

Assessment Appeals Process

Update on Improving Boards of
Revision in Saskatchewan

The Consultation Process

1. Meetings of interested stakeholders
2. One-one-one conversations with ministry officials and MLA Doke
3. Surveys (December 2018 and June 2019)
4. Formal stakeholder engagement by Praxis Consulting included:
 - stakeholder interviews;
 - board of revision focus group; and
 - stakeholder meetings.

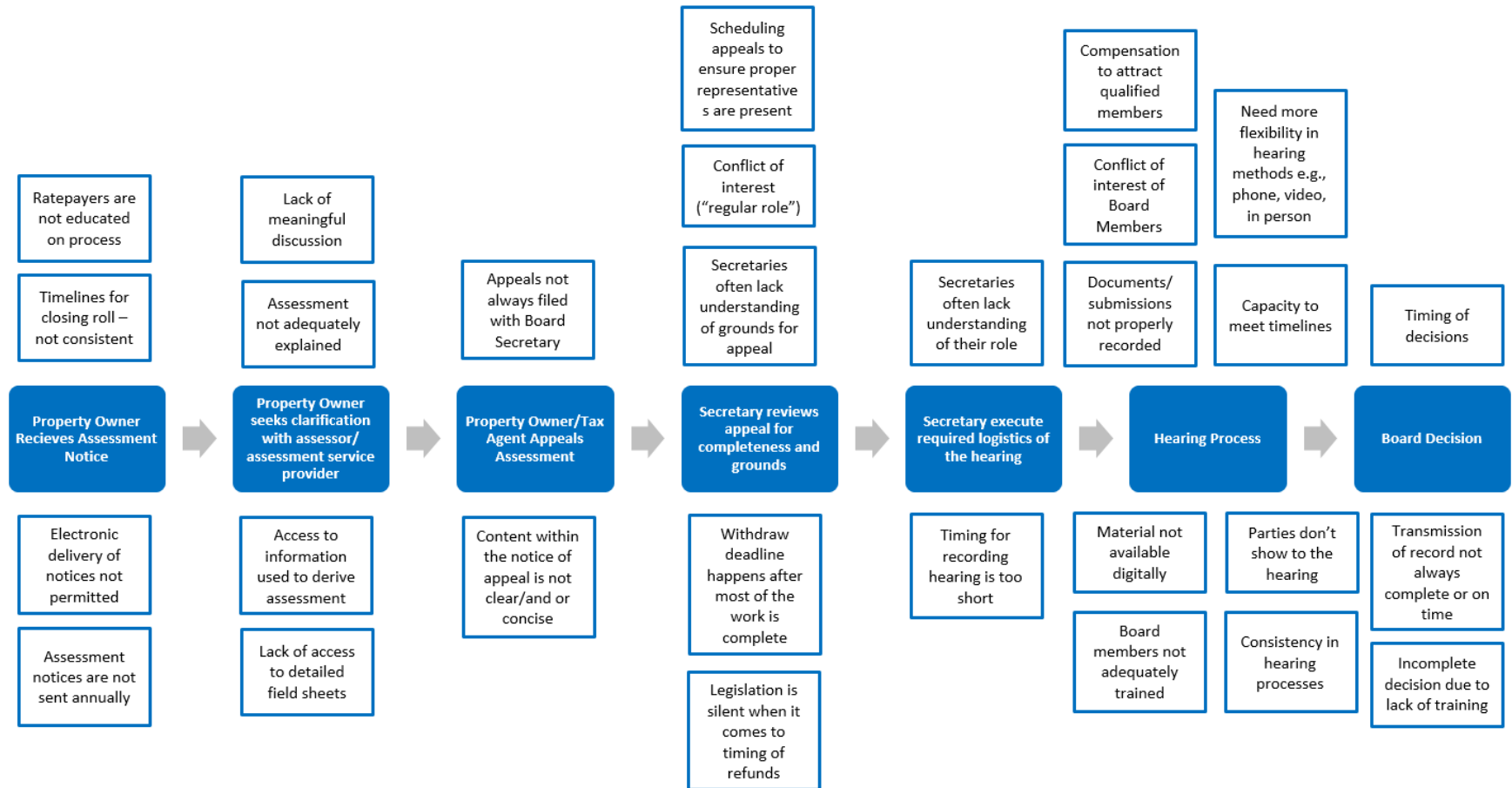
What We Heard from the Assessment Community

1. The first level of the assessment appeals system could be improved.
2. Some local boards are not positioned to hear appeals with highly technical questions of law and assessment.
3. Performance at the first level of appeals impacts the appeal process at the subsequent levels of appeal.
4. There are information/process gaps: decisions are often unclear, information doesn't flow freely from party to party, and new case law is not being considered.

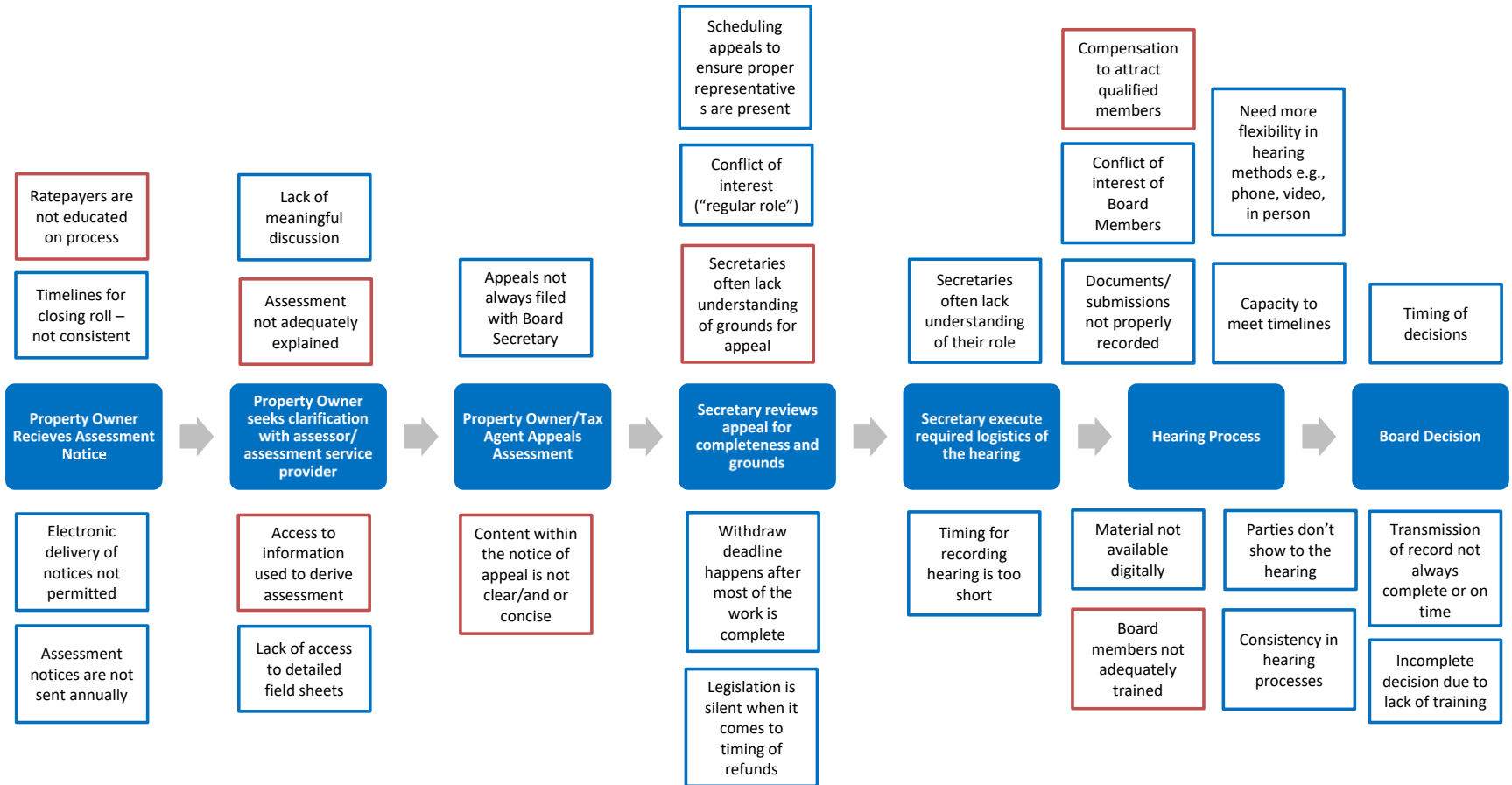
What We Heard from Municipalities

1. Most municipalities hear no or few appeals. If they do, many are handled prior to the hearing.
2. Some municipalities use a regional model or contract-out their board of revision work.
3. Training and recruiting board members can be a challenge.
4. Costs are an important consideration.
5. Getting assessment data early (preferable in the fall before the tax year) is ideal.

First Level of Appeal- Friction Points



Friction Points- Prioritized



Key Friction Points for Assessors

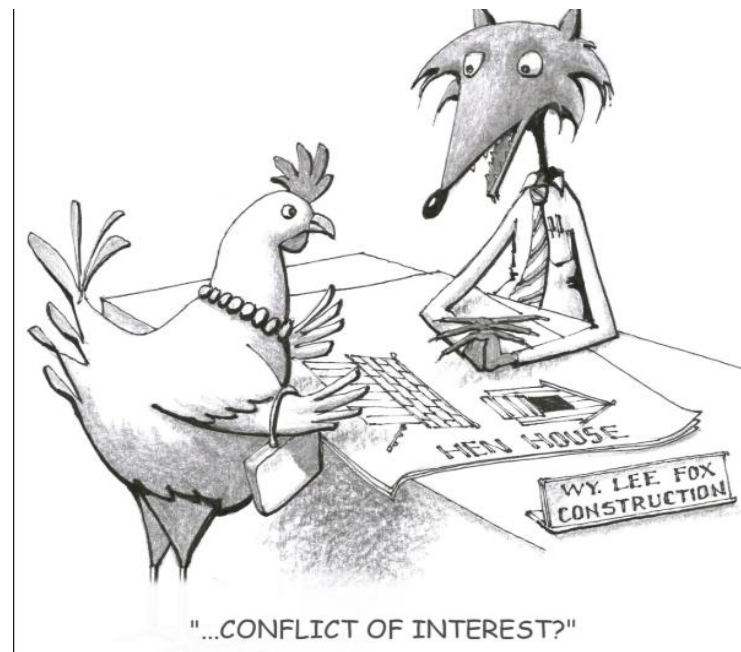
- Adequately explaining assessment to property owners
- Access to information used to derive the assessment of a property

Principles – Foundation for Change

- Praxis identified the following principles to serve as the foundation for any changes to the current model.

Objectivity / Conflict of Interest Avoidance

Changes should reduce potential for biased decision-making at the board of revision level.



Efficiency

Changes should not create additional inefficiencies or bottlenecks, and should serve to make the process more efficient.



TOO BUSY TO IMPROVE?

Timeliness

Changes to the process must be aligned to ensure timelines in legislation can be met.



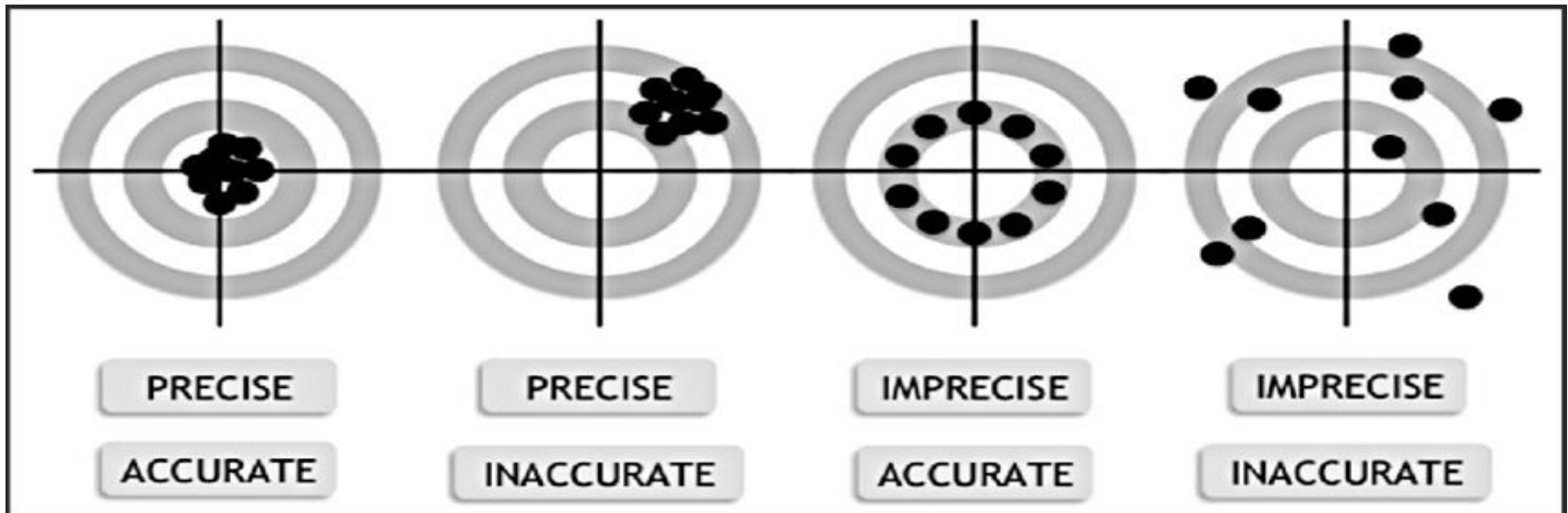
Consistency

Any modification to the process must lead to consistency and fairness of the appeal process across all municipalities.



Accuracy

Changes should serve to support accurate appeal documents rendered at the board of revision level.



Transparency

Changes should allow for a more transparent system that is understood by a broader range of stakeholders, e.g., ratepayers, administrators, etc.



Competency

Changes should ensure decision-makers have the competency required to render decisions.



Suggestions for a Revised Model

- Maintain municipal autonomy to choose the model that works best;
- Create a bypass option for complex cases;
- Increase training and enforcement of the appeals process;
- Create an objective oversight body; and
- Strike a change management committee.

Suggestions for Change

- Create a Provincial Registrar for the first level of appeal.
- Fund changes using a pay per use model.

Next Steps

- Share & consider the Praxis report
- Continue conversation with stakeholders, specifically whether a change management committee would be of interest.
- Consider what improvements can be introduced before the 2021 revaluation and what would best wait until after.

QUESTIONS

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