

2022

Board of Revision: Policy & Procedures Manual



CITY CLERK'S OFFICE
CITY OF SASKATOON
Last updated: Feb 10, 2022

Table of Contents

WELCOME	1
BOARD OF REVISION	2
1. COMPOSITION	2
2. JURISDICTION	2
3. REMUNERATION	2
4. ROLES AND RESPONSIBILITIES OF BOARD POSITIONS	3
i. BOARD MEMBERS	3
ii. BOARD CHAIR	5
iii. VICE CHAIR	6
iv. PANEL CHAIRS	6
v. SECRETARY	7
vi. PANEL CLERKS (City Clerk's Office staff)	8
5. CONFLICT OF INTEREST	8
6. RECRUITMENT AND EVALUATING PERFORMANCE	11
7. TRAINING AND RESOURCES	11
8. LEGAL COUNSEL	11
9. BOARD MEETINGS	12
BOARD MEMBER CONDUCT	12
1. ROLE OF A BOARD MEMBER VS. OTHER POSITIONS	12
2. INDEPENDENCE AND IMPARTIALITY: THE RULE AGAINST BIAS	12
3. OUT-OF-HEARING CONDUCT	12
4. IN-HEARING CONDUCT	13
5. VIRTUAL HEARING CONDUCT	13
6. ISSUANCE OF SUBPOENA/SUMMONS	14
PROCESSING APPEALS	14
1. SCHEDULING OF APPEALS	14
2. REQUEST TO AMEND NOTICE OF APPEAL	14
3. PRE-HEARING CONFERENCE	14
i. ISSUES TO CONSIDER AT A PRE-HEARING CONFERENCE	15
ii. NOTICE OF PRE-HEARING CONFERENCE	15
iii. PRE-HEARING CONFERENCE OUTCOMES	15
4. RECORDING OF HEARINGS (S. 208)	15

HEARINGS	16
1. SCOPE OF THE APPEAL.....	16
2. HEARING DOCKET	16
3. QUORUM.....	16
4. CONDUCTING HEARINGS	16
5. TYPES OF APPEALS	16
6. FAILURE TO APPEAR.....	17
7. EXPERT WITNESSES	17
8. ADVOCATES AT THE BOARD OF REVISION.....	18
9. DECISIONS.....	19
10. UNDERTAKINGS	21
APPENDICES.....	22
Appendix A - OPENING COMMENTS OF PANEL CHAIR.....	22
Appendix B - QUALIFICATION OF AN EXPERT WITNESS	23
Appendix C - RECORD OF DECISION	Error! Bookmark not defined.
Appendix D - ORDER AMENDING NOTICE OF APPEAL	26
Appendix E - CONFIDENTIALITY ORDER	27
Appendix F - REQUEST FOR COURT REPORTER.....	28

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 POLICY AND PROCEDURES

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 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.

- The Secretary to the Board of Revision sets the date for hearings.
- 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*, and 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* 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 OF REVISION POLICY AND PROCEDURES

4. ROLES AND RESPONSIBILITIES OF BOARD POSITIONS

The role of the Board of Revision is to make decisions on assessment complaints 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.

Currently the Board of Revision 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).
- Do not discuss the application before 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

BOARD OF REVISION POLICY AND PROCEDURES

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.

BOARD MEMBERS AND HEARINGS

Board members are expected to be available to sit several days per week.



Appeals are held throughout the week as required with a minimum of two (sometimes three) appeal sessions per week. As a general practice, appeals begin at either 9:00 a.m. or 1:00 p.m. and may continue throughout the day with panels hearing several appeals during the session. Appeals typically conclude at 4:00 p.m.

Materials are distributed electronically to panel members using a Dropbox link on the Thursday prior to the appeal date. Members are expected to familiarize themselves with the use of Dropbox and the appeal materials.

Appeals generally are held in-person at City Hall but are also held virtually using Microsoft Teams when necessary. Following the conclusion of an appeal or an appeal session, the Panel meets to deliberate and determine the writer of the Record of Decision.

The Panel Chair will advise the Panel Clerk of the writer of the Record of Decision for the purpose of forwarding hearing notes and preliminary formatting of the decision in the prescribed template.

Note: The expectation is that board members share writing duties. This provides an opportunity to improve and/or develop required writing skills.

The expectation is that the writing of the decision occurs immediately following the session and takes no longer than 30 days, keeping in mind the board's legislated 180-days deadline to complete its duties.

Decision writers are responsible for reporting to the board administration staff at (board.of.revision@saskatoon.ca) the following:

- writing time
- appeal number
- date of the appeal

Administration staff will forward the writing time to the Panel Chair for approval.

BOARD OF REVISION POLICY AND PROCEDURES

Time allocated to hearing activities is as follows:

Activity	Time allocation
Preparation	Max ½ day per week regardless of # of appeals a panel member is scheduled to hear
Deliberation	Max ½ day per week regardless of # of appeals a panel member is scheduled to hear
Writing	One day to write complex decisions, ½ day for less complex decisions.

Notes about writing:

- If decision writing is required to be divided amongst panel members, each panel will be reimbursed at the previously stated rates.
- If decision(s) writing is taken on by a single Panel Member, only the Panel Member writing the decision(s) will be reimbursed for a full day of writing.
- Decision writers are responsible for reporting to the board administration staff (board.of.revision@saskatoon.ca) the following:
 - writing time
 - appeal number
 - date of the appeal

Note: Requests for additional payment for excessive writing and/or deliberation time, due to the complexity of an appeal, must be made to the Secretary of the Board, through a recommendation of the Board/Panel Chair.

Board members are paid for preparation, hearing, and deliberation following confirmation by the Panel Clerk that members were in attendance on the scheduled day. It is customary practice to make requests for payments every two weeks. Payments occur using electronic fund transfer (EFT).

Payments for writing assignments are issued once approved by the Panel Chair and the Secretary, as previously stated.

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.

BOARD OF REVISION POLICY AND PROCEDURES

- 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.
- Ensure that members conduct themselves in an appropriate manner.

The following guidelines may be helpful to the chair:

- Do not discuss the application with the public, any party to the appeal, or other board members before the hearing.
- Listen patiently to all the information. Ask questions and keep comments focused on the application being discussed.
- Avoid casual conversation. Stick to the business at hand.
- 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 the details straight.
- Remain impartial. Decisions are based on evidence presented and the law (which includes municipal acts), not on personal feelings or opinions.
- Maintain order. Use the gavel when necessary. Ask for a recess if members could use a few minutes to gather their thoughts.

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

BOARD OF REVISION POLICY AND PROCEDURES

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 E - confidentiality 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.

BOARD OF REVISION POLICY AND PROCEDURES

- Approve board member payments.

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.
- 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

BOARD OF REVISION POLICY AND PROCEDURES

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

BOARD OF REVISION POLICY AND PROCEDURES

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

BOARD OF REVISION POLICY AND PROCEDURES

the member and avoid future challenges.

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

6. RECRUITMENT AND EVALUATING PERFORMANCE

As part of the City's comprehensive governance review, City Council resolved that a process be established for the performance evaluation of appointed board of revision members in advance of reappointments and to identify potential areas for further training and development. Administration will develop details in 2022 and share information with the board once available.

7. TRAINING AND RESOURCES



The Ministry of Government Relations typically provides training for board of revision members. Due to COVID-19 this occurs in an online format. There are pre-recorded webinars available at: [Administrator Training Webinars | Training and Workshops for Municipalities | Government of Saskatchewan](#), which can be viewed any time. Members are required to watch these recordings.

The Ministry of Government Relations continues to work closely with the municipal sector on its board of revision renewal initiative. These changes remain on target to be in place for the 2023 property tax year.

A [guide for board of revision members](#) is available for download from Publications Saskatchewan.

Board of Revision Part 1: Practice Essentials for Administrative Tribunals Training	Topics covered include: - Administrative law - Administrative tribunals	View Part 1 (pre-recorded webinar)
Board of Revision Part 2: Practice Essentials for Administrative Tribunals Training	Topics covered include: - Review of legislation - Application of rule of natural justice	View Part 2 (recorded live-streamed webinar)
Board of Revision Part 3: Practice Essentials for Administrative Tribunals Training	Topics covered: - Hearing process and deliberation - Writing decisions	View Part 3 (recorded live-streamed webinar)

8. LEGAL COUNSEL

The Board may retain the services of legal counsel.

All requests for legal counsel must be approved by the board secretary and/or the deputy city clerk.

BOARD OF REVISION POLICY AND PROCEDURES

9. 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, shall arrange meetings of the board, as required. Meetings are conducted in accordance with Robert's Rules of Order.

Quorum for a board meeting is a majority of board members. The board may hold informational meetings at any time for training, orientation, or other purposes.

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 a complaint.

BOARD OF REVISION POLICY AND PROCEDURES

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.

Where appeals are held virtually, board members should remember to mute their mics and turn off their cameras during breaks and when not speaking. Be aware a camera will display what is occurring around/behind you if you are not in a closed office or private space, as will the unmuted mic capture **any** background noise.

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 a complainant. 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

In keeping with general practices with boards and committees throughout the corporation the following rules are to be adhered to:

- The panel chair should have their camera on during the hearing.
- Remaining panel members can have their camera 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 you if you are not in a closed office or private space, as will the unmuted mic capture **any** background noise.

****Troubleshooting:** if bandwidth becomes an issue during a hearing all cameras can be turned off, except for the individual presenting.

BOARD OF REVISION POLICY AND PROCEDURES

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. SCHEDULING OF APPEALS

The secretary shall schedule all appeals, with due consideration for the board members, administration, 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.

2. REQUEST TO AMEND NOTICE OF APPEAL

Section 209 of *The Cities Act* provides for an appellant to make formal application 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."

3. 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

BOARD OF REVISION POLICY AND PROCEDURES

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.

4. RECORDING OF HEARINGS (S. 208)

Pursuant to section 208 of *the cities act*, a party 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 F - request for court reporter](#)).

As a matter of procedure, hearings may also be recorded by board of revision staff for

BOARD OF REVISION POLICY AND PROCEDURES

decision and minute writing purposes. These recordings are not considered an official record and will not be provided to the parties, nor to the 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.

HEARINGS

Hearings of the Board of Revision are open to the public and the media may attend.

1. 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.

2. HEARING DOCKET

Hearing dockets will be prepared for each panel on a weekly basis. The docket will contain the details of each appeal together with supporting evidence/submissions received from the appellant and/or city assessor. The docket will be produced and provided to each member of the panel and the panel clerk and will be sent by email with a link to the online repository. The city assessor will receive an email copy of the document list only as appellants are required to file material to them directly.

Hearing material will be available in the online repository **by Thursday afternoon preceding the next week of hearings**. For example, if the panel's weekly hearings commence on a Monday, the docket will be available on the preceding Thursday afternoon. In the event an alternate member is appointed to a panel with short notice, the member(s) will notify the office so that a document link can be sent to the new member.

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

BOARD OF REVISION POLICY AND PROCEDURES

no evidence was led or where a party gives evidence for the first time in the summation.

All decisions will be reserved. 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 \$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". Appellants will, however, not be discouraged from providing any additional written materials they may wish to submit, in advance of the hearing.

An attempt should be made to have a "simplified appeal" hearing held in a less formal setting (i.e. committee room vs. City Council Chambers). The panel chair will be in charge of the hearing, which should not be as formal as a regular hearing, but at the same time address 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.

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

BOARD OF REVISION POLICY AND PROCEDURES

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 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.

BOARD OF REVISION POLICY AND PROCEDURES

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

The panel chair, or member designated by the panel chair, will prepare a written decision, providing reasons for each appeal, in accordance with an established decision outline ([appendix C – record of decision](#)). As an internal guideline, decisions will be drafted and provided to the panel clerk within two weeks following the hearing. If this timeline cannot be achieved, the panel chair is requested to contact the panel clerk for the particular session.

Panel members should take notes during the hearing process. The panel clerk will be available to assist the board during the decision-making process by providing a summary of the proceedings and to document any additional information and/or decision. The panel clerk will also have the recording available to panel members following the hearings. Panel clerks and board of revision support staff will also provide administrative support.

BOARD OF REVISION POLICY AND PROCEDURES

Board decisions should be concise and clear. The reader should understand the board of revision's point of view. A written decision should:

- Define the issue
- Explain any rules, statutes or precedents that informed the decision
- Provide reasons why the decision was made
- Inform parties about the ability to appeal the decision made

The board should ensure it provides written reasons for its decisions. A decision should not be based solely or significantly on hearsay evidence (second-hand information that a witness did not hear or see themselves) unless it can be proved that the hearsay evidence is necessary and reliable. The consideration of "necessity" requires that the hearsay statement be reasonably necessary to prove a fact in issue. The consideration of "reliability" requires that the circumstances of the hearsay statement suggest that the statement is trustworthy. The Board should give careful consideration to any hearsay evidence admitted and/or relied on in a decision. Some factors to consider are:

- Is it likely the information is accurate?
- Is there a good reason the person with first-hand knowledge of the information is not at the hearing?
- Is the hearsay supported by other evidence?
- Is there a more reliable source of this evidence?
- Is the hearsay relevant to a significant or minor part of the case?
- Is the prejudice to the other party greater than the value of admitting the hearsay?

Decisions on appeals shall be signed by the panel member writing the decision, the concurring member(s), and the panel chair for subsequent submission (in final form) to the board chair for signature.

***Stare Decisis* – Information:**

The Board should be mindful of the doctrine of *stare decisis*, which refers to judicial precedents. The doctrine states that the rules formulated by judges in earlier decisions must be similarly applied in later cases. While not traditionally or strictly applied to administrative tribunals, the principle emphasizes the value of consistency of decision-making from the Board and allows parties some certainty in the law.

***Audi Alteram Partem*:**

The Board must also be mindful of the *audi alteram partem* rule which states that a decision-maker must give each party an opportunity to make arguments and respond to any arguments, evidence or information that is contrary to their view. If a tribunal considers a new policy or argument not raised at the hearing, it must give the parties an opportunity to respond. This does not apply to settled law on issues already raised by the parties and a party is not automatically entitled to make submissions on other authorities being considered by a decision-maker.

Dissenting Decisions:

Each panel member must participate in the deliberate of the decision. If a panel member wishes to write a dissenting decision, they can do so. The dissenting decision will only be signed by that writer and not the other panel members. On the majority decision, the dissenting will be listed as dissenting only by name and no signature. No

BOARD OF REVISION POLICY AND PROCEDURES

decision is final until signed by a quorum of the panel and by the board chair.

The board secretary must serve the written decision, including any dissenting reasons, on parties within 180 days after the assessment notices have been sent out, and the decision will be accompanied with instructions for filing an appeal with the Saskatchewan Municipal Board Assessment Appeals Committee.

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 and it is rare that an undertaking request more information.

A request for more information should only be made after consultation with the panel chair, board chair and the 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.

All requests for undertakings are prepared by the panel chair or board secretary and are issued under the signature of the board secretary.

END

BOARD OF REVISION POLICY AND PROCEDURES

APPENDICES

Appendix A - OPENING COMMENTS OF PANEL CHAIR

My name is <>. I am the chair of this panel of the board of revision that will be hearing today's appeals. Before beginning, there are a few brief, preliminary comments to make.

The board's priority is to ensure that all parties receive a fair hearing. In the presentation to the panel, the appellant will be restricted to raising issues and facts 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. Any procedural rulings made will be final for the purpose of this hearing.

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 panel members.

There is only to be one person speaking at one time, so please direct your questions or responses through the chair.

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 registered mail of the decision. The hearing is being recorded by the secretary for the sole purposes of the board. This recording, along with the panel clerk's notes and the notes of the board members, are considered to be transitory records and will be destroyed once a decision is rendered.

The other members of the panel are << >>. The panel clerk today is << >>.

Would the parties to the appeal please introduce themselves?

Exhibits - *In accordance with S.200 of The Cities Act, the following documents have been received (list exhibits). Does anyone have object to formalizing these documents as exhibits?*

Preliminary Issues or Recommendations - If the assessor has a recommendation, determine if the appellant is satisfied with the recommendation, or do they wish the appeal to proceed.

Opening Statements – The parties may make these if they wish.

Oath or Affirmation – Everyone who gives evidence before the Board is required to take an oath or affirm that the evidence they give will be the truth.

Oath – (Raise left hand and place right hand on the Bible)

Do you swear that the evidence you are about to give is the truth and nothing but the truth, so help you God?

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

Evidence - Questions - Summations - Final Rebuttal

Adjournment

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.

TAKE NOTICE, that in accordance with Section 216 of *The Cities Act*, any party to an appeal before a Board of Revision has a right of appeal to the appeal board, respecting a decision of a board of revision; and against the omission, neglect or refusal of a board of revision to hear or decide an appeal.

A notice of appeal form can be downloaded from **www.publications.gov.sk.ca** (select Saskatchewan Municipal Board from the Ministry list, and select Notice of Appeal to the Assessment Appeals Committee). The notice of appeal must be filed within 30 days after being served with this Record of Decision, to:

Secretary, Assessment Appeals Committee
Saskatchewan Municipal Board
4th Floor, Room 480
2151 Scarth Street
Regina, SK S4P 2H8
(Telephone: 306-787-6221; FAX: 306-787-1610; info@smb.gov.sk.ca)

In the case of the omission or neglect of the Board of Revision to hear or decide an appeal, the notice of appeal to the appeal board may be filed at any time within the calendar year for which the assessment was prepared.

An appeal fee is required by the Assessment Appeals Committee and **must be filed within the same 30-day appeal period or the appeal is deemed to be dismissed**. Assessment Appeals Committee fees are based on a scale related to the assessment of the property under appeal:

\$50 for each \$100,000 in assessed value, or portion thereof, to a maximum of \$600.

For additional information, please contact the Assessment Appeals Committee, Saskatchewan Municipal Board, at the address and/or telephone number indicated above.

(Note: Where an appellant failed to appear at the hearing, either personally or by agent, the decision of the Board of Revision is final and no further appeal may be taken)

Appendix D - 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 E - 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 F - 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

THIS PAGE INTENTIONALLY LEFT BLANK