

May 21, 2020

Secretary, Standing Policy Committee on Finance

Dear His Worship the Mayor and Members of City Council:

**Re: 2019 Annual Report – Saskatoon Board of Revision
(File No. CK. 430-77)**

In accordance with the Board of Revision's Policy and Procedures, as Chair of the Board of Revision, I hereby submit the Board's 2019 Annual Report for City Council's information.

Background

Section 192 of *The Cities Act* provides for the establishment of a Board of Revision to deal with appeals arising from assessment procedures. The Board of Revision is set up as an independent administrative tribunal whose main function is to hear assessment appeals filed by any person or property owner.

Changes to legislation and decisions from the Court of Appeal have clearly established that the Board of Revision is the tribunal of record in the assessment appeal process. Persons wishing to appeal their assessments must present evidence before the Board of Revision to show that an error has been made. Appellants are precluded from presenting new evidence before the Saskatchewan Municipal Board, Assessment Appeals Committee, except in very minimal circumstances. Appeals before the Saskatchewan Municipal Board are based upon the record of the hearings before the Board of Revision.

Reassessments occur every four years and the year 2017 was the first year of reassessment based on property values for the Province of Saskatchewan as of January 1, 2015.

In 2009, the entire province of Saskatchewan moved to a results-based mass appraisal market system for most properties. Major changes for commercial, industrial and investment properties took place in the 2009 reassessment in that the Income Approach (Rental Income) to value was allowed. Hearings before the Board have become more complex.

An assessment appeal history for the years 2008-2019 is attached as Appendix D.

2019 Board Composition

Adrian Deschamps, Board Chair and Panel Chair
Asit Sarkar, Board Vice-Chair and Panel Chair
Marvin Dutton, Panel Chair
Cameron Choquette
Lois Lamon, Alternate Panel Chair
June Bold, Alternate Panel Chair
Randy Pangborn
Karishma Sheth
Satpal Virdi
Madasan Yates

2020 Board Composition

Adrian Deschamps, Board Chair and Panel Chair
Asit Sarkar, Board Vice-Chair and Panel Chair
Marvin Dutton, Panel Chair
Cameron Choquette
Lois Lamon, Alternate Panel Chair
June Bold, Alternate Panel Chair
Randy Pangborn
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The development of the skills, knowledge and expertise of a Board of Revision requires considerable time, and as such, the Board encourages City Council to continue to consider the extension of appointments of Board members beyond the six-year maximum term, particularly in reassessment years.

Appeals and Hearings - 2019

Mailing of assessment notices by the Assessor was on January 2, 2019. The deadline to appeal was February 3, 2019. The 180-day deadline for the BOR to complete its duties was July 1, 2019. In 2019, the Board received 195 Notices of Appeal and commenced hearings on March 13, 2019, considering and rendering decisions on 119 appeals. Appendix A is a summary of results of appeals heard by the Board of Revision in 2019.

A summary of time put in by Board members for the years 2007 to 2019, is attached as Appendix B. The comparable year for the year 2019 would be 2015 (being the third year of a four-year cycle). It is important to note that the legislation now provides for the parties to an appeal to file an “agreement to adjust” with the Board of Revision Office; thereby, reducing the number of appeals that require a hearing.

Decisions of the Board of Revision can be further appealed to the Assessment Appeals Committee, Saskatchewan Municipal Board (SMB). There were 114 decisions of the Board of Revision appealed to the SMB in 2019. The hearings for these appeals are currently being scheduled and heard, and it is expected that it will be some time until those decisions are rendered.

Appendix C provides a summary of results for the Board of Revision and the Assessment Appeals Committee, Saskatchewan Municipal Board, for the years 2013-2019. This is provided for comparison between the previous reassessment cycle and the current reassessment cycle.

As in past years, the Board wishes to commend the Board of Revision staff for their skill and knowledge. The expertise of the staff greatly contributes to the success experienced by the Board of Revision.

Yours truly,

A handwritten signature in black ink, appearing to read 'Adrian Deschamps', written in a cursive style.

Adrian Deschamps, Chair
Board of Revision

Appendices:

Appendix A – Board of Revision – 2019 Appeals Summary

Appendix B – Board of Revision – Summary of Time

Appendix C – Board of Revision & Saskatchewan Municipal Board – 2013-2019 Statistics

Appendix D – Board of Revision – 2014-2019 Assessment Appeal History

APPENDIX A

Board of Revision – 2019 Appeals Summary

	Total Appeals Received	Dismissed (Fee not Paid) (Insuff. Grounds) (Refusal to Hear)	Withdrawn	Assessment Adjusted* (agreement btwn appt & assr.)	Assessment Adjusted Hrg & Dec. by Board	Assessment Sustained Hrg & Dec. by Board	Appeals Pending
Residential:	24	2	9	8	1	4	0
(Sub-Class Condo)	5	2	2	0	0	1	0
(Sub-Class Res)	19	0	7	8	1	3	0
Commercial:	166	0	31	19	52	64	0
\$150 Fee	2	0	0	0	0	2	0
\$500 Fee	17	0	4	2	0	11	0
\$750 Fee	147	0	27	17	52	51	0
Multi-Res:	5	0	2	2	1	0	0
(Sub-Class MRES)							
\$150 Fee	0	0	0	0	0	0	0
\$500 Fee	0	0	0	0	0	0	0
\$750 Fee	5	0	2	2	1	0	0
*Totals	195	2	42	29	54	68	0

* An agreement to adjust the assessment is a document signed by the Assessor and the Appellant. It does not need to be ratified by the Board. The result is recorded as Adjusted.

APPENDIX B

Board of Revision – Members' Summary of Time (Breakdown by Task) Year 3 of the Reassessment Cycle

	2007	2011	2015	2019
No. of Appeals Received	245	116	205	195
No. of Appeals Heard	105	51	61	119
No. of Board Members	10	12	10	10
Total Hearing Days	45.5	36	24	50
Total Deliberation Days	17.5	19	16	28.5
Total Preparation Days	17.5	21.5	14.5	29.5
Total Decision-Writing Days	44.5	24.5	24	26.5
Total Days for all Tasks	125	104.5	78.5	134.5

APPENDIX C

Board of Revision & Saskatchewan Municipal Board – 2013-2019 Statistics

Year	Total #	# Withdrawn by Appellant	# Dismissed (Insufficient Grounds and/or Fees Not Paid)	# Adjusted (*Joint Rec. & Hearing)	# Sustained	# Decisions Appealed to SMB
2013	434	104	22	178	129	92
2014	176**	32	5	80	53	106
2015	205**	108	6	25	45	39
2016	148	41	7	55	31	49
2017	618	152	24	314	128	62
2018	321	98	19	88	14	94
2019	195	42	2	83	68	114

*The Cities Act allows for an "Agreement to Adjust..." between the Assessor and the Appellant which no longer has to be ratified by the Board and the result is recorded as "Adjusted".

**Note: 14 appeals are pending Court of Queen's Bench applications and rulings

Shading denotes reassessment years.

APPENDIX D

Board of Revision – 2014-2019 Assessment Appeal History

	<u>2019</u>	<u>2018*</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014*</u>
Appeals Received - Residential	19	27	211	16	11	2
Appeals Received - Condo Units	5	4	22	7	23	6
Appeals Received - Commercial	166	269	319	123	168	168
Appeals Received - Multi-Res	5	21	66	2	3	0
Appeals Received - Total	195	321	618	148	205	176
Total Appeals Dismissed - as per Legislation	2	19	24	7	6	5
Total Appeals Withdrawn - No Action Taken	42	98	152	41	108	32
Total with Assessment Adjusted through Agreement between Assessor and Appellant	29	88	212	22	25	24
Total with Assessment Adjusted through Board Hearing	54	102	102	33	11	57
Total with Assessment Sustained through Board Hearing	68	14	128	31	45	53
Total Appeals Pending Hearing (Court of Queen's Bench or Supp)	0	0	0	14	5	5

***2019 is the third year of the reassessment cycle. 2015 is the equivalent year of the previous cycle.**