

January 23, 2023

Secretary, Standing Policy Committee on Finance

Dear His Worship the Mayor and Members of City Council:

**Re: 2022 Annual Report – Saskatoon Board of Revision (BOR)
(CK. 430-77)**

In accordance with the Board of Revision's Policy and Procedures, as the Chair of the Board of Revision, I hereby submit the Board's 2022 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 **2022** was the second 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 over the years. As the City of Saskatoon has grown, so has the number of tax appeals, particularly in a reassessment year. The increase in the volume of appeals has led to a corresponding increase (or loss thereof) in revenue to the City/Appellant/Tax Agent. Board members have had to learn and understand the technical aspects of the Assessor's models. In addition, the inclusion of Legal Briefs has become more common. This has required Board members to become increasingly knowledgeable with regard to the judicial aspect of property taxation.

An assessment appeal history for the years **2017-2022** is attached as **Appendix D**.

2022 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
Albert Lavoie
Satpal Virdi
Madasan Yates

2023 Board Composition

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June Bold, Panel Chair
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Lola Ayotunde
Melissa Bewer
Andrew Gaucher
Albert Lavoie
Megan Shields
Brett Zoerb

As part of the City's comprehensive governance review, City Council, at its meeting held October 25, 2021, resolved, in part, that an annual ad hoc Recruitment Committee including two members of City Council, the Board of Revision Secretary, and the Board Chair, be established to screen applicants and make recommendations for appointment or reappointment to City Council. The Board Chair and Secretary had an opportunity to participate in this process in 2022 for the 2023 Board of Revision appointments/reappointments, this was a positive experience, and we would like to thank City Council for the opportunity.

In 2021, the Saskatchewan Government established the Office of the Registrar, within the Ministry of Government Relations along with regulations to establish a certification process for all Boards of Revision, outlining responsibilities of the assessment appeals Registrar, and requiring all Boards of Revision to be certified in order to hear property assessment appeals.

For a Board of Revision to be certified, all Members and Secretaries must take an Oath of Office and successfully complete an online training program developed through the Johnson Shoyama Graduate School of Public Policy. The initial certification and training requirements will be monitored every year starting with 2023 and for the first five years

including 2027. As of yearend 2022, the Saskatoon Board of Revision Members and the Secretary have successfully completed the training and the Board has been certified by the Ministry of Government Relations to hear 2023 assessments.

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 – 2022

Mailing of Assessment Notices by the Assessor was on January 4, 2022. The deadline to appeal was February 4, 2022. The 180-day deadline for the BOR to complete its duties was July 4, 2022. The Board received 942 Notices of Appeal in 2022, which includes appeals on regular assessments, amended assessment as well as supplemental assessments. **Appendix A** is a summary of results of appeals heard by the Board of Revision in 2022.

A summary of Board member time for 2022 and the correlating second 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” (ATA) 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 337 decisions of the Board of Revision appealed to the SMB in 2022. The hearings for these appeals are currently being scheduled by the SMB, and it is expected that it will be some time until those decisions are rendered. The Board in 2022 saw a number of Board of Revision Appeals on Amended Notices being appealed to the SMB.

Appendix C provides a summary of results for the Board of Revision and the Assessment Appeals Committee, Saskatchewan Municipal Board, for the year 2022.

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,



Adrian Deschamps, Board Chair, 2022
Board of Revision

AD:drs

Appendices:

Appendix A – Board of Revision – 2022 Appeals Summary

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

Appendix C – Board of Revision and Saskatchewan Municipal Board - 2022 Statistics

Appendix D – Board of Revision – 2017 to 2022 Assessment Appeal History

APPENDIX A

Board of Revision – 2022 Appeals Summary							
	Total Appeals Received	Dismissed <small>- fee not paid - insufficient Grounds - refusal to hear</small>	Withdrawn	Assessment Adjusted * <small>- Agreement between Appellant and Assessor</small>	Assessment Adjusted <small>- Hearing & Decision by the Board</small>	Assessment Sustained <small>- Hearing & Decision by the Board</small>	Appeals Pending <small>- Supplementary /Amended appeals not yet heard</small>
Residential:							
(Sub-Class Condo)	9	--	5	--	1	3	--
(Sub-Class Residential)	24	9	2	7	1	4	1
Commercial:							
\$150 Fee	11	1	6	--	3	1	--
\$500 Fee	29	4	12	8	4	--	1
\$750 Fee	841	82	210	90	265	116	78
Multi-Residential: (Sub-Class MRES)							
\$150 Fee	--	--	--	--	--	--	--
\$500 Fee	--	--	--	--	--	--	--
\$750 Fee	28	2	2	19	1	3	1
GRAND TOTALS	942	98	237	124	275	127	81

* 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

Members' Summary of Time			
	2014	2018	2022
Number of Appeals Received	176	321	942
Number of Appeals Heard	109	116	402
Number of Board Members	11	10	12
Total Hearing Days	40.5	50.5	66.0
Total Deliberation Days	13	36	43.5
Total Preparation Days	15.5	37.5	46.0
Total Decision-Writing Days	33.5	28	42.5
Total Days of all Tasks	102.5	152	198.0

APPENDIX C

Board of Revision and Saskatchewan Municipal Board (SMB) 2022 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 of BOR Adjusted at SMB - Joint Rec. and/or through Hearings	Number of BOR Sustained at SMB	Number of SMB Decisions Decided	Number of SMB Decisions Outstanding
2022	402	337	3	--	88	2	93	244

* Stats as of December 31, 2022.

APPENDIX D

Board of Revision – 2017 to 2022 Assessment Appeal History						
	2022*	2021	2020	2019	2018*	2017
Appeals Received - Residential	9	70	32	19	27	211
Appeals Received - Condo Units	24	56	21	5	4	22
Appeals Received - Commercial	881	597	148	166	269	319
Appeals Received - Multi-Res	28	35	7	5	21	66
Appeals Received - Total	942	758	208	195	321	618
Total Appeals Dismissed - as per Legislation	98	34	9	2	19	24
Total Appeals Withdrawn - No Action Taken	237	118	20	42	98	152
Total with Assessment Adjusted through Agreement between Assessor and Appellant	124	185	111	29	88	212
Total with Assessment Adjusted through Board Hearing	275	203	52	54	102	102
Total with Assessment Sustained through Board Hearing	127	213	15	68	14	128

*2022 is the second year of the reassessment cycle (2021-2024). 2018 is the equivalent year of the previous cycle (2017-2020).