

March 24, 2025

Deputy City Clerk, Standing Policy Committee on Finance

**Re: Letter of Transmittal - 2024 Saskatoon Board of Revision Annual Report
(CK. 430-77)**

Dear Her 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 2024 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 adjudicate 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 several tables that provide historical and current data on the number of appeals, types of appeals, and members' sitting time. The Board continues to be comprised of engaged, professional, and experienced citizens who dedicate hundreds of hours each year to the work of the Board.

I look forward to speaking with Committee members at your meeting on April 2, 2025 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: 2024 Annual Report

Appendix 1: 2024 Annual Report Board of Revision

2024 Board Leadership & Composition

In 2024, Cameron Choquette was appointed as the Board's Chair. June Bold was appointed as Vice Chair.

The Board was comprised of the following members:

<i>Member</i>	<i>Occupation/Background</i>
Addy Ajayi	Lawyer
Lola Ayotunde	Law Professor
Melissa Bewer	Chartered Accountant
June Bold	Retired Researcher and CEO
Cameron Choquette	Association CEO
Marvin Dutton	Retired Consultant and Public Servant
Andrew Gaucher	Lawyer
Albert Lavoie	Retired Provincial Court Judge
Asit Sarkar	Professor Emeritus
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 2024 was Ms. Debby Sackmann, City Clerk's Office.

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 factfinder 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 shown in **Table 2**, the time required of Board members remains substantial. This can be attributed to the 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 are monitored every year and started in 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 2025 assessments.

The development of the skills, knowledge and expertise of a Board of Revision requires considerable time, and as such, the Board is undertaking a review of our term lengths and recruitment process to ensure that it meets the needs of our quasi-judicial environment. Any adjustments required to the Board's term lengths or recruitment process will be requested by the Board to the Governance and Priorities Committee.

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 2024, the Board maintained its focus on continuous improvement through the following initiatives:

- 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 Precedence* document that will increase consistency in decision writing

Reassessment Years

Reassessments occur every four years and the year **2024** was the fourth year of reassessment based on property values for the Province of Saskatchewan as of **January 1, 2019**.

An assessment appeal history for the years **2019-2024** is attached as **Table 4**.

The Board expects to see a large volume of appeals in 2025 because it is a reassessment year. The changes in market value during the pandemic will now be reflected in assessments and this is expected to result in more residential and commercial appeals being filed.

The Board has the necessary resources to handle an increase in appeals and will do its best to recruit 2-3 more members to assist with the workload.

Appeals and Hearings – 2024

Mailing of Assessment Notices by the Assessor was on January 2, 2024. The deadline to appeal was February 5, 2024. The 180-day deadline for the BOR to complete its duties was July 2, 2024. The Board received 131 Notices of Appeal in 2024, 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 2024.

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. SMB delays create inefficiencies in the overall assessment appeal regime that impact the Board and the City.

Professional Development

To ensure the Board is equipped to do its job, a professional development workshop is held each year. At this workshop, Board members review decisions, amend policies and procedures, and identify areas of improvement. This has proven to be an invaluable part of the Board’s operation.

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

Succession Planning

In preparation for another reassessment year in 2025, the Board carefully considered its composition and how it could retain the tremendous experience and corporate memory that exists in our longer-tenured members, while balancing the need to find replacements for these outstanding individuals.

Over the past year, the Board only lost two long-term members, which has provided greater stability and continuity as we head into 2025. There are currently three vacancies on the Board, which we are actively recruiting for.

After the appeal season concludes in July, 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 – 2024 Appeals Summary

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

Table 3 – Board of Revision and Saskatchewan Municipal Board - 2024 Statistics

Table 4 – Board of Revision – 2019 to 2024 Assessment Appeal History

Table 1

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	

* 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			
	2016	2020	2024
Number of Appeals Received	148	208	131
Number of Appeals Heard	64	68	39
Number of Board Members	10	7	11
Total Hearing Days	32.5	22.5	27
Total Deliberation Days	19.5	16	19
Total Preparation Days	21	15.5	19
Total Decision-Writing Days	18.5	14	16
Total Days of all Tasks	91.5	68	81

Table 3

Board of Revision and Saskatchewan Municipal Board (SMB) 2024 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
2024	39	44	2	--	15	1	16	26

* Stats as of February 7, 2025.

Table 4

Board of Revision – 2019 to 2024 Assessment Appeal History						
	2024	2023	2022	2021	2020*	2019
Appeals Received - Residential	10	30	9	70	32	19
Appeals Received - Condo Units	2	197	24	56	21	5
Appeals Received - Commercial	104	346	881	597	148	166
Appeals Received - Multi-Res	15	38	28	35	7	5
Appeals Received - Total	131	611	942	758	208	195
Total Appeals Dismissed - as per Legislation	16	7	98	34	9	2
Total Appeals Withdrawn - No Action Taken	55	52	237	118	20	42
Total with Assessment Adjusted through Agreement between Assessor and Appellant	23	37	124	185	111	29
Total with Assessment Adjusted through Board Hearing	12	312	275	203	52	54
Total with Assessment Sustained through Board Hearing	25	194	127	213	15	68

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