

# Boards of Revision

## Assessment Appeal Process for Municipalities

### Appointing the Board of Revision

*The Municipalities Act* requires all municipalities to appoint a board of revision to hear and decide assessment appeals. The board of revision must consist of at least three members. Council determines the term and remuneration paid to persons appointed to the board. There are options on the type of board of revision the municipality may engage. Council may:

- appoint individuals to comprise a local board of revision;
- join with one or more municipalities to form a district board of revision; or
- contract an independent firm to provide the service.

### Eligibility

Council members are ineligible to be appointed to the board of revision for the municipality they serve. Council must also appoint a secretary for the board of revision. The administrator for the municipality cannot be the secretary for the board of revision.

### The Secretary:

- determines whether or not the notice of appeal is complete and if it will go before the board;
- can provide appellants up to 14 days to perfect their appeal;
- schedules the hearings;
- provides at least 30 days' notice of the hearing to all parties;
- provides the board copies of all written evidence that has been submitted;
- forwards decisions of the board to all parties to an appeal; and
- requests the minister to grant an extension if the board is unable to complete its duties on time.

### Board of Revision Timelines

A board of revision has 90 days from the date the notice of assessment is advertised in the *Saskatchewan Gazette* to hear and decide appeals. The secretary must be aware of the date the notice was advertised to provide proper notice of hearings. If appeals are sent to the municipal office, they need to be forwarded to the secretary immediately upon receipt to allow board secretaries sufficient time to schedule hearings.

After an appeal has been filed, it is not uncommon for the appellant and the assessment service provider (usually the Saskatchewan Assessment Management Agency) to negotiate a new assessment value for the property and sign an agreement to adjust. This does not stop the process.

The secretary will proceed with scheduling the hearing and providing proper notice. When a signed agreement is reached, the appellant shall withdraw the appeal, cancelling the hearing. If the parties do not reach an agreement, the hearing proceeds as scheduled. Waiting to schedule the hearing in anticipation of an agreement delays the process and shortens the time the board has to hear and decide on the assessment appeal.

### **Requesting an Extension of Time**

When the board is unable to hear and decide appeals within the 90 day timeframe, the secretary can request the Minister of Government Relations to provide an extension of time. The request is submitted to the ministry on the required form. Extensions are intended for those times when extenuating circumstances prohibit the board from completing its duties. Failure to schedule a hearing in anticipation of an agreement being reached between parties is not considered an extenuating circumstance.

### **After the Hearing**

Once the board has heard the appeal, deliberated and made a decision, it is time to put it in writing. The written decision and the board's reasons for the decision must be forwarded to all parties of the appeal. This ensures a fair process in the right to appeal. A party to an appeal who feels the board of revision erred in its decision may, within 30 days, file a further appeal with the Saskatchewan Municipal Board (SMB). Information on the SMB's process is available on their website at [www.smb.gov.sk.ca](http://www.smb.gov.sk.ca).

### **Resources**

The Ministry of Government Relations has a number of resources to assist boards of revision and citizens with the assessment appeal process. The web page below contains links to two guides available for boards and the public, which can be downloaded for reference:

<http://www.saskatchewan.ca/government/municipal-administration/taxation-and-service-fees/property-assessment-guidelines-and-exceptions-for-municipalities>.

*The Assessment Appeal Guide – Board of Revision* assists board of revision members and secretaries with the assessment appeal and hearing process. *The Assessment Appeal Guide for Citizens* explains the process for owners to appeal the assessment of their property.

Municipal advisors have also recorded two webinars. One is for board of revision members and one for board of revision secretaries. These webinars can be accessed at any time and can be viewed multiple times. The webinars can be viewed by accessing the following link:

<http://www.saskatchewan.ca/government/municipal-administration/training-workshops-and-advisory-services-for-municipalities/view-administrator-training-webinars>.

### **Further Information**

For more information about boards of revision and the assessment appeal process, please contact a municipal advisor at 306-787-2680.