

INFORMATION REPORT

2024 Final Statistical Overview – Board of Revision

ISSUE

This report outlines the 2024 statistical overview of the Board of Revision.

BACKGROUND

The activities of the Board of Revision are summarized annually in a report for the information of Board members and for the record.

DISCUSSION/ANALYSIS

Detailed below are a series of tables which describe the activities of the Board of Revision for the year 2024 as well as statistics on appeals heard and appeals submitted to the Saskatchewan Municipal Board Assessment Appeals Committee (SMB) for the period 2019 to 2024.

Table 1 – 2024 Board of Revision Appeals Summary:

Board of Revision – 2024 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	Total Appeals Received	Dismissed - fee not paid - insufficient Grounds - refusal to hear	Withdrawn	Assessment Adjusted * - Agreement between Appellant and Assessor	Assessment Adjusted - Hearing & Decision by the Board	Assessment Sustained - Hearing &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)	2	--	--	--	--	2	--
(Sub-Class Residential)	10	2	2	3	--	3	--
Commercial:							
\$150 Fee	6	1	4	1	--	--	--
\$500 Fee	5	--	4	1	--	--	--
\$750 Fee	93	13	33	15	12	20	--
Multi-Residential: (Sub-Class MRES)							
\$150 Fee	--	--	--	--	--	--	--
\$500 Fee	1	--	1	--	--	-	--
\$750 Fee	14	--	11	3	--	--	--
GRAND TOTALS	131	16	55	23	12	25	

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Table 2 – Board of Revision Appeals by Year:

Year	2024*	2023	2022	2021	2020*	2019
Received	131	611	942	758	208	195
Heard	39	505	402	423	68	122
%	30%	83%	43%	56%	38%	63%

*4th year of assessment cycle

Saskatchewan Municipal Board – Assessment Appeals Committee Statistics

Table 3 – 2024 Files yet to be determined at the SMB:

Appeal Type	Commercial	Residential Condo	Multi-Family	Residential	Total
Decision of the Board of Revision	26	0	0	0	26

Note: Where the Board produces one decision that is carried forward to several files, each separate file is considered to be under appeal when determining the number of SMB appeals.

Table 4 – Files on Appeal to the SMB by Year:

2024*	2023	2022	2021	2020*	2019
44	468	499	369	11	158

*4th year of assessment cycle

Note: Where the Board produces one decision that is carried forward to several files, each separate file is considered to be under appeal when determining the number of SMB appeals.

As of February 7, 2025, there were 61 SMB files yet to be heard from 2023.

OTHER IMPLICATIONS

There are no financial, privacy, legal, social or environmental implications identified.

Report Approval

Written and Approved by: Debby Sackmann, Appeals Coordinator
Secretary, Board of Revision

Reviewed by: Cameron Choquette, Board Chair

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