

February 26, 2024

Deputy City Clerk, Standing Policy Committee on Finance

**Re: Letter of Transmittal - 2023 Saskatoon Board of Revision Annual Report
(CK. 430-77)**

Dear His Worship the Mayor and Members of City Council:

In accordance with the Board of Revision's Policy and Procedures, I hereby submit the Board's 2023 Annual Report for City Council's information.

Section 192 of *The Cities Act* provides for the establishment of a Board of Revision. The Board is set up as a quasi-judicial administrative tribunal independent of City Council, whose main function is to hear assessment appeals. City Council's role is limited to appointing members, establishing terms of office, and setting remuneration.

The annual report enclosed provides important information on the Board's work over the past year and highlights some key projects that will continue to improve the Board's operations as we prepare for the 2025 reassessment year.

Included in the annual report are a number of tables that provide historical and current data on the number of appeals, types of appeals, and members' sitting time. This data demonstrates the significant increases in appeals and hearing time, which has put additional strain on the Board in 2023.

On behalf of the Board, I want to acknowledge the long-time leadership of Adrian Deschamps, who served as the Board's Chair for a number of years over his nearly twenty years on the Board. Adrian decided to step away in 2024 and the Board will certainly miss his presence at the table. I would also like to acknowledge and thank the Board's Secretary, Ms. Debby Sackmann. She capably serves the Board each year and leads a team of support staff who are integral to the Board's operation.

I look forward to speaking with Committee members at your meeting on March 6, 2024 where I will be able to provide additional insight into this report and answer any questions you may have.

Sincerely,

Cameron Choquette
Board Chair

Appendix 1: 2023 Annual Report

Appendix 1: 2023 Annual Report Board of Revision

2023 Board Leadership & Composition

In 2023, Cameron Choquette was appointed as the Board's Chair. Asit Sarkar was appointed as Vice Chair.

The Board was comprised of the following members:

<i>Member</i>	<i>Occupation/Background</i>
Adrian Deschamps	Retired teacher
Addy Ajayi	Lawyer
Asit Sarkar	Professor emeritus
June Bold	Retired researcher and CEO
Cameron Choquette	Association CEO
Marvin Dutton	Retired consultant and public servant
Lola Ayotunde	Law professor
Albert Lavoie	Retired provincial court judge
Melissa Bewer	Chartered accountant
Andrew Gaucher	Lawyer
Megan Shields	Lawyer
Brett Zoerb	Technology professional

Board Operations & Support

In accordance with Section 193(1) of *The Cities Act*, the Board is served by a Secretary who handles the Board's day-to-day operations and leads a team of support staff that support the appeal process from start to finish.

The Board Secretary in 2023 was Ms. Debby Sackmann, who recently celebrated 30 years of service with the City of Saskatoon.

The Board's Operating Environment

Changes to legislation and decisions from the Saskatchewan 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.

The Board's role as fact-finder in the administrative law environment requires the Board to carefully examine the evidence and weigh the various components of the assessment environment, all while ensuring the appeal process is user-friendly and accessible for Appellants.

As you can see in **Table 2**, the time required of Board members continues to increase. This can be attributed to the increasing length and complexity of appeals and the significant amount of legal precedence that comes from the Saskatchewan Municipal Board and the Saskatchewan Court of Appeal.

Board Certification

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. 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 2024 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 change the term of appointment from one year to two years.

Continuous Improvement

As the Board's operating environment becomes more challenging and appeals grow in complexity, the need for improved communication and consistency in decisions has become extremely important.

In 2023, the Board undertook a number of continuous improvement projects:

- A skills matrix that is used by the Board's leadership team and the CARE Committee to identify gaps in the Board's skills and experience
- Creating an internal *Member Handbook*
- Creating an internal decision writing process to ensure decisions are issued within thirty days of the hearing
- Conducting an annual Board assessment for Members to identify areas of strength and opportunities for improvement

Reassessment Years

Reassessments occur every four years and the year **2023** was the third year of reassessment based on property values for the Province of Saskatchewan as of **January 1, 2019**.

An assessment appeal history for the years **2018-2023** is attached as **Table 4**.

Appeals and Hearings – 2023

Mailing of Assessment Notices by the Assessor was on January 3, 2023. The deadline to appeal was February 3, 2023. The 180-day deadline for the BOR to complete its duties was July 4, 2023. The Board received 611 Notices of Appeal in 2023, which includes appeals on regular assessments, amended assessment as well as supplemental assessments. **Table 1** is a summary of results of appeals heard by the Board of Revision in 2023.

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 of the Saskatchewan Municipal Board (SMB), as shown in **Table 3**. 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.

Professional Development

To ensure the Board is equipped to do its job, a professional development workshop is held in September of each year where decisions are reviewed, changes are made policies and procedures, and the Board determines opportunities for improvement. This has proven to be an invaluable part of the Board’s operation.

In 2024, the majority of Board members will be enrolled in the Council of Canadian Administrative Tribunals’ course on *Writing Effective Reasons*. This will give members the education to improve their decision writing, which will provide greater clarity to Appellants appearing before the Board.

Succession Planning

As the Board prepares for another reassessment year in 2025, it is carefully considering its composition and how it can retain the tremendous experience and corporate memory that exists in our longer-tenured members, while balancing the need to find successors for these outstanding individuals.

Over the past year, the Board only lost one long-term member, which has provided greater stability and continuity as we head into 2024. There is currently one vacancy on the Board.

After the appeal season concludes in June, the Board’s leadership team will use the new skills matrix and have proactive conversations with all members to determine their intentions for reappointment and ensure that the Board is well-balanced between new and experienced members.

Conclusion

Although the Board’s environment continues to grow in complexity and workload, it is well served by a group of experienced and dedicated members who uphold their oath of office with integrity, commitment, and professionalism. City Council and the citizens of Saskatoon can have great confidence in how the Board remains independent, impartial, and professional in all aspects of its operations.

Tables:

Table 1 – Board of Revision – 2023 Appeals Summary

Table 2 – Board of Revision – Members' Summary of Time

Table 3 – Board of Revision and Saskatchewan Municipal Board - 2023 Statistics

Table 4 – Board of Revision – 2018 to 2023 Assessment Appeal History

Table 1

Board of Revision – 2023 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)	197	2	1	--	192	2	--
(Sub-Class Residential)	30	3	15	8	--	3	1
Commercial:							
\$150 Fee	10	1	2	1	--	6	--
\$500 Fee	9	--	2	5	--	2	--
\$750 Fee	327	1	28	21	92	179	6
Multi-Residential: (Sub-Class MRES)							
\$150 Fee	1	--	1	--	--	--	--
\$500 Fee	1	--	--	--	1	--	--
\$750 Fee	36	--	3	2	27	2	2
GRAND TOTALS	611	7	52	37	312	194	9

* 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.

Table 2

Members' Summary of Time			
	2015	2019	2023
Number of Appeals Received	205	195	611
Number of Appeals Heard	61	119	505
Number of Board Members	10	10	12
Total Hearing Days	24	50	42
Total Deliberation Days	16	28.5	24
Total Preparation Days	14.5	29.5	24.8
Total Decision-Writing Days	24	26.5	47.5
Total Days of all Tasks	78.5	134.5	138.3

Table 3

Board of Revision and Saskatchewan Municipal Board (SMB) 2023 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
2023	505	468	1	2	--	--	--	465

* Stats as of December 31, 2023.

Table 4

Board of Revision – 2018 to 2023 Assessment Appeal History						
	2023*	2022	2021	2020	2019*	2018
Appeals Received - Residential	30	9	70	32	19	27
Appeals Received - Condo Units	197	24	56	21	5	4
Appeals Received - Commercial	346	881	597	148	166	269
Appeals Received - Multi-Res	38	28	35	7	5	21
Appeals Received - Total	611	942	758	208	195	321
Total Appeals Dismissed - as per Legislation	7	98	34	9	2	19
Total Appeals Withdrawn - No Action Taken	52	237	118	20	42	98
Total with Assessment Adjusted through Agreement between Assessor and Appellant	37	124	185	111	29	88
Total with Assessment Adjusted through Board Hearing	312	275	203	52	54	102
Total with Assessment Sustained through Board Hearing	194	127	213	15	68	14

*2023 is the third year of the reassessment cycle (2021-2024). 2019 is the equivalent year of the previous cycle (2017-2020).