

2024

Board of Revision: Policy & Procedures Manual



CITY CLERK'S OFFICE
CITY OF SASKATOON
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BOARD OF REVISION POLICY AND PROCEDURES

WELCOME

Welcome to your role as a member of the Board of Revision for the City of Saskatoon. As an impartial adjudicator of appeals regarding municipal assessment, you deliver an important service. Decisions you participate in may have significant impact on the amount of taxes a property pays. Your role on the Board of Revision requires that you:

- Understand the expectations of your role on the Board
- Understand what is meant by the quasi-judicial nature of the Board of Revision
- Understand the roles of the Board of Revision and the various participants in a Board hearing
- Understand the basic process of property assessment and other types of municipal assessment/taxes
- Understand how to conduct a hearing effectively, efficiently, and fairly

This manual will assist you in your role as a member of the Board of Revision. Remember that you are an active participant in the appeal process available to the taxpayers of the City of Saskatoon. Service, quality, and courtesy are important responsibilities.

Before you begin your work on a quasi-judicial assessment review board, make yourself thoroughly familiar with this Manual. As you take on your role as a Board member, refer to the Manual as necessary.

BOARD OF REVISION

A Board of Revision is an administrative tribunal that is developed and granted powers by provincial legislation to make decisions about property assessments. Administrative tribunals are boards, commissions, appeal committees and other administrative bodies created by government to assist in carrying out its decision-making responsibilities. Board of Revision members are appointed by City Council. A Board of Revision must have at least three people. A member of City Council, employee of the municipality, or a school board member whose school division collects taxes in the municipality cannot be a member of the Board of Revision.

A Board of Revision or a district board of revision is separate from Council and municipal administration.

- All written materials from the Board of Revision process are kept separate from other municipal records.
- Decisions made by the Board of Revision are not integrated into the minutes of the municipality.

It is important that Council members do not get involved in assessment appeals for their municipality. The Board of Revision must decide on an assessment appeal based solely on the facts presented to it.

1. COMPOSITION

The Board of Revision is appointed by resolution of City Council, in accordance with the provisions of *The Cities Act, Section 192*, which also describes the role of the Lieutenant Governor in Council for the Province in making regulations regarding Boards of Revision and their training. Boards cannot have less than three members. The Chair of the Board is designated by members. The Chair may appoint Panels of not less than three members. A Panel may hear and rule on appeals concurrently as though it were the Board of Revision in every instance.

City Council, by resolution dated December 13, 1999, set the structure of the Board of Revision at 12 citizens. Members are appointed for a one-year term. In accordance with Section 192(4.1) of the Act, members of the Board of Revision must take an official oath in the prescribed form prior to carrying out any duties, power or function of the Board.

2. JURISDICTION

The Board of Revision adjudicates appeals under the provisions of Sections 197-210 of *The Cities Act* (Chapter C-11.1, Statutes of Saskatchewan, 2002) and Sections 33-36 of *The Local Improvement Act*, 1993.

3. REMUNERATION

Remuneration, as determined by City Council on August 31, 2020, came into effect on January 1, 2021 and is as follows:

Position	Annual	Per full day	Per half day
Board chair	\$4,300	\$320	\$160
Panel chairs	\$2,200	\$320	\$160
Board members	-	\$320	\$160

Board members are paid for preparation, hearing, and deliberation following confirmation by the Panel Clerk that members were in attendance on the scheduled day. Payments are processed once a month at the end of each month and will occur using electronic fund transfer (EFT).

4. ROLES AND RESPONSIBILITIES OF BOARD POSITIONS

The role of the Board of Revision is to make decisions on assessment appeals in a fair and timely manner. Each of the people involved in the appeal process has different roles and responsibilities. It is important for Board Members to know these roles and responsibilities so that they can perform their own job within its scope. It is equally important that Board Members know the roles and responsibilities of others so they can ensure these are performed within their scope.

The Board of Revision typically consists of twelve (12) members. One of the members is appointed at the Annual General Meeting (AGM) by the membership as Chair of the Board. Up to four (4) members will be appointed by the Board Chair as Panel Chairs. All members will be assigned during the appeal year to form Panels as needed. Panels consist of one (1) Panel Chair who can also be the Board Chair, and two (2) additional Board Members. Panel composition will vary throughout the season.

A Panel quorum is the majority of the members of a Panel.

The duties of the Board Chair, the Panel Chairs, and the Members are described below.

All members must sign an oath (Form A.1) upon appointment.

i. BOARD MEMBERS

The following are expectations of all board members:

- Participate in required board training.
- Are familiar with hearing procedures.
- Are familiar with and prepared to use board prescribed documents and templates.
- Attend assigned hearings and advise the Secretary if unable to attend or anticipate arriving late.
- Review the hearing docket prior to the hearing (provided Thursday prior to the hearing).
- Declare any conflict of interest with respect to appeals and inform the Secretary of any potential conflict of interest well in advance of the hearing.
- Conduct themselves in an appropriate manner:
 - Allow the chair to direct the hearing.
 - Be mindful of comments made during an appeal and how those may be perceived by the parties to appeal.
 - Be respectful to the direction being provided by the Panel Chair to the parties to appeal.
 - Stay focused on the issues at hand.
 - Avoid casual chats during board hearings.
- Contribute at the hearing by asking questions and participating in discussion/deliberation and decision writing in accordance with established procedures.
- Point out any evidence that is not relevant to the appeal.
- Take notes. You will hear a lot of information. Taking notes will help you keep

details straight.

- Decisions are based on evidence presented and the law (which includes the municipal Acts), not on personal feelings or opinions.

ii. BOARD CHAIR

In addition to the general duties of being a member, and the duties of Panel Chair, the following are added duties and responsibilities of the Board Chair:

- Assume responsibilities as of the AGM until the end of the Board of Revision sitting for the year.
- Participate in required board training.
- Provide leadership and attend to all matters necessary for the proper operation of the Board of Revision, ensuring that the City's obligations are met in accordance with legislative requirements contained in *The Cities Act*.
- Provide mentoring to Board members regarding hearing conduct and process, rules of evidence, decision making and decision writing of an administrative tribunal or quasi-judicial board.
- Serve as a Panel Chair.
- Appoint Panel Chairs and monitor activities of Panels to ensure consistency in appeal decisions.
- When requested by the board secretary, assist with preliminary review of notices of appeal.
- Ensure records of decision are completed in a timely manner and to follow up as appropriate.
- Participates on the City Agency Recruitment and Evaluation Committee (CARE Committee)

iii. VICE CHAIR

In addition to the general duties of being a member, and the duties of Panel Chair, the Vice Chair carries out the duties of the Chair when they are not able to or in their absence.

iv. PANEL CHAIRS

In addition to the general duties of being a member, the following are added duties and responsibilities of a Panel Chair:

- Assume responsibilities effective the AGM until the completion of Board duties for the year.
- Participate in any required board training.
- Assist chair in attending to all matters necessary for the proper operation of the Board of Revision, including performing duties as Acting Chair, or Panel Chair of another panel, as required.
- Ensure board directives, policies and appropriate Panel member conduct are adhered to at hearings.
- Is responsible for final review of their Panel's written decision(s) to ensure they are in accordance with established procedures, prior to circulation to the Panel Clerk and final review by the board chair.
- To ensure records of decision are completed in a timely manner and to follow up as appropriate with the writers.

- Carry out the responsibilities of members as previously set out.

v. **SECRETARY**

The Secretary of a Board of Revision is appointed by City Council. The City Assessor cannot be the Secretary for the Board of Revision for the municipality in which they are the Assessor.

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

Duties and responsibilities of the Secretary include:

- Participate in required Board training.
- Consult with the Board Chair regarding the orientation and training of board members on legislative requirements, assessment system, hearing protocol and decision writing.
- Review received notice of appeals for completion. The appeal must be in the prescribed form and contain information as set out in s.197 of *The Cities Act*:
 - Details about the assessment error
 - A specific reason why the appeal is being made
 - A summary of the material facts
- Contact appellants when notices of appeal are insufficient and provide 14 days to allow for perfection of grounds of appeal.
- Serve Notice of Hearing at least 30 days prior to the sitting of the Panel.
- Collect and/or reimburse assessment appeal fees.
- Schedule hearings and produce hearing dockets for panels.
- Create Panels of three members to hear appeals. Panel composition will vary according to availability of members.
- Process requests for appeal withdrawal.
- Prepare Request for Court Reporter for recording of hearings and production of a transcript.
- Prepare Confidentiality Orders - s. 201(1) and 202(1) of *The Cities Act* ([Appendix D – Confidential Order](#))
- Distribute decisions to parties within 180 days after the assessment notices have been sent out, including instructions regarding appeals to the Saskatchewan Municipal Board, Assessment Appeals Committee (SMBAAC).
- Transmit appealed records to the SMBAAC.
- Arrange for legal opinions and/or presentations by the board's legal counsel, as required.
- Update the Board Manual, as required and approved by the Board.
- Approve Board member payments.
- Participates on the City Agency Recruitment and Evaluation Committee (CARE Committee)

vi. **PANEL CLERKS (City Clerk's Office staff)**

Duties and responsibilities of the Panel Clerk include:

- Participate in required board training.
- Handle general inquiries from the public regarding hearing protocol, scheduling and status of appeals.
- For appeals held by virtual hearing, send the meeting invite to the parties of appeal and Court Reporter, when required.
- Provide information and updates to Panel members on the hearing schedule and status of appeals.
- Attend hearings and prepare hearing notes for use by Board members.
- Prepare Record of Decision template(s) for use by Panel writers.
- Proofreading and preparation of final record of decision from board member's draft.
- Ensure Panel members have indicated their approval to apply their signatures to the decision document.
- Maintain hearing files, identifying exhibits and confidential materials.
- Prepare the record for transmission to the SMBAAC.
- Prepare and keep meeting minutes.

5. **CONFLICT OF INTEREST**

The onus is on each Board member to make immediate disclosure to the Secretary or the Board Chair upon becoming aware that they are 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 the Panel hearing the appeal. If the member becomes aware of a conflict during a hearing, the member must immediately advise the Panel Chair, excuse themselves from the remainder of the hearing, and take no part in deliberations of the Panel.

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 need be shown to invalidate a Board decision.

It is not possible to outline all circumstances of conflicts of interest that might arise for Board members, but the following examples represent clear instances where a Board member should disclose their 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.

The above instances are taken from general law. As well, Section 192(3) of *The Cities Act* states that no member may hear or vote on any decision that relates to a matter where they have a pecuniary interest within the meaning of Section 115 of the *Act*. "Pecuniary interest" is defined Section 115 as follows:

- (1) Subject to subsection (2), a member of Council has a pecuniary 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 pecuniary 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 close 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 close 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 of a closely connected person may hold in common with the majority of electors of the city or, if the matter affects only part of the city, with the majority of electors 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 or 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) Clause (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.

A suggestion by a party to an appeal that a member may be in a conflict of interest, or that there is reason to believe that the member is biased or will not be impartial, must never be dismissed out of hand. The Panel should always take the time to consider whether there is a reasonable apprehension of bias. The Board Chair should be consulted. Legal Counsel to the board may also be consulted. Where the allegation of conflict or bias is clearly unfounded then after deliberation the Panel may proceed as originally constituted. If there is real doubt, the simple and sensible solution is to replace the member and avoid future challenges.

Bear in mind that the Panel must consider not only actual bias, but the perception of bias.

6. PROVINCIAL TRAINING AND CERTIFICATION REQUIREMENTS

Amendments to *The Cities Regulations, 2021* require all Boards of Revision to obtain mandatory training and certification requirements in order to hear property assessment appeals starting with the 2023 taxation year.

For a Board of Revision to be certified, all Members and Secretaries must take an Oath of Office and successfully complete an online training program developed through the Johnson Shoyama Graduate School of Public Policy (JSGS).

The Ministry of Government Relations' website provides information on the mandatory training offered through the JSGS. Training for Board members and Secretaries can be accessed [here](#) and will apply to assessment appeals commencing in 2023 and thereafter.

The initial certification and training requirements will be monitored every year starting with 2023 and for the first five years including 2027.

The Practice Essentials for Administrative Tribunals is also a good general resource for Board members. This document is part of the Board member training material which is provided to members via Dropbox link at the start of each Board of Revision year.

7. LEGAL COUNSEL

The Board may retain the services of legal counsel.

All requests for legal counsel must be approved by the Board Secretary or designate in the City Clerk's Office.

8. BOARD MEETINGS

The Secretary shall call an Annual General Meeting (AGM) in the new year prior to the upcoming appeal season for the purpose of electing a Board Chair and Vice-Chair, appointing Panel Chairs and legal counsel, and dealing with organizational matters.

The Secretary, in conjunction with the Chair, may arrange informational meetings at any time for training, orientation, or other purposes such as a 'Year in Review' session as required. Meetings are conducted in accordance with Robert's Rules of Order. Quorum for a board meeting is a majority of Board members.

9. ACCESS TO BOARD RECORDS

Board records include hearing dockets, Exhibits, and other information. Normally, Exhibits are not published by a tribunal as part of its normal decision-rendering process. Written decisions of the Board of Revision are posted on the City of Saskatoon website. Procedures are applied to minimize, remove, or protect the identity of the Appellant and other parties prior to posting the decision on the website.

BOARD MEMBER CONDUCT

1. ROLE OF A BOARD MEMBER VS. OTHER POSITIONS

Board of Revision members are appointed for their knowledge and expertise in various assessment-related topics. Many Board members hold other positions in the community that should be kept separate from their role as a Board member. This does not mean that members cannot rely upon their general knowledge of assessment-related matters, but it does mean that if members rely upon any specific knowledge of a matter that they gained outside the hearing, they must disclose the point to the parties so they have an opportunity to respond. If in doubt, the safest course of action is to disclose.

2. INDEPENDENCE AND IMPARTIALITY: THE RULE AGAINST BIAS

Board members have a responsibility to look at the way they conduct themselves not from their own points of view, but from the perspective of others. Board members must act independently and impartially, much like judges. A decision maker must hear a complaint with an open mind and without being influenced by external forces. A bias exists when a decision is influenced by a monetary or personal interest, or anything else that would influence the decision. Bias can arise from things a Board member may have written or said about the case or about the parties.

Decision makers must not only avoid bias, but also avoid creating a perception of bias. A party challenging a board decision in court does not have to prove actual bias; a reasonable perception of bias is enough. A perceived bias exists when the circumstances suggest to a reasonable observer that there may be bias, even though the board member is not actually biased.

The perception that persons other than board members have been actively involved in the decision-making process is a common source of bias allegations. The "test" is whether a reasonable observer would think that, in the circumstances, a fair hearing is possible.

3. OUT-OF-HEARING CONDUCT

In avoiding a perception of bias, Board members should keep discussions with individuals from any of the parties inside or outside the hearing room to a minimum. Board members should be cautious during breaks and avoid mingling with any party involved in an appeal.

Board members should remember that few places are totally private and any discussion between Board members should take place in a confidential location only. No discussion of the hearing should take place outside the hearing room, except with fellow Board members.

4. IN-HEARING CONDUCT

All Board members have a responsibility not only to be fair, but also to appear fair. This includes not acting inappropriately (rudeness, overly aggressive conduct, lack of impartiality, indiscretion, or closed-mindedness). This has two implications:

- Board members have a responsibility to look at the way they conduct themselves, not only from their points of view, but also from the perspective of others.
- Board members should not take criticisms, comments, or advice on the issue of

fairness as an affront to their dignity. It may be that a member created an unintended impression.

Body language and tone of voice can convey a wrong message to participants in the hearing process. Lack of eye contact, raised eyebrows, an angry or sympathetic or incredulous or impatient tone of voice can conflict with the words a Board member uses. All actions and expressions contribute to the appearance of fairness.

Parties are often willing to accept bad news if they think that they have been heard through a fair process by an open-minded board. But an air of impatience, indifference, or hostility can ruin that impression. Try to look at the proceedings through the eyes of the parties who may be directly and personally affected by the Board's decision.

5. VIRTUAL HEARING CONDUCT

Where appeals are held virtually, the following rules are to be adhered to:

- Board members should remember to mute their mics and turn off their cameras during breaks and when not speaking.
- The Panel Chair should have their camera on during the hearing.
- Remaining Panel members can have their cameras off during the proceedings due to issues with bandwidth; however, when asking questions they should turn their camera on.
- The Appellant and Respondent should have their cameras on when presenting their material or asking questions. Outside of this, their cameras can be off.
- Panel members should be mindful that cameras will display what is occurring around/behind them and unmuted mics will capture **any** background noise.
- If bandwidth becomes an issue during a hearing, all cameras can be turned off, except for that of the individual presenting.

6. ISSUANCE OF SUBPOENA/SUMMONS

The Board of Revision has the statutory authority under s.205(3) of *The Cities Act* to order a summons to any person to appear before the board, give evidence, and produce any documents and things that relate to the matters specified in the order.

PROCESSING APPEALS

1. CALCULATION OF DEADLINES

Subsection 2-28(4) of *The Legislation Act* states as follows:

(4) 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.

When calculating document delivery deadlines, the first day and last day are excluded. For example, if the hearing date is January 20, 2023, counting **backwards** from the hearing date, the Assessor's documents would be due on January 9, 2023, not January 10, 2023. This provides 10 full days between the hearing date and the delivery date.

Subsection 2-28(5) of *The Legislation Act* states as follows:

(5) A time limit for the doing of anything that falls or expires on a holiday is extended to include the next day that is not a holiday.

If the delivery deadline is on a statutory holiday, the material is due the previous working day. For example, if the hearing date is March 1, 2023, counting **backwards** from the hearing date, the Assessor's documents would be due February 21, 2023, due to Family Day being a statutory holiday on February 20, 2023. However, in this situation 10 full days is not possible between the hearing date and the delivery date due to the holiday.

Subsection 2-28(6) of *The Legislation Act* states as follows:

(6) A time limit for registering or filing documents or for doing anything else that falls or expires on a day on which the place for doing so is not open during its regular hours of business is extended to include the next day the place is open during its regular hours of business.

If the delivery deadline is on a Sunday, the material is due the previous working day. For example, if the hearing date is January 18, 2023, counting **backwards** from the hearing date, the Assessor's documents would be due January 9, 2023, because January 8, 2023, is a non-business day (Sunday).

If the delivery deadline is on a Saturday, the material is due the next working day. For example, if the hearing date is January 17, 2023, counting **backwards** from the hearing date, the Assessor's documents would be due January 6, 2023, because January 7, 2023, is a non-business day (Saturday).

2. WRITTEN MATERIAL (Section 200 of *The Cities Act*)

Subsection (1): Appellant intending to use written materials at the hearing must file the documents with both the Secretary of the Board and every other party to the appeal **at least 20 days** prior to the hearing date.

Subsection (2): A party to the appeal, other than the Appellant, must file written materials with both the Secretary of the Board and with the Appellant, **at least 10 days** prior to the hearing date.

Subsection (2.1): Materials filed by the Appellant in response to served written materials must be filed with the Secretary to the Board and any other party to the appeal **at least 5 days** before the date of the hearing – new or revised material is typically not permitted in this submission.

Subsection (4): The City Assessor provides a complete assessment field sheet and a written explanation of how the assessment was determined, with both the Secretary of the Board and the Appellant, or any other party to the appeal, **at least 10 days** prior to the date set for the hearing.

Late Material:

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 acceptance of late material will be at the discretion of the Panel and subject to such conditions as the Panel may direct.

There is no specific direction in the legislation regarding what the Board should do for late service of documents for subsection 4, but subsection 203(1) states that the Board has the power to determine admissibility of evidence. From a procedural fairness standpoint, the question is always prejudice vs. probative value. The only likely prejudice to admission, depending on when it was served, may be that a party might be prejudiced by being presented with new information, without sufficient time to review and prepare. In that case, if the other party objected and requested more time to respond, and if it seems reasonable to the Board given the circumstances, it may be fair to grant an adjournment. Denying admission of relevant evidence due to missing a serving deadline could give rise to a successful appeal.

In the case that late material is accepted, the Appellant/Respondent is requested to provide either hard copies or an electronic copy to all parties.

3. SCHEDULING OF APPEALS

The Secretary shall schedule all appeals, with due consideration for the Board members, Respondent, Appellants, and meeting room space when in-person hearings occur.

As a standard practice, it is expected that the Appellant will attend on the scheduled date. Requests for adjournments will be considered and will be at the discretion of the Panel and/or the Secretary of the Board.

Such requests will generally not be granted unless they are reasonable and clearly necessary. Requests for adjournments should be made as early as possible and, except in cases of emergent circumstances, well in advance of the hearing date.

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.

In the case where the Appellant is still not in attendance, the Board will be guided by the proceedings outlined under "[Failure to Appear](#)" below.

4. TAX AGENT/REPRESENTATIVE AUTHORIZATION FORM

Tax Agents/Representatives are required to submit a written Authorization Form with all Notice of Appeal. This is to ensure that the Board understands each Appellant's interests in the property so that it can proactively manage cross-appeals and provide clear and concise decisions so that the integrity of the assessment roll and the appeal regime can be maintained. [[Appendix A – Tax Agent/Representative Authorization Form](#)]

When filling out Section 5 of the Notice of Appeal form, and wherein an agent will be representing an Appellant's interest in a property tax appeal before the Board of Revision, **both the Appellant and Agent must print and sign their name. An agent may not sign on behalf of an Appellant on the Appellant's signature line. The signing Appellant must be an authorized signatory to the interest named in Section 5 of the Notice of Appeal form.**

Should an Appellant elect to name, change, or add additional Agents after the Notice of Appeal has been submitted to the Secretary, written notice must be provided to the Secretary from the Appellant, indicating the Agent's appointment and be signed by both the authorized signatory of the Appellant's interest and the appointed agent.

Where the authorized signature of an Appellant is absent from a Notice of Appeal form, the Secretary will deem the Notice of Appeal incomplete, and as per s. 199(6) of *The Cities Act*, will notify the Appellant, provide an explanation of the deficiencies, and grant one 14-day extension to perfect the Notice of Appeal.

"If the Appellant does not comply with a Notice given pursuant to subsection (6), the Secretary of the Board of Revision may refuse to file the Notice of Appeal, which action is deemed to be a refusal by the Board of Revision to hear the appeal" as per s. 199(7).

5. REQUEST TO AMEND NOTICE OF APPEAL

Section 209 of *The Cities Act* provides for an appellant to make formal application ([Appendix C – Order Amending Notice of Appeal](#)) to the Board of Revision to amend the Notice of Appeal. Any Panel of the Board can hear the request for leave to amend the Notice of Appeal prior to the scheduled hearing date. Both parties to the appeal should be advised of the application and invited to attend before the Panel at a specified time. Both parties will have an opportunity to make verbal presentations to the Board only on the application to amend the Notice of Appeal.

Once the application is heard, the Panel may issue an Order in writing in accordance with Section 209 of *The Cities Act*. Such Order may be made subject to any terms and conditions that the Panel considers appropriate. The Panel hearing the application to amend the Notice of Appeal need not be the same Panel hearing the appeal.

If a request for amended grounds occurs at the time of the hearing the Board must decide on whether to accept the amended grounds or not. This decision of the Board should be captured in the Panel's Record of Decision under "Preliminary Issues."

6. PRE-HEARING CONFERENCE

As a general rule, the purpose of a pre-hearing conference is to deal with procedural matters and/or any other matter that could assist in expediting the hearing. The Board may offer parties the option of a pre-hearing conference or parties may request a pre-hearing conference. Both parties should agree to attend a pre-hearing conference before one is scheduled. It is a voluntary process.

i. ISSUES TO CONSIDER AT A PRE-HEARING CONFERENCE

A pre-hearing conference may be held to deal with any or all of the following:

- Identify any preliminary matters/issues.
- Whether to consolidate appeals that deal with the same or similar questions of fact, law or policy.
- Whether any facts or evidence may be agreed upon by the parties.
- Whether a party should be removed from participation or added as a party to the main hearing.
- Confidentiality Order(s) - s. 201(1) and 202(1) of *The Cities Act*.

- The estimated length of the main hearing. Scheduling/identifying acceptable hearing date(s).
- The order of proceedings at the main hearing. Clarify Board expectations and those of the parties in order to streamline the hearing process.
- Any other matter that may assist in an efficient hearing.

A pre-hearing conference may be conducted as an in-person meeting, or by teleconference, or in a format to be determined by the Board. Attendance at the meeting can include the following: the Assessor/Respondent, and Tax Agent/Appellant, and one member of the Board who is not scheduled to hear the matter.

ii. NOTICE OF PRE-HEARING CONFERENCE

Where the parties have requested a pre-hearing conference or the Board has granted a party's request for a pre-hearing conference, the Board shall notify the parties by email of the pre-hearing conference.

The *Notice of Pre-Hearing Conference* shall set out the format for the pre-hearing conference (i.e. in person or via teleconference) and the date, time and location. The Board may hold the pre-hearing conference in the absence of any party who fails to attend after being informed of the date and time.

From the Board's standpoint it is important to ensure that the parties receive and understand information about the process.

iii. PRE-HEARING CONFERENCE OUTCOMES

At the conclusion of the pre-hearing conference, the parties may agree to deal with any procedural issue discussed by way of consensus.

7. RECORDING OF HEARINGS (S. 208)

Pursuant to section 208 of *The Cities Act*, a party to the appeal may request that a hearing or a part of the hearing be recorded and that a transcript be prepared. Where such a request is made at least two days before the hearing, the chair of the board or panel shall order in writing that the recording be made by an official court reporter appointed by the board ([Appendix E – Request for Court Reporter](#)).

As a matter of procedure, hearings may also be recorded by Board of Revision staff for decision and minute writing purposes. These recordings are not considered an official record and will not be provided to the parties, nor to the provincial assessment appeals committee. Access to the recordings will be limited to Board members and Board of Revision staff. Recordings will be destroyed once a decision has been rendered.

The referenced recording and notes of the Panel Clerk along with any notes taken by the Board members are considered transitory records and will be destroyed once a decision is rendered.

Video and/or audio recordings from a member of the public, including the media, are not permitted.

HEARINGS

Hearings of the Board of Revision are open to the public and the media may attend. No video and/or audio recordings from a member of the public is permitted.

1. PRELIMINARY ISSUES

There may be issues to be addressed prior to getting into the appeal itself. These issues can be procedural as well as substantive. Procedural issues may deal with matters such as confirming the Lead Appeal and aspects of the evidence in Lead Appeal that are to be carried forward to other appeals that have similar grounds. Addressing these at this stage will ensure that all grounds would be addressed during the hearing process. Substantive issues can be of two types:

- a) The first may deal with submission from the Assessor that an Agreement to Adjust has been made with the Appellant covering a number of aspects of the assessed value. In such cases, the Panel's responsibility is to recognize the proposed Agreement and indicate its concurrence with the proposal. Such a concurrence by the Panel will form a part of the decision.
- b) The second may involve one or other parties requesting a decision from the Panel about elements of the hearing including jurisdiction, allegation of bias, requests for adjournment, exclusion of witnesses and intervenors. When such matters are raised, the Panel needs to provide opportunity to the other party to state its position on the matter raised, and upon consideration of these, the Panel must decide on these matters before proceeding on to the main hearing. Any such decision made by the Panel has to be included in the decision.

2. SCOPE OF THE APPEAL

Appeals will be limited to those issues raised in the Appellant's Notice of Appeal. The Panel will clarify/confirm the issues under appeal at the outset of each hearing.

3. QUORUM

A majority of the members of the Board or Panel constitutes a quorum for the purpose of a meeting or a hearing. In order to obtain alternates for hearings, Board members are requested to contact the Secretary, preferably at least one day in advance of any absence.

4. CONDUCTING HEARINGS

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

5. TYPES OF APPEALS

The Board of Revision must decide all appeals 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. The Board must be careful of believing arguments where no evidence was led or where a party gives evidence for the first time in the summation.

All decisions will be reserved (delivered at a later date). The Appellant will be notified in writing by registered mail within 180 days after the assessment notices were sent out or by the date set by the Ministry of Government Relations following an extension request by the Board.

a) Simplified Appeals

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

- (i) an appeal concerning the assessment of a single-family residential property regardless of the total assessment; or
- (ii) an appeal concerning the assessment of any property that has a total assessment of \$750,000 or less.

Section 200 of *The Cities Act*, dealing with disclosure of evidence does not apply to an Appellant in a "simplified appeal". Appellants will, however, not be discouraged from providing any additional written materials they may wish to submit, in advance of the hearing.

The hearing should not be as formal as a regular hearing, but at the same time should follow the procedural guidelines of a regular hearing. The hearing is intended to be an informal constructive attempt to resolve the Appellant's issues.

An appeal elected as a regular appeal can be changed to a simplified appeal (providing it qualifies) no later than 14 days after the date of the acknowledgement of receipt of the appeal letter from the Secretary of the Board.

b) Regular Appeals

For regular appeals, any written material and photographs provided in support of an appeal must be submitted to both the Secretary of the Board of Revision and the City Assessor at least 20 days before the date of the hearing.

c) Cross Appeals

Cross appeals occur when there is an appeal filed by more than one party who has an interest in the property.

The Board may hear the appeals in the following manner:

Agent A	Same Panel or quorum	Agent B
10 Files		20 Files
August 2 (sample hearing date)		August 30 (sample hearing date)
1. Open all non-cross appeals and hear first; argue the appeals/grounds; reserve decision.		3. Open all non-cross appeals and hear first; argue the appeals/grounds; reserve decision.
2. Open 1st cross appeal; argue the appeals/grounds; reserve decision until Agent B cross appeal is heard. (Agent A is done presenting.) Go to Step 3 under Agent B.		4. Open Agent B's corresponding cross appeal; argue the appeals/grounds; reserve decision.

5. The panel considers evidence from the cross-appeals and provides a single decision for the property.

6. If the decision on the cross-appeals affects appeals from either Agent A's or Agent B's original group that have similar grounds, then evidence can be carried forward from the cross appeal decision to those appeals and decisions rendered.

Writing:

- The Board writes a decision on Agent A's group without the cross appeal included,
- The Board writes a decision on Agent B's group without the cross appeal included;
- The Board writes a decision on the two cross appeals on its own.

There will be three decisions; otherwise, the same roll number has two written decisions (Group A decision and Group B decision with the cross appeals being discussed in both.)

- Key points:
- a) Decisions on appeals from both Agent A and B are reserved until cross appeals are heard.
 - b) Cross appeal decisions include carry forwards from other appeals of the Agents if there is relevance.
 - c) Each Agent is able to present its cases without the presence of other Agents who may have competing/overlapping interests.

6. FAILURE TO APPEAR

If the Appellant is not present at the hearing, the appeal will be moved to the end of the list and considered at that time. If the Appellant is still not present, the appeal may be considered in the Appellant's absence. If the Board decides to consider the appeal in the absence of the Appellant, then any written materials filed by the Appellant will be reviewed and the Assessor will be given an opportunity to respond and/or make a recommendation. If the Appellant has not filed written materials, then the Board will ask the Assessor if there is a recommendation and if there is one, to state it. If there is a recommendation from the Assessor, the Board will consider it.

7. EXPERT WITNESSES

Where 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 the issues in the hearing, they will have to "qualify" the expert before the Board will grant the person expert witness status. This will occur at the beginning of that witness' testimony. The party calling the witness will get the witness to testify about his/her area of 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 there is an objection to the acceptance of the witness as an expert. If there is an objection, the objections shall be outlined and the parties then can make argument on these points. The objecting party might argue, for example, that the witness is not an expert at all, or that the witness's expertise does not support the description of the expertise put forward by the party calling the witness. The Board must then decide whether to accept the witness as an expert as requested by the party calling the witness (if appropriate, the board might limit the description of expertise more narrowly than that put forward).

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 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 knowledge of the facts of

the case. In that event, the expert should describe the factual bases to support their conclusions.

In addition, where an expert witness appeared in a previous appeal and that evidence is being relied on in the current appeal, that expert must appear in a current appeal in order to allow the parties to challenge/test the evidence or bring forward new arguments to support their position.

[See [Appendix B - Qualification of an Expert Witness](#)]

8. ADVOCATES AT THE BOARD OF REVISION

Both the Assessor and the Appellant (the Assessor and the Appellant are hereinafter referred to as a "party" unless otherwise indicated) are entitled to have either a "lay advocate" (being an individual that is not a barrister and solicitor) or a barrister and solicitor represent them before the Board of Revision.

An Advocate will conduct themselves in a professional, reliable and competent manner, and exhibit integrity and respect for the Board's process. If the Advocate does not demonstrate professionalism, competence, integrity and reliability, they may be removed as Advocate, although this power should be exercised rarely and with extreme caution. The Board reserves the right to do so in appropriate cases, to ensure a fair hearing.

If a party wishes to elect to use an Advocate, the Board expects that the Advocate will conduct themselves with a higher degree of formality than the assessor or the Appellants would themselves, given the role the advocates are taking on.

The Board will require that the Advocate clearly identify themselves as such at the very outset of the hearing.

In general, the Advocate will not be asked to be sworn in or affirmed. However, if the Advocate attempts to "fill the gaps" in evidence by providing what amounts to testimony, not valid questioning or argument, the board reserves the right to request that the Advocate be sworn in if they intend to provide testimony or refuses to curtail providing editorial comment. It is typically not appropriate for an Advocate to testify on behalf of another witness because the advocate thinks they can do a better job. If the Advocate is providing editorial comment without being sworn in, that is not proper evidence and should not be considered.

Once the witness is testifying, there should be no conferences with the Advocate (e.g. whispered conversations) during cross-examination testimony. If the Board takes any breaks (e.g. for lunch) in the middle of cross-examination witness testimony, the board should instruct the witness not to interact with the Advocate, Appellant, Assessor, or any other person connected with the hearing about the hearing during this break.

Further, the Board will be vigilant as to leading questions when the advocate is eliciting testimony from its own witnesses. The concern is that the line between advocate and witness may become blurred. The Board reserves the right to intervene when a question is leading. If the Advocate repeatedly asks leading questions despite being asked to desist, an adjournment and/or rescheduling of the hearing before a different panel may occur. Alternatively, the advocate may be asked to remove themselves from the proceeding if leading questions persist. Leading questions are, of course, allowed on cross-examination.

The questions of the Advocate and the summation will not be considered as evidence. Evidence only comes from admitted exhibits and from the testimony of sworn or affirmed witnesses. The Advocate must restrict summation comments to matters in evidence before the board. No additional comments shall be made in an attempt to bolster the record. Reference to or argument/presentation of case law is not evidence.

All questioning of witnesses (whether for the Assessor or the Appellant) will be conducted through the advocate. Similarly, submissions may only be made by the Advocate.

9. DECISIONS

Decisions will be rendered within 30 days of a hearing. The Board has a writing process in its Member Handbook that is to be followed.

10. UNDERTAKINGS

The primary purpose of an Undertaking by a Board of Revision Panel after a hearing is to obtain a calculation from the Assessor. An Undertaking may also be required if clarification is required. It is rare that an Undertaking request more information.

A request for more information should only be made after consultation with the Panel Chair and the Secretary. All requests for Undertakings are prepared by the Panel Chair and submitted to the or Board Secretary or designate who issues it under the signature of the Board Secretary.

Undertakings made of the City Assessor must be in writing with a copy to the other party to the appeal.

The party to the appeal should have an opportunity to respond in writing, allowing up to 7 days for a calculation and 14 days for more complex undertakings. Timelines may vary depending on the Board's 180-day deadline.

Any Undertakings and subsequent responses must be clearly acknowledged in the Record of Decision.

Appendices

Appendix A – Tax Agent/Representative Authorization Form

Agent/Agent Company Authorization Form

The Saskatoon Board of Revision requires this “Agent/Representative Authorization Form” to be completed when an Agent/Representative is acting on behalf of an interested party for the **2024** assessment year. When an Agent seeks to file an appeal on more than one property with the **same Registered Owner**, the “Schedule of Additional Properties Form” must also be completed along with this form.

This form must be completed, signed, and filed in conjunction with the Notice of Assessment Appeal Form to the Board of Revision prior to a hearing date being set.

Please be advised the “Agent/Representative Authorization Form” and “Schedule of Additional Properties Form” may be subject to verification. If the Authorization Form is submitted electronically, the Board of Revision reserves the right to request the signed original.

Select and complete one of Section A, B, C, or D, and Section E

Property Roll No.:	
Property Civic Address:	Apt/Unit:
Section A: Registered Owner (Corporation)	
Registered Owner Name:	
Corporation Contact:	
Phone Number:	Email:
Authorized Signatory Name (if different from Corporation Contact):	
Position:	
Phone Number:	Email:
Section B: Registered Owner (Non-Corporate)	
Registered Owner Name:	
Phone Number:	Email:
Authorized Signatory Name (if different from Registered Owner):	
Name:	
Position:	

Phone Number:	Email:
Section C: Tenant	
Registered Owner Name:	
Phone Number:	Email:
Name of Tenant:	
Tenant Contact:	
Authorized Signatory Name (if different from Tenant contact):	
Position:	
Phone Number:	Email:
Section D: Property Manager, Property Management Company	
Registered Owner Name:	
Name of Property Management Company:	
Authorized Signatory Name:	
Position:	
Phone Number:	Email:

AND

Section E: Agent/Agent Company/Authorized Individual	
Company Name (if applicable):	
Agent Name/Authorized Individual Name:	
Phone Number:	Email:

Declaration Authorization
<p>I, _____ (authorized signatory name from A, B, C or D) authorize disclosure of information to the Agent/Agent Company/Authorized Individual named in Section E, to review the assessment of my property and/or to assist with the preparation and/or filing of an appeal of my assessment.</p> <p>_____</p>
<p>Signature of Authorized Individual (From completed Section A, B, C or D)</p> <p>Date</p>

Appendix B – Qualification of an Expert Witness

In the board manual, there is a provision dealing with expert witnesses. Either an Appellant or the Assessor may call someone to provide expert testimony. While the Manual deals with the law in this area, the following will briefly deal with the procedure a panel 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 Panel Chair (in consultation with their 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 panel chair to do so. Whoever is calling that witness goes first. Usually, the witness will have a typewritten resume or curriculum vitae to give to the Panel. If so, it should be recorded as an exhibit in the appeal hearing, irrespective of whether the witness is ultimately qualified. The Panel Chair should ask for a copy of the resume at the beginning.
- 3) Next, the party calling the proposed expert asks the expert questions. The witness is put under oath at this time. The witness should confirm (under oath) that all information contained in the resume is true. Then, the party calling the witness asks questions exploring the qualifications of that witness. Prior to this, the Panel 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) 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 them?
- 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)?

- 5) Once the first side is done, then the opposite party has the right to cross-examine on qualifications. At the end, the Panel Chair can ask questions of clarification.
- 6) At this point the party trying to use the expert should advise the Panel as to precisely **what** the expert is qualified in. In other words, on what subjects can this witness offer expert opinion testimony? There is often debate about this.
- 7) It is the **Panel Chair** that must decide both if the proposed expert is qualified, and in what area. The panel chair must rule on this point and advise both sides of the ruling, so both sides know how to proceed. This should be done immediately, but if in doubt, adjourn for 10 minutes and contact legal counsel.
- 8) At some point, the other side should be asked if they want time (an adjournment) to consider their position. They may have been caught by surprise by the expert witness. You must carefully 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) Once all this is done, the appeal proceeds as with any other witness. In other words, the party calling them asks questions; the other side cross-examines; the original party rebuts.
- 11) This is a rough procedural guideline only. It is not exhaustive.

Appendix C – Order Amending Notice of Appeal**ORDER****AMENDING NOTICE OF APPEAL****BOARD OF REVISION, SASKATOON**

PURSUANT to Section 209 of *The Cities Act*, the Chair of the Board of Revision of Saskatoon for 20_____ hereby makes the following Order:

The Appellant, being _____ is hereby granted leave to amend the Notice of Appeal for Appeal No. _____-20_____, to add the following new ground(s) on which it is alleged that an error exists:

-
-
-

In support of the amended ground, the following statement of material facts has been put forward:

-
-
-

The Appellant further requests that the evidence and argument from Appeal(s) _____-20_____ which were argued on similar grounds, be carried forward to this appeal and that the same decision be applied to all both appeals.

The Board grants the amended ground(s) due to it providing focus to the appeal issue(s) and given the fact that none of the filing deadlines have come into effect.

DATED at the City of Saskatoon, in the Province of Saskatchewan, this _____ day of _____, 20_____.

Per: _____
Chair –

Appendix D – Confidentiality Order**CONFIDENTIALITY ORDER**
BOARD OF REVISION, SASKATOON

PURSUANT to Section 202 of *The Cities Act*, the Chair of the Board of Revision of Saskatoon for 20____ hereby makes the following Order:

1. The Appellant's/Respondent's document filed in this matter and described more particularly below is declared to be confidential.
2. The Appellant/Respondent, _____, shall treat the said document as confidential, and shall not release, reproduce, disclose or distribute same in any manner whatsoever, save and except for the sole purpose of legitimate preparation for this litigation.
3. The document falling within the ambit of this Order is as follows:
 - (a) Exhibit _____, titled _____ for Appeal No. _____-20
4. This Order in no way determines the issue of the admissibility of any of the said document.
5. The copies of the said document filed with the Board shall be sealed upon conclusion of this matter and shall not be opened without a further Order of the Chair.
6. The Board may, in its written ruling on this appeal, make such further Orders as to confidentiality and privacy of documents as may be required, having regard to Section 202 of *The Cities Act*.

DATED at the City of Saskatoon, in the Province of Saskatchewan, this _____ day of _____, 20____.

Per: _____
Chair –

Appendix E – Request for Court Reporter

REQUEST FOR COURT REPORTER

Date of Request:

Requested by:

Hearing Date:

Hearing Time:

Hearing Location:

Panel Clerk:

Panel Members:

This will confirm that _____ has requested a court reporter attend the hearing of the Saskatoon Board of Revision Appeal No. ____-20__ (Roll No. _____) for the property located at _____, Saskatoon, SK.

ORDER FOR RECORDING OF HEARING

At the request of _____, and in accordance with Section 208 of *The Cities Act*, I hereby order that this hearing, or portion of hearing, be recorded by _____, Saskatoon, SK., with or without a transcript copy of the recording. Any costs associated with the recording will be charged against the party requesting the recording. Any party to the appeal may request through the Board of Revision that a transcript be produced from this recording and the party making the request for the transcript production will be charged for that service. If a transcript is requested and produced, a copy will be provided to the other party of the appeal and to the Assessment Appeals Committee, Saskatchewan Municipal Board, in the event that a further appeal is filed with their office.

Dated at Saskatoon, SK, this _____ day of _____, 20____.

Panel Chair, Board of Revision

CONFIRMATION OF BOOKING

This will confirm that _____ has been booked to attend the above-noted hearing.

(Name of Reporting Service Employee)

(Signature of BOR Clerk)

cc: City Assessor