



THE CITY OF PRINCE ALBERT BOARD OF REVISION

INFORMATION GUIDE TO ASSESSMENT APPEALS

How will the hearing proceed?

Appeals will be heard in a designated Conference Room in City Hall, unless otherwise notified. For specific circumstances, hearings may be held by audio/video conference call, depending on the appeal.

You (or your agent) are required to be in attendance at the time stated, however, the hearing may not begin at the exact time specified in the Notice of Hearing. Before the appeal is heard, the Chairperson will explain the hearing procedure.

When the Board Chair calls for your appeal, you and all other parties will be required to state your names for the record.

The Board will request that you make a brief opening statement outlining the main issues and then proceed to introduce evidence on the specific grounds on which it is alleged that an error in the assessment exists. Subsequent to this, you may be questioned or cross-examined by the Assessor or by the Board.

The Assessor will then be asked to proceed in the same manner and you will be given an opportunity to cross-examine the Assessor. Any rebuttal evidence must be different from what you have already presented and must be related to the matters raised by the Assessor.

You will then be asked for a summary of evidence and argument. The Assessor will be asked for the same. You will then be given an opportunity for a final rebuttal. The rebuttal arguments must be in response to arguments raised by the Assessor.

How to present your appeal?

- ◆ Be as specific as possible. Keep in mind a property assessment appeal is not about the level of taxation.
- ◆ If possible, provide the Board with photos of your property, as well as photos of properties you will be comparing to your own.
- ◆ When comparing your property to others, describe the land parcels and size of buildings. Also describe their quality, classification, condition and other factors that could affect their value.
- ◆ If you are using written material, **you must file one copy with the Secretary of the Board, and serve one copy to the other party involved in the appeal, at least 20 days prior to the appeal date.** The Board is not obliged to consider late materials. Application for acceptance of late materials must be made at the beginning of the hearing, and is at the discretion of the Board. If the late material is accepted, you must be prepared to provide **five copies** at the hearing.

Other Helpful Information

- ◆ The Assessor will file copies of his written materials with the Secretary of the Board at least **10 days** prior to the hearing date, and will provide a copy to you.
- ◆ To respond to the Assessor's submission, you must file one copy with the Secretary of the Board, and serve one copy to the other party involved in the appeal, at least **5 days** before the appeal date.
- ◆ Requests for adjournments will **not** be considered by the Board, other than those stipulated in *The Cities Act*.
- ◆ No person other than an assigned Court reporter, pursuant to an Order of the Chair, will be permitted to take a recording, and if you wish to have any part of the hearing recorded or a transcript of the hearing, you must submit your request in writing to the Secretary of the Board **at least two days prior** to the date of the hearing. You will be responsible for the cost of a court reporter and transcription fees, regardless of the outcome of the appeal.
- ◆ To withdraw your appeal, you must notify the Secretary of the Board in writing **at least 15 days before your hearing** to qualify for a refund of fees.

What if I don't attend the hearing?

- ◆ If neither you nor an agent attends your hearing, you give up your right to appeal the Board's decision to the Saskatchewan Municipal Board. If you are scheduled to attend another Board of Revision hearing in a different municipality on the same day, the Board will reschedule your hearing.
- ◆ Your appeal will be more effective if you attend, present evidence, and answer questions the Board members may have. If you do not attend your hearing, the Board will still consider the appeal. If the material is not detailed and specific, the Board could dismiss your appeal.

When will the Board of Revision make a decision?

- ◆ You will not receive a decision on the day of your appeal. The Secretary of the Board will send you the written decision by registered mail approximately 4-6 weeks after the hearing.

How will the hearing proceed?

- ◆ You have the right to appeal decisions of the Board of Revision. You must appeal to the Assessment Appeals Committee, Saskatchewan Municipal Board **no later than 30 days** after being served with the Board's decision. The necessary instructions will be included with the decision of the Board.

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Note: This is an information guide only and has no legislative sanction. For legislative certainty, please refer to *The Cities Act*. – Guide updated: Jan 5/21