

**THE CITY OF PRINCE ALBERT
BOARD OF REVISION
ORGANIZATIONAL MEETING**

AGENDA

**TUESDAY, MARCH 25, 2025 – 1:30 P.M.
2ND FLOOR MAIN BOARDROOM, CITY HALL**

- 1. CALL TO ORDER**
- 2. APPROVAL OF AGENDA**
- 3. ASSESSMENT PROCESS**
Presentation by Vanessa Vaughan, City Assessor
- 4. APPROVAL OF MINUTES**
May 22, 2024 Board of Revision Organizational Minutes
- 5. REPORTS**
 - 5.1 Board of Revision Chair and Vice-Chair Appointments
 - 5.2 Court Reporting Services
 - 5.3 Board Policy & Procedures Review
 - 5.4 Discussion – 2025 Appeal Process
- 6. ADJOURNMENT**

CITY OF PRINCE ALBERT

Board of Revision

ORIENTATION

March 25, 2025

BOLD DESTIN

STAGE

Board of Revision

DEFINITION

- A board of revision is a group of people who make decisions about property assessment in a manner that is similar to a court judge.
- A board of revision is appointed by council to hear and decide assessment appeals.

The Saskatchewan Court of Appeal

CORMAN PARK 2018 SKCA 029

- *In terms of function, boards of revision serve as akin-to-trial-level decision-makers in circumstances where **an assessment is deemed to be correct until proven otherwise.***
- *That is, they **make findings of fact on the basis of the evidence adduced,** interpret the law relating to the **specific errors raised** in the notice of appeal and then apply that law to the facts as found to reach their decision as to whether the assessor has erred in a material way.*

The Saskatchewan Court of Appeal

JUSTICE J. A. CAMERON IN SASCO EXPLAINS

- *The function of the Board of Revision is to review the valuation for error by the assessor—error as specifically alleged in the notice of appeal*
- *And the person who takes the appeal bears the burden of establishing, on a balance of probabilities, the error or errors the assessor is alleged to have made*

The Saskatchewan Court of Appeal

AFFINITY HOLDINGS LTD. V SHAUNAVON (TOWN)

- A board of revision, therefore, hears evidence and argument and then makes findings and draws conclusions relevant to the specific allegations of error set out in the notice of appeal brought before it.
- The board of revision must approach each appeal with the presumption that the assessment is correct.
- The board interprets assessment law and assessment practice as it relates to the errors alleged in the notice of appeal, and in some cases makes findings of facts, and then applies its conclusions in that regard to the facts and decides whether the assessment is the product of error.

The Saskatchewan Court of Appeal

AFFINITY HOLDINGS LTD. V SHAUNAVON (TOWN)- CONTINUED

- In applying the reasonable standard, the role of the board of revision is to consider the assessor's reasoning process and its outcome to determine whether the errors that are alleged in the notice of appeal have occurred.
- The board must consider only whether the appellant has established that the disclosed rationale for the decision that the assessor actually made or its outcome is unreasonable.
- A reasonable decision has two aspects in this context. It is a decision that is
 - a) based on an internally coherent and rational chain of analysis; and
 - b) justified in relation to the facts, circumstances and conditions affecting the property in question as well as the assessment law and practice that constrains the assessor.

Grounds For Appeal

WHO CAN APPEAL

197(1) An appeal of an assessment may only be taken by a person who:

- (a) has an interest in any property affected by the valuation or classification of any property; and
- (b) believes that an error has been made:
 - (i) in the valuation or classification of the property; or
 - (ii) in the preparation or content of the relevant assessment roll or assessment notice.

The Amount of Property Tax Cannot Be Appealed

- The tax rates and calculations themselves are neither relevant nor material to an appeal.

Grounds For Appeal

SECTION 197(6) OF THE CITIES ACT

- A notice of appeal must be in writing in the form prescribed and must:
 - (a) set out **the specific grounds** on which it is alleged that an error exists;
 - (a.1) set out the name of the appellant and the name of the agent who will represent the appellant, if the appellant has named an agent;
 - (a.2) explain how the appellant has an interest in the property;

The Saskatchewan Court of Appeal

CORMAN PARK 2018 SKCA 029

- *[34] Key to its foundational role is the requirement that every notice of appeal set out the specific grounds on which it is alleged an error exists (s.197(6)a).*
- *What this means, for taxpayer appellants, is that their notice of appeal must allege a specific error either in the valuation or classification of the property . . .*

Grounds For Appeal

SECTION 197(6) OF THE CITIES ACT

(b) set out in summary form the particular **facts supporting each ground** of appeal;

Again the Court of Appeal

CORMAN PARK 2018 SK 029

- *[36] The requirement of s. 225(6)(a) [s. 197(6)(a) The Cities Act] serves to focus all prospective appellants and respondents on the questions of fact or law that will underpin a prospective appeal, . . . The same may be said of ss. 225(6)(b) and (c), [197(6)9(b)(c)] which require every notice of appeal, regardless of the nature of the appellant, to set out in summary form the particular facts supporting each ground of appeal . . .*

This Is a Hearing – Not an Inquiry!

MORE THAN ONCE THE COURT HAS STATED:

- Most recently in [37] Corman Park 2018SKCA029

. . . this Court squarely put the onus of proof of the allegations of specific error on the appellant, regardless of whether the appellant is SAMA, a municipality or a taxpayer.

This Is A Hearing

REQUIRES A SPECIFIC ALLEGATION

- How would you prepare a response if the Bylaw Officer charged you with **violating Bylaw 1 of 2013** by way of a traffic offense? You would want something more specific!
- What if the charge was **violating Section 81** of Bylaw 1 of 2013? Slightly more specific – BUT – Section 81 is about 10 pages long.
- What if the charge was: “Violated Section 81(V) of Bylaw 1 of 2013 on Wednesday July 18 at 4:25 PM by allowing a vehicle to remain in a parking stall when the meter indicated that no time remained.”

The Specific Allegation

AS REQUIRED BY LEGISLATION

- It does not have to include all the facts and evidence that will be presented at the hearing.
- It does have to be specific as to what the error is that is being alleged.

Grounds For Appeal

SECTION 197(6) OF THE CITIES ACT

(c) if known, set out the change to the assessment roll that is requested by the appellant;

NOTE: An appellant may not always know in detail the change that is requested. For example they may know the square footage of a warehouse is wrong, but they may lack the expertise to calculate a revised value.

In Summary

THE NOTICE OF APPEAL MUST CONTAIN

1. The specific grounds:
 - The building value as calculated is wrong.

2. Summary facts:
 - The assessor has based his value on a building size of 6,000 square feet. Blue prints, building permits and site measurements show the building to be 4,000 square feet.

3. Change Requested:
 - That the building value be reduced to reflect the proper building size.

The Specific Error

JUSTICE J. A. CAMERON IN SASCO

- By error is meant material error of fact, or law, or standard appraisal principle and practice, or some combination of these. And the person who takes the appeal bears the burden of establishing, on a balance of probabilities, the error or errors the assessor is alleged to have made.

An Alternative Option Is NOT An Error

THIS HAS BEEN UPHOLD BY ALL LEVELS OF APPEAL

- The City of Saskatoon Board of Revision:
- “In the view above, the Panel finds that the Appellant has not been able to identify specific error on the part of the Assessor and accepts the Assessor’s position **that providing an alternative, even if viable, optional, way of assessing the subject property does not prove error on the part of the Assessor.** As such, the Panel would have no choice other than to sustain the assessment.”

At The Saskatchewan Municipal Board

ARCTURUS REALTY CORP V. KINDERSLEY (SMB 2013-0119)

- Before the Board can consider an alternative, it must first find error in the Assessor's valuation. **Providing an alternative is not the same as demonstrating an error.** [24]

Saskatchewan Court of Appeal

CITY CENTRE EQUITIES INC V. REGINA (2018 SKCA 43)

- Error has previously been defined as “material error” (see *Laing, Estevan Coal, or Sasco*). Once such error is found, the Committee has the remedial power to correct it. [97]

How To Tell An Error Has Occurred

SECTION 164.1 OF THE CITIES ACT

- 164.1(1) Regulated property assessments shall be determined according to the regulated property assessment valuation standard.
- (2) Non-regulated property assessments shall be determined according to the market valuation standard.
- (3) Notwithstanding subsection (2), the rules set out in sections 165 and 169 apply to the assessment of all property unless stated . . .

The Rules

SECTIONS 165 TO 169 OF THE CITIES ACT

- 165(1) An assessment shall be prepared for each property in the city using only mass appraisal.
- (2) All property is to be assessed as of the applicable base date.
- (3) The dominant and controlling factor in the assessment of property is equity.
- (3.1) Each assessment must reflect the facts, conditions and circumstances affecting the property as at January 1 of each year as if those facts, conditions and circumstances existed on the applicable base date.

What Is Mass Appraisal

THE CITIES ACT SECTION 163(F.3)

- (f.3) “mass appraisal” means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;
- Note: This is very different than single property appraisal such as a bank appraisal.

Definitions Around The Rules

- Assessed as of the base date. Currently, by legislation, the base date is January 1st, 2015
- Equity is the dominant factor. There are two types of equity – Horizontal and Vertical.
 - Horizontal means similar properties have similar assessments.
 - Vertical means all properties are assessed at the same level of value. For example a \$400,000 house is assessed at 100% of its base date market value or \$400,000 while a \$900,000 warehouse is also assessed at 100% of its base date market value or \$900,000.

The Rules Continue

SECTION 165(3.2) OF THE CITIES ACT

- (3.2) Subject to any modification made pursuant to subsection 22(12.1) of The Assessment Management Agency Act, each assessment must reflect any decision of the appeal board that has been issued with respect to the property that is the subject of the assessment, unless the decision has been appealed pursuant to section 33.1 of The Municipal Board Act.
- Note: There may be times that appeal decisions are being appealed to a higher level and have therefore not been carried over to similar properties.

How Is Equity Achieved

SECTION 165(4) & (5)

- (4) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.
- (5) Equity in non-regulated property assessments is achieved by applying the **market valuation standard** so that the assessments bear a fair and just proportion to the market value of **similar properties** as of the applicable base date.

Most Appeals Are Non-Regulated

WHAT IS THE MARKET VALUATION STANDARD (MVS) 163(F.1)

- (f.1) “market valuation standard” means the standard achieved when the assessed value of property:
 - (i) is prepared using mass appraisal;
 - (ii) is an estimate of the market value of the estate in fee simple in the property;
 - (iii) reflects typical market conditions for similar properties; and
 - (iv) meets quality assurance standards established by order of the agency;

Market Value Also Defined

SECTION 163(F.2) OF THE CITIES ACT

- (f.2) “market value” means the amount that a property should be expected to realize if the estate in fee simple in the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the amount is not affected by undue stimuli;

Meets Quality Assurance Standards

ESTABLISHED BY ORDER OF THE AGENCY

The following quality assurance standards are established:

- 1. The acceptable range for the median assessed value to adjusted sale price ratio for all residential property in a municipality shall be 0.950 - 1.050, provided that the municipality shall strive to achieve a median assessed value to adjusted sale price ratio of 1.000; and
- 2. The acceptable range for the median assessed value to adjusted sale price ratio for all other property valued using the market valuation standard in a municipality shall be 0.950 - 1.050, provided that the municipality shall strive to achieve a median assessed value to adjusted sale price ratio of 1.000.

Decisions of Board of Revision

THE CITIES ACT SECTION 210

210(1) After hearing an appeal, a board of revision or, if the appeal is heard by a panel, the panel may, as the circumstances require and as the board or panel considers just and expedient:

- (a) confirm the assessment; or
- (b) change the assessment and direct a revision of the assessment roll accordingly:
 - (i) subject to subsection (3), by increasing or decreasing the assessment of the subject property;
 - (ii) by changing the liability to taxation or the classification of the subject property; or
 - (iii) by changing both the assessed value of the subject property and its liability to taxation or its classification.

Decisions of the Board

THE CITIES ACT SECTION 210(1.1)(2)(3)

(1.1) Notwithstanding subsection (1), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.

(2) A board of revision or panel shall not exercise a power pursuant to subsection (1) except as the result of an appeal.

(3) Notwithstanding subsection (1), an assessment shall not be varied on appeal if equity has been achieved with similar properties.

Decisions of the Board

THE CITIES ACT SECTION 211 AND 227

- 211 The assessor shall make any changes to its assessment roll that are necessary to reflect the decision of the board of revision.
- 227(1) A decision made by the board of revision or the appeal board on an appeal of an assessment of any property applies, to the extent that it relates, to any assessment placed on the roll for the property after the appeal is initiated but before the decision is made, without the need for further appeal being initiated with the respect to the assessment.

Closing Remarks

SUMMARY

- Board of Revision makes decisions about property assessments based on the evidence presented.
- The function of the Board is to review the valuation for error as specifically alleged in the notice of appeal
- The person alleging the error bears the burden of proof.
- The amount of taxes are neither relevant nor material to an appeal.
- This is a hearing – Not an Inquiry
- An alternate option does not prove error.

Summary of the Rules

THE ALLEGED ERROR MUST BE SPECIFIC

- Assessment must be prepared using mass appraisal.
- Assessed as of the base date.
- Dominant and controlling factor is equity.
- Each assessment must reflect conditions as of Jan 1 of each year.
- Each assessment must reflect appeal board decisions.
- Equity (Non-regulated) is achieved by applying Market Valuation Standard.

2025 Revaluation Change

COMMERCIAL PROPERTIES VALUED ON THE INCOME APPROACH

- Majority of the commercial properties have changed from the cost approach to the income approach in valuation.
- The theory behind the income approach is that income-producing properties are bought and sold based on their income-producing potential.
- Information on this approach can be found in the Market Value in Saskatchewan Handbook, Section C.
<https://www.sama.sk.ca/document-library-news/manuals-handbooks-guides>

Thank you

Questions?

**CITY OF PRINCE ALBERT
BOARD OF REVISION
ORGANIZATIONAL MEETING**

MINUTES

**WEDNESDAY, MAY 22, 2024, 8:17 A.M.
2ND FLOOR, MAIN BOARDROOM, CITY HALL**

PRESENT: Ralph Boychuk
 Dan Christakos
 Jackie Packet

Terri Mercier, Secretary

1. CALL TO ORDER

The Secretary called the meeting to order.

2. APPROVAL OF AGENDA

0001. **Moved by:** Boychuk

That the Agenda for this meeting be approved, as presented, and, that the presentations, delegations and speakers listed on the Agenda be heard when called forward by the Chair.

CARRIED

3. APPROVAL OF MINUTES

3.1 May 25, 2023 Board of Revision Organizational Meeting Minutes for Approval

0002. **Moved by:** Christakos

That the Minutes for the Board of Revision Organizational Meeting held May 25, 2023, be taken as read and adopted.

CARRIED

4. REPORTS

4.1 Board of Revision Chair and Vice-Chair Appointments

0003. **Moved by:** Christakos

That Jackie Packet be appointed as Chair and Ralph Boychuk be appointed as Vice-Chair for the 2024 Board of Revision appeal process and be in effect until a successor is appointed.

CARRIED

4.2 Discussion – 2024 Appeal Process

5. ADJOURNMENT – 8:39 A.M.

0004. **Moved by:** Boychuk

That this Board do now adjourn.

CARRIED

CHAIRPERSON

SECRETARY

MINUTES ADOPTED THIS DAY OF , 2025.



City of Prince Albert

TITLE: Board of Revision Chair and Vice-Chair Appointments

DATE: **March 17, 2025**

TO: Board of Revision - Organizational Meeting

PUBLIC: X

INCAMERA:

RECOMMENDATION:

That the appointment of Chair and Vice-Chair for the Board of Revision for the 2025 year be selected and that the appointments be in effect until a successor is appointed.

BACKGROUND:

At the May 22, 2024, Board of Revision Organizational meeting, a motion was approved to appoint Jackie Packet as Chair and Ralph Boychuk as Vice-Chair for the 2024 Board of Revision. The appointment of Chair and Vice-Chair has been approved annually by the Board.

Section 192(5) of *The Cities Act* outlines that the members of the Board of Revision shall choose a chairperson from among themselves.

The Act also outlines that a chairperson of the Board of Revision may appoint panels of not less than three members and appoint a chairperson for each panel. Since the Prince Albert Board of Revision is only made up of 4 members, the panel is 3 board members, with an alternate board member to assist if any conflicts arise.

The responsibilities of the Chair are outlined in The City of Prince Albert Board of Revision Policy and Procedures Manual. In the absence of the Chair, the Vice-Chair will take on the Chair's duties and responsibilities.

Written by: Terri Mercier, Secretary, Board of Revision

TITLE: Court Reporting Services for Board of Revision

DATE: **March 17, 2025**

TO: Board of Revision

PUBLIC: X

INCAMERA:

RECOMMENDATION:

That the appointment of court reporting and transcription services for the Board of Revision hearings be appointed to any qualified court reporting service provider as determined by the Board Secretary, subject to availability.

BACKGROUND:

Section 208 of *The Cities Act* outlines the requirements for requesting a recording for a Board of Revision hearing and is attached to this report for your reference.

At the June 22, 2021 Organizational Meeting, the following motion was approved:

“That the appointment of court reporting and transcription services for Board of Revision Hearings be designated to Royal Reporting Services or any other qualified court reporting service provider, as determined by the Board Secretary, and subject to availability.”

The current motion approved by the Board of Revision was established to eliminate the need to bring forward a motion each year for court reporting services. However, after further review, it is preferable to amend the motion to remove reference to a specific organization or agency and allow the Secretary to determine an appropriate qualified court reporting service based on availability and flexibility.

Court Reporting Services in Saskatchewan include Veritext Canada, formally Royal Reporting Services, Living Skies Reporting and JML Transcription. The Secretary’s preference is to use Living Skies Reporting, as it is a local company and the past professional service has been exceptional. However, if they are unavailable due to short notice, there are other qualified court reporting services that can be utilized.

If approved by the Board of Revision, this information will be reflected in the Board’s Policy and Procedure Manual to ensure that the current and future Board members are aware of the appointment of court reporting services for future hearings.

ATTACHMENTS:

Section 208 of *The Cities Act*

Recording

208(1) If, at least two days before the day scheduled for the hearing of an appeal to the board of revision, a party to the appeal requests that the hearing or part of the hearing or the testimony of a witness testifying at a hearing be recorded, the chairperson of the board or panel shall order that the hearing or a part of the hearing or the testimony of a witness be recorded by a person appointed by the board.

(2) If an order is made pursuant to subsection (1), the chairperson of the board of revision or panel may, at the time of making the order or after deciding the appeal, charge against the party who requested the recording or a transcript the costs or a part of the costs of:

- (a) recording the hearing, a part of the hearing or the testimony of a witness, including the cost of the services of the person appointed to make a recording;
- (b) producing a transcript by a court reporting service of a recording or part of a recording; and
- (c) making copies of a recording or a transcript.

(3) The secretary of the board of revision may withhold the recording or transcript until the costs charged pursuant to subsection (2) are paid.

(4) The secretary of the board of revision shall forward a transcript of the recording to the appeal board if:

- (a) pursuant to this section, a transcript of the recording or part of a recording is made by a court reporting service of a hearing or of part of a hearing or of the testimony of a witness testifying at a hearing;
- (b) the matter that is the subject of the hearing is subsequently appealed to the appeal board; and
- (c) the party to the appeal who requests the transcription has paid the costs of producing the transcript.

2002, c.C-11.1, s.208; 2020, c.30, s.2-56.

Amending notice of appeal

209(1) On application made by an appellant appearing before it, a board of revision may, by order, grant leave to the appellant to amend his or her notice of appeal so as to add a new ground on which it is alleged that error exists.

(2) An order made pursuant to subsection (1) may be made subject to any terms and conditions that the board of revision considers appropriate.

(3) An order made pursuant to subsection (1) must be in writing.

2002, c.C-11.1, s.209.

Decisions of board of revision

210(1) After hearing an appeal, a board of revision or, if the appeal is heard by a panel, the panel may, as the circumstances require and as the board or panel considers just and expedient:

- (a) confirm the assessment; or
- (b) change the assessment and direct a revision of the assessment roll accordingly:
 - (i) subject to subsection (3), by increasing or decreasing the assessment of the subject property;



City of Prince Albert

TITLE: Board of Revision Policy & Procedures Manual

DATE: March 17, 2025

TO: Board of Revision

PUBLIC: X

INCAMERA:

RECOMMENDATION:

That the Board of Revision Policy and Procedures Manual be approved, as attached.

BACKGROUND:

Section 203(4) of *The Cities Act* outlines that the Board of Revision may make rules that govern its proceedings that are consistent with The Act and with the duty of fairness.

The purpose of the Manual is to summarize information on the role and responsibilities of the Prince Albert Board of Revision and provide guidelines on various aspects for the appeal process, such as conducting hearings and writing decisions. The legislative authority for the Board of Revision is outlined in Sections 192 to 212 of The Act. The Manual is not meant to replace the legislation, but simply as a guiding tool for members of the Board and Secretary.

Although the Board members and Secretary have used a version of the Policy and Procedures Manual as a guideline for many years, it was only formally adopted at the January 26, 2022 Organizational Meeting. In order to address any legislative amendments and to update any procedures, it is important to review the Manual annually for changes affecting both the Board or Secretary processes and responsibilities.

ATTACHMENTS:

Policy and Procedures Manual – Updated March, 2025

Written by: Terri Mercier, Secretary, Board of Revision



THE CITY OF PRINCE ALBERT BOARD OF REVISION POLICY & PROCEDURES

Prepared & Updated by:
City Clerk's Office
March, 2025

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INTRODUCTION

The purpose of this document is to summarize information on the role and responsibilities of the Prince Albert Board of Revision and to detail guidelines of the Board for conducting hearings and writing decisions. You may also want to reference the Province's Assessment Appeals Guide in Saskatchewan for Board of Revision Members as an additional resource. For legislative determination, please refer to Sections 192 to 212 of *The Cities Act* on the assessment appeals process.

The Board of Revision may make rules to govern its proceedings that are consistent with the Act and with the duty of fairness.

A. STRUCTURE

1. COMPOSITION

The Board of Revision is appointed by resolution of City Council and in accordance with the provisions of *The Cities Act*, and cannot have less than three members. The Chair of the Board is designated by the members and the Chair may appoint panels of not less than three members. A Panel may hear and rule on appeals concurrently as though it was the Board of Revision in every instance.

The structure of the Board of Revision is currently set at three (3) members, therefore, the Board, as currently appointed, will serve as the one and only Panel. The quorum of the Board is at least two (2) members for a regular appeal process.

All Board members must sign an Official Oath, as noted in Section 4.1 of *The Cities Act*. The Secretary will ensure that all members have completed the declaration prior to the undertaking of any Board duties.

2. JURISDICTION

The Board of Revision adjudicates appeals under the provisions of Sections 192 - 212 of *The Cities Act* and Sections 33 - 36 of *The Local Improvement Act*, 1993.

3. CHAIRPERSON

The duties and responsibilities of the Chair are to:

- Assume responsibilities around Feb/March until the end of the Board of Revision sitting.

- Provide leadership and attend to all matters necessary for the professional and orderly conduct of the Board of Revision, ensuring that the City's obligations are met in accordance with the legislative requirements of *The Cities Act*.
- Take responsibility for providing guidance to Board members regarding hearings, rules of evidence, decision-making and decision writing of an administrative tribunal or quasi-judicial board.
- Appoint and monitor Panel Chairs and Panel members for regular appeals or one member for simplified appeals, if required, to ensure consistency in appeal decisions.
- Carry out the responsibilities of Members as set out below.

4. MEMBERS

The duties and responsibilities of the members are to:

- Attend assigned hearings and advise the Secretary if unable to attend or anticipate arriving late.
- Be familiar with hearing procedures, and direct comments/questions through the Chairperson.
- Review the Hearing Docket(s) prior to the hearing.
- Contribute at the hearing by listening carefully and asking questions, and taking notes to retain the details of the discussions.
- Participate in discussions, deliberations, and decision writing with other members.
- Declare any conflict of interest with respect to appeals and inform the Secretary of the Board of Revision of any potential conflict of interest well in advance of the hearing.
- Be objective and remain impartial by referring to the facts only, keeping personal opinions to oneself.

5. SECRETARY

City Council, approved the following Motion on April 15, 2013:

1. *That pursuant to the provision of Section 193(1)(a) of The Cities Act, the City Clerk, or designate, be appointed as Secretary of the Board of Revision; and,*
2. *That the term and duties be, as designated by the City Clerk.*

The Secretary is responsible for all administrative and operational matters of the Board to ensure compliance with relevant sections of *The Cities Act*.

The duties and responsibilities of the Secretary are to:

- Ensure appeals are received in the prescribed form and contain relevant information as set out in Section 196, 197 and 198 of *The Cities Act*.
- Serve notice of hearing at least 30 days prior to the sitting of the Board.
- Collect and/or reimburse assessment appeal fees.
- Coordinate and schedule hearings and produce hearing docket(s) for The Board.
- Process requests for recording of hearings and production of a transcript.
- Distribute decisions to parties 180 days after the assessment notices have been sent out by the City including instructions regarding appeals to the Saskatchewan Municipal Board, Assessment Appeals Committee (SMBAAC).
- Transmit appealed records to Saskatchewan Municipal Board, Assessment Appeals Committee (SMBAAC), upon request.

6. LEGAL COUNSEL

The Board may retain the services of legal counsel, if required. The Chair will recommend legal counsel and have the recommendation ratified by the Board members.

7. BOARD MEETINGS

The Secretary of the Board shall call an initial meeting of Board members for the purpose of electing a Chair, and other preliminary organization of the Board. (If necessary)

The Secretary, in conjunction with the Chair, shall arrange meetings of the Board, as required.

Quorum for a Board meeting is majority of Board members, and informational meetings, training sessions and orientation can be held as necessary.

8. REMUNERATION

The rate of remuneration, as determined by City Council for members of the Board of Revision is as follows:

Type of Activity	Definition/Description	Remuneration
Meetings & Hearings	Refers to time spent at Board meeting or hearings only.	Chair - \$175 for ½ day Member - \$150 for ½ day Chair - \$325 for full day Member - \$300 for full day
Preparation for Hearings	Refers to time spent reviewing material before meetings or hearings.	All members - \$75 for ½ day \$150 for full day
Deliberations	Refers to time spent consulting with Board members regarding composing a decision, which includes communications by email, phone, text or personally.	All members - \$150 for ½ day \$300 for full day
Decision Writing	Refers to the member designated by the Board to write the final decision.	All members - \$100 for every decision written
Travel & Accommodation Costs	Refers to reimbursement of mileage claims and accommodation costs, but excludes meals and incidental expenses.	All members – mileage rates are set by Policy, and accommodation costs are reimbursed with proof of payment

- ½ day refers to any time of 4 hours or less
- Full day refers to any time exceeding 4 hours in a 24 hour period

Remuneration to members of the Board must be completed in the appropriate Time & Expense Form noted as Appendix A. The Secretary will provide the pre-calculated Form to each member in attendance on the specific hearing date. It is the responsibility of members to submit an invoice for any travel and accommodation costs incurred.

B. PROCESSING APPEALS

1. RECEIPT OF APPEALS

A Notice of Appeal must be received within 30 days after the day on which the Notice of Assessment is mailed to the person. However, in the year of a revaluation, a Notice of Appeal must be filed, together with the prescribed fee, within 60 days after the date the Notice of Assessment was sent out. A Notice of Appeal must be in writing in the form prescribed in regulations and must:

- set out the specific grounds on which it is alleged that an error exists;
- set out the name of the appellant and the name of the agent who will represent the appellant, if the appellant has named an agent;
- explain how the appellant has an interest in the property;
- set out in summary form the particular facts supporting each ground of appeal;
- if known, set out the change to the assessment roll that is requested by the appellant;
- include a statement that:
 - the appellant and the respondent have discussed the appeal, specifying the date and outcome of that discussion, including the details of any facts or issues agreed to by the parties; or
 - if the appellant and the respondent have not discussed the appeal, a statement to that effect specifying why no discussion was held; and
- include the contact information of the appellant and agent, if the appellant has named an agent.

2. APPEAL FEES

Bylaw No. 32 of 2024 passed by City Council on December 16, 2024, established the following rates for assessment appeal fees:

- Residential Property - \$100
- Residential Condominium Unit - \$100
- Multi-Unit Residential and Commercial/Industrial:
 - Assessed Value of less than \$500,000 - \$200
 - Assessed Value of \$500,000 to \$1,000,000 - \$600
 - Assessed Value more than \$1,000,000 - \$1,000

If an appellant fails to pay the fee within the 30-day filing period (or 60-days for revaluation), the appeal is deemed to be dismissed.

A refund is eligible when:

- the appellant is successful in whole or in part on an assessment appeal;
- the appellant's appeal has not been filed by the secretary;
- the appellant withdraws their appeal fifteen (15) days prior to the hearing date; or,
- the appellant enters into an Agreement to Adjust Assessment which resolves all matters on appeal.

The City Assessor, acting in his capacity as the Assessor of The City of Prince Albert, is exempt from payment of an Assessment Appeal Fee.

3. CALCULATION OF DEADLINES

Section 2-28 (4) of *The Legislation Act* outlines the computation of time and states the following:

In the calculation of time expressed as a number of clear days, weeks, months or years or as "at least" or "not less than" a number of days, weeks, months or years, the first and last days shall be excluded.

This provision, along with other sections within this Act, will determine any time discrepancies associated with delivery or receipt of assessment appeal documentation.

4. CONFIRMATION OF VALID APPEALS

The Secretary will communicate in writing to those appellants whose appeal cannot be validated due to insufficient fees and request that funds be received prior to the appeal deadline. Failure to comply will result in the appeal being dismissed.

The Secretary will notify the appellant in writing of deficiencies in the Notice of Appeal and grant the appellant an additional period not exceeding 14 days to perfect the notice of appeal. The Secretary will not set a hearing date for an appeal unless, in the Secretary's opinion, the Appellant has complied with all the requirements of Section 197 of *The Cities Act*.

Once an appeal is confirmed as valid, the secretary will provide a copy of the notice of appeal to the assessor.

5. WRITTEN MATERIAL

Once a hearing date is established, the Appellant and the City Assessor are required to submit any written material that is intended to be used in the hearing in advance as noted below:

- Appellants must file it with both the Secretary to the Board and the City Assessor at least 20 days prior to the hearing date.
- A party other than the appellant must file with all parties at least 10 days prior to the hearing date.
- Appellants, in response to written materials served on him/her, must be filed to all parties at least 5 days prior to the hearing date.

The Board is not obliged to accept or consider late materials. Application for acceptance of late materials must be made at the beginning of the hearing. The Board's policy is that late materials will be received only in exceptional circumstances, such as where the materials could not be obtained earlier or where the need for such material could not reasonably have been anticipated. In the event that supplemental material is accepted at the hearing, the appellant and/or assessor must provide all participants with copies at that time. The acceptance of late material will be at the discretion of the Board and subject to such conditions as the Board may direct.

Confidential Information may be submitted, but must be clearly marked. On the request of any party to an appeal, the Board may make an order declaring all or any part of the information provided by that party to be confidential, if the Board determines that disclosure could reasonably be expected to result in financial loss or gain; prejudice the competitive position or interfere with contractual negotiations. Additional orders could be made in relation to confidentiality, as noted in Section 202(2) of *The Cities Act*.

6. SCHEDULING OF APPEALS

The Secretary, in conjunction with the Chair, shall schedule all appeals with due consideration for all members, administration, agents and meeting room space.

The Secretary shall ensure that a complete listing of scheduled appeals is copied to the City Assessor and posted in City Hall and on The City's website.

A Notice of Hearing must be served on the appellant at least 30 days prior to the hearing. A Notice is usually sent by email and ordinary mail, or as previously agreed upon with the appellant. Notices to appellants will include a copy of an information page entitled "Information Guide to Assessment Appeals".

In the case of where an appellant must attend more than one hearing in more than one municipality on the same day, the appellant may apply to the Board for adjournment, and the Board shall grant the application. As a standard practice, it is expected that the appellant will attend on the scheduled date. Requests for adjournments other than those contemplated in Section 207(3) of *The Cities Act* will be considered at the discretion of the Board. Requests for adjournments should be made as early as possible and, well in advance of the hearing date, except in cases of emergent circumstances.

Hearings will be heard in the order in which they appear on the scheduled list. Where the appellant is not present at the time that the appeal is called, the appeal will move to the end of the list for that morning or afternoon, unless otherwise decided by the Board. In the case where the appellant is still not in attendance when the end of the list is reached, the Board may proceed with the appeal in accordance with the policies set out below under "Order of Proceedings".

7. REQUEST TO AMEND NOTICE OF APPEAL

Section 209 of *The Cities Act* provides for a formal application to the Board to amend the notice of appeal. The Board can hear the request for leave to amend the notice of appeal prior to the scheduled hearing date. All parties to the appeal should be advised of the application and be provided an opportunity to make verbal presentation to the Board only on the application to amend the Notice of Appeal.

Once the application is heard, the Board must issue an Order in writing and may be subject to any terms and conditions that the Board considers appropriate. The Secretary will provide the appropriate form utilized for Orders of the Board when required.

8. RECORDING OF HEARINGS

Pursuant to Section 208 of *The Cities Act*, a party may request that the hearing or a part of the hearing be recorded and may also request that a transcript be prepared. Where such a request is made at least two working days before the hearing, the Secretary will prepare the order that a hearing is recorded and any other stipulations, for the Chair's signature. The costs will be charged against the requesting party. If a transcript is not requested at the time that the recording is requested, then the transcript may be requested by either party at a later date. In that event, the party requesting the transcript will bear the cost of such request.

As a matter of procedure, all hearings may be recorded for internal purposes.

These recordings are not considered part of the official record of the hearings, and will not be provided to any parties. Access to the recordings is limited to only the Board members and the Board of Revision staff, and will be disposed of following the conclusion of the written decision.

With the exception of a Board appointed Reporter, no person other than the Board will be permitted to take a photograph, video, audio recording or other record capable of producing an oral or visual reproduction by electronic or other means at a Board hearing, unless otherwise agreed by all parties.

9. WITHDRAWAL OF APPEALS

Written requests to the Secretary to withdraw an appeal can be accommodated at any time prior to the hearing; however, in order to qualify for a refund of the appeal fee, the request must be received at least 15 days prior to the hearing.

Where the withdrawal notification has been received prior to the printing of the docket, the appeal documentation will not be included in the hearing docket. If the written withdrawal notification has been received after printing of docket and schedule, the Secretary shall make a notation on the schedule that the appeal has been withdrawn.

10. AGREEMENT TO ADJUST

The parties to an appeal may agree to a new valuation, classification or status of the property, if during the appeal period, but before the appeal is heard by the board, all parties sign an Agreement to Adjust Assessment. Such an Agreement resolves all matters on the appeal and the assessor is required to make the necessary changes to the assessment roll. The appeal is deemed withdrawn once the Secretary is notified. The Secretary will forward correspondence to the Appellant confirming the withdrawal.

If the Agreement has been received after printing of the docket and schedule, the Secretary shall make a notation on the schedule that the appeal has been withdrawn. Please note that the Secretary will officially advised the parties that the appeal has been withdrawn, therefore, the Board is not required to consider this matter at the hearing.

C. CONFLICTS OF INTEREST

The onus is on each Board member to make immediate disclosure to the Secretary or the Board Chair upon becoming aware that he/she is or may be in a conflict of interest in connection with an appeal. Where the possibility of a conflict exists, a member must not sit on that appeal. If the member becomes aware of a conflict during a hearing, the member must immediately advise the Board Chair, excuse himself/herself from the remainder of the hearing, and take no part in deliberations of the Board.

Where there is merely a possibility of a conflict, the best course of action is always to withdraw from the hearing. It is costly for all concerned if Board decisions are challenged on the basis of perceived bias, and a reasonable perception of bias (rather than actual proof of bias) is all that needs be shown to invalidate a Board decision.

It is not possible to outline all circumstances where conflicts of interest might arise for Board members, but the following examples represent clear instances where a Board member should disclose his/her potential conflict:

- The member is a director or officer or shareholder, or has some other material interest in any "person" (including a corporation or partnership) that has a direct interest in the appeal. "Material interest" will include the existence of a material contract between the appellant and the "person" in which the member has a material interest.
- The member is a director or officer or shareholder, or has some other material interest in any "person" (including a corporation or partnership) that is a direct business competitor with the appellant.
- The member is a director or officer or shareholder, or has some other material interest in any "person" (including a corporation or partnership) that has a direct interest in the appeal.
- The member has any other pecuniary interest in the outcome of the appeal.
- The appellant is a member of the member's family, or is a friend of the member.
- The member bears personal antipathy towards the appellant.
- There is, for some other reason, a reasonable basis for believing that the member may not act impartially towards one of the parties.

Those instances are taken from general law. As well, Section 192(3) of *The Cities Act* states that no member of a board of revision shall hear or vote on any decision that relates to a matter with respect to which the member has a financial interest within the meaning of Section 115 of *The Cities Act*, as outlined:

Financial interest

115(1) Subject to subsection (2), a member of council has a financial interest in a matter if:

- (a) the member or someone in the member's family has a controlling interest in, or is a director or senior officer of, a corporation that could make a financial profit from or be adversely affected financially by a decision of council, a council committee or a controlled corporation; or
- (b) the member of council or a closely connected person could make a financial profit from or be adversely affected financially by a decision of council, a council committee or a controlled corporation.

(2) A member of council does not have a financial interest by reason only of any interest:

- (a) that the member or a closely connected person may have as a voter, taxpayer or public utility customer of the city;
- (b) that the member or a closely connected person may have by reason of being appointed:
 - (i) by the council as a director of a company incorporated for the purpose of carrying on business for and on behalf of the city; or
 - (ii) as the representative of the council on another body;
- (c) that the member or a closely connected person may have with respect to any allowance, honorarium, remuneration or benefit to which the member or person may be entitled by being appointed by the council to a position described in clause (b);
- (d) that the member may have with respect to any allowance, honorarium, remuneration or benefit to which the member may be entitled by being a member of council;
- (e) that the member or a closely connected person may have by being employed by the Government of Canada, the Government of Saskatchewan or a federal or provincial Crown corporation or agency, except with respect to a matter directly affecting the department, corporation or agency of which the member or person is an employee;
- (f) that someone in the member's family may have by having an employer, other than the city, that is monetarily affected by a decision of the city;
- (g) that the member or a closely connected person may have by being a member or director of a non-profit organization as defined in section 125 or a service club;

- (h) that the member or a closely connected person may have:
 - (i) by being appointed as the volunteer chief or other volunteer officer of a fire or ambulance service, emergency measures organization or other volunteer organization or service; or
 - (ii) by reason of remuneration received as a volunteer member of any of those voluntary organizations or services;
- (i) that the member or a closely connected person may hold in common with the majority of voters of the city or, if the matter affects only part of the city, with the majority of voters in that part;
- (j) that is so remote or insignificant that it cannot reasonably be regarded as likely to influence the member of council;
- (k) that a member may have by discussing or voting on a bylaw that applies to businesses or business activities when the member or a closely connected person has an interest in a business, unless the only business affected by the bylaw is the business of the member or closely connected person; or
- (l) that the member may have by being the publisher of a newspaper who publishes advertisements for or on behalf of the city in that newspaper, as long as only the regular advertising rate is charged and the advertisement before council for consideration is for a notice or other matter required by statute or regulation to be published in a newspaper.

(3) Clauses (2)(g) and (h) do not apply to a member of council who is an employee of an organization, club or service mentioned in those clauses.

2002, c.C-11.1, s.115; 2015, c.30, s.2-13; 2020, c.30, s.2-27.

The Board should always take the time to consider whether there is a reasonable apprehension of bias. The Board Chair should be consulted, and if required, seek legal advice from legal counsel to the Board. Where the allegation of conflict or bias is clearly unfounded, then after deliberation the Board may proceed as originally constituted. Bear in mind that the Board or Panel must consider not only actual bias, but the perception of bias.

D. ISSUANCE OF SUMMONS

The Board of Revision has the statutory authority under Section 205 of *The Cities Act* to issue a subpoena or summons to any person to appear before the Board, give evidence, and produce any documents that relate to matters specified in the order.

A summons will be issued only if it is submitted at least ten days in advance of the appeal. Exceptions to this deadline may be made, in the Board Chair's discretion, in emergent circumstances.

The following must be submitted to the appropriate Board Chair before a request for a summons will be considered:

- the completed form of summons;
- an explanation of what evidence is sought and why it is relevant and necessary; and,
- a statement that the party believes that the witness has the evidence sought in his/her possession.

Where the request appears to be over-broad or excessive or to relate entirely to matters clearly irrelevant to the appeal, the Board may, in its discretion, refuse to issue the summons or instruct the parties to the appeal to attend a pre-hearing meeting to make submissions concerning the request.

Responsibility for serving a summons rests entirely with the party requesting it, as does responsibility for calculation and payment for attendance and travel expenses.

The Board Chair may, in their discretion, amend or quash a summons issued by it if subsequent information is received that warrants such action.

E. HEARINGS

Hearings of the Board of Revision are open to the public and the media may attend. The location of the hearings will be at City Hall, unless otherwise notified.

The following areas relate to the Hearing process, however more details are provided in Appendix C – Hearing Procedural Guidelines:

1. SCOPE OF THE APPEAL

Appeals will be limited to those issues raised in the appellant's notice of appeal.

2. HEARING DOCKET

Hearing dockets will be prepared for the Board. The docket will contain the details of each appeal together with copies of any supporting evidence/submissions received by the Appellant and/or City Assessor. Copies of the docket will be produced and provided to each member of the Board (3), and the Secretary.

3. ORDER OF PROCEEDINGS

The Board Chair ultimately controls the procedures and rules to be followed at the hearings. The Board Chair will set the ground rules and maintain order.

Regular Appeal Process

- The Board Chair will read the opening statement to commence the session.
- The Board Chair will introduce the members, Board Secretary, and Court reporter (if present).
- The Board Chair will ask the Assessor or Assessment Team to introduce themselves and ask the Appellant(s) to state their name for the record of the Board.
- The Board Chair will ask the Assessor if they have a recommendation, and if so, to state the recommendation.
- If the Assessor has a recommendation, determine if the Appellant is satisfied with the recommendation, or do they wish the appeal to proceed.

If the Appeal Proceeds

- Ask if there are any preliminary issues or applications. If there are any, they will be dealt with at this stage (i.e. adjournments, subpoenas).
- Advise the parties that everyone who gives evidence before the Board is required to affirm that the evidence they give will be the truth.
- Ask if the Appellant has a witness present. If so, the Board has the discretion to require the witness to leave the room until called. The Board Chair administers the oath prior to the witness giving evidence.
- Ask the Appellant to proceed with their case. Advise the Appellant it may be desirable at the outset to provide a brief opening statement outlining the main issues. Following that, the Appellant may then proceed to introduce evidence on the specific grounds on which it is alleged that an error in the assessment exists.

Subsequent to the Appellant's argument, the Assessor or Board members may question or cross-examine.

- The Assessor may then proceed in the same manner, with the Appellant given the opportunity to cross-examine the Assessor.
- The Appellant may bring forward rebuttal evidence to respond to any matters raised by the Assessor. This does not mean the Appellant can repeat the evidence already presented by him/her. The rebuttal evidence must be different from what he/she already presented, and must relate to the matters raised by the Assessor.
- Summation of evidence and argument of the Appellant.
- Summation of evidence and argument of the Assessor.
- Final rebuttal by the Appellant. Again, this is an opportunity to make new arguments to respond to the Assessor's arguments, not to simply reiterate what has already been said, and the rebuttal arguments must be responsive to arguments raised by the Assessor.
- Reserve decision and adjourn the hearing.

An important point to remember is that the Board of Revision must decide the appeal based upon the facts presented to it. Simply believing the assessment or classification is too high or too low or wrong is not satisfactory. There must be sufficient evidence to prove the assessment or classification contains an error.

All decisions will be reserved and the appellant will be notified in writing by registered mail within 180 days after the assessment notices have been sent out.

Simplified Appeals

Section 195 of *The Cities Act*, provides for “simplified appeals” at the option of the appellant. A simplified appeal is:

- the assessment of a single family residential property regardless of the total assessment; or
- the assessment of any property that has a total assessment of \$250,000 or less.

Section 200 of *The Cities Act*, dealing with disclosure of evidence does not apply to an Appellant in a “simplified appeal”. Generally, this type of appeal should be less formal than a regular hearing, but keeping in line with the procedural guidelines. The Board Chair could appoint only one member to hear this type of appeal, however, typically, all hearings are scheduled to deal with multiple appeals for the convenience of all parties involved.

4. FAILURE TO APPEAR

If the Appellant is not present at the commencement of the hearing, the Board Chair will move the appeal to the end of the day’s session, or as deemed appropriate. If the Appellant has not appeared, the appeal will be heard in the Appellant’s absence. Any filed written materials will be reviewed and the Assessor will be given an opportunity to respond and/or make a recommendation.

The Board may hear and decide the appeal in the absence of the Appellant or dismiss the appeal without a hearing. The decision of the Board is final and no further appeal can be taken from the Appellant.

5. EXPERT WITNESSES

If an Appellant or the Assessor wishes to call an expert witness, (i.e., a person who has specialized training and expertise in some or all of the issues in the hearing), they will have to "qualify" the expert before the Board will grant the person expert witness status. Appendix B outlines the Qualification of an Expert Witness.

At the beginning of that witness's testimony, the party calling the witness will get the witness to testify about their expertise, and then will ask the Board to accept the witness "...as an expert in...". The other party will then get an opportunity to cross-examine the witness on their expertise. Once that cross-examination is complete, the Board will ask the other party if they object to acceptance of the witness as an expert. If they do, they should outline those objections, and the parties can make argument on those points. The Board must then decide whether to accept the witness as an expert as requested by the party calling the witness.

The expert will generally give opinion evidence and may also give factual evidence. Opinion evidence may be given hypothetically. If this is done, the party calling the witness should set out a hypothetical question stating all of the assumptions necessary for the expert to give the opinion. Then that hypothetical question can be applied to the facts of the case. Opinion evidence may also be given based on the expert's knowledge of the facts of the case. In that event, the expert should describe the factual bases to support his/her conclusions.

In the past years, an expert witness was only required in very complex assessment appeal cases.

6. DECISIONS

The Board Chair, or member designated by the Chair, will prepare a written decision, providing reasons, for each appeal, in accordance with an established decision template. As an option, the Secretary is available to assist in initially drafting the document based on the Decision Template as attached and marked at Appendix D.

Board members should take notes during the hearing process. The Secretary is available to assist the Board during the hearing and decision-making process by providing a summary of the proceedings and can provide administrative/secretarial support, as needed. However, the analysis for the decisions must be from the Board members. Appendix E – Decision Writing Guidelines provides more details to assist members in writing quality decisions.

The Board Chair and the two concurring members shall sign final decisions. A

Board member is entitled to write dissenting reasons if he/she wishes, but each member must participate in each decision. In that event, the signature line of the dissenting member will reflect that the member dissents. No decision is final until signed by a quorum of the Board. The Board Chair will date the decision.

The Secretary will send to each party by ordinary mail or personal delivery, a copy of the decision, which includes the written reasons for the decision and a statement informing the party of the rights of appeal available. A copy of the decision is also sent to the owner if they are not a party to the appeal.

7. UNDERTAKINGS

The primary purpose of an undertaking by a Board after a hearing is to obtain a calculation from the assessor based on a decision by the Board. An undertaking may also be required if clarification is needed from either party following the hearing.

Undertakings are to be made by in writing with a copy to the other parties to the appeal. The party to the appeal should have an opportunity to respond, which time is determined by the Board Chair.

All undertakings and responses must be acknowledged in the Record of Decision.

APPENDIX A
(This form is subject to change)
PRINCE ALBERT BOARD OF REVISION
TIME AND EXPENSE FORM

Board Member Name: _____

Hearing Date(s): _____

Reference No. (Appeals)	Chair or Member	Meetings & Hearings	Preparation for Hearings	Deliberations	Decision Writing	Total Fee for Service
TOTAL						\$

Other Expenses	Location	# of KM	Rate	Cost	GST	TOTAL
Travel						
Accommodation						

Board Member Signature: _____ **Date:** _____

Approved by Board Secretary: _____ **Date:** _____

Approved by Finance: _____ **Date:** _____

Type of Activity	Definition/Description	Remuneration
Meetings & Hearings	Refers to time spent at Board meeting or hearings only.	Chair - \$175 for ½ day Member - \$150 for ½ day Chair - \$325 for full day Member - \$300 for full day
Preparation for Hearings	Refers to time spent reviewing material before meetings or hearings.	All members - \$75 for ½ day \$150 for full day
Deliberations	Refers to time spent consulting with Board members regarding composing a decision, which includes communications by email, phone, text or personally.	All members - \$150 for ½ day \$300 for full day
Decision Writing	Refers to the member designated by the Board to write the final decision.	All members - \$100 for every decision written
Travel & Accommodation Costs	Refers to reimbursement of mileage claims and accommodation costs, but excludes meals and incidental expenses.	All members – mileage rates are set by Policy, and accommodation costs are reimbursed with proof of payment

APPENDIX B

QUALIFICATION OF AN EXPERT WITNESS

Either an appellant or the Assessor may call someone to provide expert testimony. The following will briefly deal with the procedure a Board Chair should use when faced with the prospect of dealing with an expert witness.

1. The witness must be qualified. There is a process by which this is done. Once that process has been completed, the Board Chair (in consultation with his/her members) will have to decide if the witness has sufficient expertise to testify as proposed.
2. The witness does not give any expert testimony unless and until he is qualified by the Board Chair to do so. Whoever is calling that witness goes first. Usually, the witness will have a resume or curriculum vitae to give to the Board. If so, it should be recorded as an Exhibit in the appeal hearing, irrespective of whether the witness is ultimately qualified.
3. The Board Chair should ask the other party if the qualifications of the proposed expert are in dispute, or agreed. If agreed, much time will be saved.
4. The witness should confirm, under oath, that all of the information contained in the resume is true. The party calling the witness asks questions exploring the qualifications of that witness.
5. Frequently asked qualification questions will often include:
 - A. Name, address, background
 - B. Business or Occupation
 - Description of business or occupation.
 - How long in that business, and in what capacity.
 - Duties in that capacity.
 - Other relevant positions held, description of duties.
 - C. Education
 - Undergraduate degree/certificate obtained; where and when?
 - Postgraduate degree/certificate obtained; where and when?
 - Any Masters or Ph. D. thesis written?
 - D. Training
 - What courses have been taken that relate to their "expert" opinion?
 - Who has the witness trained under?
 - When, and for how long?

- E. Licenses
 - Is a license required (i.e. Appraisal Institute of Canada)?
 - When was the license first obtained? Held on a continuous basis?
 - Is any upgrading or re-certification required?

 - F. Professional Associations
 - Memberships held?
 - Any executive positions held?
 - Other related information.
 - Teaching positions? Articles or books published? Lectures delivered?
 - Consulting work?

 - G. Court/Tribunal Experience
 - Has this witness ever been qualified to give expert testimony in another forum? If so, when and where, and who qualified him/her?
 - How frequently has this witness testified?
 - Has this witness testified for both sides or only one?
 - Is the witness being paid for his testimony today? By whom, and how much?

 - H. Experience in Area of Specialty
 - Types of things the witness usually does? How often?
 - Methodology used?
 - Is the area of expertise previously recognized in law?
 - Frequency of use of skill: (i.e. how many appraisals done in the last 12 months? Career?)
6. Following questions, the opposite party has the right to cross-examine on qualifications. At the end, the Board Chair can ask questions of clarification.
 7. At this point, the party trying to use the expert should advise the Board as to precisely what the expert is qualified in. In other words, on what subjects can this witness offer expert opinion testimony?
 8. It is the Board Chair that must decide both if the proposed expert is qualified, and in what area. The Board Chair must rule on this point and advise both sides of the ruling, so both sides know how to proceed. A short adjournment may be required to consider the position and balance each party's rights.
 9. Each case is different. An expert should be readily familiar with the matter for which his opinion is being sought.
 10. This is a rough procedural guideline only. It is not exhaustive.

APPENDIX C

HEARING PROCEDURAL GUIDELINES

HEARING SCRIPT

The Board Chair is encouraged to utilize the following script when conducting the hearings to ensure fairness and consistency in each appeal hearing.

The following script is not all-inclusive of every situation, but provides a general guideline for the Chair and members to follow during a hearing. The Chair may make any adjustments he/she deems necessary for the appropriate conduct of the hearing.

1. OPENING COMMENTS OF BOARD CHAIR

My name is <XXX> and I'm the Chair of the Board of Revision for today's appeals.

The other members of the Board are <XXX>, and the Secretary is <XXX>.

Before we begin proceedings, there are a few brief preliminary comments that I would like to make.

The Board's priority is to ensure that all parties receive a fair hearing. In the presentation to the Board, the appellant will be restricted to raising issues and facts that are covered in the Notice of Appeal. The Board will not hear evidence or argument that does not fall within the Notice of Appeal.

The Chair will be in charge of procedural rulings, and will be final for the purpose of this hearing. Please direct your questions or responses through the Chair.

The appellant and respondent will present their evidence and testimony and after each instance, there will be an opportunity for questions by either the appellant or the respondent and the Board members.

In all cases, the Board will reserve its decision to be delivered at a later date. All decisions are in writing and appellants will be advised by email and/or ordinary mail delivery.

The hearing is being audio recorded by the Secretary for the Board's reference only, and once a decision is rendered, the recording will be deleted.

If a Court Reporter is in attendance state the following:

A Court Reporter has been appointed to record and transcribe the hearing upon a

request by the Appellant or Respondent.

I now declare the Board is open to hear assessment appeals.

2. INTRODUCTION OF ASSESSOR & APPELLANT

Would the Assessor please introduce yourself and any other team member.

Would the Appellant please introduce yourself and any other person(s) associated with the Appellant.

Do you solemnly affirm that the evidence you are about to give in this matter is the whole truth and nothing but the truth?

- *Affirm from each party that they have answered the question.*

The Board may wish to verify with the parties how they wish to be addressed during the hearing. (ie. Assessor, Mr./Mrs., first name, etc.)

3. INTRODUCTION OF APPEAL

This is the Appeal for <##> for the property located at <Civic Address>, Roll No.< ##>

If this is noted as a lead appeal on the schedule of appeals, the Chair will want to confirm that this is the lead appeal for other appeals that will follow and verify with the parties that is the intent.

4. ASK IF THERE ARE ANY PRELIMINARY MATTERS

Are there any other preliminary issues or applications? (*objections, late material, withdrawals, amendments to Notice of Appeal, subpoenas, carry forward evidence, etc.*)

Questions to consider when asked to amend the Notice of Appeal:

- 1) Why are you requesting the amendment at this time?
- 2) Why didn't you present this in your Notice of Appeal or in advance of the Hearing?
- 3) How are these amendments relevant to the whole appeal?
- 4) Will anyone be prejudiced by allowing the amendment?
- 5) Do we need to adjourn to make a decision?

- *If the assessor has a recommendation, determine if the appellant is satisfied with the recommendation, or do they wish the appeal to proceed.*
- *List all of the exhibits (documents received) and request each party if there is any objection to formalizing the documents as exhibits for this hearing.*

5. ASK APPELLANT/AGENT IF THERE WILL BE ANY WITNESSES (if none, skip to next step)

Do you have any witnesses present?

If yes – All witnesses who give evidence before the Board will be required to be affirmed or be sworn in.

Do you solemnly affirm that the evidence you are about to give in this matter is the whole truth and nothing but the truth?

6. THE APPELLANT/AGENT PRESENTS THEIR CASE, WITH ASSESSOR BEING PROVIDED AN OPPORTUNITY TO CROSS-EXAMINE

Appellant/Agent, provide a brief opening statement outlining the main issues, and proceed to introduce evidence on the specific grounds on which it is alleged that an error in the assessment exists.

Please proceed with your case.

Assessor you may now question or cross-examine the Appellant/Agent (and any witnesses).

Any additional questions or cross-examine by the Board members?

7. THE ASSESSOR PRESENTS THEIR CASE, WITH APPELLANT/AGENT BEING PROVIDED AN OPPORTUNITY TO CROSS-EXAMINE

Assessor, please proceed with your case.

The Appellant/Agent may now question or cross-examine the Assessor.

Additional questions or cross-examine by the Board Members.

The Appellant/Agent may now bring forth any rebuttal evidence on any matters raised by the Assessor.

- *This does not mean the Appellant/Agent can repeat the evidence already presented by them. The rebuttal evidence must be different from what they already presented and must relate to the matters raised by the Assessor.*

8. APPELLANT/AGENT PROCEED TO FINAL ARGUMENT

The Appellant/Agent may now give summation of evidence and argument.

9. ASSESSOR PROCEED TO FINAL ARGUMENT

Assessor, you may now give summation of your evidence and argument.

10. APPELLANT/AGENT ARE PROVIDED OPPORTUNITY FOR FINAL REBUTTAL OR CLOSING STATEMENT

The Appellant/Agent may now present a final rebuttal or closing statement.

- *Board may ask questions here, but not on anything that is has not heard before.*
- *This is an opportunity to make new arguments to respond to the Assessor's arguments, not to simply reiterate what has already been said and the rebuttal arguments must be responsive to arguments raised by the Assessor.*

11. ADVISE THE HEARING IS ADJOURNED, THE BOARD'S DECISION WILL BE RENDERED IN WRITING AT A LATER DATE

In all cases, the Board will reserve its decision; meaning that it will deliver its decision at a later date. All decisions will be in writing. Appellants will be advised by email and/or ordinary mail of the decision. An electronic copy will also be provided if the appellant has provided an email address in the Notice of Appeal.

12. CHAIR OR SECRETARY CALL NEXT APPEAL

- *It is important to open and close each hearing so there is clear intent of an appeal being heard and concluded.*
- *This is especially important when the Board hears a lead appeal, and similar appeals follow with the same argument and evidence being carried forward from the lead appeal.*

TAKING EFFECTIVE NOTES AT THE HEARING

Taking effective notes at the hearing is an important part of the hearing process. The notes must identify the issues dealt with at the hearing and summarize the evidence. Writing effective notes is one of the most difficult tasks that members face at the hearing.

Taking notes involves both the mental process of determining what is relevant and the physical process of writing down the notes. Members use their notes to decide the outcome of the hearing and to write the decision. It is incumbent upon the members therefore to take their own notes. The Board Secretary will only be recording procedural matters such as who was present at the hearing, additional exhibits, etc.

Taking notes is a very individual thing. What constitutes sufficient notes to one person may be insufficient to another. Each member must determine what style of note taking works for him/her and what volume of notes are sufficient to allow the member to make an informed determination of the matters before the Board and write an effective decision. The following tips may help members to take effective notes:

- When reading over the written materials prior to the hearing make note of things like the names of the parties, the issues and other factual information contained in the material. Be careful not to assume that the facts put forth in the written materials by one of the parties are true.
- Make note of any questions that you have arising from the materials. This can be done a separate piece of paper and use the questions as a checklist. At the end of each party's evidence, look at your list of questions to see if the evidence presented answers the questions. Where necessary, follow up on your questions.
- Develop your own shorthand that can be used when taking notes, if desired.
- Use headings or note who is speaking.
- Any procedural matters that arise at the hearing should be noted as clearly and completely as possible. The board may wish to assign one member to be responsible for accurately recording procedural matters.
- Share your notes with the member assigned to write the decision.
- Members should not need to write down everything that is said at the hearing.
- Be careful to accurately note down any figures that are given at the hearing.

- If you are having difficulty taking notes because the speaker is too quiet or talking fast, advise the Chair, who can then ask the speaker to repeat what was said or to slow down or speak up.
- An orderly hearing makes note-taking easier. Assist the Chair to ensure that the hearing is orderly.
- At the end of a party's evidence, take a moment to read over the notes. If your notes seem incomplete, ask the Chair to have the party repeat the evidence that you failed to record. The more complex the evidence, the more likely it is that your notes may be inadequate. By having the evidence repeated, the Board can ensure that all of the evidence is recorded and that all the members understand the evidence.
- Never be afraid to ask a question at the hearing even when the question may seem too obvious or simple. Often in dealing with the more complex issues at the hearing, a board will overlook the smaller issues. The small issues can then pose a problem when it comes time to determine the matter or write the decision.
- The Board should be in control of the hearing at all times. Before the hearing is concluded the Board should take the time to make sure that the Board has all the evidence necessary to determine the matter.
- If necessary take a brief recess to discuss the evidence and ensure that all members are satisfied that all the evidence necessary to make the decision is before the Board and that member's notes accurately reflect the evidence heard at the hearing.

APPENDIX D

RECORD OF DECISION

CITY OF PRINCE ALBERT, BOARD OF REVISION

APPEAL NO.: #
ROLL NO.: #
Hearing Date: Date
Location: Board Room
City Hall, City of Prince Albert

Appellant Name
Respondent City of Prince Albert
Board of Revision Name, Chair
Name, Member
Name, Member
Name, Secretary

Representation

Appellant Name and/or Agent to Appellant
Respondent City Assessor
Assessment Staff

Property Appealed

Civic Address Address
Prince Albert, Saskatchewan
Legal Description Lot: **XX** Block: **XX** Plan: **XX**
Assessed Value \$
Tax Class Class
Taxable Assessment \$

Role of the Board of Revision

Legislation

Preliminary Matters

Exhibits

Appeal Details

Appellant/Agent

Respondent

Appellant/Agent – Closing

Board Analysis

Decision

DATED AT PRINCE ALBERT, SASKATCHEWAN THIS __ DAY OF _____, 20XX.

CITY OF PRINCE ALBERT BOARD OF REVISION

, Chair

I concur: _____
, Member

I concur: _____
, Member

APPENDIX E

DECISION WRITING GUIDELINES

INTRODUCTION:

The decision of the Board is a record of the hearing that sets out any procedural matters dealt with at the hearing, the issues(s) before the Board, the findings of fact, the decision and the reasons for the decision, and any order that the Board made as a result of that decision. The decision is written for the parties to the appeal but may also be read or utilized by other individuals to determine how the Board has ruled on certain issues. Therefore the decision must stand on its own such that someone who was not present at the hearing can read the decision and understand what occurred at the hearing.

ASSIGNING OF DECISION WRITING:

The Chair is responsible for assigning the task of writing the decision to one of the Board members and monitor the overall quality of the decisions. Typically, the decision of who will write the decision for a particular appeal or group of appeals is collectively decided among all members.

The member who will be writing the decision should make sure that he/she knows the following:

- What the Board has defined the issue(s) to be.
- The decision of the Board.
- The reason(s) for the Board's decision.
- When the draft decision is due.

The Secretary will provide the draft decision template to members who are writing the decision.

GENERAL COMMENTS ON DECISION WRITING:

- A matter is before the Board until the Board's decision is signed. Therefore, decisions are always written in the present tense.
- The Assessor and/or assessment team are referred to as the Respondent, and the person(s) who appealed is referred to as the Appellant or as Agent to the Appellant, whatever the case may be.
- Avoid including unnecessary facts or comments in the decision.

- Avoid making statements that might be construed as personal comments. Try to use gender neutral language.

DECISION TEMPLATE GUIDELINES

The Board has developed a standard decision form to be used by all members. Each member has his/her own writing style which can be accommodated in the standard form. Some members write a very brief decision while others prefer to include a more extensive analysis. Either style is acceptable providing that the basic requirements of a decision are met.

Details of Appeal

This is the front page of the decision, which outlines general information relating to the appellant, respondent, board members, property details and assessment values.

Role of The Board Of Revision

The introduction is standard to all appeals and inserted into the decision by the Board Secretary. If you feel that the standard introduction requires adjustment or varies from the normal process, the decision writer can adjust as necessary.

The following is the current standard:

The Board of Revision (Board) is an appeal board that rules on the assessment valuations for both land and buildings that are under appeal. The basic principle to be applied by the Board in all cases is set out in The Cities Act, which states the dominant and controlling factor in the assessment of property is equity. The Board's priority is to ensure that all parties to an appeal receive a fair hearing and that the rules of natural justice come into play.

The Board may also hear appeals pertaining to the tax classification of property or the tax status of property (exempt or taxable). This does not mean the Board can hear issues relating to the taxes owed on property.

Upon hearing an appeal the Board is empowered to:

- (a) confirm the assessment; or,*
- (b) change the assessment and direct a revision of the assessment roll by:*
 - a. increasing or decreasing the assessment;*
 - b. changing the liability to taxation or the classification of the subject; or,*
 - c. changing both the assessment and the liability to taxation and the classification of the subject.*

Legislation

The legislation is standard to all appeals and inserted into the decision by the Board Secretary. If you feel that the standard wording requires adjustment or varies from the normal process, the decision writer can adjust as necessary.

The following is the current standard:

Property assessments in Saskatchewan are governed by The Cities Act, The Cities Regulations and/or by board order of the Saskatchewan Assessment Management Agency. (SAMA).

The dominant and controlling factor in assessment is equity. (The Cities Act, 165(3))

Equity is achieved by applying the market valuation standard. (The Cities Act, 165(5))

The market valuation standard is achieved when the assessed value of property:

(a) is prepared using mass appraisal;

(b) is an estimate of the market value of the estate in fee simple in the property;

(c) reflects typical market conditions for similar properties; and,

(d) meets quality assurance standards established by order of the agency.

(The Cities Act, 163(f.1))

Mass appraisal means preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing. (The Cities Act, 163(f.3))

Preliminary Matters

This section will outline any matters requiring clarification, such as objections or applications made by either party:

Unless a party makes an objection or application before the Board, the SMB has held that it will not permit the party to raise the objection or application as an issue before the SMB. The Board must therefore note under preliminary matters all objections or applications made by either party at the hearing.

The notation of the objection or application should include:

- Who made the objection or application.
- The grounds or reasons for the objection or application.
- The response of the other party to the objection or application.
- What ruling the Board made on the objection or application.

The following is a list of objections or applications that may occur at the hearing:

- Objections by either party regarding preliminary procedures such as late submissions, inadequate notification or materials, etc.
- Objections to the jurisdiction of the Board.
- Applications to amend the Notice of Appeal. Only the Appellant can apply to amend the Notice of Appeal.
- Withdrawal of grounds of appeal. Any grounds of appeal that were withdrawn should be noted. It is also helpful to note on which grounds that the appellant proceeded.
- Applications to file late materials.
- Any agreements on issues that were verbally reached at the hearing or written agreements that pertain only to some of the grounds of appeal.
- Any matter that either party requested be included in the decision and that the Chair stated would be included in the decision. For example, the Chair made remarks that one of the parties asked be noted in the decision.
- Recommendations from the assessor.
- Request to carry forward evidence from another hearing or establishing a lead appeal for other appeals.
- Request that a witness be allowed to testify as an expert witness.
- Procedural matters such as recording, lead appeal, carry forward evidence, etc..

Exhibits

This is a listing of Exhibits that are filed with the Secretary before, during and after the hearing, such as the Notice of Appeal, Appellant and Respondent Submissions and Rebuttal, Photos, Undertakings, Board Orders, etc.

Appeal Details

This section will outline details regarding the property and assessment details of the appeal, such as type of property, square footage, valuation method, civic address, etc., along with the grounds of appeal, as outlined by the Appellant.

Appellant/Agent

This section will outline the Appellant's argument, written submissions evidence, cross-examination, and other details from the Appellant's testimony.

Respondent

This section will outline the Respondent's argument, written submissions evidence, cross-examination, and other details from the Respondent's testimony.

Appellant/Agent - Closing

This section will outline the Appellant's rebuttal testimony and may include a concluding summarization.

Board Analysis

This section will outline the detailed analysis of the evidence presented and heard at the hearing and justification for the Board's decision.

The facts are used to support the analysis. It is not necessary to summarize all of the evidence heard by the Board, and to note only the relevant facts. Evidence may demonstrate facts that are not relevant to the issue(s) before the Board. The Board determines which facts are relevant and which facts are relied upon to reach its decision.

This section should include the reasons for the decision reached by the Board. Extraneous remarks can become the basis for an appeal, so it is important to ensure the analysis is supported by the facts and evidence alone, and not about opinions or suggestions by any party, including the Board. Use imperative words like should and must.

Keep in mind that someone who was not at the hearing should be able to read the facts and clearly understand them.

Decision

This section will outline the final decision of the Board.

There should be a statement if the appeal is allowed in full or in part. Where an appeal is allowed in part, it is very important to indicate on which issue the appeal is being allowed and to make it clear that the rest of the appeal is dismissed. Whenever the appeal is allowed in whole or in part, the appeal fee must be refunded to the appellant. A notation should be made if the refund is being retained or refunded.

When requiring a recalculation from the Assessor, you must ensure that the order of the Board is specific enough to permit the Assessor to calculate the adjustment to the assessment.

The decision/order of the Board must be clear and concise and include all changes that the Board has determined are required to the property assessment.

AFTER THE DECISION IS WRITTEN:

When the selected member has drafted the decision, the decision is forwarded to the other members by email to review and suggest changes. Consultation with members and Chair may be necessary during the course of writing the decisions, and members are encouraged to communicate through phone or email to develop the intent of the final decision.

Members should keep the Secretary informed during the course of deliberations and discussions to keep track of the decision deadline dates. The Secretary is also available to assist in proofreading for grammatical errors and consistency in formatting.

Once a decision has received consent from all members, the Secretary will prepare the document for final copy, and print three copies for signatures. A correspondence will be sent to all parties enclosing the final decision and the right to further appeal.

CONCLUSION

The decision writing process is a very comprehensive task and requires attentive detail right from the beginning of the appeal process, including the reading of material, listening and writing notes at the hearing and deliberations with members of the Board.

Examples of previous decisions can be provided to assist members as required.