

Jurisdictional Scan Qualifications, Compensation, Training and Resources

Qualifications/Experience

The preferred qualifications reviewed in other jurisdictions are higher than in Saskatoon.

The qualifications of the current Calgary Assessment Review Board (“CARB”) members demonstrate that they are either assessors/appraisers, lawyers or have significant experience in the real estate industry. The CARB is the Calgary equivalent to the City’s BOR. The CARB website encourages individuals with experience in the following areas to apply for membership to the CARB:

- Real estate;
- Property management;
- Property development;
- Property appraisal;
- Assessment; and
- Law.

Similarly, the majority of members of Edmonton’s Assessment Review Board (“EARB”) have significant experience in law and real estate.

The Ontario Assessment Review Board (“OARB”) is an independent adjudicative tribunal established under Ontario’s *Assessment Review Board Act* which hears appeals related to property classification and assessment. Thus, OARB members are Provincially-appointed. While Ontario has a system where members are appointed Provincially, these members sit at the same level of appeal as Saskatoon’s BOR members and carry out the same duties and function.

The OARB similarly attracts individuals with significant tribunal and real estate experience, including lawyers and other real estate professionals.

British Columbia’s Assessment Review Board (“BCARB”) is appointed Provincially and attracts members similar in qualifications to Calgary, Edmonton and Ontario. British Columbia also lists the following preferred qualifications:

- Previous assessment review panel experience;
- Real estate knowledge;
- Property appraisal skills;
- Business experience; and
- Mediation skills.

The advertised qualifications in these other jurisdictions are higher and the compensation is more attractive. This is important as BOR members are deemed by higher courts or tribunals to be experts in assessment matters.

Compensation

Other jurisdictions within Canada do not pay an annual salary. Instead, they have a higher *per diem* that members are entitled to receive. For example, the City of Calgary pays the Presiding Officer (Panel Chair) of the CARB \$425.00 per day and \$230.00 per half day. Calgary pays its CARB panel members \$320.00 per full day and \$170.00 per half day.

Edmonton pays its EARB members the same rate as in Calgary. In addition, they reimburse parking expenses which are incurred in relation to their duties and provide the Chair of the EARB with an additional \$425.00 per month, in addition to the amount for sitting in hearings, for their duties.

OARB members are appointed Provincially and have full time members; however, the part time board members receive a \$472.00 *per diem* and the Chair or Associate Chair receives a \$744.00 *per diem*.

In British Columbia, panel members are compensated \$425.00 per full day and \$212.50 per each half day. The Chair is compensated \$600.00 per full day and \$300.00 per half day.

None of the websites for these jurisdictions provide an indication of whether or not this includes decision writing.

A table comparing compensation for panel members (not the Chairperson) in these jurisdictions is set out below:

| Panel Member Compensation | | | | |
|---------------------------|----------------|-----------------|-----------------|-----------------|
| City | ½ Day Hearing | 1 Day Hearing | 1 ½ Day Hearing | 2 Day Hearing |
| Saskatoon | \$75.00 | \$150.00 | \$225.00 | \$300.00 |
| Calgary | \$170.00 | \$320.00 | \$490.00 | \$640.00 |
| Edmonton | \$170.00 | \$320.00 | \$490.00 | \$640.00 |
| Ontario | \$236.00 | \$472.00 | \$708.00 | \$944.00 |
| British Columbia | \$212.50 | \$425.00 | \$637.50 | \$850.00 |

As can be seen from the above chart, Saskatoon pays less than half of what other jurisdictions in Canada pay their panel members. However, there is some discretion to pay for preparation, deliberation and decision writing in addition to hearing time at the same rates.

Regina's compensation structure pays for both hearing attendance and decision writing separately. For every day of hearings, BOR members in Regina are reimbursed an equal day of decision writing. For panel members, \$150.00 per hearing day is provided, with an additional \$150.00 for decision writing, totalling \$300.00 per day. This amount increases for Panel Chairs and the Chairperson of the BOR.

Saskatoon currently employs a different compensation structure for Chairpersons where an annual salary of \$3,600.00 is offered. As a result, it is difficult to compare the compensation; however, Chairpersons in Calgary and Edmonton are paid \$275.00 more per day than Saskatoon Chairpersons and Ontario Chairpersons are paid \$594.00 more per day than in Saskatoon.

As a part of this review, the Governance Subcommittee also compared the filing fees of various jurisdictions. Saskatoon's filing fees are substantially comparable and, therefore, will not be the subject of further review.

Training

In Calgary, individuals appointed to the CARB must complete a training course through the Minister of Municipal Affairs and additional training is required by the City of Calgary. Edmonton is subject to the same Provincial training requirement. The Provincial training requires potential CARB and EARB members to receive a certification prior to hearing assessment appeals. The Alberta Training Manual covers the following topics for both panel members and clerks/secretaries:

- Administrative law, including the duty of fairness;
- Assessment principles;
- How evidence is treated;
- Conducting a hearing; and
- How to write a decision.

An outline of Alberta's Municipal Affairs Training Requirements can be found online in the Ministerial Order; available at the following link:

<https://open.alberta.ca/dataset/b2321abf-f148-46d4-9748-f3424ef191d1/resource/ab7c8de1-8405-45a0-b72b-c5412a6422cf/download/mo-m-001-14.pdf>.

British Columbia requires its appointed members to complete self-directed training sessions, which includes:

- An overview of the property assessment process in British Columbia;
- A detailed examination of panel roles and responsibilities;
- A comprehensive review of property appraisal techniques and measurement methodology; and
- How to conduct an efficient property assessment review panel session.

Ontario has a comprehensive rule manual which was adopted in 2017 that informs how panel members approach appeals and conduct themselves. While these rules are to be applied liberally, they provide panel members with a rough roadmap of how certain situations are to be dealt with, such as the factors to consider in ordering an adjournment. The OARB also receives training in areas such as ethics, the OARB's mandate and legal requirements (ie. the Rules of the OARB).

The Rules adopted by the OARB are much more prescriptive than those of the Policy and provide specific factors to consider in certain scenarios (as mentioned above) as opposed to providing the members with general discretion like the Policy. The Rule manual provides taxpayers and assessing authorities with certainty and transparency in the assessment appeals system in Ontario, which was one of the goals of the Saskatchewan legislature in 2009 when the market value assessment regime was adopted.

In Saskatoon, training has varied over the years from technical presentations by representatives from the Saskatchewan Assessment Management Agency and formal decision writing workshops for the Board Chair and Panel Chairs to more localized onboarding and mentoring by the Board Chairs and Panel Chairs. The Secretary of the BOR has facilitated onboarding through a review of the BOR's Policy and new BOR members are required to observe BOR hearings and deliberations prior to actually participating in a hearing. The BOR's legal counsel has, in the past, provided BOR members with orientation in their roles and responsibilities and to address procedural fairness. There is, however, no set mandatory rules or training requirements in place to educate BOR members or the BOR Secretary on the Act, the Policy, accepted assessment principles or the applicable legal tests. The appeal process itself is wholly inadequate as a teaching method.

Improved Resources

In Alberta, Assessors and taxpayers are able to apply to the Alberta Court of Queen's Bench if they believe there is partiality, bias or other improper conduct of ARB members.

In Ontario, the Rules adopted in 2017 allow a taxpayer to request that a decision of the OARB be reviewed (prior to appealing the decision) by the Associate Chair of the OARB if the OARB acted outside their jurisdiction, made a significant error of fact or law, heard false evidence or new evidence has been discovered. This creates a quicker and more efficient process if a full appeal does not need to be assembled.

The BCARB, like the OARB, has the jurisdiction to amend its decision in rare circumstances if pertinent evidence is missed.

In Saskatchewan, the only recourse is to appeal to the AAC, who is often reluctant to overturn BOR decisions based on procedural fairness issues. Based on Saskatchewan's appeal process, it is essential to provide BOR members with resources such as independent legal advice to ensure fairness is achieved at BOR hearings.