF PANEL CHAIRS [CK 175-6]

In accordance with Section 192(6)(b) of *The Cities Act*, the Chair of the Board of Revision may appoint a Chairperson for each Panel. Typically there are at least three Panel Chairs.

The following were Panel Chairs for 2024:

- June Bold
- Cameron Choquette
- Albert Lavoie
- Asit Sarkar

Recommendation

That the Chair of the Board of Revision appoint the Panel Chairs for 2025.

6. REPORTS

6.1 Information Reports

6.1.1 2024 Final Statistical Overview - Board of Revision [CK 430-77]

A report of the Board Secretary is provided.

Recommendation

That the information be received.

6.1.2 2025 Board of Revision - Reassessment Cycle Year 1 [CK 175-6]

A report of the Board Secretary is provided.

Recommendation

That the information be received.

6.2 Approval Reports

6.2.1 Appointment of Court Reporting Services for 2025-2026 Board of revision [CK 175-6]

12

A report of the Board Secretary is provided.

Recommendation

That Veritext Legal Solutions Canada, Inc. be designated as the provider of court reporting and transcription services for the Board of Revision for 2025-2026.

7. IN CAMERA SESSION

Recommendation

That the matters under Items 7.1 to 7.3 be considered *In Camera* in accordance with the appropriate sections of LAFOIP.

7.1 2025 Appointment of Legal Counsel - Board of Revision [CK 175-6]

[In Camera - Consultations/Deliberations (Section 16(1)(b) LAFOIP)]

7.2 Review of 2025 Board of Revision Manuals [CK 175-6]

[In Camera - Labour/Personnel Matters (Section 16(1)(c) and (d) LAFOIP)]

7.3 Verbal Updates [CK 175-6]

7.3.1 Board Secretary Update

[In Camera - Labour/Personnel Matters (Section 16(1)(c) and (d) LAFOIP)]

7.3.2 Board Chair Update (if required)

[In Camera - Labour/Personnel Matters (Section 16(1)(c) and (d) LAFOIP)]

7.3.3 Board Member Update

[In Camera - Economic/Financial - Land (Section 17(1)(d) and (e) LAFOIP)]

8. RISE AND REPORT

9. ADJOURNMENT



**PUBLIC MINUTES
BOARD OF REVISION
ORGANIZATIONAL MEETING**

**Monday, January 15, 2024
9:00 A.M.**

Committee Room E, Ground Floor, City Hall

PRESENT: Cameron Choquette, Chair
June Bold, Vice-Chair
Addy Ajayi
Melissa Bewer
Marvin Dutton
Albert Lavoie
Asit Sarkar
Megan Shields
Brett Zoerb

ABSENT: Lola Ayotunde
Andrew Gaucher

ALSO PRESENT: D. Sackmann, Board Secretary

1. CALL TO ORDER

Board Secretary Sackmann called the meeting to order on Treaty 6 Territory and the Traditional Homeland of the Métis People and confirmed roll call.

2. CONFIRMATION OF AGENDA

Moved By: J. Bold

That the agenda be confirmed as presented.

CARRIED

3. ADOPTION OF MINUTES [CK 175-6]

Moved By: A. Sarkar

That the minutes of the Board of Revision Organizational Meeting held on January 12, 2023, be adopted.

CARRIED

4. APPOINTMENT OF BOARD CHAIR AND VICE-CHAIR FOR 2024 [CK 175-6]

The Board was requested to appoint a Chair and Vice-Chair for 2024.

Cameron Choquette served as Chair and Asit Sarkar served as Vice-Chair in 2023.

The Board Secretary opened nominations for Chair.

Moved By: J. Bold

That Cameron Choquette be appointed Chair of the Board of Revision for 2024.

CARRIED

Cameron assumed the Chair. The Board was informed that Asit has advised that he will not be seeking reappointment for Vice-Chair. The Board acknowledged Asit's long-time service on the Board and contributions to it over the years as a Member and Vice-Chair.

The Chair opened the nominations for Vice-Chair.

Moved By: M. Dutton

That June Bold be appointed as Vice-Chair of the Board of Revision for 2024.

CARRIED

5. APPOINTMENT OF PANEL CHAIRS [CK 175-6]

The Board Secretary reported that in accordance with Section 192(6)(b) of *The Cities Act*, the Chair of the Board of Revision may appoint a Chairperson for each Panel. Typically there are at least three Panel Chairs.

The following served as Panel Chairs for 2023:

- June Bold
- Cameron Choquette
- Adrian Deschamps

- Marvin Dutton
- Asit Sarkar

The Chair tabled this matter and undertook to sending an email to the Members seeking interest to serve as a Panel Chair. Once Panel Chairs have been selected the Board will be advised. It was also noted that the Board Chair and Board Secretary will meet with the Panel Chairs prior to the appeal season commencing to discuss the role and expectations of the Panel Chairs.

Following the meeting, the Board Secretary was advised of the following would serve as Panel Chairs for 2024:

- *Cameron Choquette*
- *June Bold*
- *Asit Sarkar*
- *Albert Lavoie*

6. REPORTS

6.1 Information Reports

6.1.1 2023 Final Statistical Overview - Board of Revision [CK 430-77]

The Board Secretary presented the report noting that there are a number of decisions outstanding at the Saskatchewan Municipal Board (SMB) for 2022 and 2023 .

Board discussion ensued around wait periods for decisions rendered by the SMB. It was clarified that the Office of the Registrar was established under the Ministry of Government Relations and is a separate entity then the SMB although both report to the Ministry.

Moved By: B. Zoerb

That the information be received.

CARRIED

6.1.2 2024 Board of Revision - Reassessment Cycle Year 4 [CK 175-6]

The Board Secretary presented the report highlighting that the statistics show that the number of appeals received in the fourth year of the assessment cycle has increased .

The Board was advised that due to a change in *The Cities Act Regulations* the total assessment value identified for a simplified appeal process has increased from \$250,000 to \$750,000 for 2024. The Board Secretary also advised that new to the appeal process in 2024 for the Board is its implementation of a Tax Agent/Representative Authorization Form. The use of the form is to ensure that the Board understands each Appellant's interests in the property.

Moved By: M. Bewer

That the information be received.

CARRIED

6.2 Approval Reports

6.2.1 Appointment of Court Reporting Services for 2024/2025 Board of Revision [CK 175-6]

The Board Secretary presented the report.

Moved By: M. Shields

That Veritext Legal Solutions Canada, Inc. be designated as the provider of court reporting and transcription services for the Board of Revision for 2024/2025.

CARRIED

7. IN CAMERA SESSION

Moved By: M. Shields

That the matters under 7.1 to 7.3 be considered *In Camera*.

CARRIED

- 7.1 2024 Appointment of Legal Counsel - Board of Revision [CK 175-6]**
[*In Camera* - Consultations/Deliberations (Section 16(1)(b) and (c) LAFOIP)]
- 7.2 Review of 2024 Board of Revision Manuals [CK 175-6]**
[*In Camera* - Labour/Personnel Matters (Section 16(1)(c) and (d) LAFOIP)]
- 7.3 Verbal Updates [CK 175-6]**
 - 7.3.1 Board Secretary Update**
[*In Camera* - Labour/Personnel Matters (Section 16(1)(c) and (d) LAFOIP)]
 - 7.3.2 Board Chair Update (if required)**
[*In Camera* - Labour/Personnel Matters (Section 16(1)(c) and (d) LAFOIP)]
 - 7.3.3 Board Member Update**
[*In Camera* - Economic/Financial - Land (Section 17(1)(d) and (e) LAFOIP)]

The public meeting recessed at 9:29 a.m.

8. RISE AND REPORT

The Board of Revision convened *In Camera* at 9:29 a.m. with all Board members present, with the exception of Lola Ayotunde and Andrew Gauthier. Also present was Board Secretary Sackmann.

Board Member Ajayi excused herself from the meeting at 10:23 a.m. prior to the discussion of Item 7.3.3.

The *In Camera* portion of the meeting concluded at 10:55 a.m.

The Board moved to Rise and Report. The Board reconvened publicly at 10:55 a.m. and reported as follows:

- 7.1 2024 Appointment of Legal Counsel - Board of Revision [CK 175-6]**
[*In Camera* - Consultations/Deliberations (Section 16(1)(b) and (c) LAFOIP)]

Moved By: A. Lavoie

1. That the discussion remain *In Camera* under Section 16(1)(b) and (c) LAFOIP; and
2. That the recommended reappointment for the Board's legal counsel be approved for 2024.

CARRIED

7.2 Review of 2024 Board of Revision Manuals [CK 175-6]

[In Camera - Labour/Personnel Matters (Section 16(1)(c) and (d) LAFOIP)]

Moved By: A. Ajayi

1. That the discussion and information remain *In Camera* under Sections 16(1)(c) and (d) LAFOIP; and
2. That the 2024 *Saskatoon Board or Revision Policy and Procedures Manual* along with the *Member Handbook - An Internal Supplementary Document* be approved, subject to the edits identified.

CARRIED

7.3 Verbal Updates [CK 175-6]

7.3.1 Board Secretary Update

[In Camera - Labour/Personnel Matters (Section 16(1)(c) and (d) LAFOIP)]

7.3.2 Board Chair Update (if required)

[In Camera - Labour/Personnel Matters (Section 16(1)(c) and (d) LAFOIP)]

7.3.3 Board Member Update

[In Camera - Economic/Financial - Land (Section 17(1)(d) and (e) LAFOIP)]

Moved By: A. Lavoie

1. That the verbal updates be received as information; and
2. That the discussions remain *In Camera* under Sections 16(1)(c) and (d) and 17(1(d) and (e) of LAFOIP.

CARRIED

9. ADJOURNMENT

The meeting adjourned at 10:56 a.m.

C. Choquette, Chair

D. Sackmann, Board Secretary

INFORMATION REPORT

2024 Final Statistical Overview – Board of Revision

ISSUE

This report outlines the 2024 statistical overview of the Board of Revision.

BACKGROUND

The activities of the Board of Revision are summarized annually in a report for the information of Board members and for the record.

DISCUSSION/ANALYSIS

Detailed below are a series of tables which describe the activities of the Board of Revision for the year 2024 as well as statistics on appeals heard and appeals submitted to the Saskatchewan Municipal Board Assessment Appeals Committee (SMB) for the period 2019 to 2024.

Table 1 – 2024 Board of Revision Appeals Summary:

Board of Revision – 2024 Appeals Summary							
	Total Appeals Received	Dismissed - fee not paid - insufficient Grounds - refusal to hear	Withdrawn	Assessment Adjusted * - Agreement between Appellant and Assessor	Assessment Adjusted - Hearing & Decision by the Board	Assessment Sustained - Hearing & Decision by the Board	Appeals Pending - Supplementary /Amended appeals not yet heard
Residential:							
(Sub-Class Condo)	2	--	--	--	--	2	--
(Sub-Class Residential)	10	2	2	3	--	3	--
Commercial:							
\$150 Fee	6	1	4	1	--	--	--
\$500 Fee	5	--	4	1	--	--	--
\$750 Fee	93	13	33	15	12	20	--
Multi-Residential: (Sub-Class MRES)							
\$150 Fee	--	--	--	--	--	--	--
\$500 Fee	1	--	1	--	--	-	--
\$750 Fee	14	--	11	3	--	--	--
GRAND TOTALS	131	16	55	23	12	25	

2024 Final Statistical Overview – Board of Revision

Table 2 – Board of Revision Appeals by Year:

Year	2024*	2023	2022	2021	2020*	2019
Received	131	611	942	758	208	195
Heard	39	505	402	423	68	122
%	30%	83%	43%	56%	38%	63%

*4th year of assessment cycle

Saskatchewan Municipal Board – Assessment Appeals Committee Statistics

Table 3 – 2024 Files yet to be determined at the SMB:

Appeal Type	Commercial	Residential Condo	Multi-Family	Residential	Total
Decision of the Board of Revision	26	0	0	0	26

Note: Where the Board produces one decision that is carried forward to several files, each separate file is considered to be under appeal when determining the number of SMB appeals.

Table 4 – Files on Appeal to the SMB by Year:

2024*	2023	2022	2021	2020*	2019
44	468	499	369	11	158

*4th year of assessment cycle

Note: Where the Board produces one decision that is carried forward to several files, each separate file is considered to be under appeal when determining the number of SMB appeals.

As of February 7, 2025, there were 61 SMB files yet to be heard from 2023.

OTHER IMPLICATIONS

There are no financial, privacy, legal, social or environmental implications identified.

Report Approval

Written and Approved by: Debby Sackmann, Appeals Coordinator
Secretary, Board of Revision

Reviewed by: Cameron Choquette, Board Chair

Report - 2024 Final Statistical Overview – Board of Revision.docx

2025 Reassessment Cycle Year 1

ISSUE

To provide information on appeals for planning purposes.

BACKGROUND

2025 is year one of the cycle and historically more appeals are received in the first year. However, the Board statistics show that it has seen an increase in appeals in the first year (**758 appeals in 2021, 618 appeals in 2017, and 434 appeals in 2013**).

Section 199 of *The Cities Act* provides that the Secretary of the Board of Revision shall set a date, time, and location for a hearing before the Board of Revision. The Board Secretary traditionally consults with the Appellant, the City Assessor, and the Board members to evaluate the needs of all parties prior to determining a hearing schedule.

DISCUSSION/ANALYSIS

2025 Notices of Assessment were sent out on January 27, 2025, and the deadline for submitting appeals to the Board of Revision for 2025 is March 28, 2025.

The bulk of the appeals are received just before or on the deadline day. Additional Notices of Appeal may be received later in the year as a result of Amended or Supplemental Notices of Assessment by the Assessment and Valuation Division.

Section 210(4) of the *Act* provides that the Board of Revision shall make all decisions on appeals within 180 days after the Notices of Assessment are sent out. For 2025, the deadline for rendering decisions on the annual assessment appeals is July 28, 2025. Section 360(6) of the *Act* addresses a process for seeking an extension of time, if required.

For 2025, the Board is currently made up of 9 members, however, the City continues to seek applicants. The workload will be shared as equally as possible amongst all Board members.

In 2025, the Board will continue the use of Agent/Representative Authorization Forms. The use of such a Form has ensured the Board understands each Appellant's interests in a property so that it can proactively manage cross-appeals and provide a clear and concise decision so that the integrity of the assessment roll and the appeal regime can be maintained.

The filing of written submissions will not be permitted. In the case of appeals where the parties wish to carry forward evidence and argument, the Board will invite the parties to submit in the usual fashion and include a summary of the pertinent issues, facts, and appeal history. This will be followed by a hearing being scheduled where both parties will appear before the Board. In 2024 this process was successfully used and provided

the opportunity for Board members to ask questions, clarify facts, and ensure a coherent and consistent decision is issued.

IMPLICATIONS

There are no financial, privacy, legal, social, or environmental implications identified.

NEXT STEPS

As appeals are received and processed the Board members will be contacted by the Board Secretary as to availability and scheduling. It is incumbent upon each Board member to provide their availability, otherwise they will not be scheduled to hear appeals.

Report Approval

Written and Approved by: Debby Sackmann, Appeals Coordinator
Secretary, Board of Revision

Reviewed by: Cameron Choquette, Board Chair

Report - 2025 Reassessment Cycle Year 1 – Board of Revision.docx

2025 Court Reporting Services - Board of Revision

ISSUE

The report is required for the Board to appoint a recording service for 2025 and early 2026 Board of Revision duties.

RECOMMENDATION

That Veritext Legal Solutions Canada, Inc. be designated as the provider of court reporting and transcription services for the Board of Revision for 2025 and early 2026.

BACKGROUND

The Board of Revision engages a court reporting service to provide for court reporting and transcription services as requested by Appellants or the Respondent. Veritext Legal Solutions Canada Inc. has provided the Board of Revision with these services in the past and Administration has confirmed that they remain available to provide this service.

DISCUSSION/ANALYSIS

Section 208 of *The Cities Act* provides for a party to an appeal to have a hearing, or part of a hearing recorded by a person appointed by the Board of Revision, provided notice is received by the Board of Revision at least two days in advance of the hearing.

The Chair of the Board is required to issue an Order in this regard and charge against the party who requested the recording or a transcript, the costs for recording, including the cost of the services of the person appointed to make the recording, a readable transcript, and any copies of a recording or transcript.

While the Board's Panel Clerks record all hearings, these recordings are solely for the use of the Board and the Board of Revision staff. As such, the services of a professional court reporting service are appointed annually. The Board and Veritext have a good working relationship and an established process for booking and billing.

A more robust procurement process is not used because of the very limited number of service providers available for this service in Saskatoon.

FINANCIAL IMPLICATIONS

The costs of these services will be charged against the requesting party. Other than administrative time to process the requests, there is no financial impact to the Board.

OTHER IMPLICATIONS

There are no privacy, legal, social, or environmental implications identified.

Report Approval

Written and Approved by: Debby Sackmann, Appeals Coordinator
Secretary, Board of Revision

Reviewed by: Cameron Choquette, Board Chair

Report – 2025 Court Reporting Services - Board of Revision.docx