

January 27, 2022

Secretary, Standing Policy Committee on Finance

Dear His Worship the Mayor and Members of City Council:

**Re: 2021 Annual Report – Saskatoon Board of Revision (BOR)
(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 2021 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 **2021** was the first year of reassessment based on property values for the Province of Saskatchewan as of **January 1, 2019**.

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 of Revision have become more complex.

An assessment appeal history for the years **2015-2021** is attached as Appendix D.

2021 Board Composition

Adrian Deschamps, Board Chair and Panel Chair
Asit Sarkar, Board Vice-Chair and Panel Chair
June Bold, Panel Chair
Cameron Choquette, Panel Chair
Marvin Dutton, Panel Chair
Rodney Antonichuk
Lola Ayotunde
Bob Gilewicz
Lois Lamon
Randy Raimbault
Satpal Viridi
Madasan Yates
Jason Yochim

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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 – 2021

Mailing of assessment notices by the Assessor was on January 25, 2021. The deadline to appeal was March 29, 2021. The 180-day deadline for the BOR to complete its duties was July 24, 2021 and later extended by the Ministry of Government Relations to December 31, 2021 due to the impact of the volume of appeals. The Board received 758 Notices of Appeal in 2021, which includes appeals on regular assessments, amended assessment as well as supplemental assessments. Due to COVID measures, and necessary revision of impacted processes, the Board commenced hearings via Microsoft Teams and via Skype for Business teleconference. Appendix A is a summary of results of appeals heard by the Board of Revision in 2021.

A summary of Board member time for 2021 and the correlating first years of the previous reassessment cycles, is attached as Appendix B. It is important to note that

the legislation 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 46 decisions of the Board of Revision appealed to the SMB in 2021. The hearings for these appeals are currently being scheduled, 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 year 2021.

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', with a stylized flourish at the end.

Adrian Deschamps, Chair
Board of Revision

AD:drs

Appendices:

Appendix A – Board of Revision – 2021 Appeals Summary

Appendix B – Board of Revision – Members’ Summary of Time

Appendix C – Board of Revision and Saskatchewan Municipal Board - 2021 Statistics

Appendix D – Board of Revision – 2015 to 2021 Assessment Appeal History

APPENDIX A

Board of Revision – 2021 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 appeals not yet heard
Residential:							
(Sub-Class Condo)	56	3	9	23	0	7	0
(Sub-Class Residential)	70	23	22	16	18	3	0
Commercial:							
\$150 Fee	15	0	1	9	1	5	0
\$500 Fee	24	0	5	7	2	10	0
\$750 Fee	558	6(+2 in hearing)	73	111	177	185	4
Multi-Residential: (Sub-Class MRES)							
\$150 Fee	0	0	0	0	0	0	0
\$500 Fee	0	0	0	0	0	0	0
\$750 Fee	35	0	8	19	4	3	1
GRAND TOTALS	758	34	118	185	203	213	5

* 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 1 of the Reassessment Cycle				
	2009	2013	2017	2021
Number of Appeals Received	420	434	618	758
Number of Appeals Heard	91	186	228	418
Number of Board Members	11	11	10	13
Total Hearing Days	136.5	116	166.5	111
Total Deliberation Days	47.5	36	78	70.5
Total Preparation Days	49.5	33.5	78	73.5
Total Decision-Writing Days	84	97	108	74.5
Total Days of all Tasks	317.5	282.5	430.5	329.5

APPENDIX C

Board of Revision and Saskatchewan Municipal Board (SMB) 2021 Statistics							
Year	Total Number of BOR Appeals Heard	Total Number of BOR Appeals filed to SMB	Number Withdrawn by Appellant from SMB	Number Dismissed from SMB - Insufficient grounds and/or Fees not Paid	Number Adjusted* at SMB - Joint Rec. and through Hearings	Number Sustained at SMB	Number of SMB Decisions Decided
2021	418	46	0	0	2	1	3

* 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 Committee. The result is recorded as Adjusted.

APPENDIX D

Board of Revision – 2015 to 2021 Assessment Appeal History							
	2021*	2020	2019	2018	2017*	2016	2015
Appeals Received - Residential	70	32	19	27	211	16	11
Appeals Received - Condo Units	56	21	5	4	22	7	23
Appeals Received - Commercial	597	148	166	269	319	123	168
Appeals Received - Multi-Res	35	7	5	21	66	2	3
Appeals Received - Total	758	208	195	321	618	148	205
Total Appeals Dismissed - as per Legislation	34	9	2	19	24	7	6
Total Appeals Withdrawn - No Action Taken	118	20	42	98	152	41	108
Total with Assessment Adjusted through Agreement between Assessor and Appellant	185	111	29	88	212	22	25
Total with Assessment Adjusted through Board Hearing	203	52	54	102	102	33	11
Total with Assessment Sustained through Board Hearing	213	15	68	14	128	31	45

*2021 is the first year of the reassessment cycle. 2017 is the equivalent year of the previous cycle.