

2018

# Board of Revision: Policy & Procedures



City Clerk's Office

City of Saskatoon

1/12/2018

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# **BOARD OF REVISION POLICY AND PROCEDURES**

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## **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. Your role on the Board of Revision requires that you:

- ❖ 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. Please remember that you are an active participant in the appeal process available to the ratepayers of your municipality. Service, quality, and courtesy are important responsibilities.

Before you begin your work on an assessment review board, please make yourself thoroughly familiar with this manual and other resources provided to you. As you take on your role as a board member, refer to them from time to time as necessary.

# BOARD OF REVISION POLICY AND PROCEDURES

## STRUCTURE

### 1. COMPOSITION

The Board of Revision is appointed by resolution of City Council and in accordance with the provisions of *The Cities Act*, and cannot have less than three members. The Chair of the Board is designated by the members and the Chair may appoint panels of not less than three members. A Panel may hear and rule on appeals concurrently as though it 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 11 citizens. Members have been appointed for a one-year term. In accordance with Section 192(4.1) 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

The rate of remuneration, as determined by City Council (February 17, 2009), is as follows:

Board Chair	\$3,600 annually plus \$150 per day and \$75/half day, while in session
Panel Chairs	\$1,800 annually plus \$150 per day and \$75/half day, while in session
Board Members	\$150 per day and \$75/half day, while in session

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**Note:** An explanation of what the honorariums and daily fee covers is included in Appendix "A".

It is the responsibility of all members to submit an invoice (weekly) for remuneration to the Board of Revision Secretary (sample form attached as Appendix "B").

## **4. CHAIRPERSON**

The duties and responsibilities of the Chair include:

- ❖ Assume responsibilities mid-January until the end of the Board of Revision sitting for the year.
- ❖ 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 the legislative requirements contained in *The Cities Act*.
- ❖ Ensure legal counsel is provided in the area of assessment law and practice, and in the procedures of administrative tribunals, as required.
- ❖ Take responsibility for training/orientation of Board members regarding hearings, 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 the activities of the Panels to ensure consistency in appeal decisions.
- ❖ Assist in the scheduling of hearings.
- ❖ Prepare an annual report for City Council containing a summary of the Board's activities (i.e. number of appeals, disposition, etc.).
- ❖ Carry out the responsibilities of Panel Chairs and Members as set out below.

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## **5. PANEL CHAIRS**

The duties and responsibilities of the Panel Chairs include:

- ❖ Assume responsibilities effective mid-January until the end of the Board of Revision sitting for the year.
- ❖ 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 conduct are adhered to at the hearings.
- ❖ Take responsibility for written decisions in accordance with established procedures in order to ensure consistency.
- ❖ Carry out the responsibilities of members as set out below.

## **6. MEMBERS**

The duties and responsibilities of the members include:

- ❖ Attend assigned hearings and advise the Secretary if unable to attend or anticipate arriving late.
- ❖ Be familiar with hearing procedures.
- ❖ Review the Hearing Docket prior to the hearing.
- ❖ Contribute at the hearing by asking questions, and participating in discussion/deliberation and decision writing in accordance with established procedures.
- ❖ Declare any conflict of interest with respect to appeals and inform the Secretary of the Board of Revision of any potential conflict of interest well in advance of the hearing.

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## **7. SECRETARY**

City Council, by resolution dated December 2, 1996, appointed the City Clerk or her designate as Secretary to the Board of Revision.

The Secretary is responsible for all administrative and operational matters of the Board to ensure compliance with relevant sections of *The Cities Act*. In accordance with Section 192(4.1) the Secretary 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.

The duties and responsibilities of the Secretary include:

- ❖ Assist the Board Chair in the facilitation of orientation and training of Board members on legislative requirements, assessment system, hearing protocol and decision writing.
- ❖ Ensure appeals are in the prescribed form and contain relevant information as set out in Section 197 of *The Cities Act*.
- ❖ 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.
- ❖ Process requests for withdrawal of appeals.
- ❖ Process requests for recording of hearings and production of a transcript.
- ❖ 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 Saskatchewan Municipal Board, Assessment Appeals Committee (SMBAAC).
- ❖ Arrange for legal opinions and/or presentations by the Board's Legal Counsel, as required.
- ❖ Update the Board's Policy and Procedures manual, as required.

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## **8. PANEL CLERK**

The duties and responsibilities of the Panel Clerk include:

- ❖ Handles general inquiries from the Public regarding hearing protocol, scheduling and status of appeals.
- ❖ Provides information and updates to Panel members on the hearing schedule and the status of appeals.
- ❖ Attends hearings and prepares "notes" for use by Board members.
- ❖ Prepares final Record of Decision from Board member's draft, including identifying any inconsistencies in content, correcting errors, and proofreading.
- ❖ Maintains hearing files, identifying exhibits and confidential materials.
- ❖ Prepares the record for transmission to the Saskatchewan Municipal Board.
- ❖ Prepares and keeps meeting minutes.

## **9. LEGAL COUNSEL**

The Board may retain the services of legal counsel. The Secretary in consultation with the Chair will recommend legal counsel and have the recommendation ratified by the Board members.

## **10. BOARD MEETINGS**

The Secretary of the Board shall call an initial meeting of Board members early in the new year for the purpose of electing a Chair and dealing with organizational matters.

The Secretary, in conjunction with the Chair, shall arrange meetings of the Board, as required. Meetings will be 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 OF REVISION POLICY AND PROCEDURES

## PROCESSING APPEALS

### 1. RECEIPT OF APPEALS

A Notice of Appeal must be received within 30 days after the day on which the Notice of Assessment is mailed to the person [Sec. 198(1)(a) of *The Cities Act*] and within 60 days in a revaluation year [Section 198(1.1)]. A Notice of Appeal must be filed for each assessment being appealed. It must also be in writing in the form prescribed by the minister and include:

- ❖ the grounds on which the appeal is based
- ❖ a summary of the particular facts supporting each ground of appeal;
- ❖ the change to the assessment roll that is requested (if known);
- ❖ a statement as to whether the Appellant and Respondent have discussed the appeal, the outcome of the discussions, or why no discussion was held.
- ❖ the mailing address of the Appellant.

### 2. APPEAL FEES

Bylaw No. 7595 establishes the following fees for appeals to the Board of Revision:

Residential properties and Residential Condominium units	\$30
Multi-unit Residential and Commercial properties	
• Where Total Assessment is \$500,000 or less	\$150
• Where Total Assessment is more than \$500,000 but less than \$1,000,000	\$500
• Where Total Assessment is \$1,000,000 or more	\$750

Sec. 196(5) of *The Cities Act* provides that where an Appellant fails to pay the fee within the 30-day filing period (or 60-day filing period in a revaluation year), the appeal is deemed to be dismissed.

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A separate fee must be paid for each assessment under appeal. Appeal fees must be refunded if an appellant is successful in whole or in part on an assessment appeal at either the Board of Revision or the Saskatchewan Municipal Board, Assessment Appeals Committee; the appeal has not been filed by the Secretary; the appellant withdraws the appeal at least 15 days before the hearing; or the Appellant enters into a written agreement to adjust the assessment.

### **3. CALCULATION OF DEADLINES**

Section 24(4) of The Interpretation Act (SK) 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 15<sup>th</sup>, counting backwards from the hearing date, the Assessor’s documents would be due on January 4<sup>th</sup>, not January 5<sup>th</sup>. This provides 10 full days between the hearing date and the delivery date. If in the example above, January 4<sup>th</sup> is a Saturday, Sunday, or statutory holiday, the material is due on **previous** working day.

### **4. NON-COMPLIANCE WITH SECTIONS 196 OR 197**

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

The Secretary will also communicate in writing to those appellants whose appeal cannot be validated due to form/content and grant the appellant one 14 day extension to perfect the notice of appeal [Sec. 199(6)].

The Secretary shall not set a hearing date for an appeal unless, in the Secretary's opinion, the Appellant has complied with all of the requirements set out in Section 197.

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## **5. WRITTEN MATERIAL**

Appellants 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. Likewise, 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. 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 information in subsection 4 is extremely relevant and probative evidence.

In the event that late material is accepted, the Appellant is requested to provide five copies at the hearing (one for each Panel member, the Board Secretary and the City Assessor).

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. 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.

## **6. SCHEDULING OF APPEALS**

The Secretary shall schedule all appeals, with due consideration for the Administration, major appellants and meeting room space.

The Secretary shall ensure that a complete listing of scheduled appeals is copied to the City Assessor.

A Notice of Hearing must be served by personal service, registered mail, or ordinary mail on the Appellant at least 30 days prior to the hearing. A Notice sent by registered mail is deemed to have been received on the 5<sup>th</sup> day following the date of mailing. (Notices by

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registered mail must be sent 30+5=35 days prior to the hearing, and 30+3 = 33 days prior to the hearing by regular mail). Notices to Appellants will include a copy of an information pamphlet entitled "A Guide to the Appeal Process." The preference for serving notice will be by registered mail.

Once the notice has been served, the Appellant and/or owner, the Secretary of the Board of Revision and the Assessor may agree to have the appeal heard on a date earlier than the date set out in the notice, if they also agree to a date for the disclosure of evidence in accordance with Section 200.

Sec. 207(3) of *The Cities Act*, states that where an Appellant must attend more than one hearing in more than one City or municipality on the same day, the appellant may apply to the Board for an adjournment, and the Board shall grant the application.

As a standard practice, it will be expected that the Appellant will attend on the scheduled date. Requests for adjournments other than those contemplated in Sec. 207(3) 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.

As a general practice, each panel will hold hearings 2 days per week with 1 - 2 days for decision writing. Blocks of hearings will normally commence at 9:00 a.m. and 1:00 p.m., with any extra time utilized for deliberation.

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 when the end of the list is reached, the Board will be guided by the proceedings outlined under Item No. 6 entitled "Failure to Appear" (page 28).

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### **7. REQUEST TO AMEND NOTICE OF APPEAL**

Section 209 of *The Cities Act* provides for a 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 must issue an Order in writing in accordance with Sec. 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.

### **8. RECORDING OF HEARINGS (Sec. 208)**

Pursuant to Sec. 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 (See Appendix "E"). The costs will be charged against the requesting party. If a transcript is not requested at the time that the recording is requested, then the transcript may be requested by either party at a later date. In that event, the party requesting the transcript will bear the cost of such request. Costs for producing a copy of a transcript for transmittal to the, Saskatchewan Municipal Board, Assessment Appeals Committee, in the event of a further appeal, are the responsibility of the party who requested the recording/transcript at the hearing.

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 Assessment Appeals Committee. Access to the tapes will be limited to the Board members and the Board of Revision staff. Recordings will be destroyed once a decision has been rendered.

A summary of proceedings, for the Board's use only, will also be recorded in written form by the Board of Revision staff in keeping with

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the categories outlined on the Record of Decision form.

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

### **9. WITHDRAWAL OF APPEALS [196(4)(c) and 197(7)]**

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

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

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## ISSUES

### 1. CONFLICTS OF INTEREST

The onus is on each Board member to make immediate disclosure to the Secretary of the Board of Revision or the Board Chair upon becoming aware that he/she is or may be in a conflict of interest in connection with an appeal. Where the possibility of a conflict exists, a member must not sit on 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 himself/herself 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 his/her potential conflict:

- ❖ The member is a director or officer or shareholder, or has some other material interest in any "person" (including a corporation or partnership) that has a direct interest in the appeal. "Material interest" will include the existence of a material contract between the appellant and the "person" in which the member has a material interest.
- ❖ The member is a director or officer or shareholder, or has some other material interest in any "person" (including a corporation or partnership) that is a direct business competitor with the appellant.
- ❖ The member is a director or officer or shareholder, or has some other material interest in any "person" (including a corporation or partnership) that has a direct interest in the appeal.
- ❖ The member has any other pecuniary interest in the outcome of the appeal.

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- ❖ 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 he/she has 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 an elector, 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;

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(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;

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(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, and 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.

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## **2. 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.

## **3. INDEPENDENCE AND IMPARTIALITY: THE RULE AGAINST BIAS**

Board of Revision 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.

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## **4. 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 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.

## **5. 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, sympathetic, 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 feel 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.

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## **6. CONCLUSION**

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.

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## ISSUANCE OF SUBPOENA/SUMMONS

The Board of Revision has the statutory authority under Section 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.

A party to an appeal may testify and may call witnesses to testify, at the hearing of the appeal before the Board of Revision. For the purposes of a hearing before a Board of Revision, a party may request the Secretary of the Board to issue a subpoena to any person to appear before the Board, to give evidence, and to produce any documents and things that relate to the matters at issue in the appeal.

Responsibility for serving a summons rests entirely with the party requesting it, as does responsibility for calculation and payment of proper conduct money (for attendance and travel expenses).

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## **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.

### **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 copies of any supporting evidence/submissions received from the Appellant and/or City Assessor. Copies of the docket will be produced and provided to each member of the panel, the City Assessor and the Panel Clerk.

Hearing dockets will be available in the Board of Revision Office for pick up on the Friday 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 Friday. In the event an alternate member is appointed to a Panel with short notice, the docket will be sent by courier to the Member.

### **3. QUORUM**

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

### **4. CONDUCTING THE 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.

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## 5. ORDER OF PROCEEDINGS

### 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.

# BOARD OF REVISION POLICY AND PROCEDURES

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## **b) Regular Appeals**

The opening statement relating to procedure will be read, as follows:

*My name is << >>, and 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 that I would like to make.*

*In their presentation to the Panel, the Appellants 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, although you will be entitled to appeal them to the Assessment Appeals Committee.*

*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 to be only 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 of the Panel for the sole purposes of the Board. This recording, along with the Panel Clerk's notes and the notes of Board members are considered to be transitory records and will be destroyed once a decision is rendered.*

- The Panel Chair introduces the members, Board Secretary, and Court reporter (if present).
- The Panel Chair will ask the parties to the appeal to introduce themselves.

## BOARD OF REVISION POLICY AND PROCEDURES

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- The Panel Chair will state that ***the Board's priority is to ensure that all parties receive fair hearings.*** He/She will then ask if there are any preliminary issues or applications to be dealt with.
- State that ***"in accordance with Section 200 of The Cities Act, dealing with the filing of written materials, the following documents have been received: (name the documents)."*** Ask if anyone has any objection to making the above documents formal exhibits at this time.
- If there are objections to the exhibits, the Panel must hear those objections and give the other party an opportunity to respond. Then the Panel must make a ruling on the admissibility of the document.
- Ask if there are any preliminary issues or recommendations to be dealt with.
- Parties may make opening Statements.

### **EVIDENCE, QUESTIONS, SUMMATIONS, FINAL REBUTTAL**

- Ask the Appellant to proceed with his/her case. The Appellant should indicate that he'/she will give their testimony or call his/her first witness.
- Ask if the Appellant has another witness(es) present. If so, the Board has the discretion to require the witness(es) to leave the room until called.
- Advise the parties that ***everyone who gives evidence before the Board is required to take an oath or affirm that the evidence they give will be the truth.*** Panel Chair determines whether an oath or affirmation will be taken by the Appellant and Respondent and administers the oath/affirmation as follows:

# BOARD OF REVISION POLICY AND PROCEDURES

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## OATH (use a Bible)

Ask the person to raise their left hand and place their right hand on the Bible. Ask the following question:

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

## AFFIRMATION

Ask the following question:

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

- The Appellant then may give testimony or begin his/her examination-in-chief of his/her first witness. (Subsequent to this, the Appellant/witness may be questioned or cross-examined by the Assessor. After the cross-examination is complete then the Panel members may ask the Appellant/witness questions.)
- The Appellant may ring forward rebuttal evidence/ask further questions of the witness in order to respond to any matters raised by the Assessor or the Panel. This does not mean the Appellant can repeat the evidence already presented by him/her. The rebuttal evidence must be different from what he/she already presented, and must be related to the matters raised by the Assessor or Panel.
- The process is repeated with the remainder of the Appellant's witnesses, if any.
- The **Assessor may then proceed in the same manner**, with the Appellant given the opportunity to **cross-examine** the Assessor and any of the Assessor's witnesses. Panel members may also ask questions after the Appellant's cross-examination. The Assessor has the same opportunity to bring forward rebuttal evidence or ask questions of the witness to respond to any matters raised in cross-examination or by the Panel.

## BOARD OF REVISION POLICY AND PROCEDURES

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- **Summation** of evidence and argument *of the Appellant*. The Panel may ask the Appellant questions during or after the course of the summation and argument.
- **Summation** of evidence and argument *of the Assessor*. The Panel may ask the Assessor questions during or after the course of the summation and argument.
- **Final rebuttal** by the *Appellant*. This is an opportunity to make new arguments to respond to the Assessor's arguments, not to simply reiterate what has already been said, and the rebuttal arguments must be responsive to arguments raised by the Assessor.
- Reserve decision and adjourn the hearing.

### **IMPORTANT**

***An important point to remember is that the Board of Revision must decide the appeal based upon the facts presented to it. Simply believing the assessment or classification is too high or too low or wrong is not satisfactory. There must be sufficient evidence to prove the assessment or classification contains an error. 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 and the Appellant will be notified in writing by registered mail within 180 days after the assessment notices were sent out.

## **BOARD OF REVISION POLICY AND PROCEDURES**

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### **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 of 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 his/her 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 of the assumptions necessary for the expert to give the opinion. Then that hypothetical question can be applied to the facts of the case. Opinion evidence may also be given based on the expert's knowledge of the facts of the case. In that event, the expert should describe the factual bases to support his/her conclusions.

(See Appendix "C" for Qualification of an Expert Witness)

# **BOARD OF REVISION POLICY AND PROCEDURES**

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## **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 himself (or herself) 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, he or she may be removed as advocate. The Board reserves the right to so act 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 himself (or herself) 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 himself (or herself) as such at the very outset of the hearing, so that the role is clearly defined. Generally, any switching of roles will not be allowed. The Advocate shall not act as both witness and advocate in the same proceeding.

In general, the Advocate will not be asked to be sworn 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 if he or she intends to provide testimony, or refuses to curtail providing editorial comment.

A witness shall not be coached by the Advocate. Once the witness is testifying, there should be no conferences with the Advocate (eg. whispered conversations) during testimony. If the Board takes any breaks (e.g. for lunch) in the middle of witness testimony, the Board should instruct the witness not to interact with the advocate, Appellant, Assessor or any other person connected with 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

## **BOARD OF REVISION POLICY AND PROCEDURES**

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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 remove himself (or herself) 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 actually in evidence before the Board. No additional comments shall be made in an attempt to bolster the record.

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 "D"). As an internal guideline, decisions will be drafted and provided to the Panel Clerk within one week following the hearing. In the event that this timeline cannot be achieved, the Panel Chair is requested to contact the Board Chair.

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/secretarial support.

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. The Board should ensure it provides written reasons for its decisions. A decision should not be based on hearsay evidence (second-hand information that a witness did not hear or see themselves) unless there is a valid reason. A Panel member is entitled to write dissenting reasons if he/she wishes, but each panel member must participate in each decision. In that event, the signature line of the dissenting member will reflect that the member

## BOARD OF REVISION POLICY AND PROCEDURES

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dissents. No 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 an appeal form to the Saskatchewan Municipal Board Assessment Appeals Committee.

**In the event an issue or other evidence arises after the oral hearing is done but before a decision is rendered, the panel through the panel chair may request additional information/evidence from the appellant or the assessor or both. In that case, the Panel shall consult with the Board's legal counsel but in all cases the Board will ensure that both sides are informed.**

**Note:** The Secretary of the Board must be informed of all contacts made with the Board's legal counsel. Contact with the Board's legal counsel must be made through the Board/Panel Chair or Secretary of the Board.

### 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 based on a decision by the Board. 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.

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.

# BOARD OF REVISION POLICY AND PROCEDURES

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## 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 that I would like to make.

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

The Chair will be in charge of procedural rulings. 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 of the Panel 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 Section 200 of The Cities Act, the following documents have been received (list exhibits). Does anyone have any objection 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.

## **BOARD OF REVISION POLICY AND PROCEDURES**

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**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**

**BOARD OF REVISION REMUNERATION/DUTIES/HONORARIUM**

**BOARD CHAIR - \$3600 ANNUAL HONORARIUM**

*COVERS*

- overseeing general functions of Board and panels
- communicating and meeting with Board Secretary, Panel Chairs, administrative staff and legal counsel
- reviewing all records of decision
- chairing a panel

**PANEL CHAIR- \$1800 ANNUAL HONORARIUM**

*COVERS*

- overseeing general functions of assigned panel
- communicating and meeting with panel members, Board Secretary, Panel Clerk, Board Chair, other Panel Chairs, administrative staff and legal counsel
- reviewing all decisions of assigned panel
- chairing a panel

**BOARD CHAIR, PANEL CHAIRS, REGULAR MEMBERS- \$150 DAILY RATE  
(1/2 Day= \$75)**

*COVERS*

- hearing appeals
- scheduled training
- preparation for hearings - up to ½ day per week
- deliberations - up to ½ day per week
- writing decisions- as follows (based on all members sharing in the decision-writing):
  - 1) the basic rule will be that for every day of hearings, members will be reimbursed for one day of decision writing (i.e. if a panel hears anywhere from 3 - 12 appeals in one day, and the decision writing is divided equally amongst the panel members, each panel member will be reimbursed for one day of decision writing);
  - 2) if only 1 - 2 appeals are heard in one day and the decision writing is taken on by a single panel member, only the panel member writing the decisions will be reimbursed for a full day of writing.

Note: Any requests for additional payment for excessive writing and/or deliberation time due to complex appeals, must be made to the Secretary of the Board, through a recommendation of the Board/Panel Chair.

**WEEKLY TIME SHEET****BOARD OF REVISION**

Reporting Period: , 20\_\_

Panel								Mark Appropriate Box	
Date	Hearings		Deliberation (up to % day/wk)	Preparation (up to % day/wk)	Decision Writing			Total Days	
	% Day	Full Day			% Day	Full Day	Appeal # of Decision		
Monday									
Tuesday									
Wednesday									
Thursday									
Friday									
Weekly Total									

Board Member Signature: \_\_\_\_\_ Date: \_\_\_\_\_, 20\_\_

Reviewed by Panel Chair: \_\_\_\_\_ Date: \_\_\_\_\_, 20\_\_

Approved by Board Secretary: \_\_\_\_\_ Date: \_\_\_\_\_, 20\_\_

FOR OFFICE USE ONLY				
Total Days	x Rate \$150/day (\$75/1/2day)	= Total Pay for Week	Payment Requisition#	Cheque#

**The following is an excerpt from Appendix A, Board of Revision Remuneration/Duties/Honorarium cited from Board of Revision- Policy Regulating the Operation of the Board:**

- Preparation for Hearings up to 1/2 day per week
  - Deliberations up to 1/2 day per week
- 1) the basic rule will be that for every day of hearings, members will be reimbursed for one day of decision writing (i.e. if a panel hears anywhere from 3-12 appeals in one day, and the decision writing is divided equally amongst the panel members, each panel member will be reimbursed for one day of decision writing)
  - 2) if only 1-2 appeals are heard in one day and the decision writing is taken on by a single panel member, only the panel member writing the decisions will be reimbursed for a full day of writing.

**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.

## QUALIFICATION OF AN EXPERT WITNESS

In the Policy and Procedure 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 his/her members) will have to decide if the witness has sufficient expertise to testify as proposed.
2. The witness does not give any expert testimony unless and until he is qualified by the 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 of the 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 him/her?
- How frequently has this witness testified?
- Has this witness testified for both sides or only one?
- Is the witness being paid for his testimony today? By whom, and how much?

**H. Experience in Area of Specialty**

- Types of things the witness usually does? How often?
- Methodology used?
- Is the area of expertise previously recognized in law?
- Frequency of use of skill: (i.e. how many appraisals done in the last 12 months? Career)?

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.

- 3 -

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 him/her asks questions; the other side cross-examines; the original party rebuts.
11. This is a rough procedural guideline only. It is not exhaustive.

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**RECORD OF DECISION**

**CITY OF SASKATOON, BOARD OF REVISION**

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**APPEAL NO.:** -20\_\_

**ROLL NO.:**

**RESPONDENT:** City of Saskatoon

In the matter of an appeal to the City of Saskatoon, Board of Revision by:

**APPELLANT:**

**respecting the assessment of:**

**Legal Description:** Parcel(s):

**Civic Address:**

for the year 20\_\_

**BEFORE**

, Panel Chair, Board of Revision  
, Member, Board of Revision  
, Member, Board of Revision

**Appeared for  
the Appellant**

**Appeared for  
the Respondent**

Assessment Manager,  
Assessment and Taxation, City of Saskatoon

Assessment Appraiser, Assessment  
and Taxation, City of Saskatoon

The appeal was heard in City Hall, in the City of Saskatoon on \_\_\_\_\_ 20\_\_

**PRELIMINARY ISSUES:**

**GROUND AND ISSUES:**

**EXHIBITS:**

\*\* Denotes Exhibits not submitted within the prescribed time as provided in Section 200(1) of The Cities Act

- A.1 Notice of Appeal received MMMM DD, YYYY
- R.1 "Document prepared by the City Assessor titled "????", received MMMM DD, YYYY.
- R.2 Legislation Brief, prepared by the City Assessor, received MMMM DD, YYYY.

**FACTS:**

The following particulars were supplied by the City Assessor's Office are of public record and are deemed material to the issues under appeal.

<b>Type of Appeal:</b>	Regular Appeal Process
<b>Property Description:</b>	
Roll Number:	
Civic Address:	
Legal Description:	Parcel(s):
Land: Lot/Parcel Size:	
Building:	
Size	
Predominant Property Type:	
Zoning	
Geographic Name:	
Geographic Code:	
<b>Current Assessment:</b>	\$
<b>Current Taxable Assessment:</b>	\$
<b>Total Taxable Assessment:</b>	\$
<b>Recommended Adjustment:</b>	\$
<b>Recommended Revised Assessment Value:</b>	\$
<b>Percentage of Assessment:</b>	

**APPELLANT'S EVIDENCE & ARGUMENTS:****ASSESSOR'S EVIDENCE & ARGUMENTS:****RULES, STATUTES, PRECEDENTS:**

In the general course of its deliberations, the panel was guided by the principles expressed in Sections 164 and 165 of *The Cities Act*, the Market Value Assessment in Saskatchewan Handbook for non-regulated properties, and the Saskatchewan Assessment Agency Manual for regulated properties.

The relevant sections of *The Cities Act* are as follows:

- Section 165(2) provides that property is to be valued as of the "base date", which has been established by the Saskatchewan Assessment Management Agency (SAMA) as being January 1, 2015. In determining property value, all facts, conditions and circumstances that are required to be taken into account are to be applied as if they had existed on that base date.
- Section 165(3) directs that equity is the dominant and controlling factor in the assessment of property. Section 165(4) directs that equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly. Section 165(5) states that equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar properties as of the applicable base date. If, as a general matter, the same methodology has been employed in the valuation of the property in question as has been employed in the valuation of other such properties in the municipality, then there is no basis, in general, for varying the valuation on appeal.
- It must be noted this is a "mass assessment" system, not an individualized appraisal system.

**ANALYSIS AND CONCLUSIONS:****DECISION:**

The filing fee is \_\_\_\_\_

APPEAL NO.: -20--

Page 4

DATED AT SASKATOON, SASKATCHEWAN, THIS \_\_\_\_ DAY OF \_\_\_\_\_  
20\_\_\_\_ -

**CITY OF SASKATOON BOARD OF REVISION**

\_\_\_\_\_ for the Panel  
, Member

I concur: \_\_\_\_\_  
, Member

\_\_\_\_\_  
, Member

\_\_\_\_\_  
, Chair

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 for submission to the appeal board is included with this decision, together with an information sheet. The notice of appeal must be filed personally, by registered mail, or by ordinary mail, within 30 days after being served with this Record of Decision, to:

Secretary, Assessment Appeals Committee  
Saskatchewan Municipal Board  
4<sup>th</sup> Floor, Room 480  
2151 Scarth Street  
Regina, SK S4P 2H8  
(Telephone: 306-787-6221)

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)

### REQUEST FOR COURT REPORTER

<b>Date of Request:</b>	<b>Requested By:</b>
<b>Hearing Date:</b>	<b>Hearing Time:</b>
<b>Hearing Location:</b>	<b>Panel Clerk:</b>
<b>Panel Members:</b>	
<p>This will confirm that _____ has requested a court reporter attend the hearing of Saskatoon Board of Revision Appeal No. ____-20__ (<b>Roll No.</b> _____) for the property located at _____, Saskatoon, SK.</p>	

### 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-For your information.

## 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 Respondent's/Appellant's documents filed in this matter and described more particularly below are declared to be confidential.
2. The Respondent/Appellant, \_\_\_\_\_, shall treat the said documents 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 documents falling within the ambit of this Order are as follows:
  - (a)
4. This Order in no way determines the issue of the admissibility of any of the said documents.
5. The copies of the said documents 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, \_\_\_\_\_,  
Board of Revision



**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 on which it is alleged that an error exists:

The above is subject to the following terms and conditions:

DATED at the City of Saskatoon, in the Province of Saskatchewan, this \_\_\_\_\_day of \_\_\_\_\_, 20\_\_\_\_\_

Per: \_\_\_\_\_

Chair, \_\_\_\_\_  
Board of Revision



Corporate Revenue – Assessment & Taxation

**AGREEMENT TO ADJUST THE 20\_\_\_\_ NOTICE OF ASSESSMENT**

**(Pursuant to Section 204(1) of *The Cities Act*)**

**Civic Address:**

**Roll No:**

Please be advised that the assessment of the above property has been reviewed by the Assessment & Taxation prior to the appeal being heard by the Board of Revision and as a result the Parties have agreed to the following changes to the Appellant's 20\_\_ assessment:

Original 20__ Assessment			Adjusted 20__ Assessment		
Classification	Tax Status	Assessed Value	Classification	Tax Status	Assessed Value

Comments and Reason for Agreement to Adjust:

Effective date this \_\_\_\_\_ day of \_\_\_\_\_, 20

\_\_\_\_\_  
Signature of Assessment Appraiser

\_\_\_\_\_  
Signature of Assessment Manager

Please be advised that I, \_\_\_\_\_, agree with the above change to my 20\_\_ Notice of Assessment and this agreement resolves all matters on appeal. Accordingly, I hereby withdraw the appeal to the Board of Revision.  
(APPEAL#\_\_\_\_\_)

Dated this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Signature

Address: \_\_\_\_\_