



## **CITY OF PRINCE ALBERT**

### **CITY COUNCIL REGULAR MEETING**

# **AGENDA**

**MONDAY, NOVEMBER 28, 2022, 5:00 PM  
COUNCIL CHAMBER, CITY HALL**

#### **1. CALL TO ORDER**

#### **2. PRAYER**

#### **3. APPROVAL OF AGENDA**

#### **4. PRESENTATIONS & RECOGNITIONS**

#### **5. DECLARATION OF CONFLICT OF INTEREST**

#### **6. ADOPTION OF MINUTES**

6.1 November 7, 2022 City Council Meeting Minutes for Approval (MIN 22-93)

#### **7. NOTICE OF PROCLAMATIONS**

7.1 World Aids Day - December 1, 2022

7.2 Aboriginal Aids Awareness Week - December 1 - 5, 2022

#### **8. PUBLIC HEARINGS**

8.1 Bylaw No. 23 of 2022 - Rezoning Land - FUD-Future Urban Development to C4 - Highway Commercial 2nd Reading (RPT 22-443)

#### **9. DELEGATIONS**

## **10. COMMUNICATIONS**

10.1 Call for Resolutions - 2023 SUMA Convention and Tradeshow (CORR 22-116)

## **11. REPORTS OF ADMINISTRATION & COMMITTEES**

11.1 2022 New Year's Eve Bus Service - Ride Free for NYE - Letter of Agreement - SGI (RPT 22-449)

11.2 Airport Terminal 33% Preliminary Design Presentation (RPT 22-452)

11.3 Carlton Park Community Club Pave the Way Fundraiser Update (RPT 22-454)

11.4 Grand Slam Ball Park Rebuild Update (RPT 22-453)

11.5 2nd Avenue Banner Project (RPT 22-455)

11.6 2023 Waiving of Fees Requests (RPT 22-456)

11.7 Request for 2021 Tax Relief - 67 - 13th Street East (RPT 22-451)

11.8 SUMA – IPTI "Review of the Property Tax System in Saskatchewan" Update (RPT 22-459)

11.9 Homelessness Action Initiative (RPT 22-458)

11.10 Residual Land Sale - 361 18th Street West (RPT 22-448)

11.11 2023 Board & Committee Appointments (RPT 22-426)

## **12. UNFINISHED BUSINESS**

## **13. MAYOR & COUNCILLORS FORUM**

## **14. INQUIRIES**

## **15. INQUIRIES RESPONSES**

15.1 November 7, 2022 City Council Meeting Inquiry Responses (INQ 22-12)

## **16. NOTICE OF MOTION**

## **17. MOTIONS**

17.1 Motion - Councillor Ogrodnick - Install Snow Fences (MOT 22-21)

## **18. PUBLIC FORUM**

## **19. ADJOURNMENT**



City of  
**Prince Albert**

*MIN 22-93*

**MOTION:**

That the Minutes for the City Council Regular Meeting held November 7, 2022, be taken as read and adopted.

**ATTACHMENTS:**

1. Minutes



## **CITY OF PRINCE ALBERT**

### **CITY COUNCIL REGULAR MEETING**

# **MINUTES**

**MONDAY, NOVEMBER 7, 2022, 5:00 P.M.  
COUNCIL CHAMBER, CITY HALL**

**PRESENT:**

Mayor Greg Dionne  
Councillor Charlene Miller  
Councillor Terra Lennox-Zepp (Attended via video conferencing)  
Councillor Tony Head  
Councillor Don Cody  
Councillor Dennis Ogrodnick  
Councillor Blake Edwards  
Councillor Dawn Kilmer  
Councillor Ted Zurakowski

Terri Mercier, City Clerk  
Sherry Person, City Manager  
Wes Hicks, Director of Public Works  
Mitchell J. Holash, K.C., City Solicitor  
Savannah Price, Records Coordinator  
Kiley Bear, Director of Corporate Services  
Jody Boulet, Director of Community Services  
Ramona Fauchoux, Director of Financial Services  
Michael Nelson, Acting Director of Planning and Development  
Services

## **1. CALL TO ORDER**

Mayor Dionne called the meeting to order.

## 2. PRAYER

Mayor Dionne asked that all members stand and that the City Clerk offer the prayer.

## 3. APPROVAL OF AGENDA

0343. **Moved by:** Councillor Head  
**Seconded by:** Councillor Kilmer

That the Agenda for this meeting be approved, as presented, and, that the presentations, delegations and speakers listed on the Agenda be heard when called forward by the Mayor.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

## 4. PRESENTATIONS & RECOGNITIONS

## 5. DECLARATION OF CONFLICT OF INTEREST

## 6. ADOPTION OF MINUTES

0344. **Moved by:** Councillor Miller  
**Seconded by:** Councillor Ogrodnick

That the Minutes of the Council Regular Meeting held October 17, 2022, be taken as read and adopted.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

## 7. NOTICE OF PROCLAMATIONS

7.1 Economic Abuse Awareness Day – November 26, 2022

7.2 Adoption Awareness Month – November 2022

## 8. PUBLIC HEARINGS

### 8.1 Bylaw No. 22 of 2022 – Addition of Fleet Service as Discretionary Use in the M2 Zoning District (RPT 22-408)

Mayor Dionne declared the Hearing open.

Michael Nelson, Acting Director of Planning and Development Services, presented the matter of the Zoning Bylaw Amendment on behalf of Administration.

Mayor Dionne declared the Hearing closed.

0345. **Moved by:** Councillor Edwards  
**Seconded by:** Councillor Zurakowski

That Bylaw No. 22 of 2022 be given 2<sup>nd</sup> and 3<sup>rd</sup> readings.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

0346. **Moved by:** Councillor Edwards  
**Seconded by:** Councillor Zurakowski

That Bylaw No. 22 of 2022 be read a second time.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

0347. **Moved by:** Councillor Edwards  
**Seconded by:** Councillor Zurakowski

That Bylaw No. 22 of 2022 be read a third time and passed; and, that Bylaw No. 22 of 2022 be now adopted, sealed and signed by the Mayor and City Clerk.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

## 9. DELEGATIONS

## 10. COMMUNICATIONS

10.1 Elected Official Compensation Review Commission – 2022 Final Report (CORR 22-108)

0348. **Moved by:** Councillor Kilmer  
**Seconded by:** Councillor Miller

That CORR 22-108 be received and referred to the Management Committee for review and report.

In Favour: Councillors: Cody, Edwards, Kilmer, Miller, Ogradnick, Zurakowski and Mayor Dionne

Against: Councillors: Head and Lennox-Zepp

**CARRIED (7 to 2)**

## 11. REPORTS OF ADMINISTRATION & COMMITTEES

11.1 Development Permit Application – Shelter – 950B Exhibition Drive (RPT 22-411)

11.1.1 Letter of Opposition – Temporary Use Development Permit – Shelter 950B Exhibition Drive (CORR 22-107)

0349. **Moved by:** Councillor Head  
**Seconded by:** Councillor Miller

That the Development Permit Application for a Shelter to be located at 950B Exhibition Drive, legally described as Parcel A, Plan No. 82PA14083, Extension 1, for a term from November 7, 2022 to April 30, 2023, be approved.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogradnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

11.2 Prince Albert Rural Water Utility Request for Water Services to Little Red First Nation (RPT 22-417)

0350. **Moved by:** Councillor Head  
**Seconded by:** Councillor Kilmer

That the request from the Prince Albert Rural Water Utility to provide Water Services to the Little Red First Nation be approved.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

11.3 Barton Drive Traffic Calming (Update) (RPT 22-420)

0351. **Moved by:** Councillor Edwards  
**Seconded by:** Councillor Ogrodnick

1. That the Temporary Traffic Calming Measures and Public Consultations, as outlined in RPT 22-352, be implemented between May to October, 2023;
2. That the Public Works Department monitor and evaluate the effectiveness of the Traffic Calming Measures and report back to City Council by December 31, 2023; and,
3. That the Public Works Department review and update the Traffic Calming Policy for consideration at an upcoming meeting by July 31, 2023.

In Favour: Councillors: Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

Against: Councillor: Cody

**CARRIED (8 to 1)**



11.4 Bylaw 23 of 2022 – Rezoning Land – FUD Future Urban Development to C4 – Highway Commercial – 1<sup>st</sup> Reading (RPT 22-407)

0352. **Moved by:** Councillor Cody  
**Seconded by:** Councillor Kilmer

1. That Bylaw No. 23 of 2022 be introduced and given first reading; and,
2. That Administration provide notification to hold a Public Hearing.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

0353. **Moved by:** Councillor Cody  
**Seconded by:** Councillor Kilmer

That Bylaw No. 23 of 2022 be introduced and read a first time.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

11.5 Tax Title Lands – Disposal of 17 Gurney Crescent (RPT 22-416)

0354. **Moved by:** Councillor Cody  
**Seconded by:** Councillor Head

1. That the vacant property located at 17 Gurney Crescent, legally described as Lot 1, Block 131, Plan No. 102094354, Extension 0, be listed for sale for \$74,500; and,
2. That the Mayor and City Clerk be authorized to execute the Sale Agreement and any other necessary documentation on behalf of The City, once prepared.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

11.6 Deputy Mayor Appointments (RPT 22-410)

0355. **Moved by:** Councillor Kilmer  
**Seconded by:** Councillor Miller

That the following Councillors be appointed as Deputy Mayor for the term specified:

November 16, 2022 – February 15, 2023	Councillor D. Cody
February 16, 2023 – May 15, 2023	Councillor T. Zurakowski
May 16, 2023 – August 15, 2023	Councillor C. Miller
August 16, 2023 – November 15, 2023	Councillor B. Edwards
November 16, 2023 – February 15, 2024	Councillor T. Lennox-Zepp
February 16, 2024 – May 15, 2024	Councillor D. Ogrodnick
May 16, 2024 – August 15, 2024	Councillor T. Head
August 16, 2024 – November 13, 2024	Councillor D. Kilmer

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

**12. UNFINISHED BUSINESS**

**13. MAYOR & COUNCILLORS FORUM**

**14. INQUIRIES**

14.1 Councillor Kilmer – Declaring a Snow Route Parking Ban

When does the City declare a Snow Route Parking Ban so residents are aware and can help up out. What is the process for notifying our residents.

The Director of Public Works, in responding to the inquiry, provided a summary of the current snow plowing priorities and advised that a parking ban has been declared for Priority 1 and 2 streets as of this morning, which includes notifications through social media, media release and the City’s website.

14.2 Councillor Ogrodnick – Unpaid Taxes Owed to The City

1. How much money is owed to The City in unpaid taxes from both Residential and Commercial properties;
2. What is the process the City follows to collect these unpaid taxes;
3. How long does this process take;

4. How many properties, on average, have their titles transferred to the City each year because of unpaid taxes; and,
5. Can a list be provided on the property titles the City has acquired over the last six (6) years.

14.3 Councillor Edwards – Graders and Loaders Operating During Large Snow Falls

1. How many graders and loaders does the City operate during large snowfalls;
2. How many do we contract out;
3. What is the cost to add one (1) grader and/or loader to the fleet; and,
4. How much would it cost yearly to operate and maintain this added piece of equipment.

The Director of Public Works, in responding to inquiry, advised that there are currently 14 pieces of equipment to assist with snow removal, including approximately four (4) Graders and six (6) Loaders and several Tandem Axel Trucks.

The Director advised that once private contractors are available they join the City's crews to assist in snow clearing and removal.

The approximate cost to add a grader would be \$500,000 up to \$200,000 per year to operate with staff and maintain the piece of equipment.

## 15. INQUIRY RESPONSES

15.1 October 17, 2022 City Council Meeting Inquiry Responses (INQ 22-11)

0356. **Moved by:** Councillor Zurakowski  
**Seconded by:** Councillor Kilmer

That INQ 22-11 be received as information and filed.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogradnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

## 16. NOTICE OF MOTION

### 16.1 Councillor Ogrodnick – Install Snow Fences

That Administration install Snow Fences in the following locations:

1. 15<sup>th</sup> Avenue East by Holy Cross School;
2. Pederson Road in Crescent Acres; and,
3. Muzzy Drive by the mail boxes near the park.

## 17. MOTIONS

### 17.1 Motion – Mayor Dionne – Request for Tax Incentives – The Yard District (MOT 22-19)

Councillor Kilmer assumed the Chair.

0357. **Moved by:** Mayor Dionne  
**Seconded by:** Councillor Edwards

1. That all requests for Tax Incentives and/or Exemptions or Abatements for Commercial, Industrial and Residential Development within The Yard District be denied; and,
2. That the City Solicitor and Director of Financial Services review the creation of an eight percent (8%) Levy on The Yard District as a way to subsidize the operational costs of the City's new Aquatic and Arenas Recreation Centre.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

17.2 Motion – Mayor Dionne – Small Claims Court – Repairs and Replacement of Damaged City Property (MOT 22-20)

0358. **Moved by:** Mayor Dionne  
**Seconded by:** Councillor Edwards

That the City Solicitor utilize Small Claims Court for the City's compensation for the full cost of repairs and replacement of damaged City property.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

Mayor Dionne resumed the Chair.

## **18. PUBLIC FORUM**

## **19. ADJOURNMENT – 6:15 P.M.**

0359. **Moved by:** Councillor Kilmer  
**Seconded by:** Councillor Miller

That this Council do now adjourn.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Ogrodnick, Zurakowski and Mayor Dionne

**CARRIED UNANIMOUSLY**

MAYOR GREG DIONNE      CITY CLERK

MINUTES ADOPTED THIS 28<sup>TH</sup> DAY OF NOVEMBER, A.D. 2022.



**RPT 22-443**

**TITLE:** Bylaw No. 23 of 2022 - Rezoning Land - FUD-Future Urban Development to C4 - Highway Commercial 2nd Reading

**DATE:** **November 16, 2022**

**TO:** City Council

**PUBLIC: X**

**INCAMERA:**

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**RECOMMENDATION:**

That Bylaw No. 23 of 2022 be given 2<sup>nd</sup> and 3<sup>rd</sup> reading.

**TOPIC & PURPOSE:**

The purpose of this report is to approve Bylaw No. 23 of 2022, which is a Zoning Bylaw Amendment to rezone land within The Yard District from FUD – Future Urban Development to the C4 – Highway Commercial Zoning District.

**BACKGROUND:**

As per Council Resolution No. 0225 dated June 13, 2022, due to continued development interest, City Council has recently approved the subdivision of Parcels 4, 5, 6, & 7.

As per Council Resolution 0353 dated November 7, 2022, Bylaw No. 23 of 2022 was given first reading:

*That Bylaw No. 23 of 2022 be introduced and read a first time.*

**PROPOSED APPROACH AND RATIONALE:**

Since the land has already been subdivided to create developable lots, it is necessary to rezone the land from the current FUD – Future Urban Development Zoning District to a zoning district that will allow growth and development.

The proposed C4 – Highway Commercial Zoning District designation for Parcels 4, 5, 6, & 7

will allow for a multitude of commercial uses including, but not limited to: Retail Stores, Offices, Restaurants, Hotels, Athletic and Recreational Facilities. The C4 – Highway Commercial Zoning District will complement the surrounding area that has already been subdivided and rezoned. As development occurs, associated development permits and building permits will also be required.

Overall, changing the zoning district from FUD – Future Urban Development to C4 – Highway Commercial will give the subdivision purpose, while promoting economic and social prosperity for the future of Prince Albert.

Since the proposed rezoning conforms to the regulations contained in both the Zoning Bylaw and the Official Community Plan; Administration recommends that this bylaw be approved.

### **CONSULTATIONS:**

The proposed Zoning Bylaw Amendment has been reviewed by Public Works, Community Services, Assessment, Fire & Emergency Services, and Planning and Development Services. No concerns were raised.

Planning and Development Services also consulted with all of the property owners whose land is proposed to be rezoned and no objections have been raised.

### **COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

The affected property owners will be notified in writing of the City Council's decision. The Zoning Bylaw and City website will be updated accordingly.

### **OTHER CONSIDERATIONS/IMPLICATIONS:**

There are no options to recommendations or any other policy, financial or privacy implications to consider with this report.

### **STRATEGIC PLAN:**

This Zoning Bylaw Amendment is guided by the "Sustainable Growth" goal set in the Strategic Plan; where the City will anticipate, encourage, and prepare for growth and be responsive to the needs of our community. In rezoning these lands, the City is preparing to accommodate for our growing economy.

### **OFFICIAL COMMUNITY PLAN:**

Section 6.5 and subsection 6.5.4 of the City of Prince Albert's Official Community Plan identifies the subject property as Highway Commercial land, as the purpose of Highway Commercial land is to:

*“provide for the orderly development of automobile dependent accommodation and services for residents, tourists, and transient motorists along Highway 2, Highway 3” . . . “provide for regional retail and service commercial services” . . . “with the intention of making the city more attractive as a tourist destination while providing needed commercial activity.”*

Since the intention is to develop the area into an entertainment and commercial service hub along Highway 3, the subject parcels conform to the purposes of the C4 - Highway Commercial Zoning District set out in the Official Community Plan.

#### **PUBLIC NOTICE:**

Public Notice is required for consideration of this matter pursuant to Section 10 of Public Notice Bylaw No. 24 of 2015. The following notice was given:

- Public Notice was posted on the bulletin board at City Hall on November 17<sup>th</sup>, 2022;
- Public Notice was posted on the City website on November 17<sup>th</sup>, 2022; and,
- Public Notice was posted in the Prince Albert Daily Herald on November 17<sup>th</sup>, 2022.

#### **ATTACHMENTS:**

1. Bylaw No. 23 of 2022
2. Location Plan
3. Zoning Proximity Map
4. Public Notice

Written by: Darien Frantik, Development Coordinator

Approved by: Director of Planning and Development Services & City Manager



# CITY OF PRINCE ALBERT BYLAW NO. 23 OF 2022

*A Bylaw of The City of Prince Albert to amend  
the Zoning Bylaw, being Bylaw No. 1 of 2019*

**WHEREAS** it is desirable to amend the City of Prince Albert Zoning Bylaw No. 1 of 2019;

NOW, THEREFORE, THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

1. The City of Prince Albert Zoning District Map, being "Appendix B" Zoning Map and Amendments is hereby amended as follows:

Parcel 4, Plan 102391646 Extension 0;  
Parcel 5, Plan 102391646 Extension 0;  
Parcel 6, Plan 102391646 Extension 0; and  
Parcel 7, Plan 102391646 Extension 0;

Prince Albert, Saskatchewan

Shall be rezoned from FUD – Future Urban Development to C4 – Highway Commercial as shown in bold outline on the map, which is attached to and forms part of this bylaw and marked Schedule "A"

2. This Bylaw shall come into force and take effect on, from and after the final passing thereof.

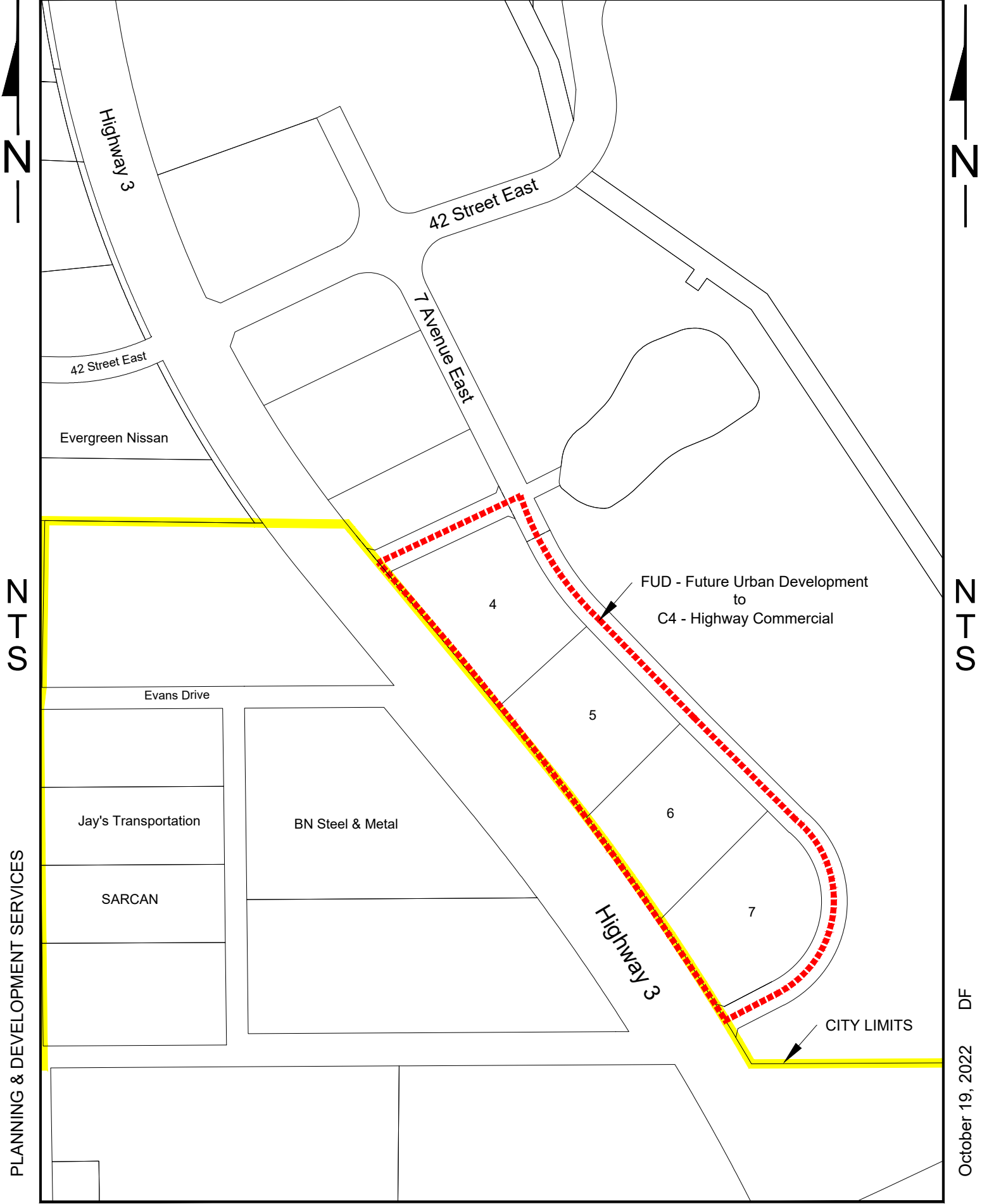
INTRODUCED AND READ A FIRST TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D., 20 .

READ A SECOND TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D., 20 .

READ A THIRD TIME AND PASSED \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D., 20 .

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CITY CLERK

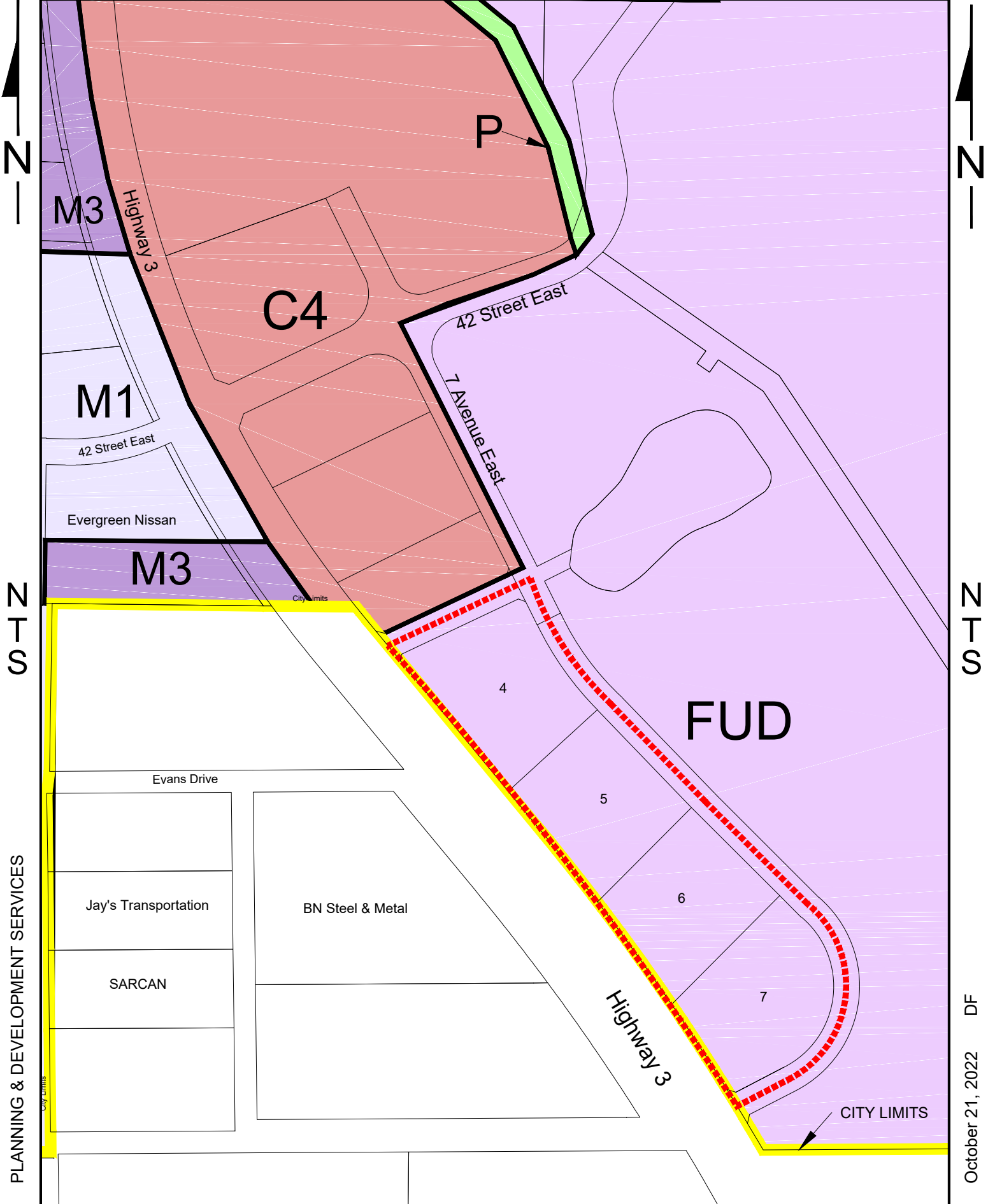


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PLANNING & DEVELOPMENT SERVICES

October 19, 2022 DF



PLANNING & DEVELOPMENT SERVICES



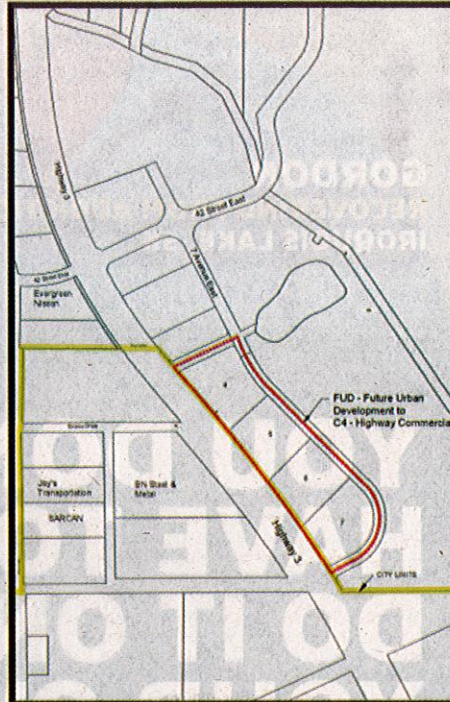
# CITY OF PRINCE ALBERT PUBLIC NOTICE

## ZONING BYLAW AMENDMENT – BYLAW NO. 23 OF 2022

Public Notice is hereby given that the Council of the City of Prince Albert intends to consider Bylaw No. 23 of 2022 to amend Bylaw No. 1 of 2019, known as the City of Prince Albert Zoning Bylaw.

**Reason for the Amendment:** At the City Council meeting held November 7th, 2022, first reading of Bylaw No. 23 of 2022 was given and Administration was authorized to provide Public Notification for a Public Hearing. In order to accommodate the future development of the area, Bylaw No. 23 of 2022 proposes to rezone the land legally described as Parcels 4 – 7, Plan 102391646 from the FUD – Future Urban Development Zoning District to the C4 – Highway Commercial Zoning District. The subject land is shown in the red dashed line to the right.

**Therefore, City Council, at its meeting to be held on Monday, November 28th, 2022, at 5:00 p.m., will consider all submissions both written and verbal respecting the Public Hearing for the above bylaw. If you would like your written submission reviewed by City Council PRIOR to the meeting, it would be preferable if it were provided by 4:45 p.m. on Tuesday, November 22nd, 2022. In accordance with City of Prince Albert Procedure Bylaw No. 23 of 2021, any written submissions must be provided to the City Clerk. Verbal submissions shall be heard during the Public Hearing portion of the meeting.**



**INFORMATION** – Information regarding the proposed amendment may be directed to the following without charge:

**Planning and Development Services  
City Hall, 1084 Central Avenue  
Prince Albert SK, S6V 7P3  
8:00 am to 4:45 pm – Monday to Friday (except holidays)  
Phone 306-953-4370**

Issued at the City of Prince Albert, this November 17, 2022  
Terri Mercier, City Clerk

Published: Prince Albert Daily Herald, Thursday, November 17, 2022



**CORR 22-116**

**TITLE:** Call for Resolutions - 2023 SUMA Convention and Tradeshow

**DATE:** **November 23, 2022**

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

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**SUGGESTED DISPOSITION:**

That the Correspondence be received as information and filed.

**PRESENTATION:** None

**ATTACHMENTS:**

1. Letter Received November 22, 2022

Written by: Saskatchewan Urban Municipalities Association

**CALL FOR RESOLUTIONS**  
**2023 SUMA CONVENTION AND TRADESHOW – APRIL 16-19, 2023**

Members are encouraged to submit resolutions anytime throughout the year. However, the **DEADLINE for receipt of council resolutions for Convention 2023 is January 31, 2023.**

After concerns were raised by members about late resolutions and the inability for councils to discuss these resolutions in advance, only those resolutions that are absolutely critical and could not possibly have been included in the Convention package will be brought forward, and only then with justification for why it is both urgent and emergent. Any other late resolutions will be considered by the SUMA Board after Convention.

Members are encouraged to review the Resolutions Policy before crafting their resolution.

**RESOLUTION PROCEDURES**

Submissions should be forwarded to the SUMA office in Regina. The Resolutions Committee – and SUMA's Board of Directors – will review the resolutions, combine similar ones, and provide a package to all members in March 2023.

**All resolutions must be submitted with confirmation of endorsement by council (with date).** Resolutions should also be accompanied by background information, which will help both the committee and Convention delegates fully understand the issue. Municipalities will be contacted if the committee requires more than minor editing of the resolution.

The Resolutions Committee will determine the order in which resolutions are presented at Convention, partly based on whether the concern is likely to be widely shared among urban councils or is of more limited interest and application.

SUMA bylaws dictate that issues of purely local interest are not appropriate for presentation at Convention, and resolutions will not be accepted from third-party individuals or organizations unless endorsed by a member council.

**PURPOSE OF CONVENTION RESOLUTIONS**

Issues confronting urban councils often require action either by the provincial or federal government, or another agency. These issues are usually of concern to many if not all urban municipalities. SUMA members submit resolutions to gain the endorsement of the Association through support by a majority of Saskatchewan urban municipalities represented at the Annual Convention. It is important that the wording of the resolution be as clear as possible, and that its relevance to other municipalities be clearly explained.

**GUIDE TO WRITING RESOLUTIONS**

All resolutions should take the form of a preamble followed by an operative clause. The preamble briefly explains the issue and persuades the reader that the call to action is needed. The operative clause outlines the action being requested.

All preamble clauses (usually no more than three or four) begin with **WHEREAS** and, where appropriate, should refer to the applicable legislation. Use the proper title of the act or number of the bill in question, and list the particular sections of the act or bill to which the resolution refers.

Using examples of actual incidents that prompted the resolution may be helpful. However, care must be taken to ensure that this does not localize the resolution and place it in jeopardy of being seen as a single municipality's issue.

All operative clauses begin with "THEREFORE BE IT RESOLVED THAT the Saskatchewan Urban Municipalities Association followed by an action verb like "advocate," "endorse," or "request." The choice of verb will depend on the course of action you feel best resolves the issue. The operative clause is the **MOST IMPORTANT** part of the resolution—the very reason the resolution was drafted in the first place. It must be written clearly and leave no doubt as to the action being requested, and it must be appropriate to the problem outlined in the preamble.

When the operative clause requests action by a government minister, department or agency, the full name of the department or agency should be used. If the resolution calls for amendments to legislation, the operative clause should clearly state the objectives of the amendments or, better yet, provide the preferred wording of the amendment.

When drafting resolutions, ask yourself three questions:

- 1) What is the problem?
- 2) What is causing the problem?
- 3) What is the best way to solve the problem?

If the resolution answers these questions, then both the issue and the need for action will be clearly understood by convention delegates.

**Supplementary background information can be very helpful.** Ideally, it should note whether the resolution is related to other resolutions previously adopted by SUMA. If the resolution is based on a report prepared by administrative staff, please include a copy with your submission.

The following resolution form outlines the proper format. Please contact SUMA Advocacy Advisor, Mason Stott, at 306-525-4321 or [advocacy3@suma.org](mailto:advocacy3@suma.org) to submit your resolutions, or if you have any questions about the content or process for resolutions.

#### STANDARD RESOLUTION FORMAT

Submitted by Council of \_\_\_\_\_ by motion passed on (date) \_\_\_\_\_.

#### 1. Resolution

*(Preamble)*

WHEREAS.....

.....; and

WHEREAS.....

.....;

*(Operative Clause)*

THEREFORE BE IT RESOLVED THAT the Saskatchewan Urban Municipalities Association

.....

#### 2. BACKGROUND INFORMATION (Attach additional sheets, if necessary.)

**Recommended  
Disposition:**  
Receive as  
Info & File



**RPT 22-449**

**TITLE:** 2022 New Year's Eve Bus Service - Ride Free for NYE - Letter of Agreement - SGI

**DATE:** **November 18, 2022**

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

---

**RECOMMENDATION:**

1. That the Letter of Agreement between Saskatchewan Government Insurance and the City of Prince Albert to provide the 2022 New Year's Eve Bus Service Program "Ride Free for NYE" be approved and;
2. That the Mayor and City Clerk be authorized to execute the Letter of Agreement, and any other necessary documents, on behalf of the City.

**TOPIC & PURPOSE:**

To obtain approval from City Council for the execution of the Letter of Agreement between Saskatchewan Government Insurance and the City of Prince Albert to provide the 2022 New Year's Eve Bus Service Program.

**BACKGROUND:**

Wing in the New Year/Ride Free for NYE is a Program that is funded by S.G.I. This funded project has been practiced in Prince Albert since 1989. Along with the financial sponsors, this program allows local media outlets to join the campaign by providing free advertisements about the program and important messages that are a deterrent for impaired driving in our community.

Thousands of citizens has taken advantage of this program over the number years since its conception in 1989.

For Year 2022, the name was changed from "Wing in the New Year" to "Ride Free for NYE".



## PROPOSED APPROACH AND RATIONALE:

This program has been historically funded by SGI. It is important to note that once again SGI will fund the financial costs associated with this year's program. There will be a media campaign to ensure the citizens are aware of this free program and the availability of this service as opposed to driving while impaired.

Please see the 2022 New Year's Eve Bus Service Agreement with Prince Albert SGI.

As per the attached Letter of Agreement SGI will fund the direct cost of Public Transit from 7:15pm on December 31, 2022 to 3:15am on January 1, 2023. This funding includes the following:

1. Operation of all City Transit Routes;
2. Operation of Access Transit;
3. City of Prince Albert Security Personnel;

Also attached is the Ridership Statistics for the Program from 2017 to 2021. The ridership for this program has increased yearly until 2021. This is largely due to the effects of COVID-19 at the time. It is expected that ridership will increase once again in 2022. It is also of note that the Rush Hour Route will be included in the service this year as it offers improved service to various areas in the City including Crescent Acres.

Route	Ridership 2017	Ridership 2018	Ridership 2019	Ridership 2021
East Flat	71	148	114	76
East Hill	40	118	99	42
West Hill	51	64	151	49
West Flat	81	77	164	37
All Day Express	51	35	117	26
Access Transit	8	7	10	5
<b>Total</b>	<b>302</b>	<b>449</b>	<b>655</b>	<b>235</b>

## CONSULTATIONS:

The Community Services Center, First Student ULC and the Commissionaires were consulted to ensure operational availability for the program.

**COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

Following the approval of the Letter of Agreement by City Council, a media campaign will be completed to ensure that the general public is informed about the program. This campaign will include multiple formats including posters, public news releases, social media and information on the City of Prince Transit webpage.

This media campaign is a joint effort including representatives of SGI, local media, and the City of Prince Albert. The goal is to ensure that the public is aware of the availability of this program as opposed to driving impaired on New Year's Eve.

**FINANCIAL IMPLICATIONS:**

As per the attached Letter of Agreement, this program is funding by SGI.

**OTHER CONSIDERATIONS/IMPLICATIONS:**

There are no options to recommendation, policy, privacy or official community plan implications.

**STRATEGIC PLAN:**

City of Prince Albert Strategic Plan 2023 – 2025

Community Safety/Urban Transportation – The City strives to meet the needs of the community for safe and effective transportation on New Year's Eve.

**PUBLIC NOTICE:**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

**PRESENTATION: NONE****ATTACHMENTS:**

1. Letter of Agreement - SGI Ride Free for NYE 2022

Written by: Evan Hastings, Transportation and Traffic Manager

Approved by: Director of Public Works & City Manager

# SPONSORSHIP AGREEMENT

between

**SASKATCHEWAN GOVERNMENT INSURANCE (“SGI”)**  
with its head office at 2260 11<sup>th</sup> Avenue, Regina, Saskatchewan, S4P 0J9

and

**CITY OF PRINCE ALBERT (the “City”)**  
with the city office at 1084 Central Avenue Prince Albert, SK S6V 7P3

(together the “Parties”)

This Sponsorship Agreement (“Agreement”) is effective as of October 25, 2022

The Parties each wish to provide the 2022 Ride for Free NYE Program (the “Program”), which provides free safe city bus rides in Prince Albert, Moose Jaw, Regina and Saskatoon on New Years Eve.

The City and SGI agree to follow the terms for provision of this service, which Agreement is limited to the 2022 Ride Free NYE Program:

## **1. Funding**

- 1.1 Subject to the terms and conditions of this Agreement, SGI agrees to fund the cost of the Program in the amount of thirteen thousand, two hundred and forty-three dollars and eleven cents (\$13,243.11) (the “Funding”). The Funding shall only be used for the purpose of extending the City’s bus service beyond regular operating hours, including special needs transit, for the Program.
- 1.2 The Funding shall be payable upon execution of this Agreement.
- 1.3 Before the conclusion of the Term, the City shall submit an itemized expenditure report to SGI. The projected cost submitted by the City is as follows:
  - 6 buses for 40 hours at \$210 per hour for total amount of - \$10,080.00
  - Cleaning of 6 buses at \$50 for total amount of- \$300
  - Fuel Surcharge at 20% for total amount of- \$2,016.00
  - Commissionaires for total amount of- \$197.11
  - Access transit services - \$650
- 1.3 SGI’s involvement in providing Funding to the Program shall be limited to the Funding and for the Term of this Agreement, any continued or further involvement shall be at SGI’s sole discretion.

## **2. Promotion**

- 2.1 In consideration for the receipt of the Funding, the City agrees to act as a collaborative partner to support the Program's advertising and media relations needs including but not limited to the following promotion support:
- SGI shall be recognized in all advertising and media relations for the Program written by the City including digital channels, such as website, social media and electronic newsletter, and poster distribution in City facilities and buses.
- 2.2 The City shall abide by SGI's Partner Advertising Policy, attached hereto as Schedule "A", when advertising the Program during the Term.
- 2.3 SGI agrees to publish social media posts promoting the Program that acknowledge the City's participation. The City will be listed as the Program partner on SGI's website campaign landing page through the inclusion of the City's logo and transit logo.
- 2.4 Each Party shall provide the other with digital and social media assets for advertising the Program. SGI will provide printed posters upon request.
- 2.5 Publicity, including the promotional opportunities referenced herein or otherwise related to this Agreement shall be agreed to by both parties prior to release.

## **3. Reporting**

- 3.1 The City shall share the following information with SGI on or before February 28, 2023:
- i. List of ridership counts for routes and times operated in during the 2022 season and
  - ii. Details of how the SGI's Ride for free on NYE Promotional Items were displayed, and the number distributed through the safe rides.

## **4. Term**

- 4.1 This Agreement shall commence on October 25, 2022 and expire on March 1, 2023 (the "Term").

## **5. Liabilities**

- 5.1 The City agrees that it is solely responsible for the actions of its employees with respect to the Program.
- 5.2 SGI shall have no liability for any claim that arises from the actions or omissions of the City's employees, its agents, or independent contractors related directly or indirectly to this Program.
- 5.3 The City shall indemnify and save harmless SGI and its officers, agents and employees from and

against any and all claims, causes of action, and liability made by any third party by the reason of any act or omission of the City, its agents or employees, arising directly or indirectly out of this Agreement.

**6. Execution**

6.1 This Agreement may be executed in two or more counterparts, each of which will be deemed an original and all of which together will constitute one instrument. This Agreement may also be executed by digital or electronic signatures and the parties agree that the exchange of signature pages to this Agreement in pdf or other secure electronic format shall be sufficient signature of this Agreement and the parties intend to be bound by their signatures in such form.

**IN WITNESS WHEREOF** the parties have duly executed this Agreement effective the date first set forth above.

**Saskatchewan Government Insurance**

**City of Prince Albert**

\_\_\_\_\_  
Name:  
Title:  
Date: \_\_\_\_\_

\_\_\_\_\_  
Name:  
Title:  
Date: \_\_\_\_\_

First Student  
 Box 1262  
 Prince Albert, SK  
 S6V 5S8

### QUOTATION FOR CHARTER SERVICE

City of Prince Albert  
 1084 Central Avenue  
 Prince Albert, SK  
 S6V 7P3



**EVENT: Wing In The New Year Quote**

<b>Date of Event:</b>	December 31 2022	<b>Start Time:</b> 7:15 PM	<b>Return Time:</b> 12:00 AM
<b>Date of Event:</b>	January 1 2023	<b>Start Time:</b> 12:00 AM	<b>Return Time:</b> 3:15 AM
<b>Destination:</b>			<b>#of Buses :</b> 6
<i>East Flat, East Hill, West Hill, West Flat, All Day &amp; RushHour</i>			

Quote includes Drivers, Fuel, Disinfecting all buses

# of Units & Hours	Hourly Rate	Statutory Holiday Rate	Amount
6 buses x 8 hours	40 hours @ \$210.00		\$10,080.00
6 buses Disinfecting	6 buses @ \$50.00		\$300.00
Fuel Surcharge	20%		\$2,016.00
<b>GST EXEMPT</b>			\$0.00
<b>TOTAL</b>			<b>\$12,396.00</b>

# QUOTE SHEET



Date: \_\_\_\_\_

Location: \_\_\_\_\_

Hours	Description	Per Hour \$	Total
4.75	Regular hours	19.32	\$91.77
3.25	STAT	28.98	\$94.19
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
		Subtotal	\$185.96
		GST	
		PST	\$11.16
		TOTAL	\$197.11

THANK YOU FOR YOUR BUSINESS

\_\_\_\_\_  
Signature

## **SCHEDULE A – PARTNER ADVERTISING POLICY**

### **1. Advertising Policy**

#### **1.1 Use of SGI Intellectual Property**

SGI's intellectual property is proprietary and includes business and trade names, product and service names, trademarks, logos, slogans, taglines and more. All use of SGI intellectual property must adhere to this advertising policy and receive specific approval in writing from SGI. Intellectual property provided to you and any modifications by you remain property of SGI. All references to SGI also apply to SGI CANADA.

#### **1.2 Use of SGI logos and Advertising**

SGI partners may use the SGI logo only when adhering to the requirements outlined in this policy. SGI intellectual property cannot be advertised with the intellectual property of a competing insurance company.

*See section 2.2 on how to request SGI logos.*

#### **1.3 Advertising and Promotional Approval**

All use of the SGI logo or SGI's intellectual property in advertising and promotional material (print, signage, web, etc.) must be approved by SGI Brand before any material is printed, produced or published. Please submit proofs to [SGIBrand@sgi.sk.ca](mailto:SGIBrand@sgi.sk.ca) for review and approval. Advertising and promotional material includes, but isn't limited to:

- Print advertising (publications)
- Outdoor advertising (digital/print billboards, signs, etc.)
- Broadcast (radio and television advertising)
- Signage (interior and exterior)
- Vehicle graphics
- Promotional items (displays, swag, apparel, etc.)
- Stationery (letterhead and business cards)
- Digital, including:
  - Advertising or logos posted on your business's website
  - Google ads
  - Digital publications or newsletters
  - Digital advertising posted online or through social media
  - Videos posted online or through social media
- Any other forms of advertising that may be developed

SGI partners must receive approval in writing for each new creative element developed. Previously approved creative can be used again without new approval if there aren't changes by you to SGI's intellectual property since first approved.

The SGI logo is only to be used in materials that are co-branded with your business name, logo, trademark or other mark.

#### **1.4 Representing your SGI Partnership to Customers**

To ensure all customers are aware that your business is delivering SGI's products and/or services on our behalf, when representing your business as an SGI partner, all public advertising (print, signage, web, etc.) must demonstrate the following:

- Your business's name, logo and branding appears larger and more prominently than any SGI intellectual property.
- Your business name is displayed consistently with the name you registered with SGI.
- You do not claim or imply that there is an advantage (better, faster, easier, simpler, etc.) in receiving SGI's products and services over other partners providing the same SGI products and services.
- You do not imply a level of endorsement for your business by SGI or the Government of Saskatchewan.



### **1.5 SGI Promotion**

SGI may promote our products and services provided by our business partners to customers. At our discretion, we may invite our business partners to participate in these activities by asking for your participation in distributing and displaying promotional material and/or information. This will be displayed as outlined in SGI's specifications accompanying each promotion.

### **1.6 General Promotion, Programs and Events**

SGI partner businesses can identify themselves as SGI partners through promotion, programs and events when adhering to the advertising policy and logo usage requirements. This includes use of all media formats outlined as advertising and promotional material and by following the approval procedure.

### **1.7 Signage**

Any interior and exterior signage, including but not limited to window/door decals and signs that are freestanding or attached to a building, may be created in accordance with this advertising policy. Please refer to your specific partnership agreement on creating signage material at your own expense or if your partner agreement includes a cost sharing component.

### **1.8 Sponsorships**

The SGI logo, wordmark, icon or tagline may not be used by SGI partners to sponsor promotions, galas, charitable events, other events, etc., unless special request is made to and granted by SGI at least thirty (30) days in advance of such event.

### **1.9 Protecting the Customer and SGI's reputation**

If, at any time, an SGI partner is in violation of this policy or their partnership agreement, the SGI partner will comply with SGI's direction which may include, but is not limited to:

- Removing and ceasing to use all permitted SGI intellectual property.
- Ceasing all advertising immediately.
- Ensuring all communication with customers does not reference their SGI partnership.
- Paying any costs associated with removing signage, ceasing advertising, and updating communications.

## **2. Logo Usage Requirements**

### **2.1 SGI Logos**

The SGI logo is an Official Mark of the Crown and as such, is protected by law. Our logo is also the face of our brand and represents what SGI stands for. Ensuring that it's portrayed properly and consistently in all instances is paramount in establishing trust with our customers. Always use the official, digitally supplied artwork as provided. Never attempt to recreate any aspect of the logo.

### **2.2 Request SGI Logos**

All SGI partners must request and receive SGI logos directly from SGI's Brand team. You are not permitted to receive a logo from any other source, such as sign companies, design firms, advertising agencies or the internet. All requests for logos can be sent to [SGIBrand@sgi.sk.ca](mailto:SGIBrand@sgi.sk.ca).

When you submit a request for a logo, please provide the following:

- The name of the business you represent
- Your business address
- Your name and contact information
- Which SGI logo you are requesting
- A brief description of the intended use for the SGI logo
- The colour of the logo you require (e.g., colour, black, reversed, etc.)
- Digital or print application

### **2.3 File Formats**

We offer logos in two file formats, EPS for commercial printing and signage and PNG for digital applications. If you require another file format, just let us know.

### **2.4 Approval for Use**

All use of the SGI logo must be approved by SGI Brand before any material is printed, produced or published. Please submit proofs to [SGIBrand@sgi.sk.ca](mailto:SGIBrand@sgi.sk.ca) for review and approval.



***RPT 22-452***

**TITLE:** Airport Terminal 33% Preliminary Design Presentation

**DATE:** **November 21, 2022**

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATION:**

That the Architect's thirty three percent (33%) Airport Terminal Preliminary Design, as attached to RPT 22-424, be approved, and that the Architect be directed to continue with the Detailed Design.

**ATTACHMENTS:**

1. Airport Terminal 33% Preliminary Design Presentation (RPT 22-424)

Written by: Executive Committee

**TITLE:** Airport Terminal 33% Preliminary Design Presentation

**DATE:** **November 2, 2022**

**TO:** Executive Committee

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATION:**

That the Architect's 33% Airport Terminal Preliminary Design be accepted and that the Architect is directed to continue with Detail Design.

**TOPIC & PURPOSE:**

To accept the Architect's 33% Airport Terminal Preliminary Design and to direct the Architect to proceed with Detail Design.

**BACKGROUND:**

On February 18, 2021 the City completed the Prince Albert Airport Strategic Master Plan. The Plan recommended that a new terminal building is needed based on the following findings.

On December 13, 2021 City Council approved the 2022 Airport Budget which included funding the detailed design of a new Airport Terminal

On March 31, 2022, proposals for Architectural Detailed Design closed with 5 firms submitting.

On May 16, 2022, Detailed Design of the new Airport Terminal was awarded to Prairie Architecture Inc. of Winnipeg for an estimated cost of \$635,040 plus applicable taxes.

**PROPOSED APPROACH AND RATIONALE:**

The existing terminal building is deficient in its capacity to support current operations. If funding opportunities exist to advance the timing of the terminal building development project, it is recommended that they be pursued. The new terminal building is recommended to be located northwest of the existing structure, with the conceptual design including provisions for future expansions to the building envelope. The terminal building has been appropriately sized to support CATSA secure scheduled air services within its proposed footprint, using a conceptual design that would enable a secure hold-room to be sequestered on an as-needed basis. Opportunities for additional functions, such as a new NAV CANADA Flight Service Station and administrative space for the City has also be considered during the design process.

The goal is to have a Tender Ready Detail Designed New Airport Terminal so that when any future Federal Government Infrastructure Program is announced that includes air travel the City of Prince Albert will be ready to participate.

**CONSULTATIONS:**

In June of 2022, a group from the City of Prince Albert (Director of Public Works, Manager of Engineering Services, and Manager of Capital Projects) along with the design consultant team travelled to (4) prairie airports in Alberta and Manitoba. The four airports (Lloydminster, Lethbridge, Medicine Hat, and Brandon) were chosen due to their similar scale and recent renovations or additions which could offer insight for Prince Albert.

The following stakeholders have also been consulted and have confirmed they support the design being presented; CATSA, NAV Canada, Transport Canada, and Rise Air.

**COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

Once Approved the Architects will be directed to continue with the Detail Design.

**FINANCIAL IMPLICATIONS:**

The cost to award detail design was \$635,040. The funding for the cost of detail design is to come from the Passenger Facility Fee Reserve. This fund was specifically set up to raise money for the construction of a new Airport Terminal. At the end of 2022 this fund will have \$2,160,316 in reserve. This accounts for the \$635,040 detail design commitment.

**OTHER CONSIDERATIONS/IMPLICATIONS:**

There are no policy, private, official community plan, other considerations or implications.

**STRATEGIC PLAN:**

2020 Airport Strategic Master Plan places building a new Airport Terminal pivotal to the growth and success of the Prince Albert Airport.

**PUBLIC NOTICE:**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

**PRESENTATION:**

PowerPoint Presentation by Damien Fenez of Prairie Architects Inc.

**ATTACHMENTS:**

1. Airport Terminal 33% Design Presentation

Written by: Director of Public Works

Approved by: Director of Public Works & City Manager



City of  
**Prince Albert**



City of Prince Albert

# NEW AIRPORT TERMINAL

14 NOVEMBER 2022

prairie  
architects inc.

# Existing Airport Terminal

**Prince Albert, Saskatchewan**

Metro Population: 42,673 (2021)

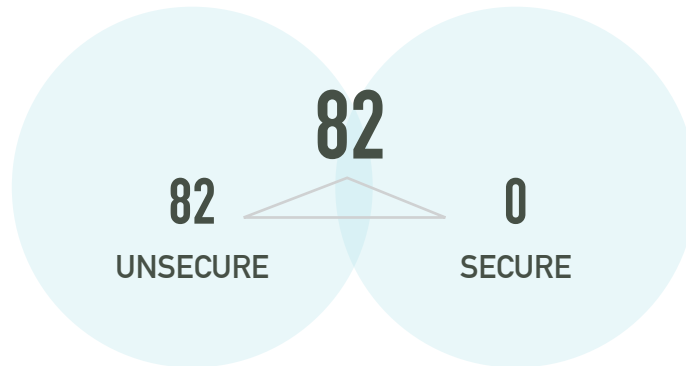
**YPA Prince Albert Airport**

Built in 1983 (Renovated 2014)

Separate Flight Services / Tower



AREA (SF)



HOLDROOM SEATS



AIRCRAFT MOVEMENTS (CIVIL, 2019)



PASSENGERS (2019)

## Existing Airport Terminal





# Existing Airport Terminal

## Current

**2019**

+/- 35,000 Passengers

+/- 55 Peak Hour Passengers

No Secured Flights

## Projections

**2030**

+/- 38,000 Passengers

+/- 84 Peak Hour Passengers

At least 1 Secured Flight

**2040**

+/- 45,000 Passengers

+/- 115 Peak Hour Passengers

At least 1 Secured Flight

## Passenger Types

There are 3 types of passengers who pass through YPA and are unique compared to other peer airports:



Photo of Prince Albert ATB Check-in area



### Scheduled

Northern Residents & their families who fly to Prince Albert with empty containers. They shop and purchase goods in large quantities to supplement goods that are unavailable near their homes. Processing is lengthy due to the high quantity of checked baggage. Many Oversize Items.



### Charter

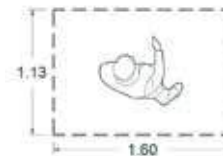
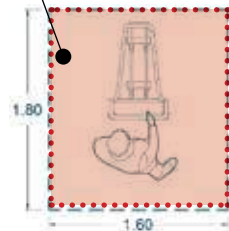
Mining companies hire whole aircraft to facilitate their "Fly-In, Fly-out" mining operations. Usually men with a single checked bag. Processing is quick and uncomplicated.



### Professional

Un-developed market. Future routes to serve an increase in business, education and legal professionals between Prince Albert and larger cities within short-haul range.

Departing Bags per Passenger	.75	.65	.5
Arriving Bags per Passenger	2	1	.5
Check In Time per Passenger	4 min	3 min	1.5 min
Departure Presentation (minutes prior to flight departure)	60 minutes	50 minutes	60 minutes
Checked Baggage Cutoff (minutes prior to flight departure)	30 minutes	30 minutes	30 minutes
Area per Passenger	2.9m <sup>2</sup> (31 sf)	1.5m <sup>2</sup> (16 sf)	1.3m <sup>2</sup> (14 sf)



# Existing Airport Terminal

Prince Albert Airport is the “Gateway to the North” in Saskatchewan.



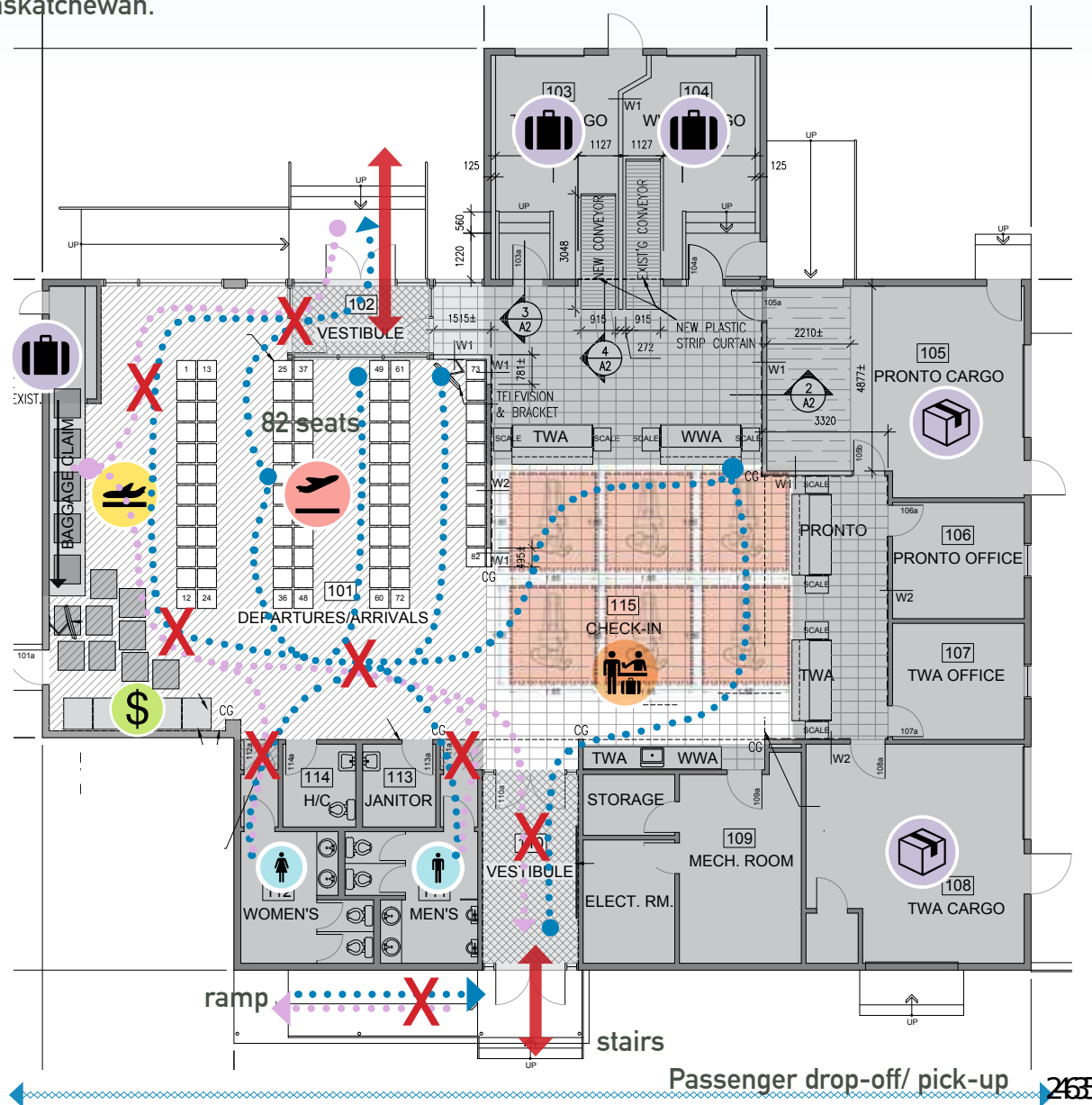
Terminal assessed against Transport Canada and the International Air Transport guidelines.

## Functional challenges of the existing airport:

- Passenger drop-off / pick-up area is too short
- Airport height requires stairs / ramp at entrances
- Ineffective check-in / cargo desk layout
- Conflicting arrivals / departures area
- One direction baggage belt causes piling up and congestion
- No space for elders or children
- Inadequate washroom facilities
- No rental car / retail kiosk currently
- Inefficient & insufficient cargo spaces
- No additional space for growth
- Flight services in separate inadequate and dated building



=



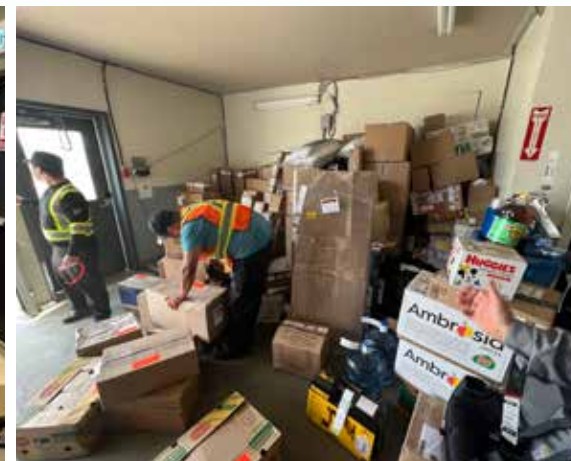
## Existing Airport Terminal

Lack of residual space in the airport leads to several problems:

- Periods of crowding during flight delays
- Not able to support larger flights or additional airlines
- No opportunity to implement passenger security or secure seating area required for air carrier flights to major airports
- Airport administration space is limited. Often has to share with cargo space.
- Existing terminal cannot be expanded due to significant program upgrades required for modern service requirements.



P.A. Airport offers multiple vending options & coffee.



View of crowded cargo room



Check-in area with 4 desks facing into the same queuing space at a right angle.



Holdroom with arrivals baggage belt to the right.

## Airport Tours

In June of 2022, a group from the City of Prince Albert along with the design consultant team travelled to (4) prairie airports; in Alberta and Manitoba. The four airports were chosen due to their similar scale and recent renovations or additions which could offer insight for Prince Albert.



Lethbridge, Alberta



Medicine Hat, Alberta



Lloydminster, Alberta



Brandon, Manitoba

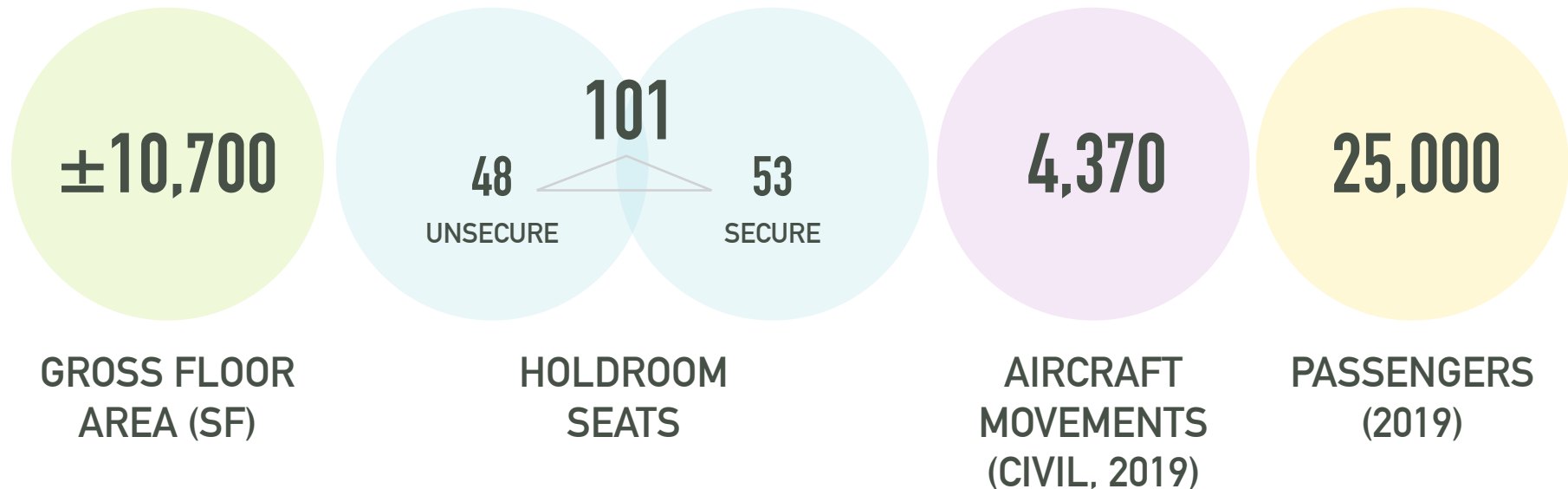
# Airport Tours

## Lloydminster, AB / SK

Metro Population: 31,582 (2021)

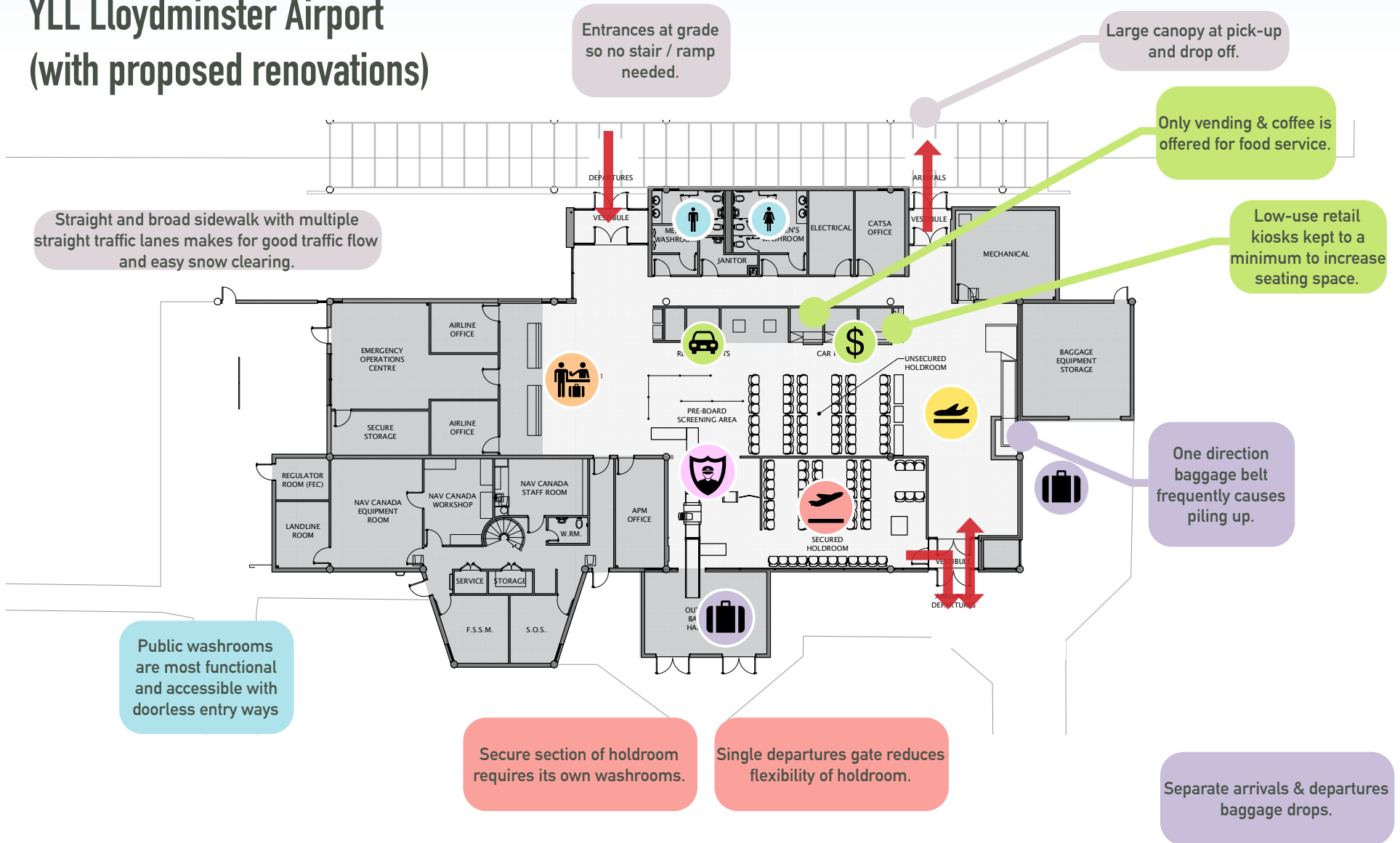
## YLL Lloydminster Airport

Built in 1981 (Expansion TBD)  
Includes Flight Services / Tower  
Planned expansion to ±12,800 SF



## Airport Tours

### YLL Lloydminster Airport (with proposed renovations)



## Airport Tours

### YLL Lloydminster Airport



(Above) Currently, 5 retail kiosks sit in the centre of the main airport space / unsecured seating area. They see little use and the floor area could be better used for seating or other airport functions.



(Above) Lloydminster Airport only has two check-in counters and a small queuing area.



(Above) Security screening.



(Above) Unsecure holdroom with glass partition dividing it from secure area. Airport staff would have preferred more seating in the secure section instead.



(Above) Concessions availability in YLL is a small coffee station and (2) vending machines.



(Above) Integrated flight services facility & tower.



# Airport Tours

## Lethbridge, Alberta

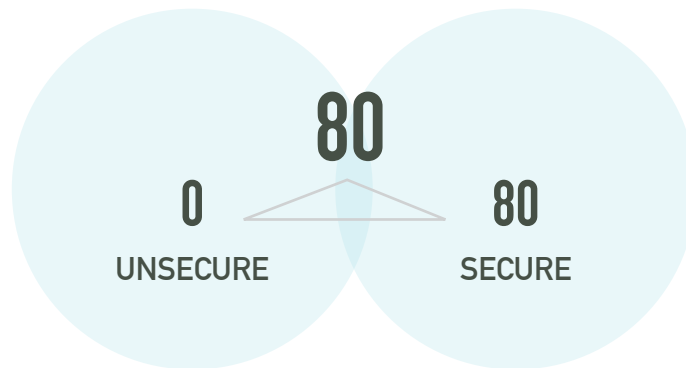
Metro Population: 123,847 (2021)

## YQL Lethbridge Airport

Built in 1979 (Renovated 2022)  
Includes Flight Services / Tower  
Further expansion planned



**GROSS FLOOR  
AREA (SF)**



**HOLDROOM  
SEATS**



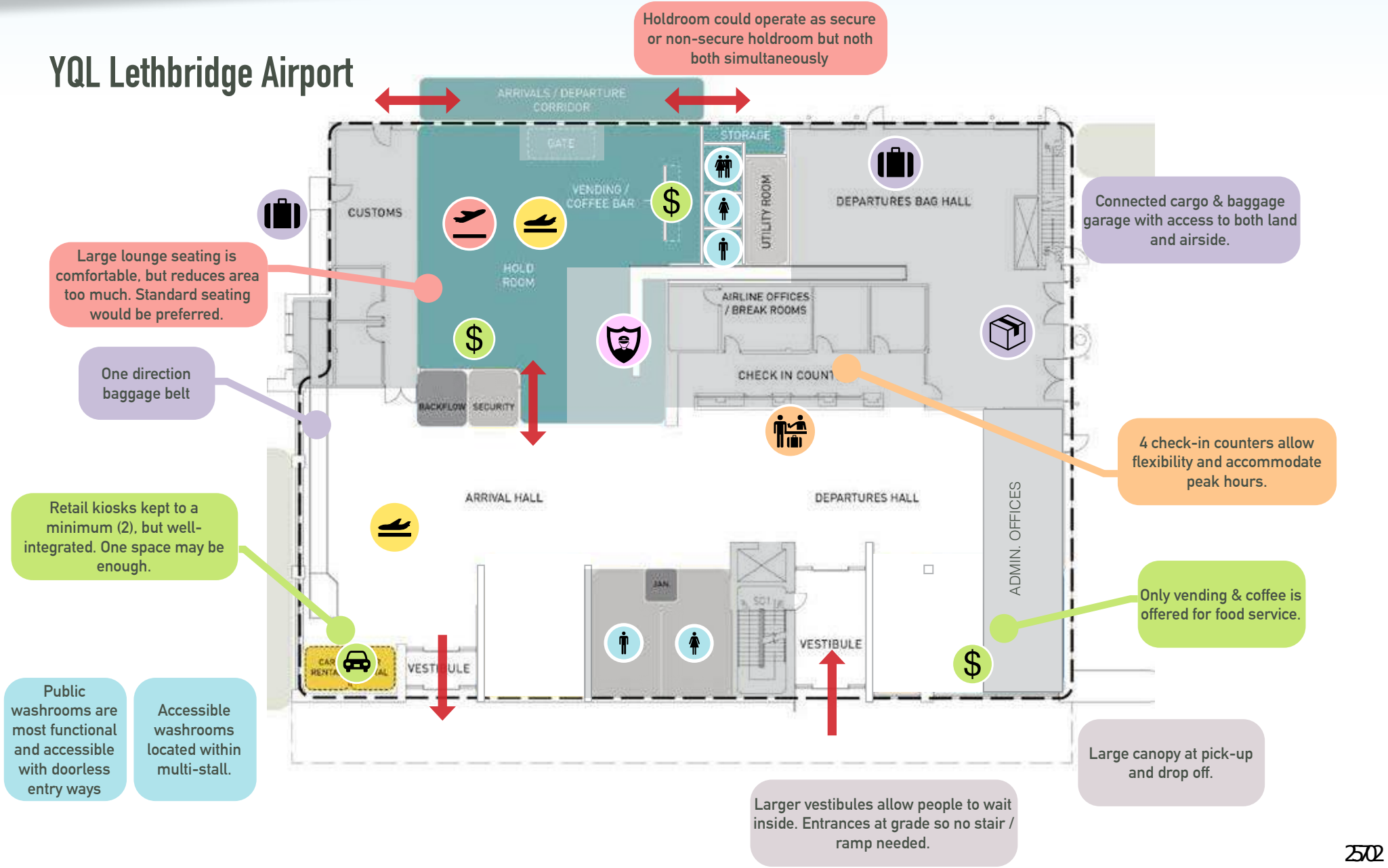
**AIRCRAFT  
MOVEMENTS  
(CIVIL, 2019)**



**PASSENGERS  
(2019)**

**Airport Tours**

**YQL Lethbridge Airport**



## Airport Tours

### YQL Lethbridge Airport



(Above) A straight row of large spacious check-in counters with a wide queuing area for efficient passenger flow and greater flexibility.



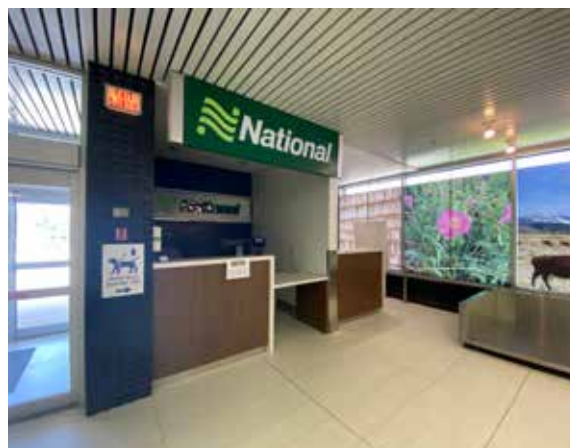
(Above) Security screening



(Above) Integrated flight services facilities on the 2nd floor.



(Above) Lethbridge airport offers multiple areas for longer waits which would be suitable for eating.  
(2) Vending machines & coffee service these areas adequately.



(Above) Rental car & retail kiosks in the arrivals area.



(Above) The newly renovated holdroom featured large comfortable lounge-style seating, however it was not an efficient use of space and changes are planned to accommodate more seating.

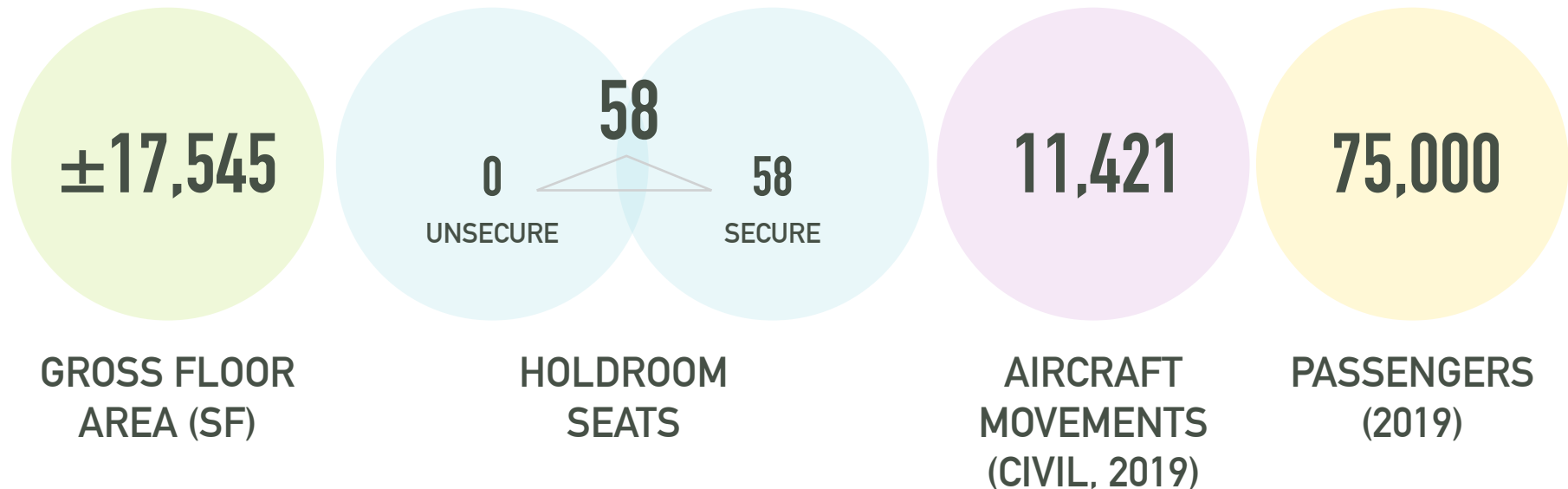
# Airport Tours

## Medicine Hat, Alberta

Metro Population: 63,271 (2021)

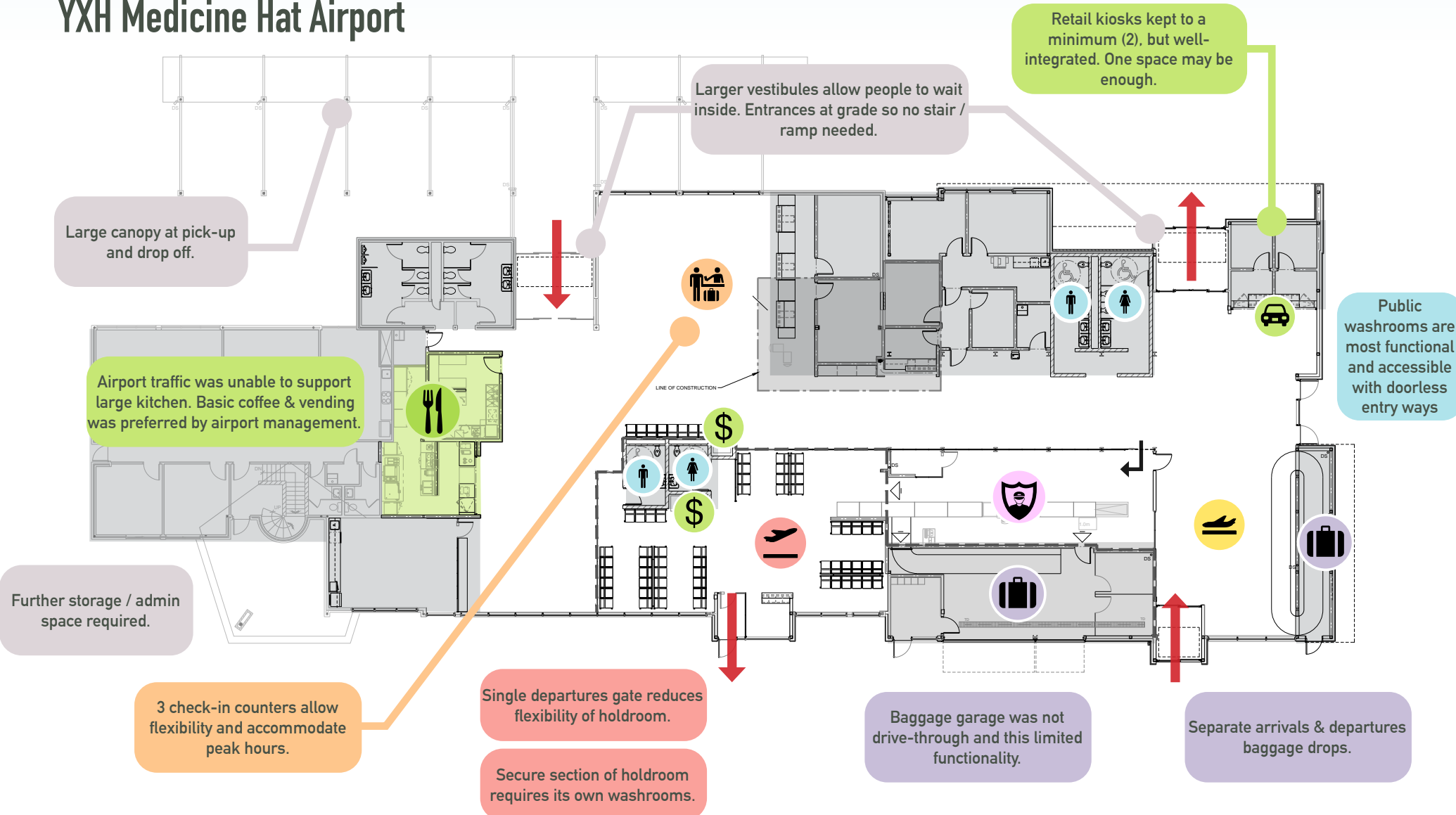
## YXH Medicine Hat Airport

Built in 1942 (Renovated 2014)  
Includes Flight Services / Tower



**Airport Tours**

**YXH Medicine Hat Airport**



## Airport Tours

### YXH Medicine Hat Airport



(Above) Integrated flight services facilities on the 2nd floor.



(Above) Commercial kitchen & cafe area failed and has remained closed for the past 5 years. (4) Vending machines & coffee service these areas adequately.



(Above) Multiple check-in desks and ample clear open space create flexibility and make the airport capable of multiple airlines at the same time.



(Above) Rental car & retail kiosks in the arrivals area.



(Above) Security screening



(Above) Secure holdroom with a single gate. Vending machines and washrooms are also provided.

# Airport Tours

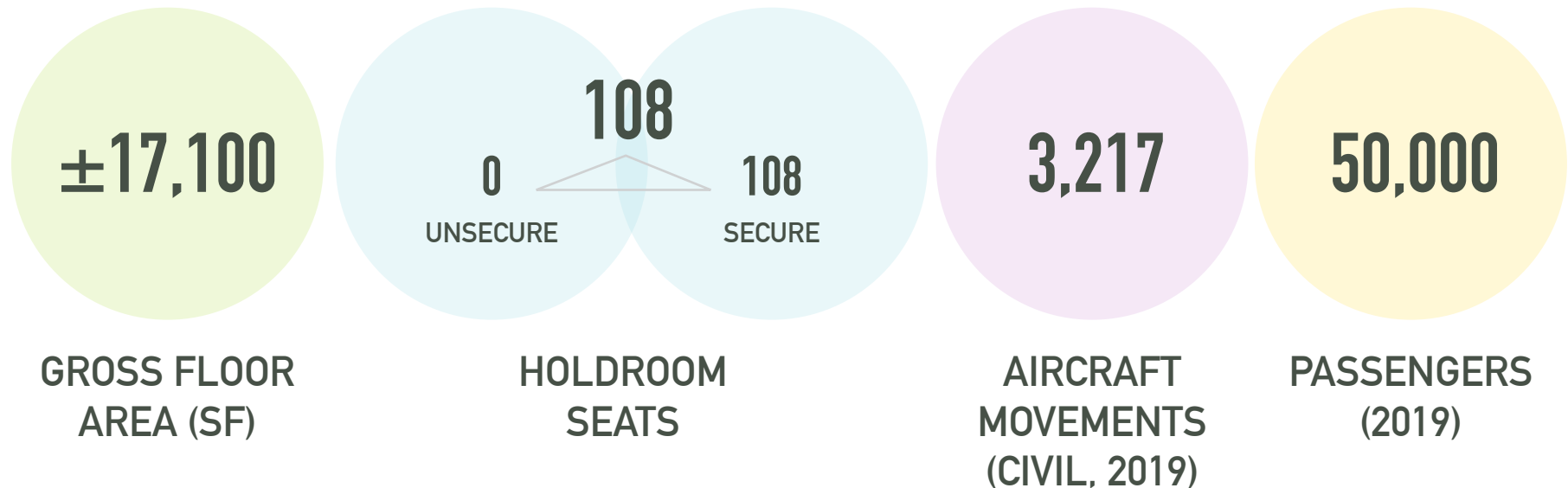
**Brandon, MB**

Metro Population: 54,268 (2021)

**YBR Brandon Airport**

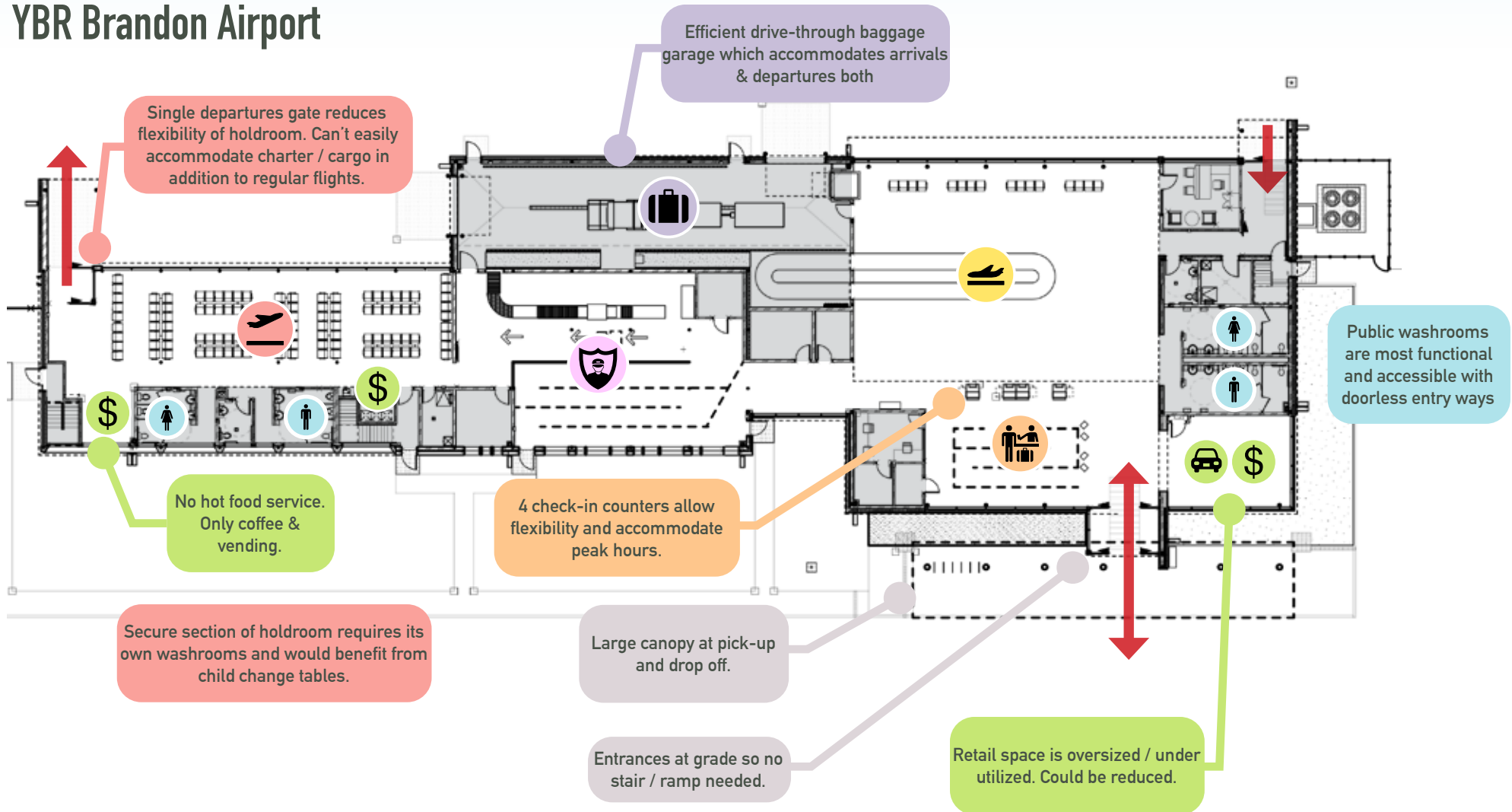
Built in 2017

Does not include 7,327 SF Flight Services building



**Airport Tours**

**YBR Brandon Airport**





# Airport Tours

## YBR Brandon Airport



(Above) Multiple check-in desks and ample clear open space create flexibility and make the airport capable of handling peak hours for each flight.



(Above) Security screening area.



(Above) Secure hold room with a single departure gate at the far end. Washrooms and vending machines are located along the side wall. Circulation offers boarding overflow space.



(Above) Holdroom and arrivals concessions included coffee station & vending machines. Rental car service provided by a desk in retail area. Total of (5) Vending machines these areas adequately,

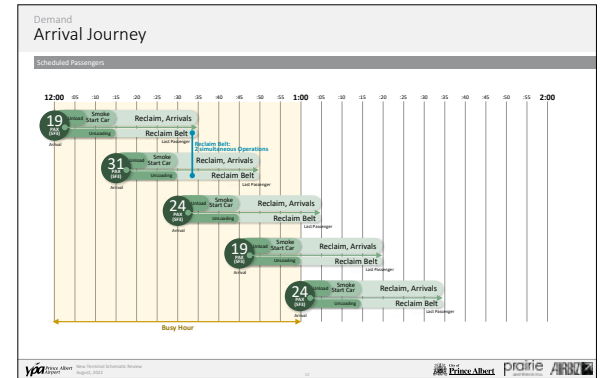
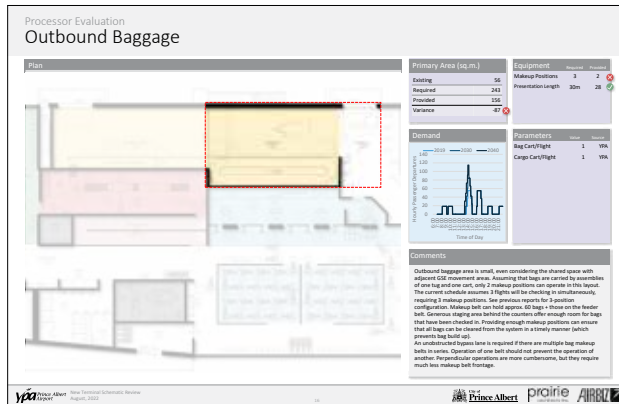
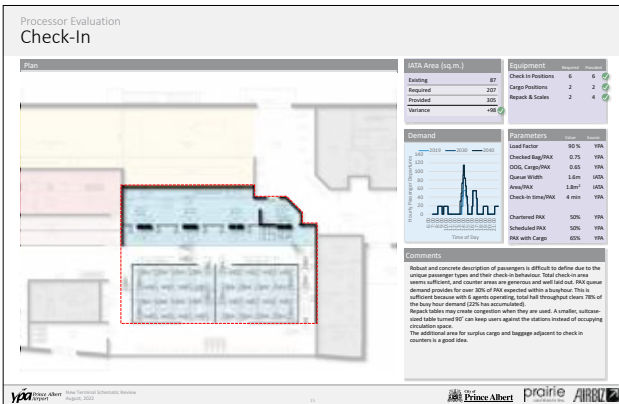
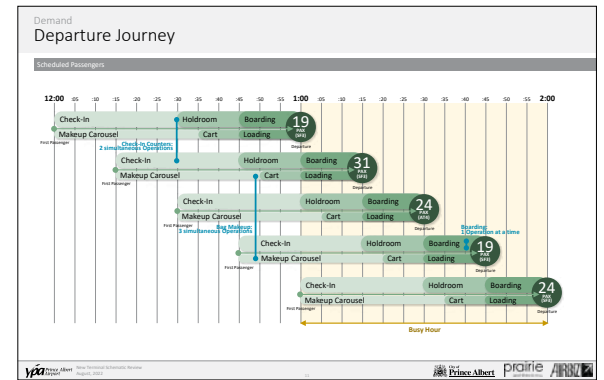
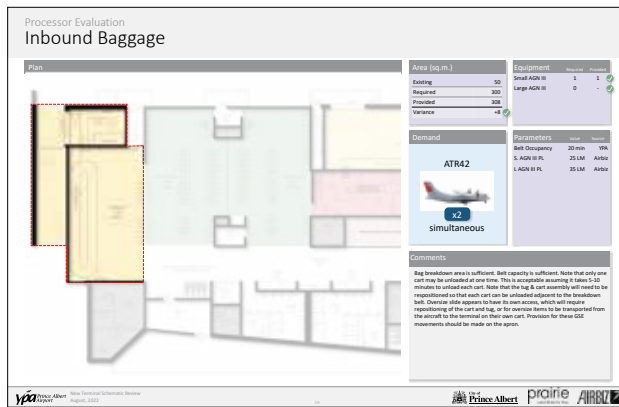
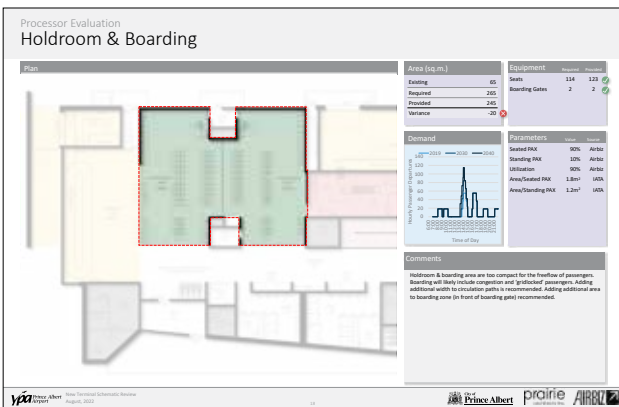
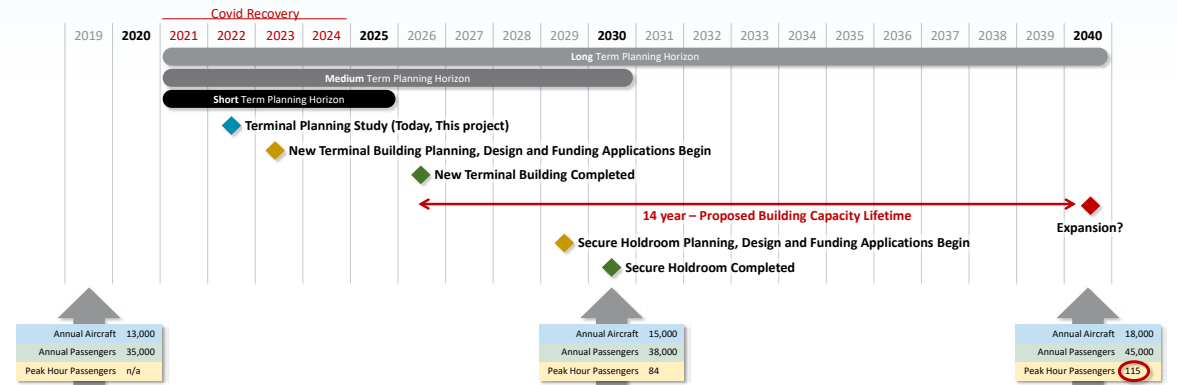


## Airbiz Functional Assessment



### Design Year and Schedule

The SMP has employed the following time framework. Relevant terminal milestones from the implementation plan have been included. **2040 Design Year.**

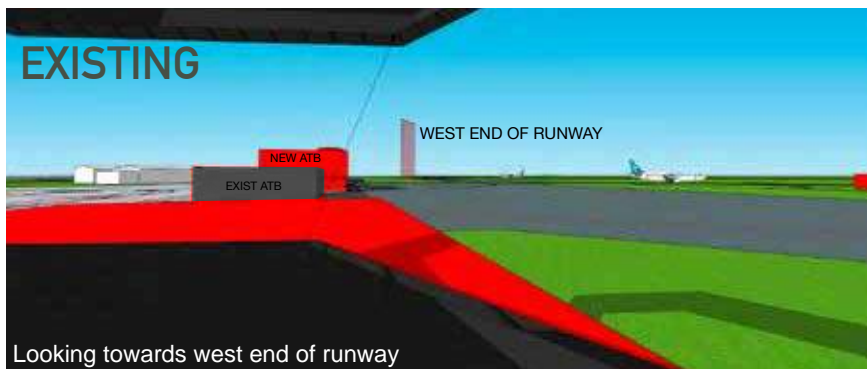
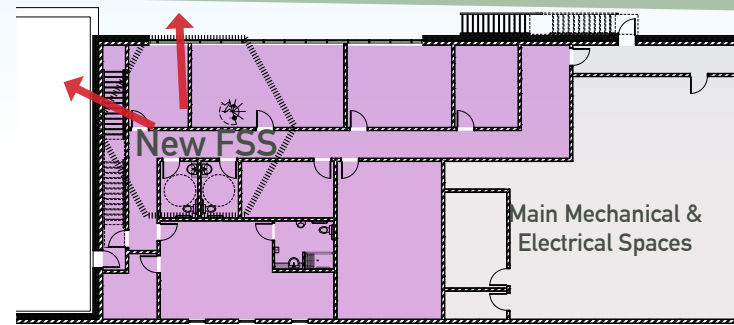


## Consultation Process

The following stakeholders have been consulted and have confirmed support for the design being presented today:

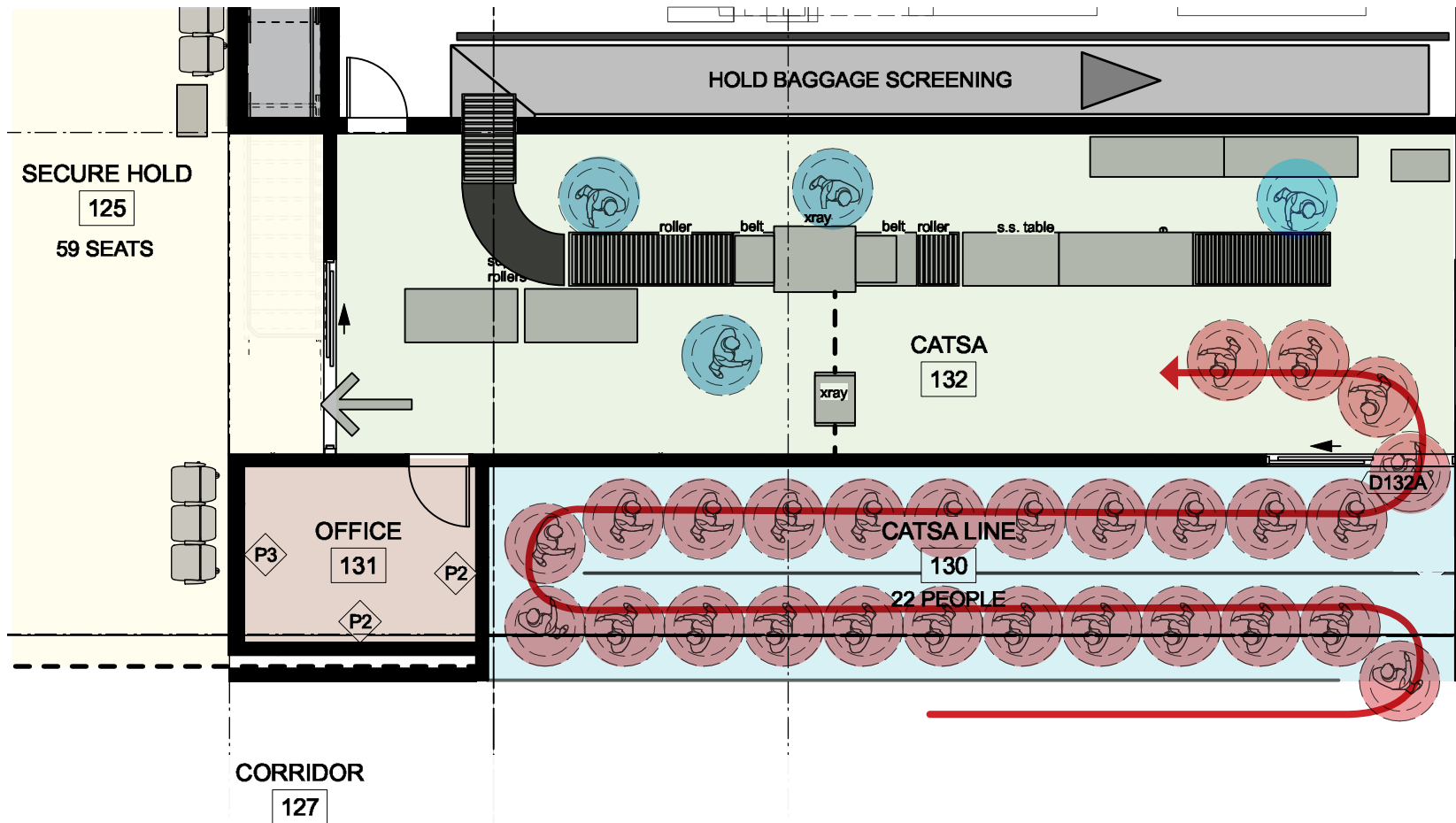


## Consultation Process



Proposed New Flight Service Station views

## Consultation Process



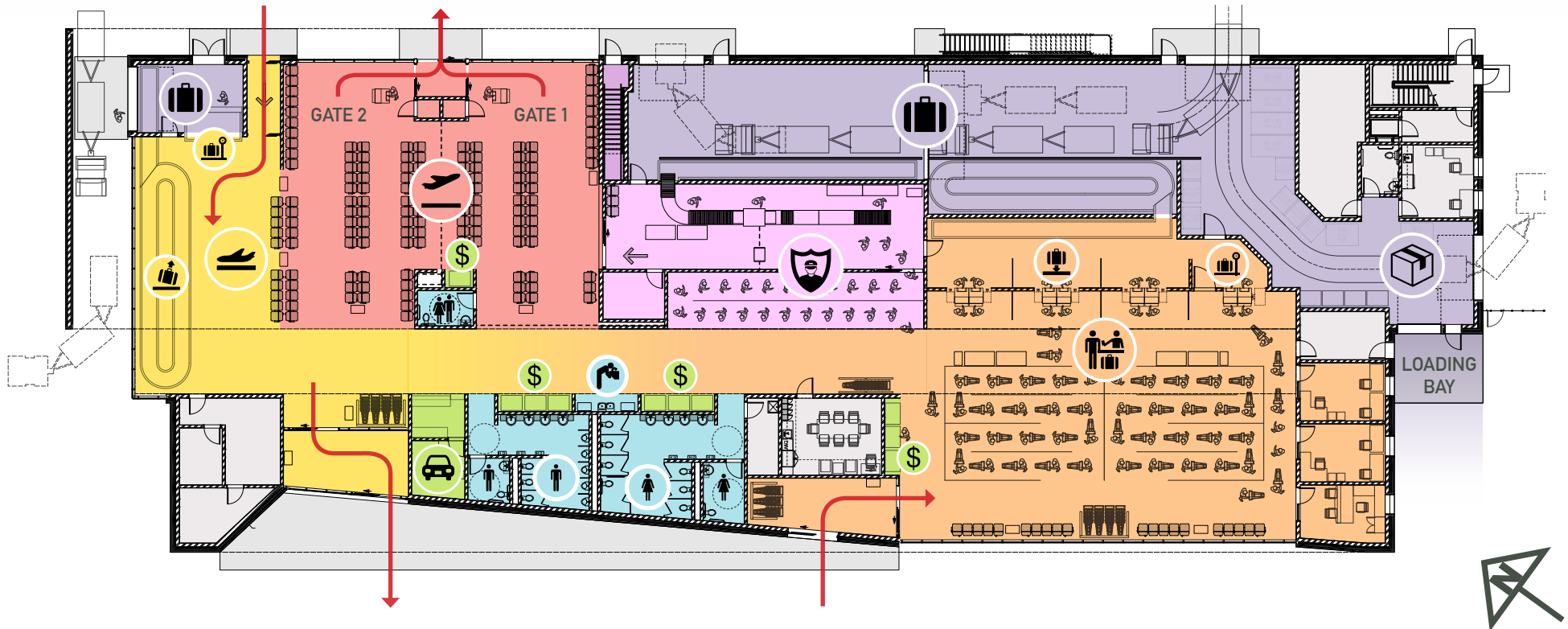
## Vision for a New Airport











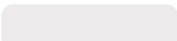

- New airport located to the west of existing terminal to allow operations to continue during construction.
- This location allows the new airport to utilize existing apron, parking lot, and vehicle approach efficiently.
- A longer sheltered drop-off area with multiple bypass lanes and 2 building entrances would improve passenger flow.

## Floor Plans

A linear plan extending east-west parallel to the apron was developed with multiple zones: Arrivals to the west, Departures to the east, security inbetween, and terminal services to the north & south.

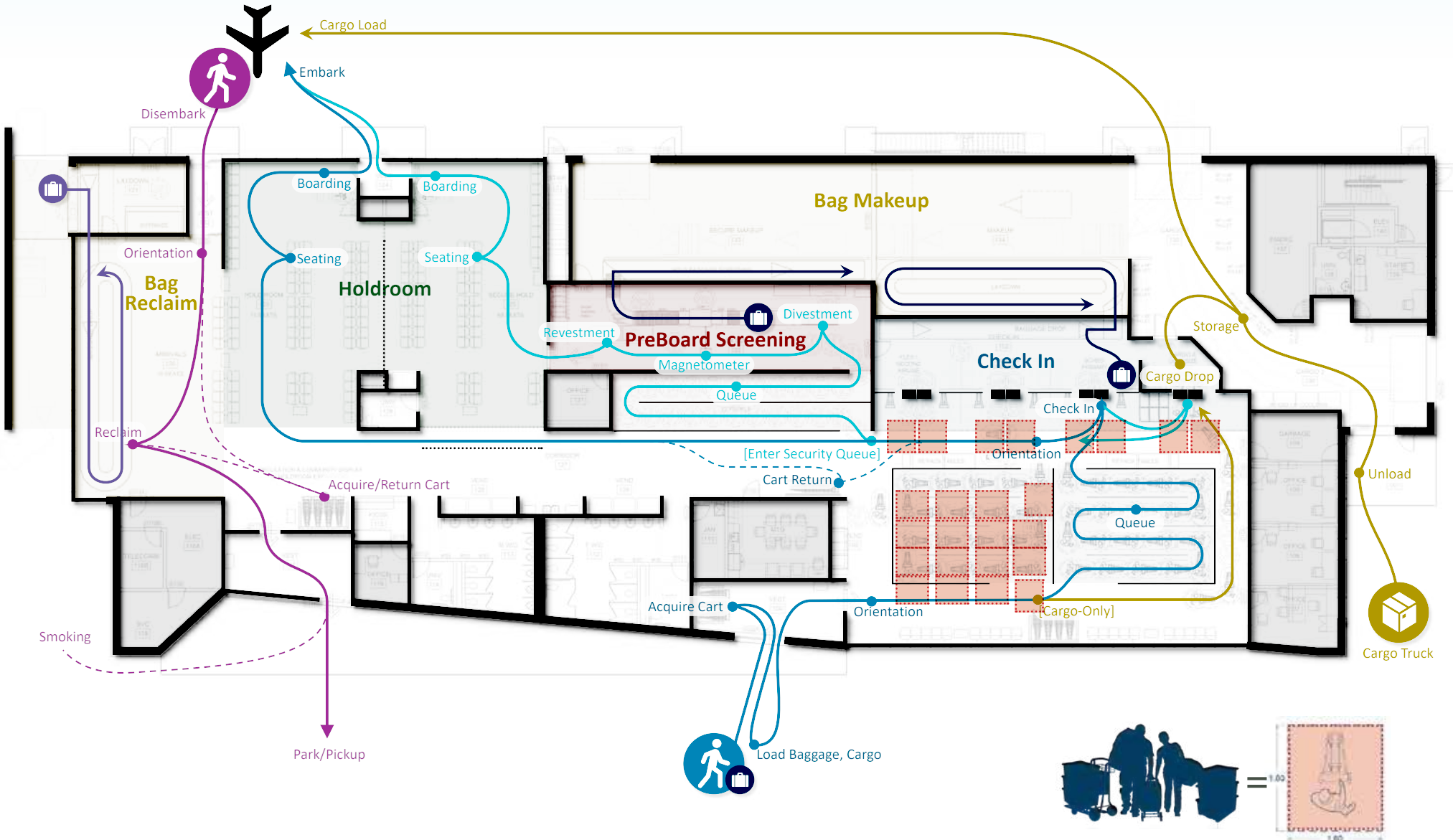


**Main Floor ( 21,190 SF )**

- |   |   |   |
|---|---|---|
|  CHECK-IN & BAG DROP    |  VENDING & RETAIL (RENTAL CAR) |  FLIGHT SERVICES & OBSERVATION |
|  ARRIVALS & BAG PICK-UP |  PUBLIC WASHROOMS & FOUNTAIN   |  BAGGAGE HANDLING & CARGO      |
|  DEPARTURES & HOLD ROOM |  FLIGHT SECURITY               |  BUILDING SERVICES & ADMIN     |
|   |   |  MAIN ENTRANCES / EXITS        |

## Floor Plans

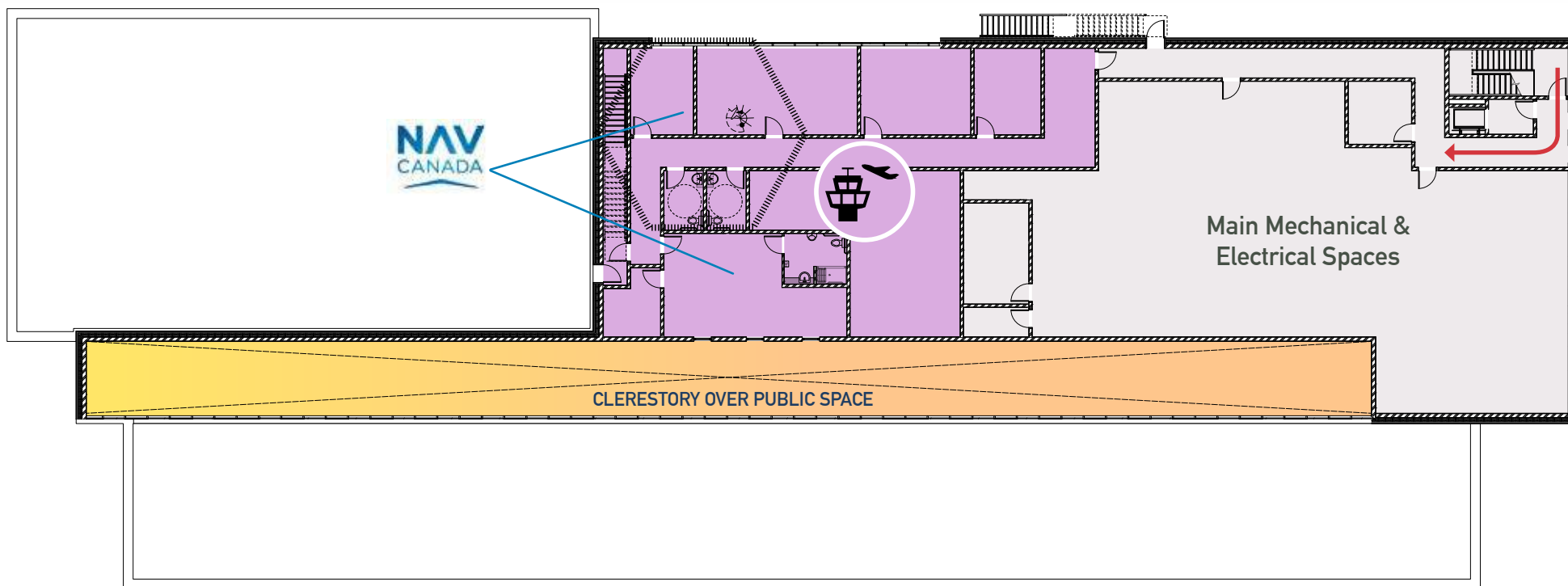
### Passenger and Baggage flows



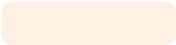
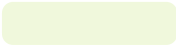


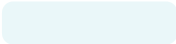
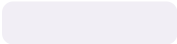
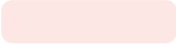





## Floor Plans

NAV Can offices and shared back of house washroom are located on the second floor with the FSS Observation centre and large mechanical room accessed from either 2 stairs or via an elevator.



**Second Floor ( 8,990 SF\*)** \*includes NAV Can area + Observation Tower Above of 4,000 s.f.

- |  |                        |   |                               |   |  |
|--|------------------------|---|-------------------------------|---|--|
|  | CHECK-IN & BAG DROP    |  | VENDING & RETAIL (RENTAL CAR) |  | FLIGHT SERVICES & OBSERVATION  |
|  | ARRIVALS & BAG PICK-UP |  | PUBLIC WASHROOMS & FOUNTAIN   |  | BAGGAGE HANDLING & CARGO   |
|  | DEPARTURES & HOLD ROOM |  | FLIGHT SECURITY               |  | BUILDING SERVICES & ADMIN  |
|  |                        |   |                               |   |  MAIN ENTRANCES / EXITS |

## Exterior Views



(Above) Building massing as seen from landside, looking north-west

## Exterior Views



(Above) Building massing as seen from landside, looking north-west

## Exterior Views



(Above) Building massing as seen from landside, looking north-east

## Exterior Views



(Above) Building massing as seen from airside

## Interior Views



(Above) check-in counter and queuing

## Interior Views



(Above) Check-in & Departures Hall

## Interior Views



(Above) View looking west from check-in



## Interior Views



(Above) View looking into secure holdroom

## Interior Views



(Above) View looking at arrivals and baggage reclaim belt

## Interior Views



(Above)View looking north-east into holdroom and down atrium

## Interior Views



(Above) View at arrivals baggage belt

## Material Board

### Concept 1 - Terrazzo Look



## Material Board

### Concept 2 - Stone Look

Ceramic Tile Flooring & Accent Walls



Rubber Base



Office Carpet Tile



Accent Ceramic Tile W/C Walls



Ceramic Tile W/C Walls



Oak-Look Linear Metal Ceilings



General Wall Paint

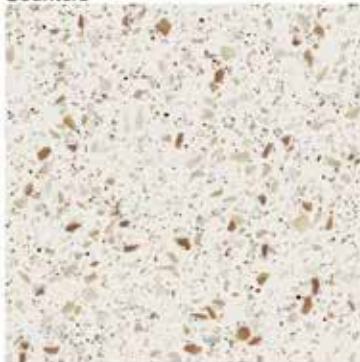


Doors & Frames Paint

Accent Wall Paint Option

Accent Wall Paint Option

Solid Surface W/C Vanities & Check-in Counters

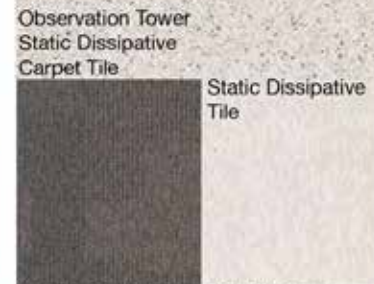


PLAM Countertops

Cabinets



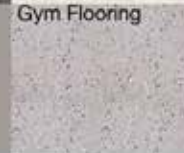
2nd Floor Sheet Vinyl Flooring



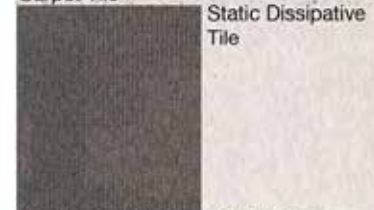
Observation Tower Static Dissipative Carpet Tile



2nd Floor Rubber Base

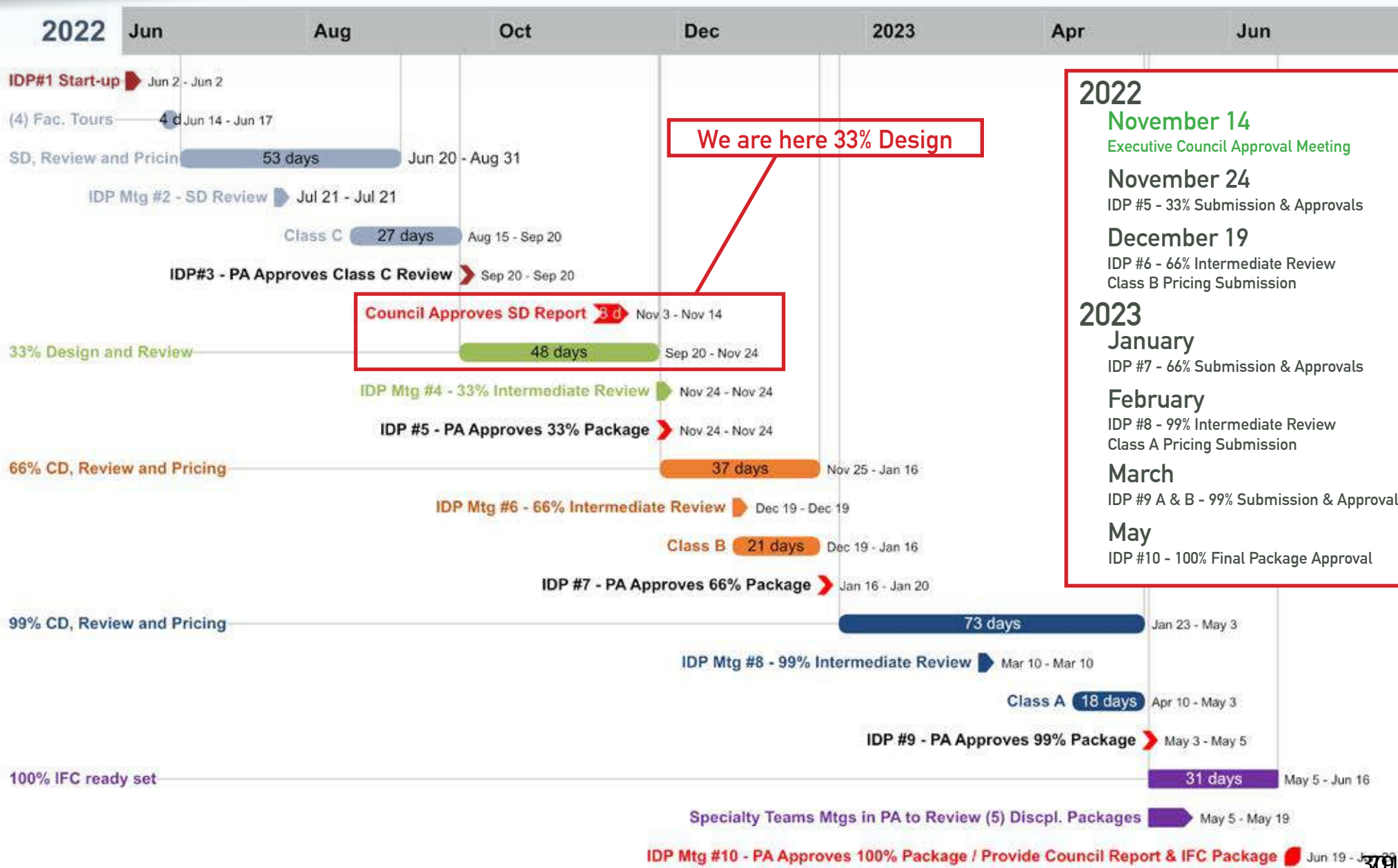


Gym Flooring



Static Dissipative Tile

## Schedule



**2022**

**November 14**  
Executive Council Approval Meeting

**November 24**  
IDP #5 - 33% Submission & Approvals

**December 19**  
IDP #6 - 66% Intermediate Review  
Class B Pricing Submission

**2023**

**January**  
IDP #7 - 66% Submission & Approvals

**February**  
IDP #8 - 99% Intermediate Review  
Class A Pricing Submission

**March**  
IDP #9 A & B - 99% Submission & Approvals

**May**  
IDP #10 - 100% Final Package Approval

## Interior Views



Thank you





***RPT 22-454***

**TITLE:** Carlton Park Community Club Pave the Way Fundraiser Update

**DATE:** **November 21, 2022**

**TO:** City Council

**PUBLIC:** **X**

**INCAMERA:**

---

**RECOMMENDATION:**

That the Carlton Park Community Club be authorized to formalize a Sponsorship Agreement with Diamond North Credit Union as part of their Pave the Way Fundraiser.

**ATTACHMENTS:**

1. Carlton Park Community Club Pave the Way Fundraiser Update (RPT 22-421)

Written by: Executive Committee

**TITLE:** Carlton Park Community Club Pave the Way Fundraiser Update

**DATE:** **November 1, 2022**

**TO:** Executive Committee

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATION:**

That the Carlton Park Community Club be authorized to formalize a Sponsorship Agreement with Diamond North Credit Union as part of their Pave the Way Fundraiser.

**TOPIC & PURPOSE:**

The purpose of this report is to update City Council on the Carlton Park Community Club Pave the Way Fundraising campaign and Carlton Park Community Club Outdoor Rink project.

**BACKGROUND:**

The Carlton Park Community Club initiated the Pave the Way Fundraising campaign in order to help in the expansion of the current outdoor rink facility located to the west of the club building at 3100 Dunn Drive. This project has now completed the paving of the rink area and the installation of outdoor basketball and pickleball courts. At the time of this report, the only items to be completed is adding of benches and garbage cans which will be completed in the Spring of 2023.

The \$150,000 expansion project was approved by the City with \$120,000 included in the 2022 Parks Playground Improvement budget. The Carlton Park Community Club agreed to raise the remaining \$30,000 for the project.

Through the Naming Rights Agreement, the Kinsmen Club provided \$10,000 in 2022 to assist this project. The Kinsmen Club then will provide \$5,000 per year for the next four years (2023-2026) to fulfill their financial commitment for naming rights. The naming rights will be a period of 10 years from 2022 to 2032. This investment is similar to naming rights of similar facilities within the City.

**PROPOSED APPROACH AND RATIONALE:**

Through consultation with the Carlton Park Community Club, the need for outdoor basketball and pickleball courts in their neighbourhood was identified as a priority. This project has now completed the paving of the rink area and the installation of outdoor basketball and pickleball courts. The Community Club has received an additional Sponsorship from Diamond North Credit Union and is requesting the approval to proceed with formalizing the respective Sponsorship Agreement as part of their fundraising campaign. Under the Agreement, Diamond North Credit Union will provide a total of \$2,000 over a 5 year term. In exchange, a 48 x 96 Sign will be installed at the Outdoor Rink recognizing their contribution.

This sponsorship is in addition to the following Sponsors that were approved at City Council on September 6<sup>th</sup>, 2022.

Pharmasave - 32X48 Sign (5 year Term) for \$1,000

Perry's Automotive - 32X48 Sign (5 year Term) for \$1,000

North Star Trophies - 48X96 Sign (5 year Term) for \$2,000

Further funding efforts included The Community Club receiving a \$5,000 grant from the Northern Lights Development Corporation. The Community Club also had a 50/50 Draw on December 31<sup>st</sup>, 2021 which raised \$2350.00. Lastly they hosted a Twisted Sister Music Bingo fundraiser in the spring and raised \$3900.00.

The Community Services Department has reviewed the proposed signage and the Naming Rights and Sponsorship Policy - Guidelines associated with fundraising campaigns

*8.02 (d) Acceptance of a naming or sponsorship proposal by an organization conducting a fundraising campaign must be considered conditional pending a review and recommendation by the Director of Community Services to City Council. A final approval by City Council is required.*

**CONSULTATIONS:**

The Carlton Park Community Club has been consulting with the City of Prince Albert Parks and Open Spaces Manager, and Sport and Recreation Manager to develop the concept, plan and budget throughout the project.

The Carlton Park Community Club has been in consultation with the Prince Albert Pickleball Club to help provide them with more facilities for this fast growing sport.

**COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

In coordination with the Carlton Park Community Club a news conference will be held at the Prince Albert Kinsmen Basketball and Pickleball Courts at Carlton Park in Spring 2023. Members of the Community Club, Kinsmen Club, City Council, Sponsors and User Groups will be invited.

The facility will be identified on the City of Prince Albert website and in all social media as the Prince Albert Kinsmen Basketball and Pickleball Courts at Carlton Park.

**OTHER CONSIDERATIONS/IMPLICATIONS:**

Naming Rights and Sponsorship Policy #71 of 2015.

**STRATEGIC PLAN:****Infrastructure:**

Through the commitment of this Fundraiser we will see improved facilities that will benefit the citizens of our city for many years.

**OFFICIAL COMMUNITY PLAN:**

**Active and Caring Community:** The improvement of City owned assets will provide more opportunities for our citizens to be physically active. The addition of these facilities also provides more resources that could be accessed if when the city hosts major events in the future.

**PUBLIC NOTICE:**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

**PRESENTATION:** Curtis Olsen – Sport & Recreation Manager

**ATTACHMENTS:**

1. Carlton Park Community Club Pave the Way Fundraiser
2. Naming Rights and Sponsorship Policy

Written by: Curtis Olsen - Sport & Recreation Manager

Approved by: Director of Community Services & City Manager

# Carlton Park Community Club

## PAVE THE WAY FUNDRAISER!



Our goal is to raise **\$30,000** to pave our outdoor rink!  
We believe this would give the Prince Albert Community  
opportunity to play basketball and pickleball  
during the summer months!

Let us keep our community active and engaged!  
Promotes teamwork, socialization and a positive community experience!



You can make this dream a reality:

Advertisement Sign 48x96	\$1,000
Advertisement Sign 32x48	\$500
Gold Sponsor	\$300
Silver Sponsor	\$200
Bronze Sponsor	\$100



**For more information contact Carlton Park Community Club  
by email @ [carltonpark@sasktel.net](mailto:carltonpark@sasktel.net)**

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If you are interested in contributing to this  
amazing opportunity please mail in this section along with your  
cheque payable to: Carlton Park Community Club  
Address: 3100 Dunn Drive, Prince Albert, SK S6V 7L2

OR

E-Transfer: [carltonpark@sasktel.net](mailto:carltonpark@sasktel.net)

**Would you like a TAX RECEIPT:**  Yes  No

<b>City of Prince Albert Statement of POLICY and PROCEDURE</b>			
Department:	Community Services	Policy No.	<b>71</b>
Section:	Community Services	Issued:	April 13, 2015
Subject:	<b>NAMING RIGHTS &amp; SPONSORSHIP POLICY</b>	Effective:	April 13, 2015
Council Resolution # and Date:	Council Resolution No. 0195 of April 13, 2015	Page:	Page 1 of 11
		Replaces:	
Issued by:	Renee Horn, Executive Assistant	Dated:	
Approved by:	Jody Boulet, Director of Community Services		

## **1 POLICY**

- 1.01** To provide guidelines and procedures for the naming and re-naming of City Parks and Facilities on City owned property.
- 1.02** To provide guidelines which facilitate and support opportunities for entering into sponsorship agreements for City owned and Civic partner controlled assets for the purpose of enhancing financial sustainability.

## **2 PURPOSE**

- 2.01** To name City Parks and Facilities in a manner which ensures a consistent approach to soliciting, managing and reporting on naming rights and sponsorship agreements.
- 2.02** To provide guidance to those that have an interest in the naming and sponsoring of civic properties.
- 2.03** To provide a means of generating new revenues and alternative resources to assist in the construction, support and/or provision of City of Prince Albert Facilities.
- 2.04** To protect the reputation, integrity and aesthetic standards of the City of Prince Albert and its assets.

## **3 SCOPE**

- 3.01** This Statement of Policy and Procedure applies to the City of Prince Albert.
- 3.02** Only corporate and individual naming rights and sponsorship agreements are covered by this Policy. The process for naming of streets is covered in the Street Naming Policy dated June 24, 2013.
- 3.03** Naming rights arrangements that pre-date this Policy are not subject to its terms.

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		Replaces:	
Issued by:	Renee Horn, Executive Assistant	Dated:	
Approved by:	Jody Boulet, Director of Community Services		

## **4 RESPONSIBILITY**

### **4.01 City Council:**

- (a) Approval of the policy and all amendments.
- (b) Approval of all Naming Rights Agreements.
- (c) Approval of all sponsorship agreements. Mayor and City Clerk to execute all sponsorship agreements on behalf of the City of Prince Albert.
- (d) Approval of an Inventory Valuation of Assets to be developed by Administration before sponsors are approached or Agreements made.

### **4.02 Director of Community Services or Designate:**

- (a) Assess all proposals to confirm date and duration, sponsor contribution, market value assessment of the contribution and appropriate recognition.
- (b) Compare proposals to ensure consistency between sponsor agreements.
- (c) Ensure the process for tracking and reporting all sponsorship agreements is developed.
- (d) Direct resources to develop and manage an Inventory Valuation of Assets available for sponsorship consideration.
- (e) Seek concept approval from City Council prior to initiating negotiations with a potential sponsor for those projects that may be sensitive in nature or that include naming rights.
- (f) Director of Community Services will work with the City Solicitor in developing consistent conditions for the naming rights & sponsor agreements.
- (g) Prepare recommendations to City Council in accordance with the policy.

## **5 DEFINITIONS**

### **5.01 In this Policy:**

- (a) THE CITY – means the City of Prince Albert, its departments and staff.

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		Replaces:	
Issued by:	Renee Horn, Executive Assistant	Dated:	
Approved by:	Jody Boulet, Director of Community Services		

- (b) CITY PARKS – are owned and managed by the City, used for public recreation purposes and shall include developed and undeveloped park areas and open spaces, trails, greenways and plazas.
- (c) CITY FACILITIES – are City owned facilities used to conduct City business and where the general public gathers for social, recreation, cultural and other related purposes. It shall include individual rooms, spaces and features within buildings such as ice pads, soccer fields, gymnasiums; and amenities within parks and open spaces such as picnic shelters, sport fields, bandstands, playgrounds, garden areas, etc.
- (d) CORPORATE NAMING RIGHTS – means a mutually beneficial business arrangement wherein an organization provides goods, services or financial support to the City in return for access to the commercial and/or marketing potential associated with the public display of the organization’s name on a City property for a fixed period.
- (e) DONATIONS – are cash or in-kind contributions which provide assistance to the City. Donations do not constitute a business relationship since no reciprocal consideration is sought. Donations over \$10.00 generally qualify for a tax receipt.
- (f) HONOURIFIC or COMMEMORATIVE NAMING means the naming of City property without return consideration. It is bestowed by the City to recognize the service, commitment or other type of contribution by an individual, group or organization.
- (g) INDIVIDUAL NAMING RIGHTS means the naming of City property in return for a financial or in-kind contribution from an individual or their estate. Typically, such support is given to enhance the community and to help sustain the property in question for a negotiated period of time.
- (h) SPONSORSHIP is a mutually beneficial business arrangement wherein an external party (individual, company, organization or enterprise), whether for profit or otherwise, provides cash and/or in-kind services to the City in return for commercial advantage. This payback may take the



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		Replaces:	
Issued by:	Renee Horn, Executive Assistant	Dated:	
Approved by:	Jody Boulet, Director of Community Services		

form of recognition, acknowledgement, promotional consideration, merchandising opportunities, etc. Because of these marketing benefits, a sponsorship does not qualify for a tax receipt.

- (i) DIRECTOR – means the Director of Community Services or Designate.
- (j) CIVIC PARTNER – An arms-length, not-for-profit organization that has a formal and legal relationship to provide services, programs and/or manage and care for City assets in conjunction with, or on behalf of the City of Prince Albert.
- (k) VALUE IN-KIND – A sponsorship received in the form of goods and/or services rather than cash.
- (l) VALUE ASSESSMENT – A determination of the value that a sponsor will receive as a purchaser of specific naming rights and/or sponsorship and may include tangible and intangible benefits.
- (m) ASSET ANALYSIS – A comprehensive review of an asset’s overall value as it relates to sponsorship or naming opportunities.

## **6 REFERENCES and RELATED STATEMENTS of POLICY and PROCEDURE**

**6.01** Street Naming Policy dated June 24, 2013 – Council Resolution No. 0523.

**6.02** Tax Deductible Donation Policy and Procedure dated November 13, 2007 – Council Resolution No. 0783.

## **7 CRITERIA**

### **7.01 Individual/Organization Naming Rights**

The following criteria shall be used in evaluating the merit of each City Park and Facility naming request. There are four potential sources of names for Parks and

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		Replaces:	
Issued by:	Renee Horn, Executive Assistant	Dated:	
Approved by:	Jody Boulet, Director of Community Services		

Facilities as outlined below. Generally, it is preferred that the name reflects the location or a historic factor. When there is no predominant location or historic factor, under special circumstances, other naming sources may be considered.

- (a) The name could reflect the location of the Park or Facility. The location might be easily identified by a well-known bordering street, natural feature, neighbourhood, subdivision, the school on which it is located or other factor. Such criteria will allow citizens to easily identify with the location of the Park or Facility.
- (b) The name could commemorate a historic event or event of cultural significance.
- (c) The name could commemorate a person important to the City. The nominated person must have made an exceptional positive contribution to parks, recreation or culture relating to the Park or Facility being named. Nominations will not be accepted by immediate family members. Recognition of individuals, whose contributions have been appropriately recognized in other City venues or by other means, shall be avoided.
- (d) The name could recognize a person, organization or corporation that has made a substantial contribution to the City, including financial, value in-kind or property donation to the City relative to parks, recreation & culture. Corporate names shall not be considered for the naming of Parks but may be considered for trails and greenways, facilities, or assets within Parks or Facilities.

## **7.02 Other Naming Rights Considerations**

- (a) Individuals currently holding elected office, currently working for the City or actively serving on any City standing or selection committee shall not be considered for naming.

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Section:	Community Services	Issued:	April 13, 2015
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Council Resolution # and Date:	Council Resolution No. 0195 of April 13, 2015	Page:	Page 6 of 11
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Issued by:	Renee Horn, Executive Assistant	Dated:	
Approved by:	Jody Boulet, Director of Community Services		

- (b) The individual must not have been convicted of a known felony.
- (c) Names that duplicate or sound as if they duplicate existing Park or Facility names or are otherwise confusing shall not be considered.

### **7.03 Sponsorship**

- (a) An external party may contribute, in whole, or in part, funds, goods, or services to an approved City facility, public park, open space, program, event, or activity where such sponsorship is mutually beneficial to both parties and in a manner consistent with existing criteria, guidelines and policies set by the City.
- (b) The sponsorship arrangement must support the goals, objectives, policies and bylaws of the City of Prince Albert and be compatible with, complimentary to, and reflect the City's Strategic Plan.
- (c) The City will select the most appropriate sponsors using the following criteria:
  - i) Quality and timeliness of product and service delivery.
  - ii) Value of product, service, cash provided to the City.
  - iii) Cost/Risk to the City to service the agreement.
  - iv) Compatibility of products and services with City policies and standards.
  - v) Marketplace reputation of the sponsor.
  - vi) Record of sponsor's involvement in community projects and events.
- (d) Recognition provided to sponsors is subject to negotiation (ie. Advertising, signage, product sampling, brand name) and must meet the following criteria:
  - i) Be of an acceptable standard and in good taste.

<b>City of Prince Albert Statement of POLICY and PROCEDURE</b>			
Department:	Community Services	Policy No.	<b>71</b>
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- ii) Not present demeaning or derogatory portrayals of individuals or groups.
  - iii) Not contain anything which, in light of generally prevailing community standards, is likely to cause deep or widespread offense.
- (e) The sponsorship arrangement must be limited in scope and application to the City or project under consideration, and shall not involve any form of a risk-sharing venture.
- (f) Satisfying one or more of the eligibility criteria listed above does not assure a recommendation from the Director of Community Services for City Council approval.

## **8 GUIDELINES**

### **8.01 Guidelines Associated with Community & City Initiated Nominations for Naming Rights & Sponsorship Agreements**

Individuals or organizations initiating the naming and/or sponsorship process shall submit a written request along with justification to the Director of Community Services.

- (a) The request shall include:
- (i) The proposed name or sponsorship proposal.
  - (ii) The value of all funds, goods and services to be provided and the recognition to be provided in return.
  - (iii) Evidence of community support for the proposed name or sponsorship opportunity.
  - (iv) A fixed term of up to a maximum of 10 years unless otherwise approved by City Council.

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- (v) The responsibility for insurance, licenses, permits, safety, security and public health.
- (vi) Revisions to the sponsorship agreements are subject to the same approval as the original sponsorship agreement.
- (vii) Long-standing sponsorship agreements that pre-date this policy may continue upon the approval of City Council.

## **8.02 Guidelines Associated with Fundraising Campaigns**

The naming of Parks or Facilities in association with fundraising campaigns may be considered under the following conditions:

- (a) Organizations affiliated with the City that desire to raise funds for a City-sponsored project must receive a recommendation from the Department of Community Services when it relates to City owned Parks or Facilities and must receive approval from City Council prior to attaching naming opportunities or sponsor recognition to the fundraising campaign.
- (b) Organizations conducting fundraising campaigns with naming and sponsorship opportunities attached must immediately notify City staff when a naming proposal is under consideration in order to facilitate an administrative review.
- (c) Naming and sponsorship proposals that promote alcohol, tobacco products or political organizations will not be considered.
- (d) Acceptance of a naming or sponsorship proposal by an organization conducting a fundraising campaign must be considered conditional pending a review and recommendation by the Director of Community Services to City Council. A final approval by City Council is required.

<b>City of Prince Albert Statement of POLICY and PROCEDURE</b>			
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Approved by:	Jody Boulet, Director of Community Services		

## **9 PROCEDURE**

### **9.01 General**

- (a) Issues regarding the interpretation or application of this Policy are to be referred to the Community Services Department.
- (b) In accordance with the principles and criteria contained in this Policy, the solicitation, negotiation and administration of naming rights and sponsorship are to be conducted by authorized City staff only.
- (c) All naming rights and sponsorship must be evaluated for compliance with this Policy. The Department of Community Services is responsible for ensuring that all naming rights and sponsorship holders along with the executed agreements comply with this Policy and that staff abide by the provisions of this Policy.
- (d) All Naming Rights and Sponsorship Agreements will be in the form of a legal contract. For such sponsorships, the Community Services Department shall consult with the City Solicitor's Office regarding appropriate terms and conditions and consider inclusion of the following provisions:
  - i) A description of the contractual relationship, specifying the exact nature of the Agreement;
  - ii) The term of the Agreement;
  - iii) Renewal options, if permitted;
  - iv) The value of the consideration and, in the case of in-kind contributions, the method of assessment;
  - v) The payment schedule;
  - vi) Rights and benefits;
  - vii) Release, indemnification and early termination clauses as appropriate;
  - viii) Insurance clauses;
  - ix) Confidentiality terms;
  - x) A statement acknowledging that the sponsorship may be subject to provisions of the *Municipal Freedom of Information and Protection of Privacy Act*, and

<b>City of Prince Albert Statement of POLICY and PROCEDURE</b>			
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Approved by:	Jody Boulet, Director of Community Services		

- xi) A statement that all parties are aware of, and agree to comply with, the provisions of this Policy.
  
- (e) The City's profile and responsibility as owner/operator of the Facility must be ensured throughout the Agreement with the external organization or corporation.
  
- (f) The granting of naming rights will not entitle a naming entity to preferential treatment by the City outside of the Naming Rights Agreement.
  
- (g) The City will not relinquish any aspect of its right to manage and control a Facility through a Naming Rights Agreement.
  
- (h) An asset analysis and value assessment will be completed to determine the value of the asset in the marketplace.
  
- (i) All proceeds generated by the City for Naming Rights and Sponsorship Agreements shall be used for:
  - i) Enhancement and maintenance of the named Facility and operation.
  - ii) The provision of programs and services directly related to the Facility's mandate and operation.
  - iii) Subject to the Agreement, the proceeds received may be designated for another City owned Facility.
  - iv) All revenues and expenses pertaining to a Naming Rights or Sponsorship Agreement will be included in the Department's budget.

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- (j) Naming and sponsorship rights may only be transferred or assigned by a naming rights and sponsorship holder with the consent of the City. Where a company changes its name, the naming rights may, with the consent of the City and at the expense of the naming rights holder, be modified to reflect the new name.
- (k) The City will not endorse the products, services, or ideas of any naming right holder and naming rights holders are prohibited from implying that their products, services or ideas are sanctioned by the City.
- (l) The terms and conditions of the Naming Rights Agreement will not conflict with the terms and conditions of the existing lease, license, and agreement(s) with the City.
- (m) All corporate and individual Naming Rights Agreements must be for a fixed term, not exceeding ten (10) years unless approved by City Council. Every such Agreement will include a sunset clause specifying the duration of the naming opportunity. Individual and corporate naming rights may be subject to renewal upon mutual agreement.
- (n) At its sole discretion, the City reserves the right to terminate the Naming Rights Agreement prior to the scheduled termination date, without refund of consideration, should it feel it is necessary to do so to avoid the City being brought into disrepute.
- (o) The terms and conditions contained within a Naming Rights or Sponsorship Agreement are to be approved by the Director of Community Services or designate and City Council.
- (p) The Director of Community Services is responsible for preparing and presenting a Report for Council on the content of the negotiated Naming Rights or Sponsorship Agreements. Upon Council approval, the Mayor and City Clerk shall execute the Agreement.





City of  
**Prince Albert**

**RPT 22-453**

**TITLE:** Grand Slam Ball Park Rebuild Update

**DATE:** **November 21, 2022**

**TO:** City Council

**PUBLIC:** **X**

**INCAMERA:**

---

**RECOMMENDATION:**

That the Prince Albert Minor Baseball Association continue to be authorized to formalize Sponsorship Agreements with the Sponsors, as outlined in RPT 22-422, in accordance with Section 2(d) of their Agreement with The City to fund improvements at the Kinsmen Baseball Complex at Crescent Acres.

**ATTACHMENTS:**

1. Grand Slam Ball Park Rebuild Update (RPT 22-422)

Written by: Executive Committee

**TITLE:** Grand Slam Ball Park Rebuild Update

**DATE:** **November 2, 2022**

**TO:** Executive Committee

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATION:**

That the Prince Albert Minor Baseball Association continue to be authorized to formalize Sponsorship Agreements with the Sponsors as outlined in the report in accordance with Section 2(d) of their Agreement with the City to fund improvements at the Kinsmen Baseball Complex at Crescent Acres.

**TOPIC & PURPOSE:**

The purpose of this report is to update City Council on the Grand Slam Ball Park Rebuild campaign lead by Prince Albert Minor Baseball to rebuild the Crescent Acres Ball Diamonds.

**BACKGROUND:**

In August 2021 a report came to City Council to approve the Grand Slam Ball Park Rebuild campaign which was approved through resolution #0319 at the August 16, 2021 Council Meeting. Since that time Prince Albert Minor Baseball has been working on sponsorship from local businesses and organizations to reach their goals of the campaign for Phase 1.

**PROPOSED APPROACH AND RATIONALE:**

The following work for Phase 1 has been completed at the time of this report:

- Extension of the irrigation in the outfield and Infield including the replacement of the Infield shale on Lypchuk Field.
- Earthwork and seeding of grass on Lypchuk Field.
- The installation of the new outfield fence on Lypchuck Field.

In the Spring of 2023 the addition of dugout roofs to Econo Lumber Field will be completed. The installation of a batting cage will be another project completed during this timeframe.

The Prince Albert Minor Baseball Association has received additional sponsorship from the following organizations. These proposed sponsors will require approval as per Section 2(d) of the Agreement with Minor Baseball to fund improvements at the Kinsmen Baseball Complex.

1. Jet Janitorial – Outfield Fence Sponsor for \$1500.00 for 3 years
2. Integrity Home Inspection Outfield Fence Sponsor for \$2250.00 for 3 years

The Community Services Department has reviewed the proposed signage and the Naming Rights and Sponsorship Policy - Guidelines associated with fundraising campaigns: 8.02 (d) Acceptance of a naming or sponsorship proposal by an organization conducting a fundraising campaign must be considered conditional pending a review and recommendation by the Director of Community Services to City Council. A final approval by City Council is required.

Below is a summary of the sponsors that have been previously approved:

- Kinsmen Club Park Naming Rights - \$60,000 for 6 years
- Toronto Blue Jays Care Foundation - \$30,000
- Fountain Tire \$9,000 for 3 years
- Econo Lumber \$9,000 In-Kind for 3 years
- Michael Lypchuk \$9,000 for 3 years
- Humpty's \$1500 for 3 years
- Optimist \$3000 for 6 years
- Anderson Chrysler \$1500 for 3 years
- Dr. Javas \$1500 for 3 years
- ET Flooring \$2250 for 3 years
- Tash's Flooring \$2250 for 3 years
- Hillside Physical Health \$2250 for 3 years.
- Diamond North Credit Union \$1200 for 3 year
- Lakeland Country CO-OP \$3600 for 3 year (3 signs)
- Canadian Factory Direct Sunrooms - \$6000 In-kind
- Save On Foods \$3000 for 3 years
- Paper Excellence \$3000 for 3 years
- Mann Northway \$3000 for 3 years
- TLS Lawn Care – Approx. \$70,000 In-Kind

The Community Services Department also want to congratulate Duane Krip for receiving Sportsperson of the Year award that he accepted on October 22nd at the 2022 Kinsmen/Raiders Sportsman Dinner. Duane is the president of the Prince Albert Minor Baseball Association and has been a key figure in getting the Grand Slam Park Rebuild to the point it is today. Duane has been a great partner we look forward to our continued work with the Prince Albert Minor Baseball Association as the Grand Slam Ball Park Rebuild continues into 2023.

### **CONSULTATIONS:**

The main partner in the project is the Prince Albert Minor Baseball Association. Their Board has been provided approval to proceed with the concept plan and development of the Sponsorship Package through resolution #0319 at the August 16th, 2021 Council Meeting.

**COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

The Community Services Department will continue to provide updates to members of Council as the Prince Albert Minor Baseball Association continues to make positive progress with the Grand Slam Ball Park Re-Build Campaign.

**OTHER CONSIDERATIONS/IMPLICATIONS:**

Naming Rights and Sponsorship Policy #71 of 2015.

**STRATEGIC PLAN:**

The proposed concept for the Crescent Acres Ball Diamonds aligns with the Infrastructure & Active & Caring Community Goals of the City's Strategic Plan.

**OFFICIAL COMMUNITY PLAN:**

The proposed concept for the Crescent Acres Ball Diamonds aligns with Section 9.2 of the City's Official Community Plan with respect to Parks & Recreation Facilities.

**PUBLIC NOTICE:**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

**PRESENTATION:** Verbal – Curtis Olsen, Sport & Recreation Manager & Duane Krip, President of the Prince Albert Minor Baseball Association

**ATTACHMENTS:**

1. Signed Agreement - Grand Slam Ball Park Re-Build Campaign
2. GrandSlam Ballpark Rebuild Sponsorship Package
3. Naming Rights and Sponsorship Policy

Written by: Curtis Olsen - Sport & Recreation Manager

Approved by: Director of Community Services and City Manager

THE AGREEMENT FOR  
**Prince Albert Minor Baseball**  
**PRINCE ALBERT, SASKATCHEWAN**

BETWEEN

***PRINCE ALBERT MINOR BASEBALL INC.***

**Grand Slam Ball Park Rebuild**

And

***THE CITY OF PRINCE ALBERT***

**Agreement to Fund Improvements at Crescent Acres Ball Diamonds**

THIS AGREEMENT made in duplicate this 27<sup>th</sup> day of October, A.D., 2021.

BETWEEN:

**PRINCE ALBERT MINOR BASEBALL ASSOCIATION INC.**, a Minor Baseball Organization in Prince Albert in the Province of Saskatchewan, hereinafter called "PAMBA"

-and-

**THE CITY OF PRINCE ALBERT**, a municipal corporation in the Province of Saskatchewan, hereinafter called "the City"

**WHEREAS** the parties have agreed that GSBU shall be launched in THE CITY OF PRINCE ALBERT at Crescent Acres Ball Diamonds commencing September 1, 2021.

**AND WHEREAS** the parties hereto are desirous of setting out their respective rights, responsibilities and liabilities pertaining to PAMBA.

**NOW THEREFORE** in consideration of the mutual covenants hereinafter contained, the parties hereto covenant and agree as follows:

**1. DEFINITIONS:**

- a) **"Grand Slam BallPark Rebuild"** means a fundraising campaign facilitated by the local minor baseball association to fund improvements to the diamonds at Crescent Acres Ball Diamonds.
- b) **"Capital expenditures"** means those expenditures related to the improvements and upgrading of existing facilities and the purchasing of major equipment to facilitate the Project.
- b) **"Expenditures relating to Grand Slam BallPark Rebuild"** means those expenditures other than those as defined and outlined in (a) of this section.
- c) **"Expenditures and revenue relating to "Grand Slam BallPark Rebuild"** means the budget that is prepared and proposed by PAMBA that includes all expenditures and revenues not covered or outlined in (a) of this section.

- d) **"Capital budget"** means the budget that is prepared and proposed by PAMBA that includes expenditures and revenues relating to the improvements and upgrading of existing facilities and the purchasing of major equipment to facilitate the event.

**2. PAMBA COVENANTS AND AGREES:**

- a) To promote, organize, manage and conduct **Grand Slam BallPark Rebuild** in an efficient and workmanlike manner and in accordance with the standards established by the City.
- b) In so promoting, organizing, managing and conducting **Grand Slam BallPark Rebuild**, to govern its activities and expenditures in accordance with the budget prepared for this purpose and approved by the parties hereto pursuant to paragraph (f) of this section.
- c) To finance **Grand Slam BallPark Rebuild** by raising the necessary funds and in-kind services from private sources.
- d) To form legally binding Sponsorship Agreements with all sponsors for cash donations and in-kind services. In addition, all in-kind services must be approved by the City before executing a Sponsorship Agreement to ensure consistency with the City's Naming Rights & Sponsorship Policy (Appendix A).
- e) To maintain an accounting system in accordance with good accounting practices and make available from time to time to the Directors of Finance and Community Services for the City, records and documents relating to its activities and provide them with all information required for the purpose of an audit.
- f) To prepare a capital and operating budget and that both the said budgets shall forthwith thereafter be submitted to the City for approval. In addition PAMBA agrees that any changes to the "capital" or "operational budgets" will similarly require the approval of the City. The Corporation agrees that it shall not undertake any expenditure in excess of the budget without first obtaining the approvals required in this paragraph.
- g) To abide by the **Grand Slam BallPark Rebuild Sponsorship Package**, regarding recognition for sponsors. See Appendix B for a copy of the sponsorship package.
- h) To be responsible for any deficit in capital and operating expenditures incurred in respect of its promoting, organizing, managing and conducting **Grand Slam BallPark Rebuild**.

**3. THE CITY COVENANTS AND AGREES:**

- a) To allow diamond improvements and renovations to be completed at Crescent Acres Ball Diamonds. PAMBA agrees that it will complete all facility improvements and renovations in accordance with the operating policies, procedures and regulations, as defined by the Director of Community Services for the City of Prince Albert.
- b) Provide final approval of the Project Budget, Project Plans and timelines for construction prior to the commencement of construction.

**4. GENERAL:**

- a) PAMBA shall exert its best efforts to limit its expenditures to the amount set forth in the approved budget. No expenditures shall be made which exceed those identified in the approved budget without the approval of the City. Any changes or alterations to the "capital" or "operational budgets" shall have the approval of the City. The City shall have the right to veto such expenditures in excess of those identified items in the capital or operating budget.
- b) PAMBA agrees to comply with any reasonable request of the City which is considered customary to a development similar to that of **Grand Slam BallPark Rebuild**.
- c) PAMBA agrees it shall not cause or commit the land to be encumbered for any work or material liens in respect to any construction undertaken for **Grand Slam BallPark Rebuild**.
- d) The City undertakes that the City's insurer shall have no rights of subrogation against PAMBA with respect to any insured damage to such property. The City agrees not to claim against PAMBA with respect to any such insured damage and undertakes that this project has been approved by the City's insurer and included in the City's insurance policy.
- e) PAMBA agrees that the City shall not be liable to any person, firm or company for any demand, claim, damages or rights or causes of action whatsoever, directly or indirectly arising out of any aspect to the conduct of **Grand Slam BallPark Rebuild**, any works constructed or operated by PAMBA or the use of any lands, buildings, fixtures and facilities which PAMBA has been permitted to utilize pursuant to this agreement, or caused by, resulting from, incidental to or arising out of the use or occupancy of the said works or other facilities, lands, buildings, fixtures or equipment and PAMBA agrees to save and keep harmless and to indemnify the City against any and all such claims and any and all claims, liabilities, demands,



damages or rights or causes of action whatsoever made or asserted by anyone arising out of or incidental to this agreement.

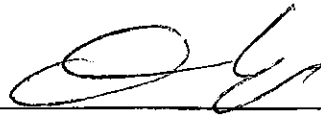
- f) The parties hereto further covenant and agree that all permanent structures built on City of Prince Albert land will be property of the City following the project.
- g) It is expressly understood and agreed that reference to individuals in this agreement shall include corporations, executors, administrators, successors and assignees, and references in the singular number shall include the plural number, and references in the masculine gender shall include the feminine gender or the neuter gender, whenever the context so requires.
- h) The parties agree that nothing in this agreement shall be construed as constituting PAMBA or any of its officers or employees as agents or servants of the City and PAMBA shall not represent to anyone that it has only authority to act for or undertake any obligation on behalf of, or that it is the partner, agent or representative of, any of the other parties.

**5. TERM & TERMINATION**

This agreement will commence upon the official signing by both parties and conclude six months after the completion of **Grand Slam BallPark Rebuild**

**IN WITNESS WHEREOF** the **PRINCE ALBERT MINOR BASEBALL ASSOCIATION** has hereunto affixed its seal, duly witnessed by the hands of its proper officers in that behalf, duly authorized this 7<sup>th</sup> day of October, A.D. 2021.

**PRINCE ALBERT MINOR BASEBALL ASSOCIATION**



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IN WITNESS WHEREOF THE CITY OF PRINCE ALBERT has hereunto affixed its corporate seal, duly witnessed by the hands of its proper officers in that behalf duly authorized this 27<sup>th</sup> day of October, A.D. 2021.

THE CITY OF PRINCE ALBERT



\_\_\_\_\_  
MAYOR



\_\_\_\_\_  
A/ CITY CLERK

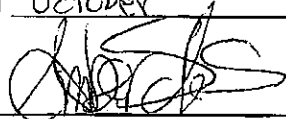
CANADA  
PROVINCE OF SASKATCHEWAN  
TO WIT:

**DECLARATION**

I, Dwayne Krip, of the City of Prince Albert, in the Province of Saskatchewan, DO SOLEMNLY DECLARE:

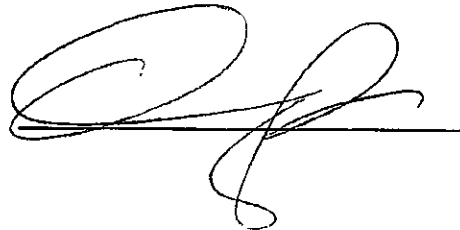
1. That I have been appointed by the Board of Directors as an Officer of Prince Albert Minor Baseball association (name of Corporation).
2. That, pursuant to the Corporation's Bylaws and/or Board Resolution, I am authorized by the Corporation to execute all contracts, documents or instruments in writing generally required by the corporation, or to sign specific contracts, documents or instruments in writing, and all such contracts, documents or instruments in writing so signed are binding upon the Corporation without any further authorization or formality.
3. That I have been specifically authorized to execute the within or annexed document.
4. I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the Canada Evidence Act.

DECLARED BEFORE ME at the  
City of Prince Albert, in the Province  
of Saskatchewan, this 7<sup>th</sup> day  
of October, A.D., 2021.



A COMMISSIONER FOR OATHS  
in and for the Province of Saskatchewan.  
My Commission expires:

August 31, 2025





# Prince Albert Minor Baseball Association





Baseball players in the 15u division need a diamond to play on.

In 2014 Prince Albert Minor Baseball was asked to support a bid to host the World Junior Softball Championships by allowing our 15U baseball diamond known as Lew Hobson field to be converted into a softball diamond. We agreed .This allowed Prince Albert to go on to host a world-class event.

However our 15U kids no longer had a dedicated diamond to play on.

The 15u athletes have had to make do with sharing Andy Zwack field with the 18U division using a portable fence that needs to be set up and taken down after each game.

The loss of the dedicated field also makes us ineligible to ever host any provincial tournaments because of the requirement to have two diamonds.



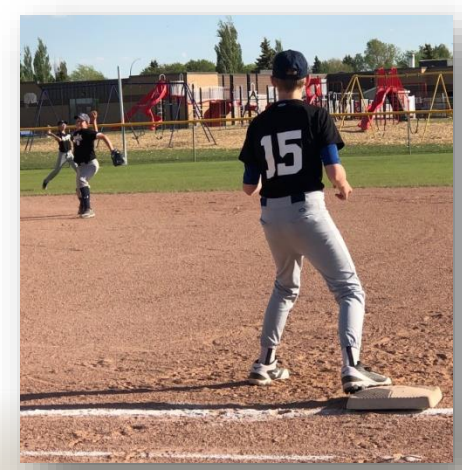
# About PAMBA

Prince Albert Minor Baseball has a long history of organizing and promoting the sport of baseball within our city. Our baseball teams are known as the Prince Albert Royals!

The sport of baseball is strong and is seeing continued growth! Kids want to play the sport the Blue Jays play...Baseball!

Currently over 230 kids are registered in 6 divisions which include Jr. Rally Cap, Sr. Rally Cap, 11U, 13U, 15U and 18U. **There are over 150 kids below 13U.** As these kids move up through the system they will need the amenities of the new Crescent Acres baseball park.

In addition to house league baseball, we also field AA provincial teams in 11U, 13U, 15U and 18U that represent Prince Albert at Baseball Sask Provincial Championships. Our AA11U Provincial Team has back to back championship title in 2019 and 2021 and our AA 13U team brought home silver in 2021.





# Our Goal

The City of Prince Albert has developed a plan to convert the three Crescent Acres softball diamonds into a dedicated baseball park.

**Diamond #2** will be converted into a regulation sized 15U baseball field.

This would require:

- The current fence to be repositioned outward by approximately 25 feet
- The infield lengthened
- A mound built.

This would allow our 15U division to finally play on a dedicated baseball field that meets their required dimensions.

**Diamond #1 and #3** would be converted into a 13U baseball fields.

This would require:

- Permanent mounds on both diamonds
- New covered dugouts on diamond #3

**New 11U diamonds** – 2 new diamond would allow our 11U division to move from Mair Park to join 13U and 15U in one location.





# The Outcome for the kids...

## A Permanent Home for 13U and 15U House League

-13U and 15U baseball players would have a permanent dedicated baseball field to call home for house league.

## Plus this new ballpark will allow Prince Albert to host:

**Regional AA League Play** - The 15U AA team would host teams in league play from around the province.

**Regional AA Exhibition Games** - There is high demand for host sites for 13U and 15U exhibition games in preparation for Provincials.

**Regional Tournament Host** – Ball clubs from across the province search for tournaments to play in preparation for Baseball Sask's Provincials.

**Provincial Host Site** - Baseball Sask's Provincial Championships! This would bring hundreds of baseball families to Prince Albert each year with a positive economic impact to local businesses.







# ...and for the Sponsors

## High Visibility 12 months a year!

The Crescent Acres facility is located in a high traffic area bordered by Olive Diefenbaker Drive and the Rotary Trail between St. Francis School and Ecole Vickers School.

- Thousands of vehicles drive past the facility weekly en route to and from home, work and school.
- Hundreds of pedestrians walk daily on the Rotary Trail that runs adjacent to diamonds number 2 and 3.
- Hundreds of families converge on the park nightly during May and June to watch their kids in league games.

## Economic Benefit of Sports Tourism

Tournament play is a staple in the provincial baseball community! Baseball families will travel from all corners of the province. The result: They will stay in our hotels, eat at our restaurants, fill up with gas and in between games explore our retail shops.

**We need your help!** To make this project possible, we need your help! A sponsorship plan has been developed. The opportunities include naming rights to the baseball complex and diamonds. As well as sponsorship of dugouts and signage.



# Project Costs

This project is broken down into 3 phases.

**Phase 1** serves the immediate need of the athletes. It includes everything needed to complete a functioning 13U and 15U baseball facility.

## Phase 1 – 15U/ 13U Diamond Conversion 2021/2022

Earthwork and Drainage	\$50,000.00
Fencing	\$30,000.00
Shale	\$20,000.00
Covered Dugout on #3	\$9,000.00
Sod	\$6,000.00
Irrigation Upgrades	\$6,000.00
Storage Shed	\$5,000.00
Batting Cage	\$15,000.00
Pitching Machine	\$3,000.00
Sponsor Recognition	\$10,000.00
Contingency 10%	\$15,000.00
<b>Total Phase 1 Project Cost:</b>	<b>\$169,000.00</b>



# Project Costs

**Phase 2 is the icing on the cake!** It includes lighting, score clocks, press boxes and seating.

## **Phase 2 – 15U/ 13U Diamond Conversion 2023**

Lighting on 2 diamonds	\$354,000.00
Electrical Wiring	\$30,000.00
Bleachers and Press Box	\$75,000.00
Score clocks	\$45,000.00
Sound System	\$8,000.00
<b>Total Phase 2 Project Cost:</b>	<b>\$512,000.00</b>



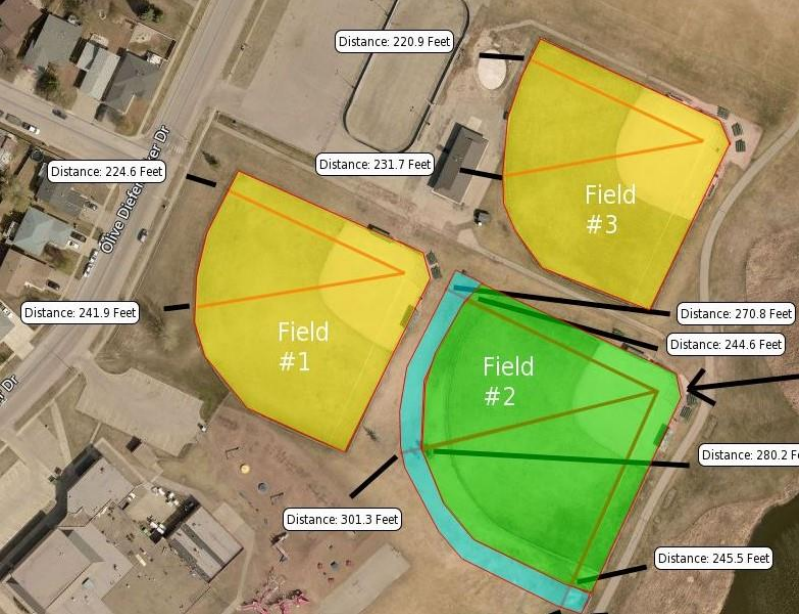
# Project Costs

**Phase 3 expands the baseball facility to include 2 x 11U diamonds!**

## **Phase 3 – 11U Diamond Build 2024/2025**

2 new 11U diamonds                      \$450,000.00

**Total Phase 3 Project Cost: \$450,000.00**



# Title Sponsor

## Baseball Complex Sponsor

You Receive:

- Exclusive naming rights to the baseball complex at Crescent Acres for 3 years. (with 1<sup>st</sup> right of refusal)
- Name recognition at the facility with signage at the entrance.
- 3 (8'x 4') outfield signs (one in each outfield)
- Permanent name recognition at the facility wall of honour.
- Company logo on all marketing material. (ie. Programs, Posters, etc)
- Company logo on PAMBA website.
- Exclusive name recognition in all media correspondence (On-line, Radio, Print, and T.V)

**Title Sponsorship Investment: \$30,000.00**

Sponsorships are cash and/or gift in kind. Can be paid in full at the time of the agreement or divided into 3 separate payments payable in 2022, 2023, 2024.



# Field Sponsor

## You Receive:

- Exclusive naming rights to a field at Crescent Acres for 3 years. (with 1<sup>st</sup> right of refusal)
- Name recognition on a 2' x 4' sign on the diamond backstop
- One 8' x 4' outfield fence sign.
- Permanent name recognition at the facility wall of honour.
- Company logo on all marketing material. (ie. Programs, Posters, etc)
- Company logo on PAMBA website.
- Exclusive name recognition in all correspondence to PAMBA membership for games on your field.
- Exclusive name recognition in all media correspondence (On-line, Radio, Print, and T.V)

## Field Sponsorship Investment: \$9,000.00

Sponsorships are cash and/or gift in kind. Can be paid in full at the time of the agreement or divided into 3 separate payments payable in 2022, 2023, 2024. Sponsor is responsible for all costs of signage.





# Dugout Sponsor

## You Receive:

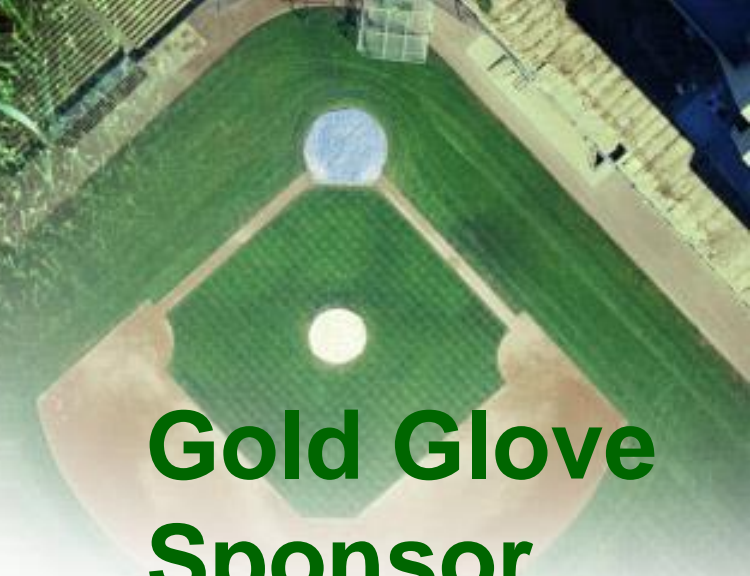
- Exclusive naming rights to a dugout at Crescent Acres for 3 years. (with 1<sup>st</sup> right of refusal)
- 5' x 20' signage on the full length on the outside of the dugout.
- One 8' x 4' outfield fence sign.
- Permanent name recognition at the facility wall of honour.
- Company logo on PAMBA website.

**Dugout Sponsorship Investment: \$3,000.00**

6 dugouts available

Sponsorships are cash and/or gift in kind. Can be paid in full at the time of the agreement or divided into 3 separate payments payable in 2022, 2023, 2024. Sponsor is responsible for all costs of signage.





# Gold Glove Sponsor

## Option 1 - Outfield Fence Signage

Receive:

- One 8' x 4' signage along the outfield fence (facing in the park) for 3 years.
- Permanent name recognition at the facility wall of honour.

**Gold Glove Sponsorship Investment: \$1,500.00**

## Option 2 – Add a second sign on the backside of the fence for **50% more!**

- Add a second 8' x 4' sign facing one of 3 high traffic areas. I.e. Diamond #1 - facing Olive Diefenbaker Drive; Diamond #2 or Diamond #3 – facing the walking path between diamonds.

**Gold Glove Double Sponsorship Investment: \$2,250.00**

Sponsorships are cash and/or gift in kind. Can be paid in full at the time of the agreement or divided into 3 separate payments payable in 2022, 2023, 2024.

Sponsor is responsible for all costs of signage.







# Out of the Park Sponsor

## Outfield Outside Fence Signage

### Receive:

- 8' x 4' signage along the outfield fence, facing in the one of 3 high traffic areas. (e. diamond #1 - facing Olive Diefenbaker Drive; diamond #2 or diamond #3 – facing the walking path between diamonds) for 3 years.
- Permanent name recognition at the facility wall of honour.

**Out of the Park Sponsorship Investment: \$1,500.00**



Sponsorships are cash and/or gift in kind. Can be paid in full at the time of the agreement or divided into 3 separate payments payable in 2022, 2023, 2024.

Sponsor is responsible for all costs of signage.



# Baseline Fence Sponsor

## Baseline Fence Signage

Receive:

- 9' x 3' signage along the baseline fence facing one of 4 high traffic walking areas:
  - **Center Walking Path** along Diamond #1 or #2 on the 1<sup>st</sup> base fence line facing the walking path. –
  - **Rotary Trail** at Diamond #2 or Diamond #3 on the 3<sup>rd</sup> base fence facing the Rotary Trail.
- Permanent name recognition at the facility wall of honour.

**Baseline Sponsorship Investment: \$1,200.00**



Sponsorships are cash and/or gift in kind. Can be paid in full at the time of the agreement or divided into 3 separate payments payable in 2022, 2023, 2024. Sponsor is responsible for all costs of signage.



# Friend of Baseball Sponsor

## Friend of Baseball Sponsor

This sponsorship is for any individual, family, business or organization who wants to support the project with a contribution but would like to do it with minimal fanfare without disclosing the amount of your contribution.

Receive:

- Permanent name recognition at the facility wall of honour.

**Friend of Baseball Sponsorship Investment: \$500.00 - \$5000.00**

Sponsorships are cash and/or gift in kind. Can be paid in full at the time of the agreement or divided into 3 separate payments payable in 2022, 2023, 2024. Sponsor is responsible for all costs of signage.

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Approved by:	Jody Boulet, Director of Community Services		

## **1 POLICY**

- 1.01** To provide guidelines and procedures for the naming and re-naming of City Parks and Facilities on City owned property.
- 1.02** To provide guidelines which facilitate and support opportunities for entering into sponsorship agreements for City owned and Civic partner controlled assets for the purpose of enhancing financial sustainability.

## **2 PURPOSE**

- 2.01** To name City Parks and Facilities in a manner which ensures a consistent approach to soliciting, managing and reporting on naming rights and sponsorship agreements.
- 2.02** To provide guidance to those that have an interest in the naming and sponsoring of civic properties.
- 2.03** To provide a means of generating new revenues and alternative resources to assist in the construction, support and/or provision of City of Prince Albert Facilities.
- 2.04** To protect the reputation, integrity and aesthetic standards of the City of Prince Albert and its assets.

## **3 SCOPE**

- 3.01** This Statement of Policy and Procedure applies to the City of Prince Albert.
- 3.02** Only corporate and individual naming rights and sponsorship agreements are covered by this Policy. The process for naming of streets is covered in the Street Naming Policy dated June 24, 2013.
- 3.03** Naming rights arrangements that pre-date this Policy are not subject to its terms.

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## **4 RESPONSIBILITY**

### **4.01 City Council:**

- (a) Approval of the policy and all amendments.
- (b) Approval of all Naming Rights Agreements.
- (c) Approval of all sponsorship agreements. Mayor and City Clerk to execute all sponsorship agreements on behalf of the City of Prince Albert.
- (d) Approval of an Inventory Valuation of Assets to be developed by Administration before sponsors are approached or Agreements made.

### **4.02 Director of Community Services or Designate:**

- (a) Assess all proposals to confirm date and duration, sponsor contribution, market value assessment of the contribution and appropriate recognition.
- (b) Compare proposals to ensure consistency between sponsor agreements.
- (c) Ensure the process for tracking and reporting all sponsorship agreements is developed.
- (d) Direct resources to develop and manage an Inventory Valuation of Assets available for sponsorship consideration.
- (e) Seek concept approval from City Council prior to initiating negotiations with a potential sponsor for those projects that may be sensitive in nature or that include naming rights.
- (f) Director of Community Services will work with the City Solicitor in developing consistent conditions for the naming rights & sponsor agreements.
- (g) Prepare recommendations to City Council in accordance with the policy.

## **5 DEFINITIONS**

### **5.01 In this Policy:**

- (a) THE CITY – means the City of Prince Albert, its departments and staff.

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- (b) CITY PARKS – are owned and managed by the City, used for public recreation purposes and shall include developed and undeveloped park areas and open spaces, trails, greenways and plazas.
- (c) CITY FACILITIES – are City owned facilities used to conduct City business and where the general public gathers for social, recreation, cultural and other related purposes. It shall include individual rooms, spaces and features within buildings such as ice pads, soccer fields, gymnasiums; and amenities within parks and open spaces such as picnic shelters, sport fields, bandstands, playgrounds, garden areas, etc.
- (d) CORPORATE NAMING RIGHTS – means a mutually beneficial business arrangement wherein an organization provides goods, services or financial support to the City in return for access to the commercial and/or marketing potential associated with the public display of the organization’s name on a City property for a fixed period.
- (e) DONATIONS – are cash or in-kind contributions which provide assistance to the City. Donations do not constitute a business relationship since no reciprocal consideration is sought. Donations over \$10.00 generally qualify for a tax receipt.
- (f) HONOURIFIC or COMMEMORATIVE NAMING means the naming of City property without return consideration. It is bestowed by the City to recognize the service, commitment or other type of contribution by an individual, group or organization.
- (g) INDIVIDUAL NAMING RIGHTS means the naming of City property in return for a financial or in-kind contribution from an individual or their estate. Typically, such support is given to enhance the community and to help sustain the property in question for a negotiated period of time.
- (h) SPONSORSHIP is a mutually beneficial business arrangement wherein an external party (individual, company, organization or enterprise), whether for profit or otherwise, provides cash and/or in-kind services to the City in return for commercial advantage. This payback may take the

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form of recognition, acknowledgement, promotional consideration, merchandising opportunities, etc. Because of these marketing benefits, a sponsorship does not qualify for a tax receipt.

- (i) DIRECTOR – means the Director of Community Services or Designate.
- (j) CIVIC PARTNER – An arms-length, not-for-profit organization that has a formal and legal relationship to provide services, programs and/or manage and care for City assets in conjunction with, or on behalf of the City of Prince Albert.
- (k) VALUE IN-KIND – A sponsorship received in the form of goods and/or services rather than cash.
- (l) VALUE ASSESSMENT – A determination of the value that a sponsor will receive as a purchaser of specific naming rights and/or sponsorship and may include tangible and intangible benefits.
- (m) ASSET ANALYSIS – A comprehensive review of an asset’s overall value as it relates to sponsorship or naming opportunities.

## **6 REFERENCES and RELATED STATEMENTS of POLICY and PROCEDURE**

**6.01** Street Naming Policy dated June 24, 2013 – Council Resolution No. 0523.

**6.02** Tax Deductible Donation Policy and Procedure dated November 13, 2007 – Council Resolution No. 0783.

## **7 CRITERIA**

### **7.01 Individual/Organization Naming Rights**

The following criteria shall be used in evaluating the merit of each City Park and Facility naming request. There are four potential sources of names for Parks and

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Facilities as outlined below. Generally, it is preferred that the name reflects the location or a historic factor. When there is no predominant location or historic factor, under special circumstances, other naming sources may be considered.

- (a) The name could reflect the location of the Park or Facility. The location might be easily identified by a well-known bordering street, natural feature, neighbourhood, subdivision, the school on which it is located or other factor. Such criteria will allow citizens to easily identify with the location of the Park or Facility.
- (b) The name could commemorate a historic event or event of cultural significance.
- (c) The name could commemorate a person important to the City. The nominated person must have made an exceptional positive contribution to parks, recreation or culture relating to the Park or Facility being named. Nominations will not be accepted by immediate family members. Recognition of individuals, whose contributions have been appropriately recognized in other City venues or by other means, shall be avoided.
- (d) The name could recognize a person, organization or corporation that has made a substantial contribution to the City, including financial, value in-kind or property donation to the City relative to parks, recreation & culture. Corporate names shall not be considered for the naming of Parks but may be considered for trails and greenways, facilities, or assets within Parks or Facilities.

## **7.02 Other Naming Rights Considerations**

- (a) Individuals currently holding elected office, currently working for the City or actively serving on any City standing or selection committee shall not be considered for naming.



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- (b) The individual must not have been convicted of a known felony.
- (c) Names that duplicate or sound as if they duplicate existing Park or Facility names or are otherwise confusing shall not be considered.

### **7.03 Sponsorship**

- (a) An external party may contribute, in whole, or in part, funds, goods, or services to an approved City facility, public park, open space, program, event, or activity where such sponsorship is mutually beneficial to both parties and in a manner consistent with existing criteria, guidelines and policies set by the City.
- (b) The sponsorship arrangement must support the goals, objectives, policies and bylaws of the City of Prince Albert and be compatible with, complimentary to, and reflect the City's Strategic Plan.
- (c) The City will select the most appropriate sponsors using the following criteria:
  - i) Quality and timeliness of product and service delivery.
  - ii) Value of product, service, cash provided to the City.
  - iii) Cost/Risk to the City to service the agreement.
  - iv) Compatibility of products and services with City policies and standards.
  - v) Marketplace reputation of the sponsor.
  - vi) Record of sponsor's involvement in community projects and events.
- (d) Recognition provided to sponsors is subject to negotiation (ie. Advertising, signage, product sampling, brand name) and must meet the following criteria:
  - i) Be of an acceptable standard and in good taste.

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- ii) Not present demeaning or derogatory portrayals of individuals or groups.
  - iii) Not contain anything which, in light of generally prevailing community standards, is likely to cause deep or widespread offense.
- (e) The sponsorship arrangement must be limited in scope and application to the City or project under consideration, and shall not involve any form of a risk-sharing venture.
- (f) Satisfying one or more of the eligibility criteria listed above does not assure a recommendation from the Director of Community Services for City Council approval.

## **8 GUIDELINES**

### **8.01 Guidelines Associated with Community & City Initiated Nominations for Naming Rights & Sponsorship Agreements**

Individuals or organizations initiating the naming and/or sponsorship process shall submit a written request along with justification to the Director of Community Services.

- (a) The request shall include:
- (i) The proposed name or sponsorship proposal.
  - (ii) The value of all funds, goods and services to be provided and the recognition to be provided in return.
  - (iii) Evidence of community support for the proposed name or sponsorship opportunity.
  - (iv) A fixed term of up to a maximum of 10 years unless otherwise approved by City Council.

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- (v) The responsibility for insurance, licenses, permits, safety, security and public health.
- (vi) Revisions to the sponsorship agreements are subject to the same approval as the original sponsorship agreement.
- (vii) Long-standing sponsorship agreements that pre-date this policy may continue upon the approval of City Council.

## **8.02 Guidelines Associated with Fundraising Campaigns**

The naming of Parks or Facilities in association with fundraising campaigns may be considered under the following conditions:

- (a) Organizations affiliated with the City that desire to raise funds for a City-sponsored project must receive a recommendation from the Department of Community Services when it relates to City owned Parks or Facilities and must receive approval from City Council prior to attaching naming opportunities or sponsor recognition to the fundraising campaign.
- (b) Organizations conducting fundraising campaigns with naming and sponsorship opportunities attached must immediately notify City staff when a naming proposal is under consideration in order to facilitate an administrative review.
- (c) Naming and sponsorship proposals that promote alcohol, tobacco products or political organizations will not be considered.
- (d) Acceptance of a naming or sponsorship proposal by an organization conducting a fundraising campaign must be considered conditional pending a review and recommendation by the Director of Community Services to City Council. A final approval by City Council is required.

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## **9 PROCEDURE**

### **9.01 General**

- (a) Issues regarding the interpretation or application of this Policy are to be referred to the Community Services Department.
- (b) In accordance with the principles and criteria contained in this Policy, the solicitation, negotiation and administration of naming rights and sponsorship are to be conducted by authorized City staff only.
- (c) All naming rights and sponsorship must be evaluated for compliance with this Policy. The Department of Community Services is responsible for ensuring that all naming rights and sponsorship holders along with the executed agreements comply with this Policy and that staff abide by the provisions of this Policy.
- (d) All Naming Rights and Sponsorship Agreements will be in the form of a legal contract. For such sponsorships, the Community Services Department shall consult with the City Solicitor's Office regarding appropriate terms and conditions and consider inclusion of the following provisions:
  - i) A description of the contractual relationship, specifying the exact nature of the Agreement;
  - ii) The term of the Agreement;
  - iii) Renewal options, if permitted;
  - iv) The value of the consideration and, in the case of in-kind contributions, the method of assessment;
  - v) The payment schedule;
  - vi) Rights and benefits;
  - vii) Release, indemnification and early termination clauses as appropriate;
  - viii) Insurance clauses;
  - ix) Confidentiality terms;
  - x) A statement acknowledging that the sponsorship may be subject to provisions of the *Municipal Freedom of Information and Protection of Privacy Act*, and

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- xi) A statement that all parties are aware of, and agree to comply with, the provisions of this Policy.
  
- (e) The City's profile and responsibility as owner/operator of the Facility must be ensured throughout the Agreement with the external organization or corporation.
  
- (f) The granting of naming rights will not entitle a naming entity to preferential treatment by the City outside of the Naming Rights Agreement.
  
- (g) The City will not relinquish any aspect of its right to manage and control a Facility through a Naming Rights Agreement.
  
- (h) An asset analysis and value assessment will be completed to determine the value of the asset in the marketplace.
  
- (i) All proceeds generated by the City for Naming Rights and Sponsorship Agreements shall be used for:
  - i) Enhancement and maintenance of the named Facility and operation.
  - ii) The provision of programs and services directly related to the Facility's mandate and operation.
  - iii) Subject to the Agreement, the proceeds received may be designated for another City owned Facility.
  - iv) All revenues and expenses pertaining to a Naming Rights or Sponsorship Agreement will be included in the Department's budget.

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- (j) Naming and sponsorship rights may only be transferred or assigned by a naming rights and sponsorship holder with the consent of the City. Where a company changes its name, the naming rights may, with the consent of the City and at the expense of the naming rights holder, be modified to reflect the new name.
- (k) The City will not endorse the products, services, or ideas of any naming right holder and naming rights holders are prohibited from implying that their products, services or ideas are sanctioned by the City.
- (l) The terms and conditions of the Naming Rights Agreement will not conflict with the terms and conditions of the existing lease, license, and agreement(s) with the City.
- (m) All corporate and individual Naming Rights Agreements must be for a fixed term, not exceeding ten (10) years unless approved by City Council. Every such Agreement will include a sunset clause specifying the duration of the naming opportunity. Individual and corporate naming rights may be subject to renewal upon mutual agreement.
- (n) At its sole discretion, the City reserves the right to terminate the Naming Rights Agreement prior to the scheduled termination date, without refund of consideration, should it feel it is necessary to do so to avoid the City being brought into disrepute.
- (o) The terms and conditions contained within a Naming Rights or Sponsorship Agreement are to be approved by the Director of Community Services or designate and City Council.
- (p) The Director of Community Services is responsible for preparing and presenting a Report for Council on the content of the negotiated Naming Rights or Sponsorship Agreements. Upon Council approval, the Mayor and City Clerk shall execute the Agreement.



City of  
**Prince Albert**

***RPT 22-455***

**TITLE:** 2nd Avenue Banner Project

**DATE:** **November 21, 2022**

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATION:**

That the 2<sup>nd</sup> Avenue Banner Project for Phase 1, as outlined in RPT 22-402, be approved at a total cost up to \$14,000 from the Municipal Cultural Action Plan 2022 budget.

**ATTACHMENTS:**

1. 2nd Avenue Banner Project (RPT 22-402)

Written by: Executive Committee

**TITLE:** 2nd Avenue Banner Project

**DATE:** **November 1, 2022**

**TO:** Executive Committee

**PUBLIC:** X

**INCAMERA:**

---

**RECOMMENDATION:**

That the 2<sup>nd</sup> Avenue Banner Project be approved for Phase 1 at a total cost of no more than \$14,000 from the MCAP 2022 budget.

**TOPIC & PURPOSE:**

To implement a banner program (Phase 1) that beautifies and highlights our main corridor, 2<sup>nd</sup> Avenue; engages local artists; and, celebrates the culture, heritage, and natural beauty of our City – promoting positivity and pride in our City, also known as Kistahpinanihk, *the gathering place*.

**BACKGROUND:**

This project addresses goals in the Municipal Cultural Action Plan (MCAP), Public Art Policy, and efforts towards a beautification plan for our City. The project was introduced at the MCAP report to the Community Services Advisory Committee and City Council in September.

The banner project provides an opportunity to beautify the main entrance to the City along our 2<sup>nd</sup> Avenue corridor with colourful banners that highlight the beauty of our City through local artists' work. This project addresses two primary goals of the MCAP:

- Cultural Goal 9: Recognize, strengthen, and honour the artistic and cultural community and the significant role it plays in developing and enhancing Prince Albert's Cultural makeup and identity.
- Cultural Goal 11: Continue to invest in cultural initiatives and support other organizations and individuals that strive to make Prince Albert a vibrant cultural community.



It also addresses many of the goals of the Public Art Policy and plan, specifically these goals to:

- Build a visually rich environment
- Inspire community belonging and memory, enhancing quality of life and place;
- Tell the story of and highlight the rich heritage including First Nations and Metis and the diverse cultural make up of Prince Albert
- Provide art opportunities that are freely accessible to all
- Provide creative opportunities and recognition for Prince Albert, Saskatchewan, as well as Canadian and International Artists
- Encourage public involvement, connections, and appreciation of the arts and cultural interaction

The banner project can benefit our City to:

- Create a stronger sense of arrival to our City
- Provide a bright and colourful display of art
- Showcase and celebrate the culture, heritage and natural beauty of our City
- Display and celebrate our City's beautiful natural environment including park and green space, animals, river, etc.
- Provide local artists with an opportunity to create designs for the banners
- Promote positivity and pride

## **PROPOSED APPROACH AND RATIONALE:**

### **Timeline**

September 30	Deadline for quote request for banners (2 received of 4 requested)
November 14	Report to Executive Committee, then City Council (Nov.28) for project approval
November 29	Post EOI - Call for Artist Banner Designs
December 13	EOI - Call for Artist Banner Designs closes
December 16	Up to 12 unique designs chosen for 2022 (others may be chosen or filed for future years)
December 31	Banners are made and delivered
2023 TBD	Banners installed (City Sign Shop). This cost will be incurred by the MCAP 2023 Budget and is an estimated Cost of \$2600.

### **Banner Design Theme**

- Celebrates the culture, heritage, and natural beauty of our City, promoting positivity and pride in our City.
- Celebrates our City's beautiful natural environment including park and green space, animals, river, etc.

### **Banner Locations on 2<sup>nd</sup> Avenue West (south entrance to the city)**

Light poles on both sides of the street from Marquis Road to approximately 34th Street

**Potential Future Phases**

This project also has the potential to be added to other locations, such as other entrances, or downtown, as future phases. In partnership with Parks and the beautification plan, we hope to add more banners to this entrance as well as to the light poles from the bottom of the bridge at 11<sup>th</sup> Street as a Phase 2. The Banner Designs from Phase 1 will be repeated (i.e. 12-24 more means a design is repeated 2-3 times) which is typical for banners. A second call out for designs could also be undertaken in future phases.

**Banner specifications**

- 24 inches wide by 60 inches high with the bottom 4 inches for the City's logo
- Aluminum (3/16 inch) or steel – we are recommending aluminum due to durability/lifespan and weight
- Approximately 26 lbs. including the mounting hardware top and bottom with 4 pole clamps
- Powder coated finish in green, red, blue or yellow
- 30-50% cut out of design, with relatively simple designs

**CONSULTATIONS:**

A banner project has been previously discussed with the Public Art Working Group and the 2<sup>nd</sup> Avenue corridor project proposed in 2021. It was also introduced at the September Community Services Advisory and Executive meetings through the MCAP report and presentation.

Tim Yeaman has provided input and support to the 2<sup>nd</sup> Avenue Banner Project.

Other City's programs have been researched/reviewed including the City of Pickering and Calgary.

We worked with the Sign Shop/Public Works on the Sask Power specifications and the installation of the banners in 2023 (cost estimate). All Sask Power specifications will be met.

**COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

- City of Prince Albert website
- City of Prince Albert social media

**POLICY IMPLICATIONS:**

- Public Art Policy
- Civic Arts Policy
- Municipal Cultural Action Plan
- Cultural Diversity & Protocol Policy
- Beautification plans (Parks)
- Community Services Master Plan

**FINANCIAL IMPLICATIONS:****Budget 2022**

Aluminum Banners including mounting hardware (quote \$547.19 plus taxes) 12 X \$610	\$7,320
Banners Designs 12 X \$500	\$6,000 (MCAP budget)
<b>TOTAL</b>	<b>\$12,320</b>

**Budget 2023**

Installation	\$2,600.00
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**STRATEGIC PLAN:**

The 2<sup>nd</sup> Avenue Banner Project and Public Art supports the core values of the City of Prince Albert - innovative, entrepreneurial, and partnerships. It is related primarily to the goal of an active and caring community.

**OFFICIAL COMMUNITY PLAN:**

The Official Community Plan discusses public art as a possible business partnership as well as part of social development. Public art is a significant part of the Municipal Cultural Action Plan.

**OPTIONS TO RECOMMENDATION:**

There are no other options or considerations, and no privacy implications to the City of Prince Albert.

**PUBLIC NOTICE:**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

**PRESENTATION:** Power Point, Judy MacLeod Campbell

**ATTACHMENTS:**

1. 2nd Avenue Banner Project Examples & Location

Written by: Judy MacLeod Campbell, Arts & Culture Coordinator

Approved by: Director of Community Services and City Manager

# Metal Banner Examples



# Metal Banner Example - Watson



# Light Pole Locations - 2<sup>nd</sup> Avenue West south city entrance





***RPT 22-456***

**TITLE:** 2023 Waiving of Fees Requests

**DATE:** **November 21, 2022**

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATION:**

That the 2023 Waiving of Fees Requests, as outlined in RPT 22-413, be approved.

**ATTACHMENTS:**

1. 2023 Waiving of Fees Requests (RPT 22-413)

Written by: Executive Committee

**TITLE:** 2023 Waiving of Fees Requests

**DATE:** **October 26, 2022**

**TO:** Executive Committee

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATION:**

That the 2023 Waiving of Fees Requests as outlined in this report be approved.

**TOPIC & PURPOSE:**

The purpose of this report is to provide City Council with an update regarding the applications received for the Waiving of Fees and In-Kind Support in 2023 for review and approval.

**BACKGROUND:**

The Waiving of Fees and In-Kind Support Policy was approved on November 20, 2017. The policy was created so that a consistent formal process can be followed on an annual basis to determine the support received by the organizations for their related events.

An annual request for applications is sent out to interested organizations or organizations that have had fees waived previously. The deadline for 2023 applications was September 15<sup>th</sup>, 2022.

Following the review of the applications submitted, the report is submitted for consideration at the November 14, 2022 Executive Committee meeting.

**PROPOSED APPROACH AND RATIONALE:**

As a result of the Call for Applications and a review of the services required in previous years the following 15 events are being considered for the 2023 waiving of fees:



1.	Winter Festival	February 9-26, 2023
2.	Farmer's Market	May 20 – October 7, 2023
3.	Heart of the Youth Powwow	May 26, 2023
4.	Clean Air Day	June 7, 2023
5.	Pine Needle Mountain Bike & Music Festival	June 11, 2023
6.	Street Fair	June 17, 2023
7.	Summit Run	June 17, 2023
8.	National Indigenous People's Day	June 21, 2023
9.	Pride Parade & Community Fair	June 2023 (To be confirmed)
10.	Canada Day Celebrations	July 1, 2023
11.	Prince Albert Exhibition	August 1-5, 2023
12.	Terry Fox Run	September 9 & 17, 2023
13.	Culture Days	September 22-October 15, 2023
14.	Remembrance Day Celebrations	November 11, 2023
15.	Santa Claus Parade	November 25, 2023

The services requested are mainly related to City staff resources, rental charges and equipment costs. Further details are provided in the attached Event Cost Breakdown.

It is also important to mention that events that receive support under the Waiving of Fees and In-Kind Support Policy are not eligible to receive duplicate funding under other programs administered by the City such as the Community Grant Program or Destination Marketing Fund.

### **CONSULTATIONS:**

A Call for Applications was sent out to the community with a deadline of September 15<sup>th</sup>, 2022.

The Community Services Department also followed up with any organizations that had questions or required clarification regarding their application.

Consultations also occurred with the Public Works Department to confirm the total related costs being requested.

### **COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

The front-line staff in Community Services and Public Works will be provided with the information regarding the waiving of fees process for 2023. This will ensure the approved services are coordinated in conjunction with both Departments for the event dates noted in the applications.

Upon approval of the requests for 2023, each organization will be contacted advising them of the approvals for and to confirm any remaining details in preparation for their respective events.

As a condition of approval, each respective event hosting organization is to recognize the City of Prince Albert as a supporter or sponsor for its contributions.

### **POLICY IMPLICATIONS:**

Waiving of Fees & In-Kind Support Policy

### **FINANCIAL IMPLICATIONS:**

A total of 15 applications are being considered for 2023. The services requested are mainly related to staff resources, rentals charges and equipment costs:

	<b>Event Name</b>	<b>Budget Request Estimate</b>
1	Prince Albert Winter Festival	\$15,306
2	Farmer's Market	\$3,290
3	Heart of the Youth Powwow	\$623
4	Clean Air Day	\$800
5	Pine Needle Bike & Music Festival	\$3,700
6	Street Fair	\$15,787
7	Summit Run	\$1,950
8	National Indigenous Peoples Day	\$1,042
9	Pride Parade & Community Fair	\$1,202
10	Canada Day Celebrations	\$6,816
11	Exhibition & Parade	\$6,576
12	Terry Fox Run	\$261
13	Culture Days	\$1,075
14	Remembrance Day	\$950
15	Santa Claus Parade	\$4,000

A total of \$63,378 in City support is proposed for 2023 as a result of the above recommended requests for approval.

**OTHER CONSIDERATIONS/IMPLICATIONS:**

There are no privacy implications or further options for consideration.

**STRATEGIC PLAN:**

**Fiscal Management & Accountability:** The process to consider waiving of fees requests by the City of Prince Albert was formalized in November 2017. The formal process provides community organizations with the opportunity to submit their event details for review during the annual budget deliberations. This serves as a fair and transparent method to consider the applications and appropriately budget for the City's support.

**OFFICIAL COMMUNITY PLAN:**

Section 15.6 of the Official Community Plan states that the Community Services Department will work in conjunction with local groups to host community events through the levels of support determined during the annual budget deliberations.

**PUBLIC NOTICE:**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

**PRESENTATION:** Verbal – Jody Boulet, Director of Community Services

**ATTACHMENTS:**

1. Waiving of Fees and In-Kind Support Policy
2. Waiving of Fees Application
3. 2023 Waiving of Fees Projected Costs

Written by: Jody Boulet, Director of Community Services

Approved by: City Manager

<b>City of Prince Albert Statement of POLICY and PROCEDURE</b>			
Department:	Community Services	Policy No.	<b>72.1</b>
Section:		Issued:	May 4, 2015
Subject:	<b>Waiving of Fees and In-Kind Support Policy</b>	Effective:	November 20, 2017
Council Resolution # and Date:	Council Resolution No. 0612 dated November 20, 2017	Page:	1 of 5
		Replaces:	Waiving of Fees & In-Kind Support Policy No. 72 of May 4, 2015
Issued by:	Jody Boulet, Director of Community Services	Dated:	May 4, 2015
Approved by:	Jody Boulet, Director of Community Services		

## **1 POLICY**

1.01 The City of Prince Albert has established user fees as a means to assist with the capital, maintenance and operational costs of its parks and recreational facilities. These fees are reviewed on an on-going basis to ensure they are sufficient to meet the costs associated with such facilities while also being cognizant of market trends and user's potential capacity to pay. Further, the fees have built into them different categories that vary to assist specific groups and needs. This Policy recognizes that in demonstrated, very exceptional circumstances, there may be merit for Council to consider the potential waiving of all or a portion of the required fees.

## **2 PURPOSE**

2.01 To provide a consistent approach and procedure to process waiving or reduction of fee requests from Prince Albert based, non-profit community organizations or groups who have demonstrated an exceptional need and meet the established eligibility criteria.

## **3 SCOPE**

3.01 This Statement of Policy and Procedure applies to the Community Services Department.

## **4 RESPONSIBILITY**

4.01 The Director of Community Services or designate is responsible for ensuring compliance with this Policy.

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		Replaces:	Waiving of Fees & In-Kind Support Policy No. 72 of May 4, 2015
Issued by:	Jody Boulet, Director of Community Services	Dated:	May 4, 2015
Approved by:	Jody Boulet, Director of Community Services		

4.02 The successful applicants must agree to recognize the City's contribution to their project, activity or event, in all related public information, including print material, social media and newspaper.

## **5 DEFINITIONS**

5.01 In this policy:

- (a) **DIRECTOR OF COMMUNITY SERVICES** – means the Director of Community Services or Designate.

## **6 ELIGIBILITY**

6.01 Eligibility will only be considered for non-profit or volunteer based organizations that operate within the City of Prince Albert.

6.02 Eligibility will only be considered for programs, activities or events that contribute to the promotion of cultural, heritage, social, or well-being of the community or address a community need.

6.03 Only one (1) request per organization/group will be considered in a calendar year.

6.04 Applications may be for partial or complete waiver consideration.

6.05 Waivers will be considered for the following:

- (a) Financial impact on the City;
- (b) Number of people reached by the request, the benefit to the

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Issued by:	Jody Boulet, Director of Community Services	Dated:	May 4, 2015
Approved by:	Jody Boulet, Director of Community Services		

community, and the significance of the event or activity;

- (c) Organizations with an established history of service to the community;
- (d) The activity meets a community development need, is a fundraiser in support of a City asset, and is a priority of the City.

6.06 Waivers will not be considered for the following:

- (a) Groups of a religious or political nature;
- (b) Projects, activities or events that stand to make a profit for their organization or are commercial in nature;
- (c) Discriminatory activities or events that would incite hatred towards any group;
- (d) Activities or events that are unlawful;
- (e) Activities or events that are contrary to the policies of the City of Prince Albert;
- (f) Private events such as a wedding, birthday or anniversary party;
- (g) Events or activities that are not open to the general public;
- (h) Projects or organizations that did not fulfil their obligations during previous events or activities for which park or facility fees were waived or reduced; and

<b>City of Prince Albert Statement of POLICY and PROCEDURE</b>			
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Council Resolution # and Date:	Council Resolution No. 0612 dated November 20, 2017	Page:	4 of 5
		Replaces:	Waiving of Fees & In-Kind Support Policy No. 72 of May 4, 2015
Issued by:	Jody Boulet, Director of Community Services	Dated:	May 4, 2015
Approved by:	Jody Boulet, Director of Community Services		

- (i) Any other reason deemed unsuitable by the Director of Community Services.

6.07 The City reserves the right to allow an exception to 6.05 and 6.06 above for the following events, as approved by the Director on a year by year basis, subject to the responsible organization completing the application process as outlined in Section 7:

- (a) Winter Festival
- (b) Canadian Sled Dog Challenge
- (c) Downtown Street Fair
- (d) Urban Treaty Day
- (e) National Aboriginal Day
- (f) Remembrance Day
- (g) Farmer's Market
- (h) Exhibition Parade
- (i) Summit Run For Fitness
- (j) Clean Air Day

## **7 Process**

7.01 Community organizations or groups must complete the Waiver and/or Reduction of Fees Request Application available online at [www.citypa.com](http://www.citypa.com) and/or in person at the Community Services Department located on the 3<sup>rd</sup> Floor of City Hall.

7.02 Applications must be submitted to the Community Services Department no later October 1 each year for consideration with detailed documentation. *Application forms received after this time will be processed accordingly;*

<b>City of Prince Albert Statement of POLICY and PROCEDURE</b>			
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Issued by:	Jody Boulet, Director of Community Services	Dated:	May 4, 2015
Approved by:	Jody Boulet, Director of Community Services		

*however, the applicant must assume responsibility for any consequences associated with delays in the confirmation/administration process.*

- 7.03 The Director of Community Services will review all eligible applications and make recommendations to Council during the annual budget deliberations.
- 7.04 The Director of Community Services will notify all applicants of Council's decision with regards to each waiver request once approval of the request has been confirmed.
- 7.05 In approving the Waiver and/or Reduction of Fees Request, the City may impose such conditions or restrictions as it deems fit.

## **8 Appeals**

- 8.01 Any group who has been denied a waiver of fees may appeal the decision of the Director of Community Services by written letter to the City Manager.
- 8.02 Any group who has been further denied a waiver of fees may appeal the decision of the City Manager by appearing before Council to present their rationale for receiving a fee waiver.
- 8.02 Groups wishing to appear before Council must contact the City Clerk for further information and instruction.



## Request for Waiving of Fees

For Not-For-Profit Organizations

Organization Name

Applicant Name

Which of the following best describes your organization?

- For-profit Organization    Registered Non-profit Organization    Other (please explain)

Registration #

### Purpose of Request/Description of Event

Date

Time \_\_\_\_\_ to \_\_\_\_\_

Location

No. of People Expected

Do you charge an admission fee?  Yes  No

If answer is "Yes", please describe

### Contact Information

Name

Telephone (day)

Telephone (evening)

Address

Email Address

### Funding

Waived Fees Requested (Please check off & describe fees to be waived)

- Mobile Stage    Portable Stage    Amphitheatre    Amphitheatre Cover    Lights  
 Street Sweeping    Power Supply    Water Supply    Irrigation Locates    Picnic Shelter  
 Snow Removal    City Concession    Grass Cutting    Facility    Signage    Private Tent(s)  
 Garbage Bins \_\_\_\_\_    Recycle Bins \_\_\_\_\_    Barricades \_\_\_\_\_    Meter Bagging \_\_\_\_\_    Pylons \_\_\_\_\_

**\*\*Please state above the number of garbage, recycle, barricades, pylons and bagged meters required\*\***

Please explain why waiving of fee(s) is required.

Does the organization currently receive any other funding from the City of Prince Albert or other sources?  
(funding, grants, sponsorships, etc)

- Yes  No

If answer is "Yes", include amount and please describe

Has the organization already received a waiver within this calendar year?  Yes  No

If answer is "Yes" please see section 6.03 of the Waiving of Fees Policy

**Applicant Details**Does the organization owe the City of Prince Albert any amounts that are overdue? Yes  No 

If answer is "Yes", please list

**REQUIRED: Please attach latest financial report/statements****Mail Completed Applications to:****City of Prince Albert, Attention: Community Services, 1084 Central Avenue, Prince Albert, SK S6V 7P3****Or Fax to: (306) 953-4915 Or email to: [csd@citypa.com](mailto:csd@citypa.com)**

Date of Application \_\_\_\_\_ Signature of Applicant \_\_\_\_\_

**Note:**

Applications are required for all requests for waiving fees. Applications will be reviewed by Community Services. The City will be in contact with you if any questions regarding the application arise. Applicant will be advised of City's decision in writing once a decision on the application has been made.

If approved, the applicant must complete the City's standard rental forms or apply for licenses and permits.

**Application Checklist:**

In addition to completing the waiving of fees application, please ensure the following has been completed and/or attached:

- Application has been completed in full
- Waiving of Fees Policy has been reviewed
- Latest audited financial report/statement has been attached
- Event Budget has been attached

**Office Use Only** Meets Policy  Does Not Meet Policy (state reason)

Details of Municipal Cost of Request

- 
- 
- 

Booking and related fees confirmed through Facility Booking?

Director of Community Services \_\_\_\_\_ Date \_\_\_\_\_

2023 Projected Event Cost Breakdown	
Event	Proposed Amount
<b>Canada Day</b>	<b>\$6,816.24</b>
<b>PA Multicultural Council</b>	<b>\$2,396.30</b>
Ampitheatre Cover Set Up	\$485.00
Ampitheatre Cover Take Down	\$485.00
Sanitation Bins	\$963.70
Barricades/Signs	\$214.80
Meters	\$247.80
<b>Royal Canadian Legion</b>	<b>\$4,419.94</b>
Ampitheatre Cover Set Up	\$485.00
Ampitheatre Cover Take Down	\$485.00
Sanitation Bins	\$963.70
Fencing	\$333.00
Ball Diamonds	\$94.50
Security	\$2,058.74
<b>Clean Air Day</b>	<b>\$800.00</b>
Free Transit	\$800.00
<b>Culture Days</b>	<b>\$1,075.00</b>
Free Transit	\$800.00
Free Transit	\$275.00
<b>Downtown Street Fair</b>	<b>\$15,786.65</b>
Ampitheatre Cover Set Up	\$970.00
Ampitheatre Cover Take Down	\$970.00
Sanitation Bins	\$6,221.50
Barricades/Signs	\$3,810.00
Street Sweeping	\$1,022.15
Bagged Meters	\$2,793.00
<b>Heart of the Youth Pow Wow</b>	<b>\$623.30</b>
Sanitation Bins	\$623.30
<b>National Indigenous Peoples Day</b>	<b>\$1,042.30</b>
Ampitheatre Cover Set Up	\$325.00
Ampitheatre Cover Take Down	\$485.00
Sanitation Bins	\$232.30
<b>Pine Needle Mountain Bike &amp; Music Festival</b>	<b>\$3,700.00</b>
Stage Rental & Set Up	\$1,300.00
Sanitation & Barricades/Signs	\$2,400.00
<b>Pride Parade &amp; Community Fair</b>	<b>\$1,202.30</b>
Ampitheatre Cover Set Up	\$485.00
Ampitheatre Cover Take Down	\$485.00
Sanitation Bins	\$232.30
<b>Prince Albert Exhibition &amp; Parade</b>	<b>\$6,576.01</b>
Street Sweeping	\$2,222.41
Barricades & Signs	\$729.60
Sanitation Bins	\$1,952.40
Bagged Meters	\$1,671.60
<b>Prince Albert Farmer's Market</b>	<b>\$3,289.80</b>
Barricades	\$1,454.40
Bagged Meters	\$1,835.40
<b>Prince Albert Winter Festival</b>	<b>\$15,305.88</b>
Traffic Accomodations	\$942.00
Garbage Bins	\$234.60
Stage Rental & Set Up	\$1,300.00
Parks Staff & Equipment	\$5,070.28
Snowcat Tow & Usage	\$1,449.00
AJFH Usage	\$2,240.00
EAR Ticket Fees	\$3,670.00
Kinsmen Ski & Snowboard Centre	\$400.00
<b>Remembrance Day</b>	<b>\$950.00</b>
Stage Rental & Set Up	\$950.00
<b>Santa Claus Parade</b>	<b>\$4,000.00</b>
Bagged Meters, Barricades/Signs, Sanitation	\$4,000.00
<b>Summit Run</b>	<b>\$1,950.00</b>
Sanitation & Barricades/Signs	\$1,950.00
<b>Terry Fox Run</b>	<b>\$261.00</b>
PMP Track	\$148.50
AJFH Lobby	\$112.50
<b>Total Projected for 2023</b>	<b>\$63,378.48</b>



City of  
**Prince Albert**

***RPT 22-451***

**TITLE:** Request for 2021 Tax Relief - 67 - 13th Street East

**DATE:** **November 21, 2022**

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATION:**

That the request for Tax Relief relating to 2021 Property Taxes and Interest/Penalties at 67 – 13<sup>th</sup> Street East be approved in the amount of:

1. \$179,365.72 relating to 2021 Property Taxes; and,
2. \$53,418.77 relating to 2021 Interest/Penalties.

**ATTACHMENTS:**

1. Request for 2021 Tax Relief - 67 - 13th Street East (RPT 22-427)

Written by: Executive Committee

**RPT 22-427**

**TITLE:** Request for 2021 Tax Relief - 67 13th Street East

**DATE:** **November 3, 2022**

**TO:** Executive Committee

**PUBLIC:** **X**

**INCAMERA:**

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**RECOMMENDATION:**

That the request for tax relief relating to 2021 property taxes and interest/penalties at 67 13<sup>th</sup> Street East be approved in the amount of:

1. \$179,365.72 relating to 2021 property taxes
2. \$53,418.77 relating to 2021 interest/penalties

**TOPIC & PURPOSE:**

The purpose of this report is to assess the request dated August 5, 2022 from Cumberland House Cree Nation regarding relief of taxes for the property located at 67 13<sup>th</sup> Street East.

**BACKGROUND:**

At the August 15, 2022 Executive Committee meeting, the correspondence attached to this report was received and referred to Financial Services.

Cumberland House Cree Nation (CHCN) has requested, on behalf of Saskatchewan River Business Corporation (SRBC), to have the 2021 taxes and related penalties for the property located at 67 13<sup>th</sup> Street East (Cumberland Crossing) be forgiven/waived. This property had been acquired by SRBC (a business development corporation for CHCN) in 2021 through the tendering process.

As discussed in Report 20-365 (attached), the property located at 67 13<sup>th</sup> Street East had been previously acquired by the City in July 2020 through the tax enforcement process. Prior to the purchase of the property by SRBC, the City had been responsible for maintaining the site along with payments for SaskPower, SaskEnergy, security, cleaning, and other applicable costs.

Cumberland Crossing provided the highest bid with no conditions at \$900,000. The City considered this price to be a fair amount considering the state of the building which required numerous upgrades.

At the time of the purchase, CHCN's intention had been to request an exemption from taxes for the first year, while upgrades to the property were performed to get it to a point of being operational. CHCN has indicated they were not aware that the final agreement did not contain this request.

## **PROPOSED APPROACH AND RATIONALE:**

### Building Improvements & Use

Upon acquiring the property, numerous upgrades have been made including upgrading the heating system, removal of old/damaged ceilings, plumbing for the daycare, and currently they are adding in ten large windows for the daycare. Report 20-365 outlines the numerous benefits the property is intended to have for the community including, but not limited to:

- Affordable housing and accommodations for students and families with sick or dying loved ones in hospital care,
- A public daycare facility with priority to students,
- Safe and secure environment for single parents,
- Community kitchen for students/guests to prepare meals.

The transformation of an abandoned hotel to a new affordable student housing complex with medical accommodations is a great addition to the downtown core of Prince Albert.

### Payment History

Upon the closing of the sale of 67 13<sup>th</sup> Street East in 2021, without an exempting agreement in place, the property became fully taxable, with net taxes owing of \$179,365.72. The City did not receive payment for these taxes by the required due date of June 30, 2021 and began charging interest/penalties. In 2022, taxes totaled \$215,328.03, which were also not paid by the June 30, 2022 deadline and began incurring interest/penalties.

CHCN has indicated they were not aware that these amounts were outstanding for this period of time. This could be due to differences in working groups – the building is held under Saskatchewan River Business Corporation which is a business development incubator for CHCN. CHCN became aware of the unpaid balance upon application for a development permit for a daycare in July 2022. When they became aware of the outstanding amount, they arranged a meeting with Administration to discuss a payment plan arrangement. As provided in their correspondence dated August 5, 2022, CHCN agreed to make an initial \$100,000 payment and installments of \$50,000 bi-weekly until their balance was paid, with the intention of requesting relief for the 2021 portion. As of October 17, 2022, the City has received a total of \$227,906.11 in cash payments which fully covers the 2022 levy and the 2022 interest/penalties. Overall, the property at 67 13<sup>th</sup> Street E has fully paid their taxes and related penalties for the 2022 year, with only the 2021 portion currently outstanding.

**CONSULTATIONS:**

Administration consulted with the Chief of Cumberland House Cree Nation along with the staff and developers involved with the property at 67 13<sup>th</sup> Street East. Financial Services and Planning & Development have also held numerous discussions regarding the property's payment history and development plans.

**COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

Administration will communicate the outcome of this request with CHCN and SRBC.

**FINANCIAL IMPLICATIONS:**

In July 2022 when CHCN became aware of the outstanding balance, they committed to paying off the 2022 amount and requesting relief for the 2021 portion while development was in process. Since the payments have been made, CHCN went from owing the City a total of \$460,690.60 in taxes and penalties, to only \$232,784.49. The remaining \$232,784.49 represents \$179,365.72 in 2021 property taxes and \$53,418.77 in 2021 interest/penalties. The commitment to pay the 2022 balance in a timely manner was appreciated and upheld. Once CHCN became aware of the outstanding balance, they immediately worked to remedy the situation and open lines of communication.

Collecting on the 2021 balance would supply cash flow to the City. However, the development of the building is seen as adding a much needed service to the community and downtown area.

**OTHER CONSIDERATIONS/IMPLICATIONS:**

There are no impacts to the policy implications, strategic plan, official community plan, or privacy implications at this time.

**OPTIONS TO RECOMMENDATION:**

The other option to the recommendation is to deny the request. This option is not being suggested due to CHCN's commitment to pay the 2022 balance, the development progression of the building, and the community benefit the building is intended to provide.

**PUBLIC NOTICE:**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

**PRESENTATION:** Verbal presentation by Briane Vance, Senior Accounting Manager

**ATTACHMENTS:**

1. Tax Relief Request
2. RPT 20-365

Written by: Briane Vance, Senior Accounting Manager  
Approved by: Director of Financial Services, City Manager

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August 5, 2022

City of Prince Albert  
1084 Central Ave  
Prince Albert, SK S6V 7P3

Re: Request for Tax Deduction 2021

I am writing this letter of request to you today to ask if the City of Prince Albert would consider a tax exemption/reduction of the 2021 tax notice. The reason we ask is that first of all we (Cumberland House Cree Nation (CHCN) were not aware that Saskatchewan River Business Corporation (SRBC) had not submitted a request to waive the first year of taxes as previously discussed. Being that this had not been done we (CHCN) were not even aware there was an outstanding tax notice.

Secondly, as previously noted it was our (CHCN's) intention to request an exemption of Taxes/Levies for the first year of operation considering the first year would be comprised of renovations and/or not operating at full capacity. This was to be put on the table by our negotiating team at the time of purchase, however after the fact we (CHCN) found out was not within the purchase agreement with SRBC. Either way in knowing the operation was not expected to be at full capacity the assessment factor used could of/should have been reduced by the amount of usable space plus a full exemption for the time period of renovation.

Overall, in finding out that there was an outstanding tax statement we immediately took action to finding a resolve. This resolve included a \$100,000 payment towards the arrears. A request to waive the full amount of the penalties as noted on the statement and a cash commitment of \$50,000 every two weeks until the balance is paid in full.

Last but not least we humbly ask you to kindly consider our requests as stated above as being reasonable to finding a resolve that works for both parties.

Thank you for your time and consideration. I look forward to hearing from you as soon as a decision is made.

Respectfully,

A handwritten signature in black ink, appearing to read 'Rene Chaboyer', is written over a horizontal line.

Rene Chaboyer  
Chief of Cumberland House Cree Nation  
Board Chair Sask Rivers Business Corporation



***RPT 20-365***

**TITLE:** Sale of Tax Title Land - Tender No. 32/20 - 67 - 13th Street East (Quality Inn)

**DATE:** **August 27, 2020**

**TO:** City Council - Special

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATIONS:**

1. That Tender No. 32/20 – Bid Offer to Purchase – Sale of Tax Title Land for the property located at 67 – 13<sup>th</sup> Street East be awarded to Cumberland Crossing in the total amount of \$900,000, including Goods and Services Tax (GST).
2. That payment be received from Cumberland Crossing in the total amount of \$857,142.86; and, that the Buyer self-assess for the Goods and Services Tax (GST).
3. That the Mayor and City Clerk be authorized to execute the Sale Agreement with Cumberland Crossing on behalf of the City, and any other necessary documents.
4. That Transfer Authorization be finalized upon execution of the Sale Agreement by all parties.

**TOPIC & PURPOSE:**

To award Tender No. 32/20 – Bid Offer to Purchase – Sale of Tax Title Land for the property located at 67 – 13<sup>th</sup> Street East to Cumberland Crossing in the total amount of \$900,000, including Goods and Services Tax (GST).

**BACKGROUND:**

The City of Prince Albert took possession of the building located at 67 – 13<sup>th</sup> Street East, known as the Quality Inn Hotel on July 15, 2020. Since that date, the City has been maintaining the site along with payments for Sask Power, Sask Energy, commissioners checks, cleaning, and other applicable costs associated to keep the building maintained.

The City issued the attached Tender No. 32/20 to seek Bid Offers for the purchase of Tax Title Land located at 67 -13<sup>th</sup> Street East.

The property is zoned C-1 Downtown Commercial and is fully serviced at 1.63 acres (building and parking lot). The Tender identified sold “as is/where is”. Bid offers to purchase closed on Thursday, August 27, 2020 at 2:30 p.m.

**PROPOSED APPROACH AND RATIONALE:**

A summary of the bid offers received for the purchase of the tax title land are as follows:

<b>BIDDER</b>	<b>TOTAL</b>
Cumberland Crossing	\$900,000.00 <i>(including Goods and Services Tax (GST))</i>
Christopherson Industrial	\$500,000.00
Company to be incorporated	\$400,000.00
Property Developer One Ltd.	\$150,000.00
MAK Homes Ltd.	\$100,000.00
OJA Holdings	\$75,000.00 <i>(including Goods and Services Tax (GST))</i>
Co. to be Corporated Hitesh Patel	\$1,100,000.00 ** see Note below

*Note: Their bid price was \$1,100,000, however conditional on three (3) year lease option to buy with \$100,000 down payment.*

The highest bid submitted with no conditions was provided by Cumberland Crossing.

The highest bidder has advised Administration that the business model will ensure maximum occupancy rate for the facility. The development of Cumberland Crossing is an innovative and multi-faceted solution to Prince Albert's current lack of affordable student housing, medical accommodations and childcare. The synopsis of Cumberland Crossing Project will provide affordable student housing and accommodations for families with sick or dying loved ones in hospital care. As well, the following essential services will be provided at the new facility:

- Fully functional restaurant for students and guests to purchase meals which will also be open to the Public
- Public daycare facility with priority to the students
- Ballroom with capacity for 200+ guests
- 3 – 5 separate meeting rooms with capacity from 12-100 persons
- Catering business with in-house and off-site catering services
- Medical taxi for transporting guests to and from the hospital/medical facility/airport
- Laundry service for student residents who wish to utilize our facilities
- Cleaning service for student residents
- 24-hour security
- Community kitchen for students/guests to prepare meals
- Games room
- Computer/study room
- Safe and secure environment to reside for young females and single parents
- Alcohol free facility

The proposed synopsis for Cumberland Crossing for the Quality Inn Hotel is an exciting endeavor and goal to merge affordable student housing with medical accommodations. The transformation of an abandoned hotel to a new student housing complex along with so many essential services will revitalize the downtown core and provide the facility with a fresh new look and will bring people downtown.

Prince Albert is home to several post-secondary institutions including the First Nations University of Canada, Saskatchewan Indian Institute of Technologies, Sask Polytechnic, Gabriel Dumont Institute and the University of Saskatchewan Campus. The biggest obstacles for students in completing their studies are childcare, transportation and affordable housing. The Cumberland Crossing Project will convert roughly 40% of the 93 rooms into affordable student housing units with a subsidized daycare facility on-site. The concept brings excitement to our community for such a project to enhance the downtown.

**CONSULTATIONS:**

The City of Prince Albert published the tender on Sask Tenders on July 16, 2020.

Following the closing date of August 27, 2020 at 2:30 p.m., Administration reviewed the bids received for the purchase of the tax title land which are illustrated above.

**COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

Once City Council awards the sale of the tax title land for the property located at 67 – 13<sup>th</sup> Street East, Administration will undertake the following:

1. Advise the awarded purchaser and the City determination of the successful tender is final.
2. Finalize the sale agreement along with receipt of full payment and prorated property taxes
3. The City Solicitor will approve the final sale agreement to be executed. Attached is the draft of the sale agreement attached to the Tender document.
4. Transfer Authorization will be provided once Agreement is signed and sealed by the City.

**POLICY IMPLICATIONS:**

The City's Administration Bylaw states the following:

*Land Transactions*

*14. The City Manager shall have the authority to:*

*(4) Authorize the sale of a City Lot or combination of lots forming a parcel for residential purposes only, which aggregate value does not exceed \$100,000, and direct the Mayor and City Clerk to execute any necessary Agreement(s) and Transfer Authorization(s).*

The sale of the Tax Title Land exceeds the City Manager's authority of \$100,000, as such, City Council is required to consider the sale of the Tax Title Land.

**FINANCIAL IMPLICATIONS:**

The total amount owing for the Tax Title Land located at 67 – 13<sup>th</sup> Street East is as follows:

Public School Support	\$11,401.94
Separate School Support	\$45,877.37
Business Improvement District	\$16,425.04
Base Tax, Roadways, etc.	\$733,500.54
Costs incurred by finance such as ISC, administrative costs, etc.	\$9,153.00
<b>Total Costs</b>	<b>\$816,357.89</b>
repairs, security, power, energy, cleaning, etc.	\$70,786.56
<b>TOTAL AMOUNT OWING FOR TAX TITLE LAND</b>	<b>\$887,144.45</b>

This report is recommending awarding the sale of the Tax Title Land located at 67 – 13<sup>th</sup> Street East to Cumberland Crossing in the total amount of \$900,000, including Goods and Services Tax (GST) with building sold as is/where is.

**If you deduct the amount of Goods and Services Tax (GST), the City will be receiving \$857,142.86 in revenue for the sale of the Tax Title Land.**

In comparison to the total amount owing for the Tax Title Land, the loss is as follows:

Total Amount Owing - Tax Title Land	\$887,144.45
Sale of the Tax Title Land	(\$857,142.86)
<b>Loss</b>	<b>\$30,001.59</b>

The amount being received for the sale of the Tax Title Land will cover all outstanding taxes owing and arrears. That is a positive win for the City.

The above current costs of the City to maintain the Quality Inn Hotel is based on invoices paid to date.

**OPTIONS TO RECOMMENDATION:**

Award the Tender to Co. to be Corporated. Their bid price was \$1,100,000, however conditional on three (3) year lease option to buy with \$100,000 down payment. This option is not being recommended as what happens if the company leaves the lease and the City loses the sale. This option does not automatically get full payment of the bid offer received at this time to pay off the outstanding tax arrears owing to the City.

**OTHER CONSIDERATIONS/IMPLICATIONS:**

There are no privacy implications at this time as the Tender is being awarded to the highest bid for the immediate purchase of the tax title land.

**STRATEGIC PLAN:**

The report addresses the Strategic Goals and Fiscal Management and Accountability specifically to the sale of tax title land and outstanding tax arrears.

**OFFICIAL COMMUNITY PLAN:**

The report addresses the following:

Goals and Policy:

- Appropriately balance revenue limitations with expenditures and investments to meet community needs over the long-term.
- Manage and acquire City owned lands consistent with the Land Acquisition and Assembly Strategy.

**PUBLIC NOTICE:**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

**PRESENTATION:** None

**ATTACHMENTS:**

1. Tender No. 32/20 – Tender Bid Results.
2. Tender No. 32/20 – Bid Offer to Purchase – Sale of Tax Title Land for the property located at 67 – 13<sup>th</sup> Street East.
3. Tender No. 32/20 – Addendum #1 – Revised Closing Date to August 27, 2020.

Written by: Jim Toye, City Manager

Approved by: City Manager



City of  
**Prince Albert**

**RPT 22-459**

**TITLE:** SUMA – IPTI "Review of the Property Tax System in Saskatchewan" Update

**DATE:** **November 24, 2022**

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATION:**

That the Mayor and Administration work with Saskatchewan Urban Municipalities Association, City Mayors' Caucus, and City Managers to advocate for the implementation for the International Property Tax Institute Proposed Options three (3), four (4) and five (5) for the First Step in Change and proactively advocate for Option 1 as a Second Step in Change.

**ATTACHMENTS:**

1. SUMA – IPTI "Review of the Property Tax System in Saskatchewan" Update (RPT 22-434)

Written by: Executive Committee





**TITLE:** SUMA - IPTI "Review of the Property Tax System in Saskatchewan" Update

**DATE:** November 9, 2022

**TO:** Executive Meeting

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATION:**

That the Mayor and Administration work with Saskatchewan Urban Municipalities Association, City Mayors' Caucus, and City Managers to advocate for the implementation for the International Property Tax Institute Proposed Options 3, 4 and 5 for the First Step in Change and proactively advocate for Option 1 as a Second Step in Change.

**TOPIC AND PURPOSE:**

To provide an update to City Council on the International Property Tax Institute (IPTI) report provided to Saskatchewan Urban Municipalities Association (SUMA). Based on this report, Administration has completed a review and prepared for City Council the impact of the options for change that are recommended in the report.

**BACKGROUND:**

The 2021 Revaluation resulted in some significant assessment shifts for the City of Prince Albert as well as other Cities in Saskatchewan. The result of these shifts was brought to the attention of SUMA for consideration of some legislation changes especially in the 4 year revaluation cycle. SUMA engaged IPTI to undertake an independent, external review of the way in which the property assessment system in Saskatchewan is currently operating and compare it with best practice from other jurisdictions.

**PROPOSED APPROACH AND RATIONALE:**

A review of the IPTI report was completed and provided below are the 8 options for change provided to SUMA for the Cities to consider to support for change to the assessment system.

## 1. Move to using “true” market value

Majority of properties in the province are valued using the regulated approach (ex. agricultural farmland) which are unlikely to produce true market values at the relevant valuation (base) date. For properties on the non-regulated approach (ex. residential, commercial and multi-residential), the assessed values are arrived at by mass appraisal techniques restrictive in their nature so unlikely to produce true market values at the relevant valuation (base) date.

For a “true” market valuation to exist, all the options for change would be required to occur. Especially a move to an annual assessment cycle so the valuation represents a more current market valuation.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• Taxpayers would be able to see an assessed value of their property more reflective of the current market.</li> <li>• Taxpayers would be able to use a form of “single property appraisal techniques” to demonstrate that the application of a particular model produces an incorrect assessed value.</li> <li>• Most other jurisdictions (provinces) use “true” market value as the basis for their property tax assessment system.</li> </ul>	<ul style="list-style-type: none"> <li>• Significant change for Saskatchewan that would require extensive legislation changes.</li> <li>• Significant changes to the assessment guides, manuals and handbook would need to occur.</li> <li>• Due to the amount of work required for the two above points, this process will take a long period of time to be implemented.</li> <li>• Additional training required for all assessment staff.</li> <li>• Assessment staff time during the appeal timeframe will increase per appeal as the assessor will be required to look at the individual valuation produced and through the application of “single property appraisal techniques”, consider whether the valuation is correct.</li> <li>• Limited sales evidence available (ex. commercial &amp; multi-residential) on an annual basis would still require to use historical sales back to 4 – 5 years.</li> <li>• Increase impact on taxation, on average there is 60% appeal decision in favour of municipality</li> </ul>

	<p>and 40% appeal decisions in favour of taxpayers.</p> <ul style="list-style-type: none"> <li>Higher risk to taxation revenue may result in requiring an increase to the appeal loss budget amount.</li> </ul>
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**2. Move agricultural property out of regulation**

If it is decided to not move to true market value for all properties, there may be benefits to moving agricultural properties out of the regulated valuation standard. This would mean that agricultural property assessment would no longer be valued based on a provincial average but be more reflective of the market in their area.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>Move to true market value for all properties would mean they are being valued based on the same process as all other property types.</li> <li>Will only impact proximately 26 properties within our City.</li> <li>This change is easy to update within our current CAMA lot system as City Assessor has the ability to update the rates.</li> </ul>	<ul style="list-style-type: none"> <li>Major change for the agricultural taxpayers.</li> <li>If we are required to use our own municipal sales, due to limited agricultural properties there would be a hard time developing a market value land rate.</li> <li>May have to use comparable land rate from surrounding RM's.</li> </ul>

**3. Remove the provincial percentage of value**

The use of percentages of value is regarded as an unnecessary and unhelpful complication which adversely impacts consistency, simplicity and transparency that are hallmarks of a good property tax system.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>Makes the process easier to understand, the more adjustments that are made in calculating the property tax payable, the more complex the system becomes and the less transparent it may be to taxpayers.</li> <li>This process is easy to update</li> </ul>	<ul style="list-style-type: none"> <li>A thorough review of the assessed values would need to be completed to ensure values are no longer calculating a percentage of value.</li> <li>Major impact to the taxation tools would need to be conducted as the property tax bylaw will be greatly</li> </ul>

<p>within our current CAMA lot system, can be internally done by City Assessor.</p> <ul style="list-style-type: none"> <li>• Our assessment system was created for a province with no percentage of value, all reports will work so no system requirements will need to change.</li> </ul>	<p>impacted.</p> <ul style="list-style-type: none"> <li>• This process could take 3 – 6 months to complete.</li> </ul>
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**4. Shorten the current 4-year revaluation cycle**

Annual revaluations are likely to provide the most effective method of ensuring assessed values are kept up to date. Annual revaluations are likely to create “less turbulence” and produce assessed values taxpayers can understand.

There may be a case for shortening the revaluation cycle from 4 to 2 years initially to introduce the changes that would be necessary to support the move to a more frequent revaluation.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• Annual revaluations are most likely to provide the most effective method of ensuring assessed values are kept up to date.</li> <li>• Creates less assessed value shifting.</li> <li>• Produces assessed values that taxpayers can understand as they will be more familiar with current levels of value. This could lead to fewer appeals.</li> <li>• CAMA lot system is created for Alberta that is already on an annual revaluation cycle so change to a two year cycle should not have significant cost impacts to our software system.</li> </ul>	<ul style="list-style-type: none"> <li>• Moving to a 2 year revaluation cycle would require updates to some reporting that was created for Prince Albert due to the 4 year revaluation cycle, so changing these reports may come at an extra cost to city.</li> <li>• Additional 2 assessment appraisers would be required. This includes extra budget for wages, office space and office furniture. An annual cycle would require a minimum of 3 additional assessment appraisers.</li> <li>• Assessment would still likely have to use more than 2 years of sales data to complete modelling due to limited sales evidence available especially for commercial and multi-residential.</li> </ul>

**5. Change the base date**

The 2 year gap between the valuation date and date when the new assessed values come into effect is too long. It would be advantageous to change the base date from 2 years to 12 months, preferably alongside a move to reduce the revaluation cycle from the current 4 year cycle as the two aspects of the system are closely related.

The shortening of the base date from 2 years to 12 months can be introduced as a standalone improvement to the property tax system if necessary.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• Change the base date from 2 years to 12 months, along with the move from 4 year to 2 year cycle, there won't be as large of a gap in valuation date and the date when the new assessed values come into effect.</li> <li>• Assessed values more meaningful to the taxpayers.</li> </ul>	<ul style="list-style-type: none"> <li>• This change along with a change from the 4 year to 2 year cycle would require the additional assessment staff and all the expenses that would be required with having additional staff.</li> <li>• If completed as a standalone, the additional staff would still be required as the assessment models will be required to be completed in a much shorter period of time.</li> </ul>

**6. Change the assessment/taxation timeable**

It would be beneficial to bring forward the key dates in the assessment and taxation processes carried out within the province.

- Assessed values to be provided to the provincial government and municipalities not later than September 1 in the year before the tax year
- Municipalities to prepare their budgets in September-October based on "actual" assessed value data rather than estimates
- Municipalities set tax tools not later than November 1 in the year before the tax year
- Provincial government to do the same for setting the education property tax
- Assessment and taxation notices sent out to taxpayers not later than December 1 in the year before the tax year
- Tax due (as now) from January 1 of the tax year

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• Sending assessment and taxation notices at the same time would be an advantage to the taxpayer, it would be helpful for them to understand how the assessment change impacts their taxes.</li> </ul>	<ul style="list-style-type: none"> <li>• May lead taxpayers to question the independence of the assessment process as the assessment is what needs to be appealed, not the taxes.</li> <li>• Taxpayers may consider the two notices are too closely linked, they need to consider that the assessed value of their property has been arrived at independently from the tax consequences.</li> <li>• Appeal risk can not be determined prior to tax tools being approved as appeal deadline closes after.</li> <li>• Agreements to adjust will not be processed prior to tax tools being approved helping to eliminate loss in revenue.</li> <li>• Any potential risk above the budgeted appeal loss will not be able to be recoverable through the tax tools resulting in having to go to Council to determine where it can be funded from and potential items from budget may need to be cut.</li> </ul>

## 7. Reform the appeals system

One of the fundamental problems is the timing of sending out assessment notices and the time limit allowed for making appeals. The assessment notices are sent out in advance of the tax notices so taxpayers may not understand the link between them. This issue could be easily addressed by extending the period in which an appeal against the assessment notice may be made.

Revaluation year – 60 days

Non-Revaluation years – 30 days

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• Extension of appeal period giving taxpayers more time to review their assessment.</li> </ul>	<ul style="list-style-type: none"> <li>• This results in delays of knowing the appeal risk on the taxation roll.</li> <li>• The 60 days in a revaluation year has only benefited mostly tax agents as they wait to appeal until the last couple days. Other taxpayers have usually inquired within the first 30 days.</li> <li>• Need to consider a change in the decision timeframe making it longer as decisions from the BOR are to be completed within 180 days from the notice of delivery of the assessment notices. This further delays knowing the full impacts of assessment changes to the taxation roll.</li> <li>• Shortens the timeframe of being able to complete inspections, agreements to adjust and/or schedule appeal hearings. If more appeals in a year, this is a high risk if deadlines can be able to be met for appeal submission work and have everything completed within the 180 days.</li> </ul>

**8. Training**

There is a need for additional education of policy makers operating within the existing system, particularly those at the municipal Council level who are making important decisions on tax policy. Continuing need to provide education to other stakeholders to improve the awareness to taxpayers about the existing system.

Suggested options for change would assist in improving transparency in the existing system. The degree of training that would be required depends on what options for change are approved.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• Educating everyone so everyone is more aware and knowledgeable is positive.</li> </ul>	<ul style="list-style-type: none"> <li>• Possible increase in education/training, communication and printing budget.</li> <li>• Training would be required for all assessment staff on all changes implemented.</li> <li>• Additional education provided to City Council who make the important decisions on tax policy.</li> <li>• Educating the public on the change through website, social media, personal conversations. Complete website update for assessment and taxation would need to be completed.</li> </ul>

**CONSULTATIONS:**

The City Assessor consulted with the City Manager and Director of Financial Services.

There were previous discussions with City Council regarding a change from a four year revaluation cycle to a two year revaluation cycle which resulted in City Council providing a resolution on this matter to SUMA.

**COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

As this process will take time with approvals through the Ministry, as items come up for further review and/or discussion, City Council will be provided updates to help support the changes.

Changes in any of these assessment processes will require educating City Council, staff and members of the public. Assessment will work with the Communications department on developing a communication plan prior to the changes coming into effect.

**POLICY IMPLICATIONS:**

There are no City policies requiring change.

There will be required changes to *The Cities Act* and *The Cities Regulations*.



**FINANCIAL IMPLICATIONS:**

The financial implications for options 3, 4, and 5 to move from a four year assessment cycle to a two year assessment cycle would require an additional two appraisers, their membership fees and possible education requirements.

The financial implications for option 1 to move to the “true” market value system which considers all options would require a minimum of an additional three appraisers, their membership fees and possible education requirements.

In the first year of hiring new appraisers, there are additional costs of office space, desks, chairs, computers and phones.

**OTHER CONSIDERATIONS/IMPLICATIONS:**

There are no privacy implications and official community plan.

**STRATEGIC PLAN:**

This report supports the fiscal management and accountability and corporate sustainability of the City by providing taxpayers with an improved process that is more transparent and understanding.

**OPTIONS TO RECOMMENDATION:**

An option to the recommendation is to support the implementation of option 1 to move to the “true” market value system as part of the first step.

By including this option in the first step will delay any of the changes with options 3, 4 and 5 which would provide the taxpayer more understanding and transparency in a shorter amount of time. Option 1 will take the most amount of work to complete and implement with the significant changes required to legislation, manuals, guides and handbooks. It will also take more support from SARM to be on board with moving agricultural property assessments to a “true” market value system.

**PUBLIC NOTICE**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

**PRESENTATION:**

Presented by Vanessa Vaughan, City Assessor

**ATTACHMENTS:**

1. IPTI Report for SUMA – Final – April 2022
2. IPTI Report for SUMA – Appendices – April 2022

Written by: Vanessa Vaughan, City Assessor

Approved by: Director of Financial Services & City Manager



International Property Tax Institute

**Report prepared for the Saskatchewan Urban  
Municipal Association**

**Review of the Property Tax System in  
Saskatchewan**

April 2022

International Property Tax Institute  
5 Kodiak Crescent, Unit 10  
Toronto, Ontario, Canada

## About the International Property Tax Institute

The International Property Tax Institute (IPTI) is widely recognized as the world's leading organization on property tax policy and practice.

IPTI's mission is to provide impartial, objective expert advice in the area of property tax systems and promote the concept that these systems should be fair and equitable and meet the needs of all stakeholders, i.e., governments, taxpayers, practitioners and academics. In addition, IPTI seeks to ensure that property tax systems contribute to the provision of high-quality services for the benefit of communities.

IPTI is a not-for-profit organization comprised of experts who support stakeholders in developing and maintaining effective and efficient property tax systems by providing them with:

- Research and analytical information
- Impartial, objective policy advice
- Strategic advisory and consulting services to create, test and implement policy, and to improve performance through innovative good practice
- Education and training services to enhance professional development and build technical competence
- Property information services to enable more effective decisions

In addition, IPTI specializes in:

- Property valuation processes: including data collection, mapping and data management; mass appraisal valuation for residential and non-residential properties; quality control
- Property tax collection and enforcement
- Appeal systems
- Technology and process integration and implementation, including data management, data analysis and reporting systems
- Electronic and on-line learning
- Sharing best practice

IPTI has a Board of Advisors which is comprised of internationally respected professionals all of whom have extensive experience in their respective fields. The breadth of membership of the Board reflects IPTI's commitment to international participation and sharing best practice on a global basis. The Board contributes to the strategic direction and overall planning for IPTI.

More information about IPTI can be found on its website [www.ipti.org](http://www.ipti.org)

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## Executive Summary

1. The Saskatchewan Urban Municipalities Association (SUMA) engaged the International Property Tax Institute (IPTI) to undertake an independent, external review of the way in which the property assessment system in Saskatchewan is currently operating and compare it with best practice from other jurisdictions.
2. Particular concerns have been expressed by city managers in Saskatchewan over the current 4-year cycle for revaluation of properties across the province, the use of a 2-year antecedent valuation date for revaluations, the property inspection program, the mass appraisal policies and practices used by assessors, the consistency and uniformity of the assessed values ascribed to properties in the province, and the way in which those values are dealt with through the appeal process.
3. SUMA requested assistance from IPTI to provide an independent commentary on the present property tax assessment processes and procedures and supply expert advice in relation to any recommended improvements and possible legislative change to address any significant issues that may be found.
4. To meet these objectives, IPTI proposed that it would undertake a review to identify and analyse all key aspects of the current property tax assessment process and procedures in Saskatchewan. IPTI also undertook to research policy and legislative frameworks from selected jurisdictions and, based on its findings, make appropriate recommendations for improvement.
5. In more detail, IPTI undertook the following course of action:
  - A review of the current legislative framework governing the property tax assessment system in Saskatchewan.
  - A review of current assessment processes and procedures in the province.
  - Interviews with key stakeholders in the property tax system.
  - Analysis of the issues identified from the foregoing research.
  - A jurisdictional scan of selected Canadian provincial statutes and assessment processes.
  - A jurisdictional scan of selected international assessing agencies to identify best practice from their assessment policies, processes and procedures.
  - Identification of the risks of continuing with the current assessment processes and procedures in Saskatchewan.
  - Provision of a number of options for change in property tax policy and practice in Saskatchewan.
  - Preparation of this draft report containing our findings, analyses, etc. for discussion with SUMA.

## Principles of Good Taxation

6. To assist in reviewing the present system of property tax in Saskatchewan, IPTI set out in Section 2 of this report what it considers to be:

- The principles of good taxation
- The principles of good local taxation
- The principles of good local property taxation

The foregoing principles are helpful in providing a backdrop for reviewing the present system of property taxation in Saskatchewan.

7. In broad terms, the current system in the province meets many of the principles of good local property taxation, but IPTI found a number of key aspects where there is room for improvement.

## Overview of the Property Tax System

8. We provide an overview of the current system of property taxation in Section 3 of this report.

9. There are three key organisational inputs to the Saskatchewan property tax system:

- **The provincial government** – determines overall property tax policy which is set out in the legislative framework and the “percentage of value” to be applied to assessed values throughout the province; the provincial government also sets the annual education tax which is based on the assessed values of properties and collected by municipalities as part of their property tax function.
- **Municipalities** – each municipality determines its own property tax policies within the guidelines provided by the provincial government; municipalities set their own budgets and send out property tax bills.
- **Valuation suppliers** – most municipalities use the valuation services provided by the independent Saskatchewan Assessment Management Agency (SAMA), although four of the larger municipalities (Saskatoon, Regina, Prince Albert and Swift Current) have their own in-house valuation resources; assessors provide the assessed values on which property tax bills are based.

10. Saskatchewan has a large number of municipalities; there is a total of 772 urban, rural and northern municipalities.

11. There are two key components of the annual property tax in Saskatchewan:

- the education property tax – this is set by the provincial government and levied, by municipalities, on all properties throughout the province
- municipal property tax – this is set by each municipality based on their annual budgetary requirements and levied on all taxable properties in the municipality

12. IPTI found that property tax provides the highest source of local revenue for most municipalities and is therefore of considerable importance.

13. In setting their tax rate or tax rates, each municipality will determine their annual budget and decide how much of that forecast expenditure is to be paid for by property taxes.

14. Once those budget decisions are taken, the municipality will consider the total assessed value of properties in their jurisdiction and calculate the tax rate (or rates) they need to apply to those properties in order to generate the revenue required. The tax rate is referred to as the “mill rate”.

15. Municipalities have a variety of “tax tools” available to them in terms of setting different tax rates for different classes of property; the larger urban municipalities have more powers to set tax rates for additional sub-classes of property.

16. In addition to setting a mill rate or rates, municipalities can set a “mill rate factor” which can be applied to vary the effective mill rate for each of the property classes or sub-classes. They can also set a “minimum tax” and/or a “base tax”.

17. The highest mill rate factor that can be used by a municipality is limited; it must not be more than 9 times the lowest mill rate factor.

18. A further factor to be taken into account in understanding the property tax system in Saskatchewan is what is referred to as the “percentage of value” (POV). POVs are set by the provincial government and must be applied by the municipality. For the 2021 revaluation, the POVs are:

- non-arable (range or pasture) land - 45 per cent
- other (cultivated) agricultural land - 55 per cent
- residential, multi-unit residential and seasonal residential - 80 per cent
- commercial, industrial, elevator, railway, resource and pipeline - 85 per cent

The assessed value of a property must be multiplied by the POV to arrive at its “taxable assessed value” to which the mill rate and/or other factors are applied.

19. All taxable properties in Saskatchewan are revalued every 4 years. The latest revaluation came into effect in 2021. The values are assessed by reference to a “base date” which is set 2

years before the revised values come into effect. The base date for the 2021 revaluation is January 1, 2019.

20. The next province-wide revaluation is due to come into effect in 2025 and will have a base date of January 1, 2023.

21. There are two valuation “standards” which apply to different types of property in Saskatchewan:

- the “market valuation standard” – this applies to residential, commercial and industrial properties
- the “regulated property assessment valuation standard” – this applies to agricultural land, resource production equipment, railway roadway, heavy industrial and pipelines

22. Assessed values derived from the foregoing valuation standards are shown in an assessment roll for each municipality. Those values form the basis for the property tax notices that are sent out by the municipality to all taxpayers.

23. An appeal can be made against the assessed value within either 30 days of the receipt of an assessment notice, or 60 days in a revaluation year. If an appeal cannot be resolved by agreement between the appellant (normally the taxpayer) and the assessor, it may be referred to a Board of Revision for a decision. The Board of Revision’s decision may be the subject of a further appeal to a provincial body, the Saskatchewan Municipal Board. Beyond that, an appeal may be made to the provincial Court of Appeal.

### Legislative Framework

24. The legislative framework sets out current policy and practice in connection with the operation of the property tax system in Saskatchewan.

25. The key legislation that governs the property tax system can be found in the following three Acts:

- The Cities Act
- The Municipalities Act, and
- The Northern Municipalities Act

26. There are a number of other Acts that govern different parts of the property tax system in the province; they are:

- The Education Property Tax Act (which deals with school taxes)
- The Assessment Management Agency Act (which relates to SAMA)
- The Municipal Board Act (which deals with, inter alia, assessment appeals)

27. In addition to the main Acts, there is a significant amount of secondary legislation in the form of regulations, bylaws, orders, etc.

28. IPTI focussed its attention on the assessment and taxation provisions contained in the Cities Act and we record our review and findings in Section 4 of this report.

## SAMA

29. As SAMA is the predominant supplier of assessed values in the province, and has an important oversight role in connection with the assessed values provided by other assessors (i.e., those municipalities that have inhouse valuation teams), IPTI looked at its policies and practices.

30. Our review of SAMA is contained in Section 5 of this report.

## Interviews

31. As already indicated, IPTI conducted a series of online interviews with key stakeholders in the property tax system.

32. These interviews provided helpful insights into various aspects of the property tax system and we report our findings in Section 6 of this report.

## Jurisdictional Scans

33. IPTI undertook a “compare and contrast” review of the property tax systems in selected jurisdictions both in Canada and elsewhere.

34. The jurisdictions selected were:

- Ontario, Canada
- Alberta, Canada
- British Columbia, Canada
- New York City, USA
- England, United Kingdom
- The Netherlands

35. We refer to our findings from the jurisdictional scan in Section 7 of this report. More detail about the property tax systems in each of the foregoing jurisdictions can be found in the relevant appendices to this report.

## Options for Change

36. Taking into account the guiding principles we set out for property tax systems, the research we have undertaken both in relation to Saskatchewan and selected other jurisdictions, the views of those we have interviewed for this project and our knowledge of

what works well and what does not in connection with property tax systems, IPTI reached a number of conclusions.

37. However, rather than putting forward a series of firm recommendations, IPTI considers it is more helpful to outline a number of options for change that may help to improve the property tax system in Saskatchewan.

38. The options for change we set out in Section 8 of this report are as follows:

#### Move to using “true” market values

39. Saskatchewan purports to have an *ad valorem* property tax system; however, in reality it is not a true market value based system.

40. The majority of properties in the province are required to be assessed using a regulated approach, the components of which are very strictly prescribed in an Assessment Manual which has the force of law. Assessed values derived from this approach are unlikely to represent true market values at the relevant valuation (base) date.

41. For non-regulated properties, the assessed values are arrived at by the use of mass appraisal techniques that are restrictive in their nature and therefore unlikely to produce true market values at the relevant valuation (base) date.

42. Most other jurisdictions use “true” market value as the basis for their property tax assessment system and it would be a significant improvement if Saskatchewan was able to move to the same basis.

#### Move agricultural property out of regulation

43. Even if it was decided not to move to true market values for all properties, there may be benefits in moving agricultural properties out of the group of properties that are subject to the regulated valuation standard and putting them into the category of properties to which the market valuation standard applies.

#### Remove the provincial percentage of value

44. The use of percentages of value is regarded as an unnecessary and unhelpful complication which adversely impacts consistency, simplicity and transparency that are the hallmarks of a good property tax system.

#### Shorten the current 4-year revaluation cycle

45. Although this is a controversial topic, in IPTI’s view, annual revaluations are likely to provide the most effective method of ensuring assessed values are kept up to date.

46. Annual revaluations are also likely to create less “turbulence” (i.e., significant movements in assessed values and tax bills) than revaluations carried out at longer intervals; they are also

more likely to produce assessed values that taxpayers can understand as they will be more familiar with current levels of value, and they may also lead to fewer appeals.

47. However, IPTI recognises that, in Saskatchewan, there may be a case for shortening the revaluation cycle from 4 years to 2 years initially to allow all parties, SAMA in particular, to introduce the changes that would be necessary to support a move to more frequent revaluations.

#### Change the base date

48. The current base date is set 2 years prior to the date that revaluations come into effect. In IPTI's view, a 2 year "gap" between the antecedent valuation date and the date when the new assessed values come into effect is too long.

49. Although it may give assessors plenty of time to collect, collate and analyse the evidence they need to use for a revaluation, and allows the provincial government time to carry out their analysis, it means that those values are at least 2 years out of date by the time they come into force.

50. It would be advantageous to change the base date from 2 years to 12 months, preferably alongside a move to reduce the revaluation cycle from the current 4-year cycle as the two aspects of the system are closely related.

51. However, shortening the base date from 2 years to 12 months could be introduced as a "standalone" improvement to the property tax system if necessary.

#### Change the assessment/taxation timetable

52. It would be beneficial to bring forward the key dates in the assessment and taxation processes carried out within the province. In IPTI's view, it would be preferable to adjust the current timetable for the annual processes as follows:

- assessed values to be provided to the provincial government and municipalities not later than September 1 in the year before the tax year
- municipalities to prepare their budgets in September-October based on "actual" assessed value data rather than estimates
- municipalities to set their tax rates (and other tax tools) not later than November 1 in the year before the tax year
- the provincial government to do the same for setting the education property tax
- assessment notices and tax notices sent out to taxpayers not later than December 1 in the year before the tax year
- tax due (as now) from January 1 of the tax year



53. There may be a variety of reasons why the current timetable is used, but it would be helpful, in IPTI's view, to reconsider whether it meets the needs of all stakeholders or whether the outline above would be a considerable improvement.

### Reform the appeals system

54. The current property tax appeals system in Saskatchewan suffers from a number of disadvantages.

55. One of the fundamental problems is the timing of sending out assessment notices and the time limit allowed for making appeals. In many cases, the assessment notices are sent out in advance of the tax notices so taxpayers may not understand the link between them. They may not appreciate the impact of the assessment notice, particular at a time of revaluation, on their property tax liability.

56. By the time taxpayers receive their tax bill, the time limit for making an appeal may have passed, and so they cannot make an appeal until the following tax year. That issue could be easily addressed by extending the period in which an appeal against the assessment notice may be made.

57. Another significant issue arises in connection with the "mixed" performance of the existing Boards of Revision (BoRs).

58. IPTI is aware that the provincial government is in the process of introducing changes that are intended to improve the way in which the BoRs operate and that is clearly to be welcomed.

59. However, IPTI considers that there may be further benefits obtained by moving to having a provincial BoR rather than a series of local BoRs. That would help to ensure that the BoR was properly resourced with appropriate staffing and that sufficient numbers of experienced members could be recruited to discharge the functions of the appeal body effectively.

60. With regard to the second level of appeal, i.e., to the Assessment Appeal Committee (AAC), consideration should be given to giving the AAC power to hold a *de novo* hearing rather than its present limited power to review a BoR decision.

61. Consideration should be given to changing the onus of proof in assessed value appeals from the taxpayer to the assessor.

### Training

62. There are two main aspects to this issue:

- training/education needs within the present system
- training/education needs connected with changes to the existing system

63. There is a need for additional education of policy makers operating within the existing system, particularly those at the municipal council level who are making important decisions on tax policy. There is also a continuing need to provide education for other stakeholders, in particular to improve the awareness of taxpayers about the existing system.

64. Many of our suggested options for change would assist in improving transparency in the existing system, but they will need to be accompanied by enhancing understanding among stakeholders.

### Risks of continuing with the present system

65. The main risk associated with continuing with the existing system is that aspects of it are already the subject of considerable criticism due to the deficiencies identified by stakeholders and outlined in this report. Those criticisms are likely to become more vociferous if they are not addressed.

66. There are risks of reputational damage, and loss of confidence, if steps are not taken to improve the property tax system in the province.

### Conclusions

67. IPTI recognises that many of the options for change outlined in our report are likely to give rise to legitimate concerns over timing, additional costs, increased responsibilities, practical implementation, etc.

68. However, in our view, it is important to identify changes that could be made to improve the current property tax system and then discuss the implications of their implementation.

69. We should add that, inevitably, there is quite a lot of descriptive material contained in this report which makes it rather lengthy. However, in our view it is important to include the descriptive text in order to fully understand both how the system operates in the province and to provide a context for the views of stakeholders; the descriptive material is also directly relevant to the options for change we have put forward.

70. To save space in the body of this report, some of the relevant material is available via links or can be found in attached appendices.

71. We look forward to discussing the options for change with SUMA once the association has had the opportunity to digest this report.

## Section 1: Introduction

The Saskatchewan Urban Municipalities Association (SUMA) engaged the International Property Tax Institute (IPTI) to undertake an independent, external review of the way in which the property assessment system in Saskatchewan is currently operating and compare it with best practice from other jurisdictions.

Particular concerns have been expressed by city managers in Saskatchewan over the current 4-year cycle for revaluation of properties across the province, the use of a 2-year antecedent valuation date for revaluations, the property inspection program, the mass appraisal policies and practices used by assessors, the consistency and uniformity of the assessed values ascribed to properties in the province, and the way in which those values are dealt with through the appeal process.

SUMA requested assistance from IPTI to provide an independent commentary on the present property tax assessment processes and procedures and supply expert advice in relation to any recommended improvements and possible legislative change to address any significant issues that may be found.

### IPTI Proposal

IPTI proposed that it would undertake a review to identify and analyze all key aspects of the current property tax assessment process and procedures in Saskatchewan. IPTI also undertook to research policy and legislative frameworks from selected jurisdictions and, based on its findings, make appropriate recommendations for improvement, including suggestions for any policy and/or legislative changes considered necessary.

More specifically, IPTI proposed it would undertake the following course of action:

1. A review of the current legislative framework governing the property tax assessment system in Saskatchewan.
2. A review of current assessment processes and procedures in Saskatchewan with particular emphasis on the items mentioned above.
3. Selected interviews with key individuals from SUMA and SAMA.
4. Analysis of issues found from the foregoing research.
5. A jurisdictional scan of selected Canadian provincial statutes and assessment processes.
6. A jurisdictional scan of a few selected international assessing agencies to identify best practice from their assessment policies, processes and procedures.

7. Identify and comment on the risks of continuing with the current assessment processes and procedures in Saskatchewan.
8. Recommend appropriate policy and/or legislative changes.
9. Outline how recommended changes could be introduced on an incremental basis.
10. Prepare a draft report containing IPTI’s findings, analyses, and recommendations.
11. Discuss the draft report with SUMA.
12. Finalize IPTI’s report.

### IPTI Resources

Paul Sanderson, the President of IPTI, led the IPTI team on this project. Jerry Grad (CEO) and Carlos Resendes (Director) from IPTI also provided assistance as required. Additional IPTI resources were used for research purposes.

### Timetable

Following acceptance by SUMA of IPTI’s proposals, the following timetable was agreed for the work.

Date (week commencing)	Activity
November 29, 2021	Official start of project; meeting with Steering Committee; this will include discussion of property tax policy issues
December 6, 2021	Research into the current legislative framework governing the property tax assessment system in Saskatchewan
December 13, 2021	Review of current assessment processes and procedures in Saskatchewan
December 13, 2021	Initial interviews with key stakeholders; this will include Irwin Blank and leaders of other assessing agencies in Saskatchewan
January 3, 2022	Consideration of emerging issues; meeting with Steering Committee to discuss progress
January 10, 2022	Jurisdictional scan of selected Canadian provincial statutes and assessment processes; identifying best practices
January 17, 2022	Jurisdictional scan of selected international assessing agencies; seeking best practice in their assessment policies, processes and procedures
January 24, 2022	Further interviews with key stakeholders to discuss initial findings and “test” responses

January 31, 2022	Internal discussion with IPTI team to ensure all relevant information has been obtained for purposes of report
February 7, 2022	Preparation of draft report containing IPTI's findings, analyses, and recommendations; meeting with Steering Committee
February 14, 2022	Discuss the draft report with SUMA;
February 21, 2022	Finalize and present IPTI's report; final meeting with Steering Committee

IPTI submitted its draft report on February 11, 2022 in compliance with the foregoing timetable. We had discussions with SUMA following which we undertook some additional research and made some minor amendments to the draft report resulting in this final report.

## Interviews

As indicated, IPTI proceeded to investigate the views of stakeholders by seeking both factual information and views on different aspects of the property tax system.

The nature and content of the interviews varied depending upon which stakeholder was involved in the discussions with IPTI.

However, in broad terms, the views of stakeholders were sought on the following aspects of the current property tax system in Saskatchewan:

- the legislative framework which governs the property tax system
- exemptions, reliefs, allowances and abatements
- the person liable to pay property tax (i.e., the owner)
- maintaining an up-to-date list of property owners (i.e., taxpayers)
- the unit of assessment (i.e., the ownership parcel)
- what is included in the assessment (i.e., land, buildings, other improvements, etc.)
- the basis of assessment (i.e., the market valuation standard and the regulated property assessment valuation standard)
- the frequency of revaluations
- the antecedent valuation date (i.e., the base date)
- current valuation suppliers (i.e., inhouse, SAMA, etc.)
- current assessment processes
- current assessment accuracy
- the assessment appeal system
- setting property tax rates (at both the municipal and provincial level)
- the use of percentages of value set by the Provincial Government
- property tax billing, collection and enforcement procedures

- phasing in changes in property tax bills following a revaluation
- the contribution of property tax revenue for municipalities in comparison with other sources of revenue
- communications with stakeholders
- other property tax systems they may be aware of (likes and dislikes)
- any other matter they wanted to draw to IPTI's attention

We report our findings from the interviews undertaken in Section 6 of this report.

### List of stakeholders Interviewed

In order to obtain a broad cross-section of views from stakeholders, IPTI held a series of online interviews with representatives of the following organisations:

- Ministry of Government Relations, Province of Saskatchewan
- Saskatchewan Urban Municipalities Association (SUMA)
- City of Estevan
- City of Humboldt
- City of North Battleford
- City of Regina
- City of Saskatoon
- City of Warman
- City of Yorkton
- Saskatchewan Assessment Management Agency (SAMA)
- Canadian Property Tax Association (CPTA)
- Altus Group
- Colliers
- Saskatchewan Landlord Association Inc.
- Saskatoon Board of Revision
- Appraisal Institute of Canada (AIC)
- Saskatchewan Association of Rural Municipalities (SARM)
- Saskatchewan Assessment Appraisers Association (SAAA)

More detail about these interviews, including the names of people interviewed, is shown in Section 6. It should be noted that no responses, comments, statements, criticisms, praise, etc., made by individuals are attributed to them by name.

## Other Research

In addition to interviews with stakeholders, IPTI carried out a wide variety of research both in connection with Saskatchewan and in relation to the property tax systems in selected other jurisdictions.

The jurisdictions selected for this “compare and contrast” research were:

- Ontario, Canada
- Alberta, Canada
- British Columbia, Canada
- New York City, USA
- England, United Kingdom
- The Netherlands

We refer to our findings from the jurisdictional scan in Section 7 of this report. More detail about the property tax systems in each of the foregoing jurisdictions can be found in the relevant appendices to this report.

## Section 2: Principles of Good Taxation

It may be helpful to start with a consideration of what may be regarded as the principles of good taxation and, in particular, the principles of a good local tax.

IPTI has experience in dealing with property tax systems in many different jurisdictions around the world. IPTI has used this knowledge to develop its own “guiding principles” for a good local property tax system.

However, it is important to note that, based on IPTI’s experience, there are two important points that need to be borne in mind. These are:

- there is no “perfect” or “ideal” property tax system anywhere in the world; and
- all property tax systems must be “tailored” to suit the environment within which they operate.

### Principles of good taxation

Although taxes of one form or another have been around for many thousands of years, it is generally accepted that the economist Adam Smith set out what were regarded as the four main principles (or “canons”) of good taxation in his book “The Wealth of Nations” (1776). He argued that taxation should follow the four principles of:

- Fairness
- Certainty
- Convenience, and
- Efficiency

Economists (and others) have since developed those four principles into a variety of complex frameworks, many of which are laden with jargon and only capable of being understood by academics who have spent a lifetime studying the topic.

IPTI notes the relatively simple approach adopted by the Association of International Certified Professional Accountants (AICPA) which published what it called a framework of ten “guiding principles of good tax policy”. They are:

- **Equity and fairness**  
Similarly situated taxpayers should be taxed similarly. This includes horizontal equity (taxpayers with equal ability to pay should pay the same amount of taxes) and vertical equity (taxpayers with a greater ability to pay should pay more taxes). Note: Equity is best measured by considering a range of taxes paid, not by looking just at a single tax.



- **Certainty**

Tax rules should clearly specify when and how a tax is to be paid and how the amount will be determined. Certainty may be viewed as the level of confidence a person has that a tax is being calculated correctly.
- **Convenience of payment**

A tax should be due at a time or in a manner most likely to be convenient to the taxpayer. Convenience helps ensure compliance. The appropriate payment mechanism depends on the amount of the liability, and how easy (or difficult) it is to collect. Those applying this principle should focus on whether to collect the tax from a manufacturer, wholesaler, retailer or customer.
- **Economy of calculation**

The costs to collect a tax should be kept to a minimum for both the government and the taxpayer.
- **Simplicity**

Taxpayers should be able to understand the rules and comply with them correctly and in a cost-efficient manner. A simple tax system better enables taxpayers to understand the tax consequences of their actual and planned transactions, reduces errors and increases respect for that system.
- **Neutrality**

The tax law's effect on a taxpayer's decision whether or how to carry out a particular transaction should be kept to a minimum. A tax system's primary purpose is to raise revenue, not change behavior.
- **Economic growth and efficiency**

A tax system should not impede productivity but should be aligned with the taxing jurisdiction's economic goals. The system should not favor one industry or type of investment at the expense of others.
- **Transparency and visibility**

Taxpayers should know that a tax exists, and how and when it is imposed on them and others. Taxpayers should be able to easily determine the true cost of transactions and when a tax is being assessed or paid, and on whom.
- **Minimum tax gap**

A tax should be structured to minimize noncompliance. The tax gap is the amount of tax owed less the amount collected. To gain an acceptable level of compliance, rules are needed. However, a balance must be struck between the desired level of compliance and the tax system's costs of enforcement and level of intrusiveness.
- **Appropriate government revenues**

A tax system should enable the government to determine how much tax revenue it likely will collect and when - that is, the system should have some level of predictability and reliability.

## Principles of good local taxation

Having regard to the fundamental principles considered above, but adapting them to the particular requirements of local taxation, the principles below provide a useful “yardstick” against which any local tax system can be measured:

- *Fairness based on ability to pay*: the tax is perceived to be fair in terms of people’s ability to pay the tax.
- *Fairness based on benefits received*: the tax is fair if the burden is distributed in accordance with the benefits received.
- *Efficiency*: distortions in economic behaviour (such as where to live or work, whether to invest in home improvements, where to locate a business, or other economic decisions) should be minimised.
- *No harmful competition*: the tax does not result in harmful competition between local governments or local governments and senior levels of government.
- *Sufficient, stable and predictable revenues*: the tax generates sufficient, stable and predictable revenues for local governments plus the tax should not result in changes over time that cannot reasonably be anticipated by taxpayers.
- *Visible, transparent, and accountable*: the tax is visible and transparent to taxpayers so that governments can be held accountable to taxpayers for the cost of government services.
- *Ease of administration*: the tax is easy to administer locally.

## Principles of good local property taxation

Building on the foregoing principles of a good local tax, but looking specifically at recurrent local property taxes, IPTI has developed the following “guiding principles” that may be considered helpful:

- *Purpose*: the property tax is intended to contribute towards the cost of providing local goods, services and other facilities that people living and/or working in a particular jurisdiction require.
- *Benefit*: taxpayers will benefit directly or indirectly from the local goods, services and other facilities provided which are funded, at least in part, from the property tax; in general, it is assumed that property owners will be the ones liable to pay the tax as the value of their property will reflect the availability and quality of the local goods, services and other facilities provided.
- *Ability to pay (1)*: setting the tax rate (or rates) should take into account the required “balance” between the ability to pay of taxpayers and the overall cost of providing the local goods, services and other facilities they require; property tax rate setting should also take into account the revenue available from other sources, including transfers from other levels of government.

- *Cost/yield ratio*: the overall cost of the property tax system must be reasonable in relation to the revenue it generates; a cost of less than 1% of the revenue generated may be regarded as an indication of a reasonable and efficient system.
- *Accountability*: as setting the tax rate (or rates) is a critical part of the property tax system, those responsible for this important task must be subject to the democratic process (i.e., elections) on a regular basis; they must be able to explain and justify any changes in tax rate (or rates) on an annual basis.
- *Ability to pay (2)*: property tax systems assume that differences between the market values of properties reflect, at least to some extent, a taxpayer's relative ability to pay; however, where necessary, adjustments (i.e., some form of relief) may have to be made to the amount of tax otherwise payable by a taxpayer who can demonstrate lower than average ability to pay for the type of property concerned.
- *Fairness*: all properties are assessed on the same basis, i.e., to ensure a comprehensive tax base, all real properties (i.e., no exemptions from the tax base) are assessed on the basis of their open market value (reflecting their highest and best use) as at the relevant valuation date; this enables the opportunity cost of any reliefs or abatements being considered to be demonstrated which, in turn, supports transparency in local decision-making.
- *Unit of Assessment*: assuming the property owner is the taxpayer, the unit of assessment (i.e., the property to be valued/taxed) should be the parcel owned by the taxpayer; the assessed value should include the land, any buildings, structures or other improvements that form part of the land.
- *Revaluation*: all properties should be revalued on a regular basis; the frequency of revaluation will be a matter to be determined in the light of property market conditions, but as property tax is generally an annual tax, annual revaluations are preferred where resources allow.
- *Valuation date*: the valuation date to be adopted for each revaluation should be set as close as practicable to the date that the new assessed values come into force; ideally, the valuation date should be no longer than 12 months before the date that the assessed values come into force.
- *Information*: all stakeholders in a property tax system must recognise, and comply with, the need for relevant information to be shared with others; taxpayers and municipalities must supply relevant information to assessors to assist them in providing accurate valuations; assessors must supply relevant information to taxpayers and municipalities to enable them to understand and comply with their role in the property tax system.
- *Reliability*: the assessed values on which tax bills are based must be accurate, up-to-date, and visible; those carrying out the property assessment process must be suitably qualified and experienced and apply their skills diligently.

- *Transparency*: the assessed values produced must be publicly available for all taxpayers to see in a format that is easily understood.
- *Accessibility*: the assessed values and accompanying explanations must be available via an easily accessed website that contains all the information that a taxpayer might reasonably require; this will include legislation, relevant case law, valuation evidence, guidance on how different types of properties are valued, etc. (with suitable methods of providing that information to those unable to access online facilities).
- *Communications*: it is important that all stakeholders receive clear, understandable information, at the appropriate time, about matters that are relevant to them; this will include assessment information, tax rate information, any reliefs, abatements or other adjustments that may be available/applicable, time limits for appeal, etc.
- *Appeals*: where appropriate, taxpayers must be able to challenge the assessed values of their properties using a freely available, responsive, appeal process which involves access to the assessor at the first stage and an independent third party at the next stage; time limits governing the appeal process must be reasonable for all parties.

It should be noted that open market values can only be realistically established where there is sufficient reliable evidence of transactions upon which to base assessed values.

IPTI reiterates that none of the property tax systems it has studied over many years has achieved “perfection” in respect of the foregoing guiding principles. However, IPTI considers the above list provides a useful framework for analysing any property tax system to determine how effective and efficient it may be, and what areas for improvement may be identified.

## Section 3: Overview of the Property Tax System in Saskatchewan

We start this Section of the report with a brief overview of the type of property taxes that can be found in Saskatchewan. We then refer to the key organisations involved in administering the property tax system in the province. Following that brief introduction, we move on to consider the role of the provincial government in property taxation. We then include a review of the different types of municipalities within the province. That is followed by looking at the role of the suppliers of valuation services. We also outline the assessment appeals process in the final part of this Section.

It should be noted that this Section is primarily a description of the property tax system; our observations about the system are contained in later Sections of this report.

### Property Tax Components

There are two key components of the annual property tax in Saskatchewan:

- the education property tax – this is set by the provincial government and levied, by municipalities, on all properties throughout the province
- municipal property tax – this is set by each municipality based on their annual budgetary requirements and levied on all taxable properties in the municipality

In setting their tax rate or tax rates, each municipality will determine their annual budget and decide how much of that forecast expenditure is to be paid for by property taxes. It should be noted that property tax provides the highest source of local revenue for most municipalities.

Once those budget decisions are taken, the municipality will consider the total assessed value of properties in their jurisdiction and calculate the tax rate (or rates) they need to apply to those properties in order to generate the revenue required. The tax rate is referred to as the “mill rate”.

Taxable properties are divided into three broad classifications:

- agricultural
- residential
- commercial/industrial

Municipalities have a variety of “tax tools” available to them in terms of setting different tax rates for different classes of property; the larger urban municipalities have more powers to set tax rates for additional sub-classes of property.

In addition to setting a mill rate or rates, municipalities can set a “mill rate factor” which can be applied to vary the effective mill rate for each of the property classes. They can also set a “minimum tax” and/or a “base tax”.

The highest mill rate factor that can be used by a municipality is limited; it must not be more than 9 times the lowest mill rate factor.

The tax tools chosen by a municipality must be included in a bylaw to make them enforceable. Municipalities also have power to pass a special tax bylaw to raise revenue for a specific purpose or service, but this cannot be used for major capital investments.

Municipalities can provide “abatements” in respect of the municipal property tax if they consider it to be appropriate. They can also decide to provide an “exemption” from property tax – in whole or in part – in cases where they consider it to be appropriate.

Municipalities can also offer “incentives” (i.e., discounts) to encourage early payment of property taxes and they can impose penalties for late payment. Municipalities also have powers to enforce collection where property tax payments are not forthcoming.

A further factor to be taken into account in understanding the property tax system in Saskatchewan is what is referred to as the “percentage of value” (POV). POVs are set by the provincial government and must be applied by the municipality.

For the 2021 revaluation, the POVs are:

- non-arable (range or pasture) land - 45 per cent
- other (cultivated) agricultural land - 55 per cent
- residential, multi-unit residential and seasonal residential - 80 per cent
- commercial, industrial, elevator, railway, resource and pipeline - 85 per cent

The assessed value of a property must be multiplied by the POV to arrive at its “taxable assessed value” to which the mill rate and/or other factors are applied.

### Example of a Property Tax Calculation

To provide an indication of how property tax is calculated, we will assume a residential property has a current assessed value of \$250,000.

The assessed value has to be adjusted by the application of the provincial “percentage of value” which, for residential properties, is currently 80%.

$$\text{Assessed value } (\$250,000) \times \text{Percentage of Value } (80\%) = \text{Taxable Assessed Value } (\$200,000)$$

The taxable assessed value is then multiplied by the appropriate (adjusted) mill rate set by the municipality.

*Taxable Assessed Value (\$200,000) x Adjusted Mill Rate (0.016650) = Tax Bill (\$3,330)*

The above tax bill calculation, using a fictitious mill rate, may be subject to further adjustment where a municipality has set either a minimum or base tax.

A minimum tax may apply to all properties within a specified class with a taxable assessed value of less than a specified amount. It effectively increases the amount of tax generated from properties with lower assessments.

A base tax may be applied to any or all of the property classes within a municipality. It may be applied to land, improvements or all property (i.e., land and improvements). It effectively reduces the difference in property taxes between lower and higher assessed properties.

The foregoing relates to the calculation of municipal property tax. The final property tax bill will include the provincial education property tax.

Taking the above example, i.e., the property with a taxable assessed value of \$200,000, the appropriate education property tax mill rate to be applied is 4.46 which means the education property tax will add another \$892 to the bill meaning the overall property tax for the current year will be \$4,222.

### Assessed Values

All taxable properties in Saskatchewan are revalued every 4 years. The latest revaluation came into effect in 2021. The values are assessed by reference to a “base date” which is set 2 years before the revised values come into effect. The base date for the 2021 revaluation is January 1, 2019.

The next province-wide revaluation is due to come into effect in 2025 and will have a base date of January 1, 2023.

There are two valuation “standards” which apply to different types of property in Saskatchewan:

- the “market valuation standard” – this applies to residential, commercial and industrial properties
- the “regulated property assessment valuation standard” – this applies to agricultural land, resource production equipment, railway roadway, heavy industrial and pipelines

We provide more commentary on these valuation standards later in this report.

## Key Organisations

The role of the key organisations in the Saskatchewan property tax system are as follows:

- *provincial government* – determines overall property tax policy which is set out in the legislative framework; the provincial government also sets the annual education tax which is based on the assessed values of properties and collected by municipalities as part of their property tax function
- *municipalities* – each municipality determines its own property tax policies within the guidelines provided by the provincial government; they are provided with guidance from the Ministry of Government Relations when undertaking their budget and tax rate deliberations – this guidance is contained in the “Municipal Tax Policy Guide”
- *valuation suppliers* – most municipalities use the valuation services provided by the independent Saskatchewan Assessment Management Agency (SAMA), although four of the larger municipalities (Saskatoon, Regina, Prince Albert and Swift Current) have their own in-house valuation resources

### The Role of the Provincial Government

The part of the provincial government that is responsible for property tax policy and administration is the Ministry of Government Relations. The Ministry is responsible for municipal relations, building and technical standards, First Nations, Métis and northern affairs.

Two recent documents helpfully provide more detailed information about the Ministry’s responsibilities. They are the “Annual Report for 2020-21” and the “Plan for 2021-22”. These documents are available via the links below:

[file:///C:/Users/Paul/Downloads/2020-21GovernmentRelationsAnnualReport%20\(1\).pdf](file:///C:/Users/Paul/Downloads/2020-21GovernmentRelationsAnnualReport%20(1).pdf)

<file:///C:/Users/Paul/Downloads/GovernmentRelationsPlan2021-22.pdf>

IPTI notes that the Annual Report states: “The percentages of value for commercial, industrial, elevator, railway, resource and pipeline properties were reduced from 100 per cent to 85 per cent to improve tax fairness and recognize the COVID-19 challenges faced by businesses and industry.”

IPTI also notes that the Annual Report states: “In June 2020, the federal government announced that funding through the Gas Tax Program would be accelerated to help communities recover from the COVID-19 pandemic as quickly as possible, and to assist in their role to safely restart the economy. Saskatchewan’s allocation of \$62.57 million for 2020-21 was received in full and the ministry distributed both instalments for 2020-21 to municipalities by August 2020. As of March 15, 2021, the ministry is managing 1,128 active project agreements through this program.”



One of the Ministry’s responsibilities that is particularly relevant to the financing of municipalities is what is referred to as the “Municipal Revenue Sharing” scheme.

According to its website, in 2021-22, the Government of Saskatchewan will distribute \$275 million to municipalities in Municipal Revenue Sharing (MRS). This is the equivalent of .75 of one full point of Provincial Sales Tax (from 2019-20 Public Accounts).

For 2021-22, \$132.075 million or 47.9 per cent is allocated to the cities, \$44.668 million or 16.2 per cent to towns, villages and resort villages, \$78.583 million or 28.5 per cent to rural municipalities, and \$20.404 million or 7.4 per cent to northern communities.

The website continues, the Ministry implemented annual eligibility requirements for municipalities to receive their unconditional MRS Grants. There are six eligibility requirements:

- Submission of the Audited Annual Financial Statement to the Ministry;
- Submission of the Public Reporting on Municipal Waterworks to the Ministry (if applicable);
- Ensure Education Property Taxes (EPT) are in good standing, with respect to EPT reporting and remittance;
- Adoption of a Council Procedures Bylaw;
- Adoption of an Employee Code of Conduct; and
- Filing and annually updating Public Disclosure Statements from all members of council, as required.

In terms of the distribution of MRS grants, the scheme is as shown below.

- Urban Municipalities:
  - Cities - the 2021-22 distribution for the cities is \$199.88 per capita based on the 2016 census populations.
  - Towns, Villages and Resort Villages - the 2021-22 distribution for the towns, villages and resort villages is a \$2,025 base amount, plus \$224.35 per capita based on the 2016 census populations.
- Rural Municipalities  
There are three components to the Rural Revenue Sharing grant:
  - Unconditional Grants
  - Organized Hamlet Grants
  - Conditional Rural Revenue Sharing Grants

Another extract from the Ministry’s Annual Report IPTI considers relevant states:

- “Support the 2021 property tax revaluation, including establishing percentages of value and property classes and continuing to improve public understanding of the property tax system.
  - o A provincial revaluation updates property assessments every four years by determining new property values as of a specific base date. For the 2021 revaluation, this base date is January 1, 2019. This means all properties now reflect the value they had as of that date.
  - o As part of each revaluation, the ministry supports the consideration of the percentages of value to be applied to the assessed values of property classes. In December 2020, the ministry announced the percentage of value for commercial, industrial, elevator, railway, resource and pipeline properties will be 85 per cent compared to 100 per cent set in 2017 when the previous revaluation occurred. This will be applied to properties starting in 2021 as part of the revaluation cycle across the province.
- Work with the municipal sector to renew the approach to the first level of property assessment appeals.
  - o The ministry continues to work towards implementing improvements to the first-level property assessment appeals process for the 2023 property tax year to ensure fair hearings and clear decisions.”

One further item of note from the Annual Report is that Education Property Taxes amounted to \$645 million in 2020-21.

A relevant comment from the Ministry’s “Plan for 2021-22” is a commitment to: “Continue to work with our partners to ensure the fairness of the provincial property assessment and tax system by:

- o Supporting the implementation of the 2021 property tax revaluation;
- o Working with the municipal sector to renew the approach to the first level of property assessment appeals; and,
- o Supporting Saskatchewan Assessment Management Agency’s review of oil and gas assessment methodology.”

The Ministry’s Plan also set out the 2021-22 Budget Highlights:

- \$275.7 million for municipal revenue sharing funding, consisting of:
  - o \$176.7 million to urban municipalities;

- o \$78.6 million to rural municipalities; and,
- o \$20.4 million to northern municipalities.
- \$244.6 million for municipal infrastructure programs, consisting of:
  - o \$173.6 million to meet project commitments under infrastructure programs, including:
    - \$123.9 million under the Investing in Canada Infrastructure Program; and,
    - \$49.7 million under the New Building Canada Fund.
  - o \$69.5 million in flow-through municipal infrastructure funding provided by the Gas Tax Program.
  - o \$0.8 million for Transit Assistance for People with Disabilities.
  - o \$0.7 million for Communities in Transition under Rural Revenue Sharing.
- \$35.0 million for emergency pandemic support to First Nations and Métis organizations.
- \$7.9 million to support the Provincial Capital Commission.
- \$0.7 million to support the Saskatchewan Centre of the Arts.

### Education Property Tax Mill Rates

Education property tax collected by municipalities is paid to the provincial government's General Revenue Fund in most cases. Separate school divisions have a right to levy taxes in order to fund their educational system. Each separate school division decides whether to establish its own property tax mill rates or to participate in the provincial funding structure. Municipalities with a separate school division that has set its own mill rates remit EPT directly to the separate school division.

The 2021 EPT mill rates are as follows:

	2020 Mill Rates	2021 Mill Rates
Agricultural	1.43	1.36
Residential	4.12	4.46
Commercial/Industrial	6.27	6.75
Resource	9.68	9.79

It will be seen that the EPT mill rates changed from 2020 to 2021.

IPTI adds that it had a very helpful meeting with various officials from the Ministry which greatly assisted in gaining an understanding and insight into some of the issues that are covered elsewhere in this report.

## Municipalities in Saskatchewan

As already indicated, as with many other provinces in Canada, responsibility for the property tax system rests with the provincial government which has, in turn, devolved many powers, functions and responsibilities to municipalities.

In particular, municipalities have been given the power to raise revenue by imposing property taxes within their jurisdiction.

A helpful overview of the number and different types of municipalities in Saskatchewan is available from the following website:

<https://www.saskatchewan.ca/government/government-structure/local-federal-and-other-governments/your-local-government/about-the-saskatchewan-municipal-system#types-of-municipalities>

Extracts from that website are provided below.

### **Municipalities**

“Saskatchewan's *The Municipalities Act*, *The Cities Act* and *The Northern Municipalities Act*, 2010 provide the basic legislative framework for all of the province's municipalities and give municipalities what is referred to as “Natural Persons Power”.

This term is commonly understood to mean that municipalities possess all of the same powers that a normal person would. Natural person powers generally do not give municipalities more jurisdiction than they already had; and they do not confer or expand any law-making, bylaw or taxing powers since natural persons don't have any such authority. What does change is the 'default' authority and flexibility for municipalities regarding administrative or corporate matters. Essentially, a municipality can take any action that a natural person or business could to carry out its purposes unless or until legislation prohibits an action or places limitations or conditions on an action.

The three Acts also describe the general purpose of municipalities. Section 4(2) of these Acts specify that municipalities have the following purposes:

- To provide good government;
- To provide services, facilities and other things that, in the opinion of council, are necessary or desirable for all or a part of the municipality;

- To develop and maintain a safe and viable community;
- To foster economic, social and environmental well-being; and
- To provide wise stewardship of public assets.

Municipalities within the boundaries of the Northern Saskatchewan Administration District operate pursuant to *The Northern Municipalities Act, 2010*.

As the environment in which municipalities operate becomes increasingly complex, it isn't simple to categorize all of the things that municipalities do on a day-to-day basis to fulfil their purposes. Generally speaking, however, it is the municipal level of government that has the most direct impact on the daily life of citizens.”

### Types of Municipalities

Saskatchewan currently has **772** urban, rural and northern municipalities. For listings, see the [Municipal Directory](#).

In southern Saskatchewan there are **747** incorporated municipalities:

- **451** are urban municipalities. These include:
  - 16 cities
  - 147 towns
  - 246 villages
  - 42 resort villages
- **296** are rural municipalities

In northern Saskatchewan, there are **25** incorporated municipalities:

- 2 northern towns
- 11 northern villages
- 11 northern hamlets
- The Northern Saskatchewan Administration District (NSAD).

Unincorporated areas of Southern Saskatchewan include hamlets and organized hamlets. There are **144** Organized Hamlets established by Minister's Order.

Unincorporated areas of northern Saskatchewan are part of the Northern Saskatchewan Administration District (NSAD) and are administered by the Northern Municipal Services Branch. There are 11 northern settlements within the NSAD.

## Urban Municipalities

In Saskatchewan, cities, towns, villages and resort villages are all defined as urban municipalities. These municipalities are created by a ministerial order that describes the municipal boundaries. Each is governed by an elected council that can hire staff to manage daily administration and maintain municipal services (e.g., roads, utilities, recreation facilities). A municipal council has the power to adopt bylaws:

- to provide for the health and safety of the municipality's residents;
- to decide what type and level of municipal services will be provided;
- to control land development and zoning provisions;
- to borrow money for municipal improvements; and
- to set local tax policies & rates to cover the costs of municipal services.

The latter bullet point is of particular relevance to IPTI's report.

Saskatchewan's cities are governed by *The Cities Act*, while the remaining municipalities are governed by *The Municipalities Act*.

IPTI reviews the provisions of the Cities Act in Section 4 of this report.

## Rural Municipalities

A rural municipality is created by a ministerial order that describes the municipal boundaries and divisions therein.

A rural municipality is a defined territory incorporated under *The Municipalities Act*. These municipalities may include hamlets which may or may not be organized (see below). A rural municipality is governed by an elected council that can hire staff to manage daily administration and maintain municipal services (e.g., roads, utilities, recreation facilities).

A municipal council has the power to adopt bylaws to:

- provide for the health and safety of the municipality's residents;
- decide what type and level of municipal services will be provided;
- control land development and zoning provisions;
- borrow money for municipal improvements; and
- set local tax policies and rates to cover the costs of municipal services.

## Organized Hamlets

An organized hamlet is an area within the rural municipality. It is created by a ministerial order and is governed by the rural municipality in which it is located. An organized hamlet is not incorporated and does not have legal authority.

Voters of an organized hamlet elect a three-member board that reports to the rural municipal council. Some organized hamlets may be designated as a division and be represented by a division councillor on the rural municipal council.

## Northern Municipalities

A northern municipality is a northern town, northern village or northern hamlet incorporated under [The Northern Municipalities Act, 2010](#). These municipalities are located in the Northern Saskatchewan Administration District. A northern municipality is created by a ministerial order that describes the municipal boundaries. Each is governed by an elected council that can hire staff to manage daily administration and maintain municipal services (e.g., roads, utilities, recreation facilities).

Northern settlements are created under the same legislation; but each is governed by elected local advisory committee that reports to the Minister of Government Relations to provide for the health and safety of the municipality's residents to:

- decide what type and level of municipal services will be provided;
- control land development and zoning provisions;
- borrow money for municipal improvements; and
- set local tax policies and rates to cover the costs of municipal services.

## IPTI Comment

Whilst the number and nature of municipalities is not specifically part of IPTI's review, given the large number of relatively small municipalities in the province, there are scale and capacity issues that limit the way in which property tax assessment can be effectively undertaken.

In these circumstances, it makes sense to have a body at the provincial level (i.e., SAMA) which can undertake the assessment function for those municipalities that are not large enough to recruit their own inhouse expertise.

Those smaller municipalities could, at least in theory, contract out their assessment work to the private sector. However, IPTI understands that this type of outsourcing was used in the past but the municipalities that did use the private sector have all decided to use SAMA as their valuation supplier.

## Valuation Suppliers

Municipalities can decide what type of valuation supplier they want to use. There are three main choices:

- inhouse valuation supplier
- outsourced valuation supplier
- SAMA

The cities of Prince Albert, Regina, Saskatoon and Swift Current have their own inhouse valuation resources.

As already indicated, IPTI understands that some municipalities have used outsourced private sector valuation suppliers in the past, but no longer use such resources.

All municipalities other than the four listed above use SAMA.

IPTI considers that the main valuation supplier for the province – SAMA – warrants a separate Section of this report. More detailed information about SAMA can be found in Section 5.

## Assessment Appeals

There is a helpful guide on the appeals process called “Assessment Appeals Guide in Saskatchewan for Citizens” dated April 2021; a copy can be found via the following link:

<https://publications.saskatchewan.ca/api/v1/products/84339/formats/97762/download>

In brief, an appeal can be made by a taxpayer if they consider there has been an error in:

- the assessed value
- the classification
- the contents of the assessment roll
- the assessment notice

Before making a formal appeal, taxpayers are encouraged to discuss their concerns either with the municipality or the assessment appraiser to see whether any issues can be resolved by agreement.

If agreement is not possible, a taxpayer can appeal to the Board of Revision (BoR). The BoR is usually a local body set up by the municipality concerned to hear such appeals.

It should be noted that taxpayers cannot appeal the level of taxes owing to a municipality to the BoR. Tax policy is a decision made by the municipality and any concerns a taxpayers may have about that must be addressed to the municipal council. The BoR only hears assessment appeals.



Appeals may also be filed by the municipality, another taxing authority or SAMA.

Each municipality prepares an assessment roll every year. All municipalities must give notice to the public when the assessment roll is complete by advertising in a local newspaper. Municipalities other than cities must also advertise completion of the assessment roll in the Saskatchewan Gazette.

In addition, assessment notices may be mailed to all property owners. Sometimes assessment notices are mailed just to owners whose property assessment changed from the previous year. In a revaluation year, all property owners will receive an assessment notice.

A taxpayer wishing to appeal must do so within 30 days (60 days in a revaluation year) of the assessment roll being advertised or of the mailing of the assessment notice.

Appealing an assessment requires the completion of a notice of appeal form which is available from the municipal office. An appeal form must be sent with any assessment notice received from the municipality.

The municipality may set an appeal fee. The fee must be paid to the municipality before the deadline to appeal. Failing to do so will result in the appeal being dismissed. The fee is refunded where:

- the appeal is successful in whole or in part
- an appeal is withdrawn; or
- the appeal is deemed insufficient by the BoR or its secretary

During the appeal period, but before the appeal is heard by the BoR, parties to an appeal may:

- Agree to a new valuation or classification of a property; or
- Agree to changing the taxable or exempt status of a property.

This agreement must be in writing and is commonly known as the “agreement to adjust”. If this agreement resolves all matters on the appeal, the assessor makes any changes necessary to reflect the agreement between the parties and the appeal is withdrawn with any fee refunded.

There is a “simplified appeal process” that can be used when the appeal involves:

- a single-family residential property
- any other property valued under \$100,000 within a rural municipality; or
- any other property valued under \$250,000 for properties within other municipalities

If the appeal proceeds to a hearing, the BoR is expected to make its decisions within 180 days of publishing the notice respecting the mailing of assessment notices.

Any party to the appeal is entitled to appeal the decision of a BoR to the Assessment Appeals Committee (AAC) established by the Saskatchewan Municipal Board.

An appeal to the AAC must be made within 30 days of being served with a decision of the BoR. The record of the BoR hearing will be examined for any errors made by the Board. New evidence cannot be filed with the AAC, except in limited circumstances.

Taxpayers may appeal directly to the AAC when:

- there are several assessments being appealed on the same grounds; or
- the assessed value of a commercial or industrial property exceeds the amount set in the regulations (currently \$1 million).

Fees are required when filing an appeal with the AAC. The fees and appeal form must be filed within a 30-day appeal period or the appeal will be dismissed. The fee will be refunded if the appeal is successful.

The final level of appeal for property assessments is to the Provincial Court of Appeal. This type of appeal may only be made on a question of law or jurisdiction. If the Court of Appeal agrees to hear an appeal of the AAC decision, the Court of Appeal decision is final. If the Court of Appeal denies the appeal application, the decision of the AAC is final.

IPTI notes that the provincial government recently initiated a review of the appeals system. In the report following this review, the introduction states:

*“In recent years, the Government of Saskatchewan has been receiving a number of complaints from the assessment appeal community with regard to the efficiency and effectiveness of the current property assessment appeal system. Stakeholders see significant challenges arising from the quality of hearings, lack of a proper record of the hearing, and unsubstantiated decisions made at the board of revision level.*

*These complaints have prompted the Ministry of Government Relations (Ministry) to review the assessment appeal process, specifically at the board of revision level, to understand the challenges and opportunities for improvement.”*

A copy of the report following that review is available via the link below:

<https://pubsaskdev.blob.core.windows.net/pubsask-prod/113887/Assessment-Appeal-Report-Praxis-Consulting-Final.pdf>

The Ministry has also taken a number of steps to improve the operation and administration of the BoR system. A Registrar has been appointed to oversee the operation of the system and

a new training program has been set up to provide guidance to members of the BoR. Details of the training program are available via the link below:

<https://www.schoolofpublicpolicy.sk.ca/executive-education/board-of-revision-training-program.php#ProgramOverview>

The website states:

“The Board of Revision (BoR) Training Program has been designed for current or future members, chairs and secretaries of boards of revision in Saskatchewan. This program focuses on:

- Principles of Administrative Justice
- Property Assessment Concepts in Saskatchewan
- Effective Hearings/Administrative Tribunal Proceedings
- Rules of Evidence for Administrative Tribunals
- Post Administrative Tribunal Hearing Deliberation and Decision Writing
- Plain Language in Administrative Tribunal Proceedings and Decisions
- Interpreting Legislation/Application of Legal Tests
- Compiling a Proper Record of Hearing
- Administrative Tribunal Case Management
- The Role of the Chairperson
- The Role of the Secretary”

We return to the issue of the existing appeals system later in this report.

.....

To put a bit more “flesh on the bones” of the foregoing descriptions, and to see what type of information about property tax systems is provided to the public by a municipality, we attach at Appendix A some selected extracts from the City of Saskatoon’s website.

It will be seen that the website refers to, inter alia:

- assessment notices
- amended and supplementary assessment notices
- assessment appeals
- appeal fees
- information to be included with a notice of appeal
- the board of revision
- the simplified appeal process
- the assessment appeals committee
- the three components of property tax:

- municipal tax
- library tax
- education tax
- the 2021 reassessment
- property tax notices and payments
- payment options (including payment by instalments using TIPPS)
- explanations of what property taxes are used for, i.e., 57% for local services, 37% for schools and 6% for libraries
- requests for information
- tax rates, i.e., mill rates and mill rate factors
- percentages of value
- tax ratio policy, i.e., residential 1; non-residential 1.59

There are a number of useful links in Appendix A to other relevant information.

IPTI adds that it is not suggesting Saskatoon's website is any better (or worse) than the websites of any other municipality. However, as Saskatoon is the largest city by population in the province, and has its own in-house valuation team, IPTI considered it would be helpful to review the information it provides to its taxpayers and other stakeholders.

## Section 4: Review of Key Legislation

IPTI's review of any property tax system starts with a consideration of the legislation that governs the operation of the system.

Existing property tax policy, determined at the provincial level, can be found in the main legislation that deals with property tax.

As mentioned in Section 3 of this report, the key legislation that governs the property tax system can be found in the following three Acts:

- The Cities Act
- The Municipalities Act, and
- The Northern Municipalities Act

As the provisions concerning property tax assessment are similar in all three Acts, IPTI concentrated its attention on the Cities Act as that governs the system in the main urban parts of the province.

To assist an understanding of our analysis, a copy of the relevant parts of the Cities Act can be found in Appendix B.

However, before we report on our review of the Cities Act, we should make clear that a number of other Acts also govern different parts of the property tax system in the province; they are:

- The Education Property Tax Act (which deals with school taxes)
- The Assessment Management Agency Act (which relates to SAMA)
- The Municipal Board Act (which deals with, inter alia, assessment appeals)

In addition to those main Acts, there are also a number of different regulations made under powers contained in the foregoing Acts. Where relevant, we will make reference to those as necessary.

There are also a significant number of bylaws and orders – that have legal force – which therefore also need to be taken into account as part of the legislative framework.

### IPTI Comment

As indicated above, there is a significant amount of legislation that governs the operation of the property tax system in Saskatchewan. This makes it difficult for anyone unfamiliar with the system, particularly taxpayers, to navigate their way through it to find answers to any questions they may have.

It would be preferable for the province to review the legislation to see what could be consolidated to make access to it – and understanding – easier for all stakeholders.

However, for the purposes of this report, IPTI focussed its attention on the main legislation that governs the property tax system.

## The Cities Act

As already indicated, as the Cities Act is the legislation that applies to the larger, main urban municipalities, IPTI undertook a detailed analysis of the assessment provisions it contains. Our observations on the relevant provisions of the Act are set out below.

## The Market Valuation Standard

Section 163 provides a list of definitions of terms used in the Act. Among these definitions (f1) is the definition of the “market valuation standard” which, it states:

*“... means the standard achieved when the assessed value of property:*

- (i) is prepared using mass appraisal;*
- (ii) is an estimate of the market value of the estate in fee simple in the property;*
- (iii) reflects typical market conditions for similar properties; and*
- (iv) meets quality assurance standards established by order of the agency;”*

On the face of it, the foregoing definition appears to be an acceptable description of how property tax assessments should be determined. However, the way in which the definition is interpreted and applied creates some of the issues that IPTI found from its research.

Section 163 (f.2) continues:

*“market value” means the amount that a property should be expected to realize if the estate in fee simple in the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the amount is not affected by undue stimuli;”*

The foregoing definition is broadly in line with the definition of “market value” set out by many professional organisations.

For example, the International Valuation Standards Committee (IVSC) defines market value as follows:

*“Market Value is the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after*

*proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion”.*

The Appraisal Institute of Canada (AIC), in its publication “Canadian Uniform Standards of Professional Appraisal Practice” (CUSPAP), defines market value as follows:

*“The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and the seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress.”*

So, the definition of “market value” in the Act is broadly in line with accepted definitions published by recognised national and international professional valuation organisations.

However, it is the strict limitation of the way in which “mass appraisal” is interpreted and applied in Saskatchewan which means that the assessed values arrived at by SAMA or other valuation suppliers in the province may not equate to actual market value.

The Act continues:

*(f.3) “mass appraisal” means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;*

That definition is also recognisable as an acceptable description of mass appraisal. In their “Standard on Mass Appraisal of Real Property”, the International Association of Assessing Officers (IAAO) defines mass appraisal as:

*“Mass appraisal is the process of valuing a group of properties as of a given date and using common data, standardized methods, and statistical testing.”*

It will be seen that the IAAO definition of mass appraisal is very similar to that contained in the Act.

## Regulated Property Assessment

The Act continues:

*(h.1) “regulated property assessment” means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;*

*(h.2) “regulated property assessment valuation standard” means the standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in this Act, the regulations made pursuant to this Act, the assessment*

*manual and any other guideline established by the agency to determine the assessed value of a property;*

The foregoing definitions makes clear that there are two valuation standards to be applied to taxable properties in Saskatchewan:

- (a) the market valuation standard which applies to all non-regulated properties; and
- (b) the regulated property assessment standard which applies to the defined properties

In simple terms, properties valued using the market valuation standard should be assessed at their market value as at the base date; regulated properties are valued using the formulas prescribed by SAMA which may or may not result in an assessed value that equates to the market value of the properties concerned.

The position is confirmed by Section 164 which states:

*Regulated and non-regulated property assessments*

*164.1(1) Regulated property assessments shall be determined according to the regulated property assessment valuation standard.*

*(2) Non-regulated property assessments shall be determined according to the market valuation standard.*

## Annual Assessments

The issues for concern start to arise with the following part of the Act:

*“Preparing annual assessments*

*165(1) An assessment shall be prepared for each property in the city using only mass appraisal.*

*(2) All property is to be assessed as of the applicable base date.*

*(3) The dominant and controlling factor in the assessment of property is equity.*

*(3.1) Each assessment must reflect the facts, conditions and circumstances affecting the property as at January 1 of each year as if those facts, conditions and circumstances existed on the applicable base date.”*

In IPTI’s view, Section 165 (3.1) is a helpful explanation of what has to be valued, i.e., the property as it stands as at January 1 each year, but on the assumption that the relevant facts, condition and circumstances that existed as at January 1 on the year in question existed at the relevant base date which is set 2 years prior to the date of the revaluation. That part of the definition ensures consistency in the application of the valuation hypothesis.

The issues of concern arise in connection with Section 165(1) and (3).



Section 165(1) is very clear that valuations can only be provided by using mass appraisal. That may be quite acceptable for valuing what may be described as “bulk classes” of property, i.e., those that are very similar to each other. However, it creates problems when having to value a property or properties that are either somewhat out of the ordinary and/or for which there is limited evidence on which to base a valuation.

Section 165(3) then exacerbates the challenges facing an assessment appraiser as equity, i.e., comparison with the assessments of other similar properties, is stated to be the most important factor.

The “accuracy v equity” issue arises in many property tax jurisdictions; i.e., is it more important to have accurate assessments (i.e., of market value) or ones that are uniform and consistent?

The policy in Saskatchewan, as enshrined in the legislation, is clearly to place the priority on equity. Of course, in theory, if all properties are assessed at their true market values, equity is achieved and no issue arises.

However, as the emphasis in this legislation is so clearly on linking mass appraisal and equity, it means that taxpayers owning higher value properties may be able to successfully demonstrate that their assessed value is too high in comparison with other properties in the same class, even if the assessed value ascribed to their property is, in fact, correct in terms of its market value as at the base date.

Section 165 continues:

*“(4) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.*

*“(5) 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.”*

The foregoing provisions highlight what the equity policy is intended to achieve; they again emphasise that equity is regarded as being more important than accuracy (in relation to market value) when it comes to assessed values.

## Percentage of Value

Section 166 of the Act deals with “percentage of value”; it states:

*“166(1) The Lieutenant Governor in Council may make regulations:*

*(a) establishing classes of property for the purposes of this section; and*

*(b) setting percentages of value that are applicable to classes of property established pursuant to clause (a).*

*(2) Classes of property established pursuant to subsection (1) may be all or any of the following:*

*(a) classes of land;*

*(b) classes of improvements;*

*(c) classes of land, improvements or both.*

*(3) The assessor shall determine to which class established pursuant to the regulations, if any, any property belongs.*

IPTI has already described (in Section 3 of this report) how the percentage of value system operates. In simple terms, the assessed value of a property has to be multiplied by the prescribed percentage of value to arrive at the “taxable assessment”.

Section 167 provides:

*“167 After calculating the assessment of property that belongs to a class of property established pursuant to subsection 166(1), the assessor shall determine the taxable assessment of the property by multiplying the assessment by the percentage of value applicable to the class of property to which the property belongs.”*

Whilst IPTI is aware of similar schemes in other jurisdictions, e.g., in New York City (see Appendix G), we consider that this approach “interferes” with one of the guiding principles (see Section 2 of this report) for property tax systems which is that the assessed value (market value) should form the basis of the property tax system without further adjustment.

Any adjustment to the independent assessed value adds to the complexity of the system and runs the risk of creating unfairness between different groups of taxpayers.

It is not unusual for different tax rates to be applied to different classes of property, particularly distinguishing residential and non-residential properties, but it is not helpful for transparency and taxpayer understanding to have the additional adjustment to assessed values, i.e., the percentage of value, imposed by the provincial government.

Furthermore, at least in theory, it would be possible for a municipality with appropriate tax tool powers to negate the percentage of value by simply adjusting the tax rate to obviate the impact of the relevant percentage of value. As far as IPTI is aware, municipalities do not use their tax rate powers to do this, but it remains a possibility.

Leaving aside whatever political reasons there may be for the use of percentages of value, IPTI considers this to be an unhelpful aspect of the property tax system in Saskatchewan.

## Farmland

IPTI notes that the provisions of Section 168 of the Act, which relates to the assessment of farmlands, may result in favourable treatment of one group of taxpayers – i.e., farmers, who are able to bring themselves within the provisions – in comparison with other taxpayers.

## Machinery and Equipment

Section 169 of the Act identifies what elements of “machinery and equipment” may, and may not, be included in the assessed value of pipelines, petroleum oil and gas wells. The issue of the extent to which machinery and equipment is included in the assessed value of properties for property tax purposes is one that all jurisdictions have to deal with.

The arguments are relatively simple: it is generally accepted that small items of machinery and equipment are regarded as “tools of the trade” and should not be included in assessments. However, some large items of machinery and equipment, particularly those that are structural in nature and perform a similar function to buildings (e.g., a silo which stores material performs the same function as a warehouse which stores material), arguably should be included in the assessed value of the property concerned.

Whilst this is very much a matter for consideration by the policy-making body – in the case of Saskatchewan, the provincial government – IPTI suggests that it would be helpful to review the position on a regular basis to see if the existing provisions are fair between taxpayers.

IPTI notes that, for example, there is much more machinery and equipment included in assessed values in Alberta than is the case in Saskatchewan. Similarly, in the UK, there is much more “plant and machinery” (as it is called in the UK) included in assessed values than Saskatchewan.

## Provision of Information

Section 171 of the Act provides the assessor with powers to request information from owners and others that is necessary for the assessor to have in connection with the valuation of the property.

IPTI understands that SAMA obtains a generally good response to its requests for information. However, IPTI notes that some other property tax jurisdictions require the

regular reporting of relevant value-significant information to the assessing agency; this might be an improvement which should be considered for Saskatchewan.

The powers to obtain information are coupled with a requirement to treat the information obtained confidential. Section 171 provides:

*(5) Subject to subsection (6), every person who, in the course of his or her duties, acquires or has access to any information or document obtained pursuant to subsection (1), (2), (3) or (4.1) shall:*

*(a) keep that information or document confidential; and*

*(b) not make any use of or disclose that information or document without the consent of the person to whom the information or document relates.*

Whilst not disclosing confidential information obtained is not unusual, on the face of it, the foregoing provision precludes an assessor from *using* the information. IPTI notes, in passing, that such a constraint cannot be taken at face value otherwise there would be no point in collecting the information!

However, on a more important point, the legislation does not appear to provide reciprocity on the issue of information sharing. In other words, while “... *the assessor may, at any time, request any information or document that relates to or might relate to the value of any property from any person who owns, uses, occupies, manages or disposes of the property*”, there is no legislative obligation on the assessor to disclose relevant information that has been used in arriving at the assessed value.

Whilst it is important to safeguard confidential information obtained by an assessor, there needs to be a balance between confidentiality and transparency when it comes to the assessor explaining to a taxpayer (or a professional representative) what evidence has been used in arriving at a particular valuation.

The same Section of the Act contains specific provisions requiring the owner or operator of a resource property (oil, gas, etc.) to provide information, on an annual basis, to the assessor in connection with resource production equipment which is necessary for the application of the regulated property provisions.

This, hopefully, ensures that the calculation used for the assessment of such properties is based on accurate, up-to-date information which should assist the taxpayers in being satisfied that the facts on which a regulated valuation is based are correct.

As mentioned above, consideration might be giving to extending the requirement to provide the assessor with value-significant information for other types of property.

Section 172(5) provides a significant sanction for failure to comply with the information provision requirements; it states:

*(5) If the person whose assessment is the subject of an appeal or his or her agent seeks to introduce the following evidence at the hearing of the appeal, the board of revision or appeal board shall not take that evidence into consideration in making its determination:*

*(a) any information or document that was not provided to the assessor as required by section 171 when it was required to be provided;*

*(b) any information that is substantially at variance with information provided to the assessor pursuant to section 171.*

There are some “safeguards” against possible misuse of those powers by an assessor, e.g., a Board of Revision or the appeal board may allow an appeal to proceed if they are satisfied that a request for information by the assessor was unreasonable or if the information requested by the assessor was not relevant to the assessment.

Returning to the issue of disclosure of assessment information mentioned above, IPTI notes that the Act provides:

*173(1) If a city authorizes information to show how an assessor prepared the assessment of a person’s property to be furnished to that assessed person or an authorized agent of that assessed person, the city may charge a fee for furnishing that information.*

*(2) For the purposes of subsection (1), the fee must not exceed the reasonable costs incurred by the city for furnishing the information.*

On the face of it, such a fee – based on reasonable costs – is not, in itself, inappropriate. However, in today’s environment of more open data, it is for consideration whether such information should be provided – free of charge – in the interests of transparency.

As already mentioned, a related issue to consider is whether it may be preferable to put the onus on property owners to provide information to SAMA (or the relevant assessor) at regular intervals rather than relying on the assessor to serve notice on the owner to provide that information.

## Assessment Rolls

The next Division of the Act refers to assessment rolls.

Section 174 provides:

*(1) The assessor shall prepare an assessment roll for each year for all assessed property in the city.*

*(2) The assessment roll must be prepared not later than April 1, but may be prepared on or after September 1 in the year before the year to which the assessment roll relates.*

It is interesting that a complete assessment roll is produced every year even though a full revaluation takes place every 4 years. An alternative would be to prepare a complete roll every 4 years and simply make alterations to it as necessary. However, IPTI assumes it is considered more convenient for municipalities to prepare a complete assessment roll for each year.

Section 175 sets out what information must be shown in an assessment roll. It is interesting to note that both the “assessed value” and the “assessed value of the property after applying the applicable percentage of value” must be shown. It may be confusing to a taxpayer having both those values shown.

If the property is exempt from taxation, that fact must be shown. This is interesting from the point of view both of transparency, i.e., making it clear that a property is treated as exempt, and also, as the value is shown, it enables the opportunity cost of the exemption to be calculated. IPTI understands that SAMA keep exemptions under review to ensure they remain appropriate.

Section 175 also makes it clear that the “unit of assessment” is the parcel of ownership; however, Section 176 allows the assessor to merge two or more parcels in the same ownership if that is considered appropriate.

Section 177 sets out who is the “assessed person”, i.e., the taxpayer. In most cases it is the registered owner of the property but, in some cases, it may be the occupier (e.g., a leaseholder) if there is an appropriate agreement with the owner that the occupier will pay the property tax.

Section 178 allows the assessor to make a correction to the roll if an error or omission is discovered through the use of an “amended assessment notice”. It also allows an appeal to be made against such a notice. IPTI understands that, in practice, there are relatively few amended assessment notices issued.

In terms of publishing the roll, Section 183 provides:

*(1) The assessor shall make the assessment roll available for public inspection during normal business hours from the day of completion of the assessment roll to the last day for lodging an appeal.*

*(2) The council may authorize that the assessment roll or portions of the assessment roll be available for public inspection at any additional times that the council may determine.*

It is important that taxpayers are made aware that the assessment roll is available for inspection. A later part of the Act (Section 187) requires the publication of a notice informing

the public that assessment notices have been sent and confirming the last date on which appeals may be lodged against the assessment.

## Assessment Notices

Division 3 of this Part of the Act deals with the preparation and service of assessment notices. Section 184 provides:

- (1) *Except as provided in subsection (2), the assessor shall annually prepare assessment notices for all assessed property shown on the assessment roll of the city.*
- (2) *A council may dispense with the preparation of assessment notices if the assessed value of a property:*
  - (a) *has not changed from the previous year's assessed value; or*
  - (b) *the increase or decrease in assessed value does not exceed the lesser of:*
    - (i) *\$1,000 from the previous year's assessed value; and*
    - (ii) *1% of the previous year's assessed value.*
- (3) *A bylaw or resolution passed pursuant to subsection (2) is effective with respect to the year in which it is passed and all subsequent years, other than a year in which a revaluation is directed by the agency.*

Section 185 sets out what must be contained within an assessment notice which, in broad terms, is the information that is shown in the assessment roll together with information about the appeal period.

The appeal period is relatively short, being 30 days after an assessment notice, or amended assessment notice, has been sent. In the case of an assessment notice served following a revaluation year, the time limit for making an appeal is 60 days.

In terms of sending the assessment notice, Section 186 provides:

- The assessor shall send the assessment notice to the assessed person not later than the date on which the tax notices are required to be sent.*
- (2) *The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.*

IPTI notes, in passing, that some jurisdictions prefer to keep assessment and taxation functions and notices completely separate; others prefer to link them as they are clearly related. There are advantages and disadvantages in both approaches. From a taxpayer's perspective, it may be helpful for the two components, i.e., the assessment notice and the tax

notice, to be brought together as they are so interdependent. However, combining them may lead taxpayers to question the independence of the assessment process.

## Supplementary Assessments

Division 4 of this Part of the Act deals with “supplementary assessments” which refer to changes to the assessed value of properties that need to be reflected in the assessment roll.

Section 189 provides:

*(1) Subject to subsection (2), the assessor shall make any supplementary assessment that may be necessary to reflect a change if, after assessment notices are sent but on or before December 1 of the taxation year for which taxes are levied on the assessment referred to in the notices, it is discovered that the assessed value of any property is not the same as the value entered on the assessment roll by reason of:*

- (a) destruction of or damage to the property;*
- (b) demolition, alteration or removal of an improvement;*
- (c) construction of an improvement;*
- (d) change in the use of the property;*
- (e) subdivision of the property; or*
- (f) issuance of titles pursuant to a condominium plan that is approved by the Controller of Surveys.*

*(2) If a change is made to the roll pursuant to subsection (1), the assessor shall send an assessment notice to the persons affected.*

The issue of a supplementary assessment notice enables an appeal to be made on the same basis as other appeals, i.e., within 30 days, etc.

Interestingly, the Act also provides for what it describes as a “cut-off date” after which no supplementary assessments can be made:

*(5) A city may determine a cut-off date for supplementary assessments, after which no supplementary assessments may be prepared for any property in the city.*

*(6) For the purposes of subsection (5), the cut-off date may not be earlier than September 30 in any year.*

It is assumed that a cut-off date is included in the legislation as a practical expedient to avoid the assessor having to carry out this type of work throughout the year.

However, it is not clear to IPTI why such a cut-off date is required when changes take place to properties throughout the year and there seems to be no reason why changes to the assessed



values cannot be made throughout the year. Not providing a supplementary assessment may lead to unfairness for a taxpayer whose property has been reduced in value due to, for example, the demolition of a building. Equally, if a taxpayer extends a property, they gain an unfair advantage if the alteration is not reflected in the assessed value up until the following tax year.

Section 189 goes on to make clear:

*(7) A supplementary assessment must reflect:*

- (a) the value of any property that has not been previously assessed; or*
- (b) the change in the value of any property since it was last assessed.*

## Board of Revision

Division 5 of this Part of the Act refers to the Board of Revision which is the body charged with dealing with appeals at the first, local level.

Section 192 of the Act states:

*(1) A council shall appoint not less than three persons to constitute the board of revision for the city.*

Although the Act goes on to identify who cannot sit as members of the board of revision to avoid any obvious conflict of interest, i.e., a member of the council or an employee, IPTI understands that it is, in practice, difficult to attract people to undertake this work, particularly in the more remote parts of the province with relatively small populations. We comment further on the steps being taken to address this problem in Section 6 of this report.

Section 196 provides for payment of a fee to make an appeal to the Board of Revision and the circumstances in which such an appeal may be refunded.

Division 6 of this Part of the Act goes on to set out a framework for appeals to a Board of Revision.

Section 197 provides:

*(1) An appeal of an assessment may only be taken by a person who:*

- (a) has an interest in any property affected by the valuation or classification of any property; and*
- (b) believes that an error has been made:*
  - (i) in the valuation or classification of the property; or*

*(ii) in the preparation or content of the relevant assessment roll or assessment notice.*

Section 197(3) of the Act makes clear that the city or other taxing authority is allowed to make an appeal. Section 197(4) also makes clear that SAMA has to be made a party to an appeal if:

- (a) the agency prepared the valuation or classification of any property being appealed; or*
- (b) the appeal is by a city or other taxing authority.*

Section 197(6) sets out what must be contained in a notice of appeal which must be in line with the relevant regulations prescribed by the minister.

Interestingly, Section 197(6) goes on to state that the notice of appeal must include:

- (i) a statement that the appellant and the respondent have discussed the appeal, specifying the date and outcome of that discussion, including the details of any facts or issues agreed to by the parties; or*
- (ii) if the appellant and the respondent have not discussed the appeal, a statement to that effect specifying why no discussion was held*

This presupposes that the taxpayer (appellant) has had the opportunity to discuss the matter with the assessor (respondent) which is clearly desirable, but it appears to put the onus on the taxpayer to initiate such contact.

Section 198 confirms the time limits for making an appeal to the board of revision, i.e., 30 days after service of a notice of assessment or 60 days in the case of a revaluation, along with the payment of a fee where that is required.

Section 198 continues:

- (3) On receiving a notice of appeal, the secretary of the board of revision shall, as soon as is reasonably practicable, provide the assessor with a copy of the notice of appeal.*

It is not obvious to IPTI why the appellant is not required to send a copy of the notice of appeal to the assessor; that would appear to be a more appropriate course of action, but it is not a matter of particular importance for the purposes of this report.

Section 199 sets out the duties of the secretary of the Board of Revision to, where necessary, arrange a hearing and give the parties at least 30 days' notice of the hearing.

Section 200 of the Act deals with disclosure of evidence relating to a hearing and requires the service of various documents and other materials to be used at the hearing on all parties to the appeal at specified dates before the hearing.

Section 203 of the Act provides:

*(1) Boards of revision are not bound by the rules of evidence or any other law applicable to court proceedings and have power to determine the admissibility, relevance and weight of any evidence.*

On the face of it, this provision is presumably intended to ensure that the Board of Revision can, if it chooses to do so, operate on a relatively informal basis, i.e., it is not bound by the strict rules of evidence that apply in other courts, tribunals, etc.

However, it also opens the door to potentially unfair, possibly arbitrary, practices which may prove prejudicial to any party appearing before the Board.

The Act deals with the position whereby the parties may reach agreement to adjust the assessment that is the subject of the appeal:

*204(1) The parties to an appeal may agree to a new valuation or classification of a property, or to changing the taxable or exempt status of a property, if, during the appeal period but before the appeal is heard by the board of revision, all parties to the appeal agree:*

*(a) to a valuation or classification other than the valuation or classification stated on the notice of assessment; or*

*(b) to a change in the taxable or exempt status of a property from that shown on the assessment roll.*

IPTI understands that, in practice, most appeals result in either an agreement being reached between the assessor and the taxpayer and relatively few appeals proceed to a hearing by the Board of Revision.

The decision-making power of the Board of Revision is limited by the following provision of the Act:

*210(1) After hearing an appeal, a board of revision or, if the appeal is heard by a panel, the panel may, as the circumstances require and as the board or panel considers just and expedient:*

*(a) confirm the assessment; or*

*(b) change the assessment and direct a revision of the assessment roll accordingly:*

*(i) subject to subsection (3), by increasing or decreasing the assessment of the subject property;*

*(ii) by changing the liability to taxation or the classification of the subject property; or*

*(iii) by changing both the assessed value of the subject property and its liability to taxation or its classification.*

*(1.1) Notwithstanding subsection (1), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.*

It will be seen that Section 210(1) appears to give the board of revision very wide powers to change the value of the assessed property, and/or its classification, but then Section 210(1.1) imposes a most unusual constraint; it states, very clearly, that the value of a non-regulated property cannot be varied using single property appraisal techniques.

This provision appears to preclude any party, but most probably the taxpayer, from being able to demonstrate that the application of a particular mass appraisal model by the assessor produces an assessed value that is incorrect. The usual way in which a taxpayer, or tax agent, is able to demonstrate an error is by submitting a separate appraisal of the market value of the taxable property, as at the relevant valuation date, using appropriate evidence and employing one or more of the recognised professional valuation approaches, i.e., the sales comparison approach, income approach or cost approach.

In IPTI's experience, most jurisdictions produce initial property tax valuations at a time of revaluation using a form of mass appraisal, usually employing a series of automated valuation models (AVMs) within a software package described as computer assisted mass appraisal (CAMA). This is the most cost-effective way in which to produce a large number of valuations at a point in time.

However, if a challenge or appeal against the valuation produced by a CAMA/AVM facility arises, the assessor in other jurisdictions is required to look at the individual valuation produced and, through the application of "single property appraisal techniques", consider whether the valuation produced through the mass appraisal process is correct.

The Saskatchewan Act is the only legislation of which IPTI is aware that precludes the use of what most other systems would allow, i.e., an individual appraisal of the property, on the relevant statutory definition of market value, to ensure that the result of the CAMA/AVM approach is acceptable.

Section 201 continues:

*(3) Notwithstanding subsection (1), an assessment shall not be varied on appeal if equity has been achieved with similar properties.*

Again, in IPTI's experience, it is unusual to require an individual (accurate) market value assessment to be adjusted to bring it into line with the (incorrect) assessments of other similar properties; this is the "equity v accuracy" debate we have mentioned previously. The appropriate course of action in such a situation is to correct the incorrect values.

The underlying premise of an *ad valorem* property tax system is that the overall amount of tax required to be raised (i.e., the budgeted revenue required from property tax within the jurisdiction) is spread fairly over the tax base by reference to the different assessed values of the properties within the jurisdiction. Those taxpayers with higher assessed values are presumed to be able to pay more property tax than others with lower property values.

However, for such a system to be accepted as “fair”, the values comprising the tax base must reflect the correct relativity between the market values of the taxable properties. If a particular assessed value is clearly incorrect, the appeal system should provide the appropriate avenue through which it can be corrected.

Depending on how the wording in Section 201(3) is interpreted and applied, i.e., “equity” and “similar properties”, it seems that the assessor may only need to show that the same “model” has been applied to a particular group of properties to demonstrate that equity has been achieved, even where the results are manifestly incorrect.

This must be, and is, extremely frustrating for taxpayers, and probably to Boards of Revision, as we found from the interviews conducted; see Section 6 of this report.

### Saskatchewan Municipal Board.

Division 7 of this part of the Act deal with appeals from the Board of Revision to the Saskatchewan Municipal Board, specifically, to the Assessment Appeal Committee (AAC) of the Municipal Board.

Section 213(1) of the Act allows a person to appeal an assessment directly to the AAC in particular circumstances, e.g., where the person has an interest in property in more than one city or municipality.

Section 214 of the Act also allows an appeal to be made directly to the AAC where, for example, the property or properties concerned have an assessed value in excess of a prescribed amount (currently \$1 million).

Payment of a fee is required to make an appeal to the provincial AAC either directly, or following a decision of the Board of Revision.

In terms of the procedure before the AAC, Section 215 of the Act provides:

*215(1) The procedure respecting appeals to a board of revision apply, with any necessary modification, to an appeal pursuant to section 213 or 214.*

*(2) Subject to subsection (3), on the hearing of an appeal pursuant to section 213 or 214, the appeal board, in addition to its powers and responsibilities, has all the powers and responsibilities that a board of revision would have with respect to the appeal.*

On the face of it, those procedures and powers appear to be quite normal. However, the Act goes on to provide that no new evidence can be called, with the limited exceptions shown below, and the appeal board makes its decision based on the “record” of proceedings at the Board of Revision. The Act states:

*222 Subject to section 223, and notwithstanding any power that the appeal board has pursuant to The Municipal Board Act to obtain other information, an appeal to the appeal board pursuant to this Act is to be determined on the basis of the materials transmitted pursuant to section 220.*

*New evidence*

*223(1) The appeal board shall not allow new evidence to be called on appeal unless it is satisfied that:*

- (a) through no fault of the person seeking to call the new evidence, the written materials and transcript mentioned in section 220 are incomplete, unclear or do not exist;*
- (b) the board of revision has omitted, neglected or refused to hear or decide an appeal; or*
- (c) the person seeking to call the new evidence has established that relevant information has come to the person’s attention and that the information was not obtainable or discoverable by the person through the exercise of due diligence at the time of the board of revision hearing.*

*(2) If the appeal board allows new evidence to be called pursuant to subsection (1), the appeal board may make use of any powers it possesses pursuant to The Municipal Board Act to seek and obtain further information.*

In IPTI’s experience, it is unusual for an appeal body to be limited in this way and it would appear to constrain the AAC in a way which may, in some cases, prevent it from achieving a just outcome to the appeal process.

It also relies heavily on the Board of Revision having taken and noted all relevant evidence and other materials and provided a sufficient note of its analysis and conclusions to allow the AAC to fully understand the Board of Revision’s reasoning and decide whether or not to uphold it.

In terms of the decision which can be made by the AAC, Section 226 of the Act provides:

- (1) After hearing an appeal, the appeal board may:*
  - (a) confirm the decision of the board of revision;*
  - (b) modify the decision of the board of revision to ensure that:*
    - (i) errors in and omissions from the assessment roll are corrected; and*

*(ii) an accurate, fair and equitable assessment for the property is placed on the assessment roll; or*

*(c) set aside the assessment and remit the matter to the assessor to ensure that:*

*(i) errors in and omissions from the assessment roll are corrected; and*

*(ii) an accurate, fair and equitable assessment for the property is placed on the assessment roll.*

*(2) If the appeal board decides to modify the decision of the board of revision pursuant to subsection (1), the appeal board may adjust, either up or down, the assessment or change the classification of the property.*

*(3) Notwithstanding subsections (1) and (2), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.*

*(3.1) Notwithstanding subsections (1) and (2), an assessment shall not be varied on appeal if equity has been achieved with similar properties.*

It will be seen from the foregoing that the AAC has the same “constraints” on what it can do as the Board of Revision in terms of not being allowed to vary a valuation based on single property appraisal techniques, or if equity has been achieved with similar properties.

Whilst it is arguably necessary that the appeal board is subject to the same limitations as the Board of Revision in these respects to avoid providing an incentive to appeal, it nevertheless means that the appeal board may not be able to achieve justice in its decisions.

### Confirmation of Assessment Roll

Division 8 of the Act relates to the “confirmation of the assessment roll”. Section 228 provides:

*(1) On or after January 1 of the year to which the assessment roll relates, the assessor shall make returns to the agency, in the forms and at times required by the agency, showing:*

*(a) the particulars of any alterations that have been made in the assessment roll since it was last confirmed by the agency; and*

*(b) any additional information related to the particulars mentioned in clause (a) that may be required by the agency.*

*(2) Notwithstanding that there may be further appeals pending, the agency, on receipt of a return and after making any inquiries that it considers advisable, may confirm the assessments in the roll as the assessment of the city as at the date of the return.*

It is important to note that these provisions apply to all assessors, i.e., those employed by SAMA as well as the inhouse valuation resources used by four of the cities, as SAMA retains responsibility for auditing all assessments throughout the province and therefore needs to “confirm” all assessment rolls.

IPTI notes Section 228 goes on to provide:

*(6) Taxes levied on an assessment are not recoverable pursuant to this Act or The Tax Enforcement Act until the assessment is confirmed by the agency.*

IPTI understands that, in practice, assessments and assessment rolls have always been confirmed rather than rejected; however, there is a significant amount of activity undertaken by SAMA (through its Quality Assurance Division) to ensure the assessed values meet the required standards.

In this connection, SAMA publishes what it calls a “Quality Assurance Standard Report” setting out the results of its audit. A copy of the latest report (dated January 20, 2022) is available via the link below:

<https://www.sama.sk.ca/sites/default/files/2022-01/2022QualityAssuranceStandardAggregateReportJanuary262022.pdf>

## Property Tax

We continue our review of the Act by looking at the next part of it – Part X – which relates to property tax.

Division 2 deals with the tax roll. Section 233 provides:

- (1) A city shall prepare a tax roll annually.*
- (2) The tax roll may consist of:
  - (a) one roll for all taxes imposed pursuant to this Act and any other Act; or*
  - (b) a separate roll for each tax.**
- (3) The tax roll may be a continuation of the assessment roll or may be separate from the assessment roll.*

IPTI understands that this language may be related to the use of old paper records; in practice, these rolls are digital and separate.

In terms of liability for taxation, Section 235 makes clear:

*Subject to the other provisions of this Act, taxes are to be levied on all property.*



Section 236 goes on to clarify:

*(1) Taxes imposed with respect to a financial year of a city pursuant to this Act or any other Act are deemed to have been imposed on January 1.*

*(2) Subsection (1) does not apply to supplementary property taxes.*

In summary, the owners of all properties in the province are liable to pay property tax in respect of their properties (unless they are exempt, etc.) and the taxes are due with effect from January 1 each year.

The Act continues to outline the process that is required to be followed:

*237(1) A city shall annually:*

*(a) prepare tax notices for all taxable property shown on the tax roll of the city; and*

*(b) send the tax notices to the taxpayers before the end of the year in which the taxes are imposed.*

Section 237 continues:

*(4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.*

This raises the issue we touched upon earlier, i.e., should the assessment notice and the tax notice be completely separate documents, possibly sent to taxpayers at different times of the year, or should they be combined into one notice, or at least sent to taxpayers at the same time, but as two separate documents?

IPTI considers the appropriate test is whether taxpayers consider that the assessed value of their property has been arrived at independently from the tax consequences of the assessment. There are certainly advantages in taxpayers having both documents at, or about, the same time so the link between them is clear. However, there may be disadvantages if taxpayers consider the two notices are too closely linked.

Section 242 of the Act allows councils to provide “incentives” (e.g., a discount for early payment by a due date) and permit payment of property taxes by instalments. The Act also provides powers to allow councils to cancel, reduce, refund or defer taxes where appropriate.

Section 245 makes clear that property taxes can be recovered as a debt due to the city and become a special lien on property which enables enforcement action to be taken to recover the debt if necessary.

The Act (Section 249) goes on to deal with the imposition of penalties for non-payment of property tax within the required time.

## Imposing and Calculating Property Tax

The next part of the Act (Division 7) sets provisions relating to the imposition and calculation of the property tax. Section 253 provides:

- (1) *A council shall pass a property tax bylaw annually.*
- (2) *The property tax bylaw authorizes the council to impose a tax on all taxable assessments, as determined in accordance with section 167, in the city:*
  - (a) *at a uniform rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budget of the city; and*
  - (b) *at any other rates required by this or any other Act.*

It will be noted from the above that a bylaw is required to be passed annually; this is helpful in terms of transparency, but IPTI notes that some other jurisdictions have power to simply pass a resolution to legalise the setting of property tax rates.

## Classes and sub-classes of property

In terms of classes and sub-classes, and associated tax rates, the Act gives the following powers to councils:

- 254(1) *A council may establish classes and sub-classes of property for the purposes of establishing tax rates.*
- (2) *The assessor shall determine to which class or sub-class any property belongs.*

### Tax rates

- 255(1) *A council may pass a property tax bylaw setting mill rate factors.*
- (2) *The mill rate factors set pursuant to subsection (1), when multiplied by the uniform rate described in clause 253(2)(a), establish a tax rate for each class or sub-class of property mentioned in section 254.*
- (3) *The tax rate may be different for each class or sub-class of property mentioned in section 254.*

The intention of the legislation is that a council must first set a uniform mill rate (tax rate) which is sufficient to raise the amount of revenue required to meet its estimated expenditures and then, if it considers it appropriate, to apply a “mill rate factor” to adjust the uniform mill rate for a particular class or sub-class of property. In simple terms, it results in a different mill rate (tax rate) for defined classes or sub-classes of property.

The Act continues:

*257 The amount of property tax to be imposed pursuant to this Act or any other Act with respect to a property is calculated by multiplying the taxable assessment determined in accordance with section 167 for the property by the tax rate to be imposed on that property.*

On the face of it, this is a simple, straightforward requirement but, in practice, the process is rather more complicated with the use of the assessed value, the application of the percentage of value to produce the taxable assessed value, then the application of the mill rate and/or mill rate factor and then further considerations involving the use of a minimum tax or base tax. As IPTI has already indicated, the more adjustments that are made in calculating the property tax payable, the more complex the system becomes and the less transparent it may be to taxpayers.

Section 258 of the Act provides powers for a council to set a minimum tax. It should be noted that Section 258 provides:

*(4) The property tax bylaw may provide different amounts of minimum tax or different methods of calculating minimum tax for different classes or sub-classes of property.*

The ability to set different minimum taxes has the advantage of giving considerable flexibility to municipalities, but adds complexity to the system and may lead to unfairness in the burden of property tax, particular for the owners of properties with lower assessed values.

Section 259 of the Act provides councils with another “tax tool”, this time in the form of a “base tax”. Unlike a minimum tax which might be determined through use of a formula (e.g., a rate per acre), a base tax is a specific amount of money levied against either all properties, or properties within a different class, sub-class, etc.

Another tax tool available to cities is the use of a tax phase-in plan following a revaluation. The Act states:

*260(1) Subject to the regulations, a council may:*

*(a) phase in a tax increase or decrease for taxable property, or a class or sub-class of taxable property, resulting from a revaluation pursuant to The Assessment Management Agency Act; ...*

*(1.1) No tax phase-in plan established pursuant to subsection (1) is to extend over a period that is longer than the period between revaluations as set out in subsection 22(1) of The Assessment Management Agency Act.*

IPTI is aware that similar phase-in plans are used in other jurisdiction to “soften” the impact of a revaluation. Interesting, in Ontario, any increase in the assessed value is phased in over a

period of 4 years whereas in most other jurisdictions (e.g., the UK where it is called transitional relief), phase-in applies only to the tax bill.

Section 260 of the Act requires cities to submit (to the minister) information respecting the tax tools, tax rates and any other taxes and rates levied or proposed to be levied. IPTI notes that the results of mill rate surveys are published by the provincial government; copies of the mill rate survey results (2016-2020) are available via the link below:

<https://publications.saskatchewan.ca/#/products/72573>

An interesting table from the 2020 mill rate survey shows the extent to which the various types of tax tool are used by different types of municipalities:

	<b>Base Tax</b>	<b>Minimum Tax</b>	<b>Mill Rate Factors</b>	<b>Phase-in</b>
Cities	75%	19%	100%	6%
Towns	80%	35%	65%	NA
Villages	60%	46%	36%	NA
<b>Average Urban</b>	<b>67%</b>	<b>42%</b>	<b>48%</b>	<b>0%</b>
Rural Municipalities	22%	38%	81%	NA
Northern Towns, Villages, Hamlets	13%	46%	25%	NA

The mill rate surveys contain a large amount of detailed information which is of interest, but far too detailed to be analysed further for the purposes of this report.

### Exemptions from taxation

Section 262 contains a list of properties that are exempt from taxation. In broad terms, the list is similar to many other jurisdictions both in Canada and around the world (see the appendices to this report for more information about exemptions in selected jurisdictions).

Some of the detail relating to exemptions are interesting.

For example, Section 262 (1)(e) exempts a place of public worship, but goes on to provide the following detail:

*(e) every place of public worship and the land used in connection with a place of public worship subject to the following limits:*

*(i) the maximum amount of land that is exempt pursuant to this clause is the greater of:*

(A) 0.81 hectares; and

(B) 10 square metres of land for every one square metre of occupied building space used as a place of public worship;

(ii) the place of public worship and land must be owned by a religious organization;

(iii) the exemption does not apply to any portion of that place or land that is used as a residence or for any purpose other than as a place of public worship;

IPTI observes that some aspects of this exemption require careful measurement, calculation and, if it is properly to be applied, regular inspections to check that the qualifications for exemption continue to apply.

The Section also contains a list of bodies whose occupation of properties is to be treated as exempt. The potential problem of such a list is keeping it up to date, checking the facts surrounding the exemption (e.g., has the body changed its name, does it still occupy the property for exempt purposes, etc.), and, quite probably, dealing with claims for exemption by similar bodies whose name is not included in the Act.

Possibly to deal with the foregoing point, Section 262 provides:

(3) A council may exempt any property from taxation in whole or in part with respect to a financial year.

(4) Subject to section 263, a council may:

(a) enter into an agreement with the owner or occupant of any property for the purpose of exempting that property from taxation, in whole or in part, for not more than five years; and

(b) in an agreement entered into pursuant to clause (a), impose any terms and conditions that the council may specify.

IPTI notes that Section 262 continues:

(4.1) If a council exempts property from taxation pursuant to subsection (3) or (4), the assessment for that property must appear on the assessment roll in each year of the exemption.

IPTI considers the foregoing provision helpful for both transparency and calculating the opportunity cost of any exemption afforded by the council.

IPTI notes that Section 266 provides:

(1) If the owner of an improvement situated on land belonging to another person or the owner of an improvement that is not attached to the land on which it is placed is assessed, the

*improvement is liable to taxation as an improvement on the land and is subject to a lien for taxes.*

*(2) Subsection (1) applies whether or not the land on which the improvement is situated is exempt from taxation.*

IPTI assumes that this is to cover a situation where, for example, a mobile home owned by one person is placed on land owned by another person. In such a case, the owner of the mobile home would be liable for the property tax in respect of the mobile home (assuming it has an assessed value) with the owner of the land on which it stands remaining liable for any property tax due on the land itself ignoring the value of the mobile home.

### Supplementary property tax roll

The Act makes provision for a supplementary property tax roll as follows:

*268(1) The city shall prepare a supplementary property tax roll.*

*(2) A supplementary tax roll may be:*

- (a) a continuation of the property assessment roll prepared pursuant to Part X; or*
- (b) separate from the roll mentioned in clause (a).*

*(3) A supplementary property tax roll must show:*

- (a) the same information that is required to be shown on the property tax roll; and*
- (b) the date for determining the tax that may be imposed pursuant to the property tax bylaw.*

*(4) Sections 231, 233 and 234 apply with respect to a supplementary property tax roll.*

*(5) The city shall:*

- (a) prepare supplementary property tax notices for all taxable property shown on the supplementary property tax roll of the city; and*
- (b) send the supplementary property tax notices to the persons liable to pay the taxes.*

*(6) Sections 237 to 241 apply with respect to supplementary property tax notices.*

The foregoing provisions tie in with the provisions relating to supplementary assessment notices mentioned earlier.

Section 269 of the Act allows for in-year adjustment of property tax in cases where construction is commenced/completed/occupied and/or where improvements are removed or demolished, or the land is sub-divided.



Section 275 of the Act allows a council to pass a “special tax bylaw” to raise revenue to pay for any specific service or purpose to be completed within the taxation year.

Section 276 authorises the council to impose a special tax in relation to property that will benefit from the specific service or purpose stated in the bylaw.

.....

That concludes IPTI’s review of, and initial commentary on, the key legislation relating to property assessment and property taxes.

As stated at the beginning of this Section, there is a significant amount of other legislation that applies to the property tax system in Saskatchewan, but IPTI considers that the Cities Act covers most of the main points that give rise to concerns as identified in other parts of this report.

## Section 5: Overview of SAMA

As the Saskatchewan Assessment Management Agency (SAMA) provides property tax assessments for most municipalities in the province, IPTI considers it warrants a separate Section of this report to outline its responsibilities and the way in which it undertakes them.

This Section of the report is essentially a factual description of the organisation, its responsibilities, etc. We comment about SAMA partly in this Section, but also in the later parts of this report.

### History

SAMA was established in 1987 following a review carried out by a Saskatchewan Local Government Finance Commission. The Commission issued a number of reports one of which was entitled “Property Assessment in Saskatchewan”.

That report called for multiple changes to the property assessment system then in place in Saskatchewan. Among their recommendations, the Commission called for the formation of SAMA and the creation of the Agency’s Board of Directors. In particular it stated:

- The Commission recommends that a new assessment act be passed to establish an independent Saskatchewan Assessment Management Agency (SAMA) which would have the responsibility for conducting the appraisal and assessment of all properties and businesses in the Province.
- The Commission recommends that the Saskatchewan Assessment Management Agency be headed by a Board of Directors which would have the authority and responsibility for assessment policies and for the general functioning of the assessment system.

The SAMA Board was charged with a mandate to develop, deliver and promote a cost-effective property assessment system for Saskatchewan that is accurate, up-to-date, universal, equitable and understandable. Since its 1987 inception, the Board’s focus has been to move Saskatchewan’s property assessment to national and international standards.

### Functions

In broad terms, SAMA now has the following functions:

- to develop assessment policy and standards
- conduct property valuation services
- audit assessed values, and
- confirm municipal assessment rolls



We will look at these functions in more detail later in this Section.

## Responsibilities

SAMA states that it focuses on: “six key responsibilities:

1. Governance. We provide leadership in methods of valuation, rules, and oversight of assessment.
2. Assessment Services. We provide property assessment valuation services.
3. Information. We manage a comprehensive source of property assessment information for local governments, the Province, and other clients.
4. Quality. We promote and practice quality control and conduct quality assurance audits.
5. Communications. We consult with and inform local governments and the public about property assessment.
6. Innovation. We incorporate best practices and utilize appropriate new technologies.”

## Revaluations

The 1997 revaluation marked the beginning of SAMA’s oversight responsibility for updating and maintaining property values throughout the province (values were previously based on 1965 data). The 2009 Revaluation is said to have completed SAMA’s task of modernizing Saskatchewan’s assessment valuation policies.

However, further revaluations have been carried out since 2009; in particular, revaluations have been carried out in 2013, 2017 and, most recently, in 2021.

SAMA states on its website that all properties in Saskatchewan are valued using an *ad valorem* (according to value) standard. Values placed on properties are based on market values or regulated rates that reflect the same valuation base date.

SAMA goes on to explain that “agricultural properties are assessed using a current regulated system based on productive value. Heavy industrial property, railway, pipeline and resource production equipment use a regulated system based primarily on replacement costs.

For all other properties, Saskatchewan’s assessment system is based on a market value assessment, mass appraisal system, the valuing of properties using standard methods and allowing for statistical testing.”

SAMA adds, “In most North American jurisdictions, assessment techniques have improved greatly over the years. Computer assisted mass appraisal (CAMA) combines computer technology, statistical methods and regulations to make possible reasonably accurate property assessments.”

IPTI concurs with that statement, but notes that SAMA may not be applying the same type of computer-assisted mass appraisal and automated valuation models as other provinces.

## Advisory Committees

In accordance with The Assessment Management Agency Act, SAMA maintains a number of advisory committees to:

- review policies and practices respecting assessment and
- make recommendations to the board concerning these policies and practices.

The agency maintains four advisory committees:

### *Urban Advisory Committee*

The Urban Advisory Committee is responsible for urban and northern municipalities, excluding cities with a population exceeding 30,000.

### *City Advisory Committee*

The City Advisory Committee is responsible for cities with a population exceeding 30,000 (i.e., Moose Jaw, Prince Albert, Regina and Saskatoon).

### *Rural Advisory Committee*

The Rural Advisory Committee is responsible for rural municipalities.

### *Commercial Advisory Committee*

The Commercial Advisory Committee is responsible for reviewing policies and practices respecting assessment, especially as they relate to commercial property.

SAMA holds an annual meeting at which municipalities and assessment stakeholders advise the Board of Directors on current and proposed assessment policy. SAMA consults with stakeholders on all policy changes. The present system was developed – and is refined and maintained – in consultation with the province and local governments.

IPTI has reviewed some of the minutes from recent meetings of SAMA’s various advisory committees and can confirm that they deal with relevant matters to keep stakeholders up to date and take their advice on future policy.

## Funding

SAMA is funded:

- partly by the provincial government for its core services, and
- partly through “requisitions” that municipalities pay for SAMA services

The latter source of funding is important, as far as IPTI is concerned, as it creates the relationship of client and supplier between municipalities and SAMA.

More detail on SAMA's recent funding is provided later in this Section under the side-heading "Facts & Figures".

### Mandated Provincial Services

SAMA states that the following services are mandated to it by the provincial government, and paid for by the province:

#### *Policy*

- Establishing and administering the policies that govern assessment practices in Saskatchewan.
- Maintaining a public document – called an Assessment Manual – that municipalities can use to understand and apply assessment policies and practices.

#### *Periodic Revaluations*

- Conducting revaluations on a regular basis to keep property assessments current. Some of this responsibility also belongs to municipalities and is paid for by municipalities.

#### *Confirmations, Primary and Secondary Audits*

- Undertake confirmation audits of municipal assessment rolls based on assessment returns for all municipalities in Saskatchewan. On passing the audit, recommend same for confirmation by the SAMA Board of Directors.
- This mandate is undertaken with direct accountability to the SAMA Board by the Managing Director, Quality Assurance Division, independent from the CEO.

#### *Public Awareness*

- Providing information to the public so that property owners can better understand their assessments and the assessment system.

#### *Consulting*

- Consulting extensively with local governments, advisory committees, liaison groups and the public on assessment issues.

#### *Advising*

- Advising the provincial government on changes to provincial policy and legislation regarding assessment.

- Advising municipal governments on assessment practices.

IPTI has discussed these various services both with SAMA senior officials and stakeholders. We report on the outcome of those discussions in Section 6.

### Contract Services to Local Governments

SAMA states that the following services are paid for by municipalities:

#### *Periodic Revaluation*

Provincial law requires municipalities to have their properties revalued every three [sic] to four years. This does not involve onsite inspections, but rather is done at SAMA's central office, using formulae and existing property data.

#### *Reinspection*

Provincial legislation requires that municipalities have all their properties periodically reinspected onsite. Reinspection ensures that information on file is accurate and includes changes to each property that may have increased or decreased its value.

#### *Maintenance*

From time to time, municipalities may request SAMA to reinspect individual properties. This is usually done where municipalities are aware of specific changes that have been made to a property's physical data.

#### *Support of Assessment Appeals*

SAMA is automatically required to participate in any ratepayer appeals regarding site valuations. SAMA provides a “support of assessment appeals” - an explanation of how the property valuation was determined. The first level of the appeal process occurs under the auspices of the municipality.

### Quality Assurance: Vision, Mission, Principles

SAMA states that its Board adopted the following “Vision” and “Mission” statements along with corresponding “Principles” on April 24th, 2009. These statements define the SAMA Board’s position on its property assessment oversight mandate relative to the formal, and independent quality assurance function.

These statements are in addition to the Board’s existing agency’s Vision, Mission and Values statements, to specifically address the quality assurance function.

## Vision

The SAMA Board, through its independent and directly accountable Quality Assurance Division, fosters public trust by ensuring property assessments meet prescribed statutory requirements.

## Mission

To provide unbiased, responsive, professional and collaborative audits of mass appraisal valuation processes and municipal assessment rolls through an independent and directly accountable Quality Assurance Division (QAD).

## Principles

1. **Accountability.** Defines responsibility relationships. The principle of accountability requires a reasonable accountability framework be adopted and implemented, addressing both the auditor (QAD) and the auditees (Municipalities and Assessment Service Providers [ASPs]) to ensure a functional property assessment oversight program.
2. **Transparency.** Defines what shall be undertaken (the quality assurance audits, and provision of information), by whom, what results are reported and when, and to whom those results shall be reported, to ensure confidence and trustworthiness in the property assessment oversight program. Further, this principle requires clearly establishing the authority, who(m) shall be solely responsible for the interpretation and adjudication of audit findings, with full independence for such undertaking from all auditees.
3. **Fairness.** Defines the requirement for a consistent and impartial property assessment oversight program, and that the programs be undertaken by the auditors in a manner to ensure unbiased, and legitimate treatment of all auditees. Further, this principle addresses a broader desire of the agency, to provide auditees with the opportunity to improve their property assessments where identified by the program, on a continual improvement basis, without the fear of statutory reprisal for error where the order of magnitude is deemed largely compliant.
4. **Equity.** Defines the focus on property assessment equity (similar properties in similar markets are valued and assessed similarly), ensuring the desired outcome in an *ad valorem* system (but this principle does not extend to equity in property taxation).
5. **Sustainability.** Defines the need to have an ongoing, functional, and operational property assessment oversight program, ensuring the SAMA Board of Directors has access to reliable, and timely information concerning property assessments for purposes of advising Stakeholders that they may have general confidence and trust in municipal assessments. This principle addresses the need to ensure the property assessment oversight program does not adversely affect the ability of auditees to carry on their day-to-day functions.

6. Confidentiality. Defines the need for the auditor to keep confidential, all audit working files, including data and information provided to the auditor by the auditee. This principle sets out the requirement to specify what shall be confidential (i.e., source audit data, and working files), and what information shall not be confidential (i.e., audit reports). The purpose of this principle is to ensure the ongoing stability of assessment rolls, which may be subject to adverse consequences if the auditor released certain data and/or information publicly.

The foregoing principles helpfully identify the key role that SAMA plays in respect of the quality assurance approach it takes to assessed values provided both by its own assessors and those employed by the four cities which carry out their own valuations for property tax.

## Organisation

SAMA explains that it delivers services through the Agency's five divisions. These divisions are responsible for providing assessment services for client municipalities, developing assessment policy, providing audit and roll confirmation services, and maintaining computer systems.

### Quality Assurance Division

- Roll Confirmations Audit Services
- Primary Audits
- Secondary Audits
- Lloydminster Equivalency Assessments
- Statutory reporting

The Managing Director of Quality Assurance is responsible directly to the SAMA Board to independently ensure property assessments meet the requirements set out in provincial legislation and regulations and agency board orders, and for the preparation of equivalency assessments, aggregate confirmed assessment totals and taxable assessment totals.

The Division conducts primary audits annually to ensure the overall level of appraisal for each municipality meets the Province's regulated standards, and recommends for confirmation those municipal assessment rolls that pass the confirmation and primary audits.

The Division may also conduct secondary audits to ensure that property assessments have been determined in accordance with Provincial legislation and regulations, and any applicable Agency board orders. The Division also undertakes any ad hoc quality assurance initiatives, audits or reviews as assigned by the SAMA Board.

As previously indicated, IPTI understands that SAMA carries out the primary audit function but, so far, has not undertaken any secondary audits.

## Administration Division

- Communications
- Human Resources
- Information Services

The Administration Division's responsibilities include the branches of Communications, Human Resources Services and Information Services.

Communications services include corporate communications and public relations. The Branch is responsible for ensuring effective communications externally with the Agency's clients, stakeholders and the public, and internally with the Agency's employees. The Branch manages public education services, community and media relations, corporate branding and promotion and the Agency's public website. The Branch also oversees the Agency's employee website, annual meeting and preparation of the Agency's annual report.

Human Resources Services include providing leadership and strategic human resource advice to ensure the Agency has a skilled and experienced workforce focused on business improvement and value creation for its clients and stakeholders. The Branch provides human resources services, including recruiting, selecting and retaining employees, training and development, personnel records management and compensation and benefits programming and administration. The Branch is also responsible for promoting innovation and best practices in human resources management, developing and implementing human resources policy, employee relations, workforce planning, organizational development, leadership development, performance management and collective bargaining and contract administration with the local unit of the Saskatchewan Government and General Employees' Union.

Information Services include technical support for the Saskatchewan Property Assessment Network (SPAN), and for the Agency's administrative systems. The Branch operates, maintains and supports the Saskatchewan Property Assessment Network, which is the central property assessment database system used to value properties, and to store and report assessment information for client municipalities. The Branch's administrative systems support responsibilities include internal services such as procurement of all hardware and software, technical support for financial and human resources management systems, custom applications that support data collection, quality control and coordination, policy research and assessment roll confirmations. External services supported by the Branch include access to SPAN by external assessment service providers, provision of assessment information to the Province and the Agency's website and SAMAView.

As IPTI makes clear in several parts of this report, the communications role that SAMA plays is made more challenging by the large number of municipalities with which it needs to liaise in order to ensure the assessment function performs satisfactorily.

### Assessment Services Division

- Revaluation
- Field work (maintenance and reinspections)
- Support of value
- Data entry

The Assessment Services Division is responsible for providing property assessment valuation services to 760 urban, northern and rural municipalities, which involves the valuation of over 1,036,300 accounts – 464,859 agricultural land accounts, 251,182 urban land accounts, 209,256 residential and commercial building accounts and 111,010 industrial accounts. The foregoing data has been obtained from SAMA’s website; more recent data is shown under the side-heading “Facts & Figures” later in this Section of the report.

Services to client municipalities include verification of property data services to maintain property records (annual maintenance reviews and targeted reinspections), revaluation services and assessment values support services.

The Division also contracts to provide assessment services to the City of Moose Jaw, and to non-municipal clients such as First Nations communities.

### Technical Standards and Policy Division

- Liaison and policy development
- Technical standards development (assessment manuals, training, interpretation and guidance support)

The Technical Standards and Policy Division’s responsibilities include researching and studying assessment valuation policy and best practices in assessment valuation standards and guidelines. The Division advises the Province with respect to property assessment legislation, prepares board orders to establish rules of assessment for the valuation of regulated properties and prepares valuation handbooks and guidelines for the market valuation of residential, commercial, seasonal and light industrial properties.

The Division is also responsible for liaising with the external assessment service providers, advising and training appraisers on valuation procedures and use of the Saskatchewan Property Assessment Network (SPAN), developing technologies that support the appraisal



process, internal quality coordination and the provision of assessment information to municipalities and school divisions, the Province and the public.

### Finance Division

- Budgeting
- Accounting
- Asset management
- Financial reporting
- Procurement
- Office administration

The Finance Division's responsibilities include management of the Agency's financial resources and administrative operations. The Division is responsible for budgeting, financial forecasting, planning, internal controls and external audit, treasury functions, management of assets, insurance and risk and financial and public accounts reporting.

The Division is also responsible for corporate administrative policies and procedures, payroll administration, billing and accounts receivable, purchasing and accounts payable, office services and accommodations and fleet management services.

### SAMAView

SAMA has an online database of assessment information known as SAMAView. SAMAView provides public access to search, view and compare individual property assessments in all SAMA's client jurisdictions. Access is free of charge for non-commercial users.

### The Assessment Process and its Relation to Taxes

SAMA explains that its role in determining assessed value for properties is just the first part of a process established by provincial legislation. The second part is the application of provincial government established tax policy, such as property classes, percentage of value, and statutory exemptions. The third and final part of the process involves a provincial education mill rate factor, and the local mill rate factor which is determined annually by the local municipalities based on local budget needs. They then multiply the taxable assessment by these mill rates to determine your property tax bill.

In addition to determining mill rates, local governments have the authority to apply a series of tax tools, such as mill rate factors by local property class, minimum tax, and base tax. Cities also have the ability to create additional tax subclasses to apply mill rate factors. As well, cities can phase-in tax changes due to a revaluation. These tax tools further impact the specific tax bill received by a taxpayer.

SAMA provides the following information about how it goes about assessing properties:

1. First, a methodology is applied to calculate the assessed value of a property. The methodology varies according to different types of properties.
2. Second, all assessments are determined according to a base date. This helps ensure fairness between properties. That base date is periodically moved forward by provincial legislation so that assessments can be kept more up to date. Currently, a new base is set every four years.
3. In addition, SAMA conducts a full revaluation of all properties in the province every four years to coincide with the change to a new base date.

Current revaluation: 2021 using the base year 2019

Next revaluation: To be done in 2025

Like the base date, the four-year cycle is determined by provincial government legislation. Some larger cities conduct the revaluation themselves, according to the professional standard of principles and practices laid down by SAMA. The cities which do this are: Saskatoon, Regina, Swift Current and Prince Albert.

4. Finally, SAMA conducts an ongoing suite of activities (services) that protect what it describes as a fair property assessment system.
  - General Reinspections: periodically municipalities must have all their properties reinspected onsite to verify that physical data and valuations are accurate. SAMA's experts conduct these reinspections on behalf of most municipalities.
  - Maintenance Reinspections: on a regular cycle, municipalities request SAMA to do onsite inspections of specific individual properties. This usually happens where significant developments or changes have been made that have altered the physical data on a property.
  - Appeals and Support of Assessment Appeals: the assessment system in Saskatchewan has an extensive appeal system for ratepayers who disagree with the assessed value of their property.

SAMA explains that it is required to participate in appeals and provide full disclosure of how property values are determined. This responsibility for openness and full disclosure is part of what SAMA calls “support of assessment appeals”.

#### *The Concept of Mass Appraisal*

SAMA explains that the Saskatchewan system of assessment uses the “mass appraisal” methodology so that assessments are done according to the fairest, most defensible system available. Mass appraisal, it explains, means valuing a group of properties as of a given date,

using standard methods and statistical analysis. This includes developing valuation models capable of valuing all properties.

## The Assessment Management Agency Act

As this Act governs the way in which SAMA operates, IPTI carried out a review of its provisions. We identify below some of the key Sections of the Act which are relevant to this report.

Section 12 of the Act sets out the main powers and duties of SAMA. Selected extracts from the Section state:

*“12(1) In addition to any other duty imposed on it by this Act or the regulations, the agency shall:*

*(a) establish bylaws respecting the conduct of the board’s meetings and the practice and procedures of the agency;*

*(b) establish and diligently maintain assessed values and undertake valuations in a manner consistent with and in accordance with this Act, the regulations and the appropriate municipal Act;*

*(c) subject to section 12.1, determine, by order, methods of valuation;*

*(d) subject to section 12.1, prepare and establish, by order, any assessment manuals, guidelines, handbooks and other materials required for the valuation of property that:*

*(i) in the opinion of the agency, are appropriate; or*

*(ii) are required by a municipal Act;*

*and make orders governing the use of such manuals and materials;*

*(e) supervise the administration of the assessment provisions of any municipal Act to ensure that each assessment is made in accordance with the requirements of the appropriate Act;*

*(f) ensure that the public, municipal councils and the Government of Saskatchewan are adequately informed respecting methods and orders relating to property assessment in Saskatchewan and, in pursuit of that objective, shall prepare and make available to the public, municipal councils and the Government of Saskatchewan projections of shifts in assessments that may result from:*

*(i) the agency establishing a new base date for valuation in accordance with this Act and the regulations;*

*(ii) changes in the assessment manual or other rules or orders established by the agency;  
or*

*(iii) changes in legislation;*

(g) consult with the public, municipal councils, the Government of Saskatchewan, local government organizations and taxpayer organizations before revaluation and in:

- (i) the preparation and revision of manuals;
- (ii) the review of assessment policy and legislation; and
- (iii) the carrying out of any research or study;

(h) undertake research and studies into valuation practices and procedures and shifts in assessments;

(h.1) by serving written notice on a municipality and its assessment appraiser, require the municipality and its assessment appraiser to provide to the agency any information that the agency considers necessary to maintain a central database respecting property assessments in Saskatchewan;

(k) review and, as the agency considers advisable, recommend changes to the minister relating to principles and methods of property assessment;

(l) if more than one level of assessment is in use, determine methods for equalizing assessments and prepare and maintain equalized assessments respecting individual municipalities and school divisions;

(n) without limiting the generality of clause (m), by March 1 in each year provide to departments of the Government of Saskatchewan, and to any other person prescribed by the board, an accurate listing of the aggregate values of the confirmed assessments for any or all municipalities as at December 31 of the preceding year, including all supplementary assessments made during the preceding year:

(i) showing total assessments, taxable assessments, assessments exempt from taxation that may be provided by the agency and equalized assessments for individual municipalities if determined pursuant to clause (l); and

(ii) aggregated for municipalities by categories as required by the department;

(n.1) on or before the date prescribed in the regulations, provide to the minister a preliminary assessment for each property that is being revalued;

(p) confirm, by order, the assessment roll according to the provisions of the appropriate municipal Act if satisfied that the roll is accurate and that the provisions of the applicable municipal Act have been complied with, after conducting any review or audit that the agency considers appropriate, including a primary audit within the meaning of section 22.1;

(q) exercise and carry out any other powers and duties that may be necessary to meet the agency's responsibilities, or that may be required by another Act, or required by orders or by regulations made pursuant to this Act by the Lieutenant Governor in Council.

(1.1) Subject to section 12.1, for the purposes of clauses (1)(c) and (d), the agency may:

(a) by order:

(i) adopt by reference all or part of any code, standard, manual or other reference material respecting property assessment, valuation or methods of valuation, as amended from time to time or otherwise; and

(ii) amend, repeal or replace any provision of any code, standard, manual or other reference material adopted pursuant to subclause (i); and

(b) make orders governing the use of any code, standard, manual or other reference material adopted pursuant to clause (a).

(2) In addition to any other power conferred on it by this Act or the regulations, the agency has the power to:

(a) enter into agreements with the cities of Regina, Saskatoon, Moose Jaw and Prince Albert to provide for the agency carrying out valuations and revaluations in any of those municipalities, which agreements may include provisions relating to the transfer of municipal assessment employees to the agency;

(b) establish bylaws authorizing its employees to perform technical or professional services at the request of any department or agency of the Crown, or of any other person, and fixing and charging fees for those services;

(c) subject to clauses (1)(m) and (n), establish bylaws regarding dissemination to persons, other than persons employed by a municipality, of:

(i) information respecting both aggregate assessments and assessments for individual properties, including information developed by the agency in carrying out valuations; and

(ii) records, reports, documents, contracts, bylaws, minutes of the board or its committees, or other information;

(d) subject to clauses (1)(m) and (n), fix and charge fees for items and information disseminated pursuant to clause (c);

(e) publish any materials required for the valuation of property or to fulfil any other duty or responsibility imposed on the agency by this Act or any other Act.

(3) Subject to section 12.1, an order or rule of the agency has the effect of law on the publication in the Gazette of:

- (a) the rule or order; or
- (b) in the case of an order made pursuant to clause (1)(d), a notice:
  - (i) stating the date on which the order was made;
  - (ii) indicating that the order was made pursuant to clause (1)(d); and
  - (iii) stating where and when the order may be inspected.

*Minister to approve certain orders*

12.1(1) *The agency shall apply to the minister to have the following orders approved by the minister:*

- (a) *an order to establish a base date pursuant to clause 2(e.1);*
  - (b) *an order to determine methods of valuation pursuant to clause 12(1)(c);*
  - (c) *an order to establish any assessment manuals, guidelines, handbooks and other materials pursuant to clause 12(1)(d);*
  - (e) *an order respecting codes, standards, manuals or other reference materials pursuant to subsection 12(1.1).*
- (2) *No order mentioned in subsection (1) has any effect until the minister approves the order pursuant to this section.*
- (3) *When submitting an order for the minister’s approval, the agency shall include:*
- (a) *a report on the proposed order, including an analysis of the expected effect of the proposed order; and*
  - (b) *any other information required by the minister.*
- (4) *The minister may, by order:*
- (a) *if the minister is satisfied that the order is in the public interest, approve the order in whole, in part or with amendments as directed by the minister;*
- or
- (b) *reject the order.”*

The foregoing are wide-ranging powers and appear to cover all the work that SAMA is required to, or may, undertake. The real issue is the extent to which the powers that SAMA has are used to provide an effective system of assessment in the province. IPTI returns to that issue later in this report.

Section 18 of the Act provides:

*“18(1) In this section and in section 18.01, “parties” means the minister, SARM and SUMA.*

*(2) On or before September 1 of the year preceding the year in which the agency is to commence a revaluation in accordance with subsection 22(1), the board shall submit for review to the parties a four-year funding plan for the four fiscal years covered by the revaluation.*

*(3) The four-year funding plan submitted pursuant to subsection (2) must indicate:*

*(a) the activities to be undertaken by the agency in the four fiscal years covered by the next revaluation;*

*(b) the financial resources required for each fiscal year and for the four-year period mentioned in clause (a);*

*(c) how the financial resources mentioned in clause (b) will be used; and*

*(d) the amount of funding to be provided by the Government of Saskatchewan and municipalities in each fiscal year of the plan.*

*(4) After consulting with the parties, the agency shall establish the four-year funding plan as the plan to be used by the agency in preparing its annual budget for each fiscal year of the four-year period mentioned in clause (3)(a).”*

IPTI has obtained a copy of the latest funding plan (“Four-Year Funding Plan 2022-25”) which has been discussed with SAMA and other stakeholders. Further commentary on this funding plan can be found later in this report. A copy of the latest funding plan is available via the link below:

<https://www.sama.sk.ca/sites/default/files/2021-08/2022to2025FundingPlan.pdf>

IPTI notes that Section 18.01 refers to the annual funding of the organisation which makes clear that the agency must be paid partly by the Government of Saskatchewan and partly by the municipalities which use SAMA’s services.

Section 20 of the Act deals with the requirement for SAMA to prepare an annual report; it states:

*“20(1) In each fiscal year, the board shall submit to the minister, SARM and SUMA:*

*(a) a report on:*

*(i) the activities of the agency for the preceding fiscal year; and*

*(ii) the progress that the agency is making in achieving the goals of the current four-year funding plan;*

(b) a financial statement that:

(i) shows the business of the agency for the preceding fiscal year prepared in accordance with generally accepted accounting principles as recommended by Chartered Professional Accountants of Canada; and

(ii) includes a schedule of expenditures of amounts provided to the agency pursuant to subsections 18.011(3) to (5) sufficient to show whether the amounts have been expended for the purposes for which the amounts were provided; and

(c) a statement of agency public accounts prepared in accordance with subsection (2).

IPTI obtained a copy of SAMA's latest annual report which covers the year 2020. The 2021 annual report has not yet been published on the agency's website.

A copy of SAMA's 2020 Annual Report is available via the link below:

<https://www.sama.sk.ca/sites/default/files/2021-04/2020AnnualReport.pdf>

A copy of SAMA's 2022 Business and Financial Plan is available via the link below:

<https://www.sama.sk.ca/sites/default/files/2021-11/2022BusinessPlan.pdf>

IPTI provides extracts from both the Annual Report and the Business Plan later in this Section – see under the side-heading “Facts & Figures”.

Section 22 of the Act sets out the legislation concerning valuations. It states:

*“22(1) Notwithstanding any other Act, commencing on January 1, 1997, all assessable properties in every municipality are to be revalued under the direction and supervision of the agency once every four years.*

*(2) Unless an agreement is entered into with the agency pursuant to clause 12(2) (a), Regina, Saskatoon, Moose Jaw and Prince Albert are responsible for carrying out their own valuations and revaluations in accordance with the appropriate municipal Act and any rules, orders and manuals that the agency may make or establish.*

*(3) With the written consent of the agency and after obtaining written consent from the minister, the council of a municipality not mentioned in subsection (2) may decide that the municipality shall carry out its own valuations and revaluations in accordance with the appropriate municipal Act and any rules, orders or manuals that the agency may make or establish.*

*(4) A council that decides pursuant to subsection (3) to carry out its own valuations and revaluations shall:*



(a) provide the agency with any notice of the decision that the agency may require, which decision is to take effect on January 1 of the following year;

and

(b) if the agency has undertaken a general inspection or reinspection in the municipality in any of the three previous years, pay a fee set by the agency to compensate the agency for the prorated costs of the inspection or reinspection.

(5) Subject to subsection (6), a municipality whose council decides pursuant to subsection (3) to carry out its own valuations and revaluations may do so:

(a) with its own employees;

(b) by agreement with another municipality or another organization; or

(c) by any other means.

(6) A person shall be certified by the SAAA pursuant to section 24.1 in order to carry out a valuation or revaluation for assessment purposes or for the purposes of subsection (5).

(7) If a council that carries out its own valuations and revaluations pursuant to subsection (3) wishes to change the means by which it carries out its valuations and revaluations in accordance with subsection (5), the council must obtain prior written consent from the minister.

(8) A council that carries out its own valuations and revaluations pursuant to subsection (3) may decide to have the agency reassume responsibility for carrying out the municipality's valuations and revaluations, subject to:

(a) obtaining written consent from the minister;

(b) providing the agency with any notice that the agency may require;

(c) obtaining the agency's consent;

(d) in the first fiscal year for which the agency reassumes responsibility for carrying out the valuations and revaluations, paying a start-up fee in an amount that the agency considers necessary to facilitate reassuming responsibility for carrying out the municipality's valuations and revaluations; and

(e) in the first fiscal year for which the agency reassumes responsibility for carrying out the valuations and revaluations and in each subsequent fiscal year, paying a requisition fee required by the agency.

(8.1) The agency shall determine the requisition fee to be paid by a municipality pursuant to clause (8)(e) having regard to the factors mentioned in subsection 18.03(2).

(8.2) For the purposes of clause 18.03(1)(d):

(a) in the case of a municipality mentioned in subsection (8):

(i) the agency may requisition the fees mentioned in clauses (8)(d) and (e);

(ii) if the council of the municipality decides pursuant to subsection (3) to again carry out its own valuations and revaluations and complies with the requirements of this section respecting that decision, the municipality is no longer required to pay the requisition fee mentioned in clause (8)(e) for the fiscal years in which it again carries out its own valuations and revaluations; and

(b) municipalities that are required to pay the amounts determined by the board pursuant to section 18.03 in a fiscal year continue to be required to pay those amounts.

(9) If Regina, Saskatoon, Moose Jaw, Prince Albert or any other municipality undertakes its own valuations and revaluations, it shall pay the cost of its valuations and revaluations.

(10) For every revaluation, the agency or any municipality that carries out its own valuations and revaluations shall prepare and submit to the minister on or before the date prescribed in the regulations a preliminary assessment for each property that is being valued or revalued.

(12) In accordance with the rules of assessment of the appropriate municipal Act, the agency may revise the valuation of any municipality generally or in part or with respect to any individual property in the municipality.

(12.1) If the appeal board has issued a decision with respect to a property, an assessment appraiser:

(a) shall apply the decision of the appeal board in subsequent valuations and revaluations of that property; and

(b) in applying the decision pursuant to clause (a), may make any necessary modification to reflect any change in the facts of the decision, in the conditions or circumstances of the property or in market value as defined in the municipal Act.

(13) In each year, the agency shall:

(a) determine, by order, the taxable assessment, and equalized assessment if more than one level of assessment is in use, of each municipality as of December 31; and

(b) subject to clause 12(1)(p) and subsection 18.04(3), notify the clerk or administrator of the municipality promptly after making the determination.

(14) Notwithstanding any municipal Act but subject to subsection (15), the agency shall provide assessed values to municipalities.

(15) When the agency acts pursuant to subsection (14), the assessment appraiser is, for assessment purposes including defence of value and the provision of information to an assessor, deemed to act in the place of, and have the powers and duties of, the assessor appointed pursuant to the appropriate municipal Act, but all other powers and duties vested in an assessor by that Act are retained by the assessor, including the responsibility for the preparation and maintenance of the assessment roll.

(16) If Regina, Saskatoon, Moose Jaw, Prince Albert or any other municipality undertakes its own valuations and revaluations, subsections (14) and (15) do not apply to it.

(19) On the sale of any land, improvement, land and improvement, or business, when requested by the agency or, if a municipality carries out its own valuations and revaluations, when requested by the municipality's assessor, the vendor and the purchaser shall notify the agency or the assessor, as the case may be, of the purchase and sale, in the prescribed form."

As already indicated earlier in this report, the municipality of Swift Current carries out its own valuations. Moose Jaw now contracts with SAMA to provide its valuations.

Section 22 of the Act deals with "assessment audits". Part of that Section provides:

"(2) For residential and commercial buildings and structures together with the land on which they are situated, the agency shall conduct a primary audit each year to ensure that the overall level of appraisal for a municipality falls into the acceptable range, as prescribed in the regulations, of the median assessed value to sale price ratio for the sales used to determine the assessed value for the applicable properties in the municipality.

(3) The agency may conduct one or more secondary audits and may determine the frequency and method of doing so, to ensure that a municipality's assessments:

(a) are based on properly collected sales data, physical data and any other applicable data; and

(b) have been carried out in accordance with all applicable Acts and regulations and in accordance with the assessment manual and any other materials established by the agency pursuant to clause 12(1)(d).

(4) By serving written notice on a municipality and its assessment appraiser, the agency may require that the municipality and its assessment appraiser provide to the agency any information that the agency considers necessary to conduct a primary audit or secondary audit or to carry out a duty mentioned in clause 12(1)(l), (n) or (p).

(5) Within 30 days after being served with a written notice pursuant to subsection (4), the municipality and its assessment appraiser must provide to the agency, in a form acceptable to the agency, the information required.

- (6) *The agency may withhold confirmation of the assessment roll until the municipality and its assessment appraiser provides the information required pursuant to subsection (4).*
- (7) *The agency shall prepare and deliver to the municipality and its assessment appraiser an audit report of the primary audit or secondary audit conducted by the agency.*
- (8) *In the case of a primary audit, the agency must deliver its audit report within 60 days after receiving all information required by the agency pursuant to subsection (4).*
- (9) *Every audit report must state:*
- (a) whether or not the municipality’s assessments are in compliance with the applicable audit requirements; and*
  - (b) if the municipality’s assessments are not in compliance with the applicable audit requirements, the corrective action to be taken by the municipality to comply with the applicable audit requirements.*
- (10) *On receipt of an audit report, if the municipality’s assessments are not in compliance with the applicable audit requirements, the municipality shall:*
- (a) take corrective action to comply with the applicable audit requirements:*
    - (i) before the end of the taxation year; or*
    - (ii) if there is insufficient time for the municipality to comply with the applicable audit requirements before the end of the taxation year, before the end of the following taxation year; and*
  - (b) submit a written report to the agency of the corrective action taken by the municipality to comply with the applicable audit requirements.*
- (11) *Subject to the decision of the appeal board pursuant to section 22.2 but notwithstanding the confirmation of assessments or any other Act or law, if the municipality fails to comply with subsection (10), the taxes levied by the municipality on its assessments are not recoverable by the municipality pursuant to the appropriate municipal Act or pursuant to The Tax Enforcement Act until the corrective action has been taken.”*

As previously mentioned, IPTI understands that SAMA completes a primary audit for each municipality every year, but has not undertaken any secondary audits so far. The results of its primary audits are published on SAMA’s website.

Section 23 of the Act provides assessment appraisers with a right of entry in order to carry out inspections of properties; inspections are normally carried out by agreement with a property owner or occupier, but this right of entry is available to deal with a situation where permission to inspect is not granted.

Section 23 also provides:

*“(3) Every person who has property that is liable to assessment shall, either personally or through an agent:*

*(a) provide an assessment appraiser with the particulars required by the assessment appraiser for the purpose of making a valuation of the real property or the fixtures, machinery or other equipment valuation;”*

This is an important power which enables SAMA or other authorised assessment appraiser to obtain the information that is required for preparing the assessed value of a property.

Section 24 of the Act prevents disclosure of confidential information obtained by an assessment appraiser. IPTI heard from some stakeholders that this requirement may prevent taxpayers or their agents from obtaining evidence that would help to explain how SAMA or other assessment appraisers have valued a particular property or group of properties. We return to this issue later in this report.

Section 24 of the Act provides:

*“24.1(1) The SAAA shall certify whether persons who propose to undertake valuations for assessment purposes meet the standards for competency and proficiency prescribed in the regulations made pursuant to subsection 18(2) of The Assessment Appraisers Act.*

*(2) The SAAA may certify a person pursuant to subsection (1) who produces evidence satisfactory to the council that the person meets the requirements for registration as a member of the SAAA prescribed in the regulations made pursuant to subsection 18(2) of The Assessment Appraisers Act.*

*(3) Licensed members of SAAA are deemed to be certified for the purposes of this section.*

*(4) On or before February 1 in each year, the SAAA shall file with the agency a list, certified by the registrar to be a true list, showing the names of all persons certified pursuant to this section as at January 1 of that year.”*

The SAAA is the Saskatchewan Assessment Appraisers’ Association and, as the foregoing provision indicates, it certifies assessment appraisers in the province. As the SAAA website states:

*“The Saskatchewan Assessment Appraisers’ Association (SAAA) was legislated under The Assessment Appraisers Act of Saskatchewan in November 2002. The SAAA is a professional association of property assessment professionals and has origins dating back to 1939. The SAAA is an affiliate member of the International Association of Assessing Officers (IAAO) and maintains strong relationships with assessment associations across Canada.”*

Its mission is stated to be:

*“The Saskatchewan Assessment Appraisers’ Association protects the public interest by:*

- *Regulating and improving the practices of assessment professionals in Saskatchewan;*
- *Providing and encouraging professional development for our members; and*
- *Promoting the highest forms of ethical conduct and professional practice.”*

It is interesting to note that not all assessing jurisdictions require their assessors to be members of a recognised professional body or hold recognised professional/assessment qualifications.

IPTI contacted the SAAA and obtained its views about various aspects of the property tax system in the province; their views are reflected in some of the points referred to in Section 6 of this report.

IPTI notes that there is a very close connection between the SAAA and SAMA; the current President of the SAA works for SAMA, the past President of the SAAA works for SAMA and the next President of the SAA works for SAMA.

### Assessment Manual

The Assessment Manual, Assessment Handbook and Cost Guide referred to below are not available online as “composite” documents. SAMA’s website provides them in “parts” which makes accessing them more time-consuming than it should be. However, IPTI assumes it is easier for SAMA to maintain/update them in this format.

To get an idea of what the Manual contains, a copy of the Table of Contents for the Manual is available via the link below:

<https://www.sama.sk.ca/sites/default/files/2019-06/19Manual03ToC.pdf>

The Manual, which has the force of law, is divided into two main parts:

- Part I deals with the median assessed value to sale price ratio
- Part II deal with regulated property and is split into five chapters:
  - Chapter 1 Formulas, Rules and Principles
  - Chapter 2 Agricultural Land
  - Chapter 3 Heavy Industrial Improvements
  - Chapter 4 Resource Production Equipment
  - Chapter 5 Pipelines

Each chapter is divided into sections, subjects, and topics.

Part 1 of the Manual states:

*“Pursuant to clause 22.1(1)(d) of The Assessment Management Agency Act, the median assessed value to sale price ratio shall be determined by:*

- 1. identifying all sales used to develop the assessed value for improved residential and commercial properties in the municipality;*
- 2. determining for each sale in (1) the assessed value of the land and improvements, which reflects the property characteristics on the sale date, and the adjusted sale price;*
- 3. for each sale in (1), dividing the assessed value by the adjusted sale price to determine the median ratio of the assessed value to the adjusted sale price; and*
- 4. selecting the median ratio of the assessed value to the adjusted sale price.”*

A copy of that Part of the Manual can be found via the link below:

<https://www.sama.sk.ca/sites/default/files/2019-06/19Manual07Part1Median.pdf>

For the purposes of this report, IPTI does not consider it necessary to include a review of the detail contained in either Part of the Manual.

However, IPTI has obtained a copy of the Manual and has looked at parts of it in order to gain an understanding of what it contains and how it is intended to be applied.

Some of those interviewed by IPTI made comments about the Manual and, where appropriate, those comments have been included in Section 6 of this report.

IPTI notes that Chapter 1 of the Manual, titled “Fair Value”, contains the following statement in the introductory text:

*“The assessed value of regulated property shall not be determined by any procedure which takes into consideration income or benefits attributable to the property.”*

On the face of it, that is a remarkable statement as the value of any property is likely to be a reflection of the income or other benefits it may generate. However, IPTI assumes the above statement is intended to reinforce the fact that the assessed value of a regulated property is only permitted to reflect the application of the formulas, etc., contained in the Manual.

Another interesting statement in the same Chapter of the Manual states:

*“Notwithstanding the inclusion in this Manual of rates and schedules of rates to be used to determine assessed values for regulated property, where assessed values are calculated using a computer assisted mass appraisal system (CAMA System) that uses calculations developed from the rates or schedules of rates in this Manual, the assessed values determined by the CAMA System are deemed to be correct, even if they differ slightly from the assessed values*

*determined using the rates and schedule of rates in this Manual, as long as the difference between the assessed values determined by the CAMA System and the assessed values determined using the rates and schedule of rates in this Manual is less than three percent.”*

Again, on the face of it, this is somewhat surprising language as it appears to acknowledge that, even if the computer produced value is incorrect (albeit less than 3%), that error must be ignored. IPTI notes that, for a property with a substantial assessed value, a 3% error might amount to a significant sum in terms of property tax payable.

It may be the use of this type of language which appears to give some taxpayers the view that SAMA’s assessed values are not intended to be challenged!

As agricultural properties form the largest number of properties in Saskatchewan, it may be helpful to note that the assessed value of such properties is to be calculated as follows in accordance with the Manual:

**“Arable Agricultural Land**

*The assessed value of arable agricultural land shall be determined by application of the following formula:*

$$LV = PR \times E \times PF \times U$$

where: LV = assessed value of land

PR = productivity rating

E = economic factors

PF = provincial factor

U = number of land units

**Non-Arable Agricultural Land Except Waste Land**

*The assessed value of pasture land shall be determined by application of the following formula:*

$$LV = R \times PF \times U$$

where: LV = assessed value of land

R = rating

PF = provincial factor

U = number of land units



### **Non-Arable Agricultural Waste Land**

*The assessed value of non-arable agricultural waste land shall be determined by the application of the following formula:*

$$LV = R \times U$$

*where: LV = assessed value of land*

*R = base land rate*

*U = number of land units”*

Chapter 2 of the Manual prescribes the factors, etc., that are to be used in the application of the calculation to a particular agricultural property. There are more complex formulas prescribed in the Manual, for example:

The formula for determining the assessed value of arable land using the schedule of rates method is:

$$\text{“}LV = (C+OM+T+(P \times PAF)) \times A\text{-dep} \times Phys \times Econ \times PF \times U$$

*where: LV = assessed value of arable land*

*C = climate rate*

*OM = organic matter rate*

*T = texture rate*

*P = profile rate*

*PAF = profile adjustment factor*

*A-dep = A-depth factor*

*Phys = physical factors*

*Econ = economic factors*

*PF = provincial factor*

*U = number of land units”*

IPTI notes that the foregoing formula is quite detailed and, presumably, tries to capture and reflect the value-significant features of agricultural properties. However, it is unclear to what extent the assessed values derived from using these formulas may equate to the property’s market value as at the relevant base date.

Similarly, the Manual sets out the regulated approach to be used in the valuation of heavy industrial buildings and structures, oil and gas well resource production equipment, mine resource production equipment and pipelines.

In broad terms, the Manual sets out a cost approach to determining the assessed values of such properties using either costs derived from the Marshall & Swift Valuation Services (e.g., the calculator method, the unit-in-place cost method, the segregated cost method, etc.) or, where appropriate, the trended original cost method. IPTI can confirm that Marshall & Swift tables are widely used throughout North America for property tax valuations using the cost approach.

Although the Manual is quite detailed, IPTI notes that the outcome of the prescribed methodology may or may not be in line with the market value of the property concerned as at the relevant base date.

As with other parts of the Saskatchewan property assessment system, the emphasis in the Manual appears to be on consistency rather than necessarily taking into account all the factors that may be of value significance.

The other factor to consider when standing back and looking at the outcome of the use of the Manual is the relationship between assessed values derived from the regulated assessment property valuation standard as opposed to assessed values derived from the market valuation standard. It would be interesting to know whether the assessed values derived from one approach are significantly higher or lower than the actual market values of the properties concerned.

As far as IPTI is aware, no studies have been undertaken in that respect, so we do not know the answer. We are not necessarily advocating that such studies should be undertaken, but it would be interesting to know whether the system skews the burden of property tax in one direction or the other as a consequence of the two different valuation standards adopted. However, there are other factors (e.g., percentage of value, tax rates, etc.) that probably exert a greater influence on where the burden of property taxes in the province fall.

### [Assessment Handbook](#)

The other major valuation guide published by SAMA is the Assessment Handbook. Unlike the Assessment Manual, the Assessment Handbook does not have the force of law. However, it provides guidance on the valuation of property types that are to be valued in accordance with the market valuation standard. It is intended to provide a consistent approach to the valuation of such properties whether the assessed values are being provided by SAMA or other assessment appraisers.

A copy of the Table of Contents for the Handbook is available via the link below:

<https://www.sama.sk.ca/sites/default/files/2021-10/2021MVAHandbook02TableOfContents.pdf>

The introduction to the Handbook states:

*“This document is a derivative work based upon a handbook entitled the "Market Value and Mass Appraisal for Property Assessment in Alberta" ("Alberta Handbook"), which has been adapted for use by the Saskatchewan Assessment Management Agency under license granted by the co-owners of the Alberta Handbook, the Alberta Assessors' Association and Alberta Municipal Affairs, Assessment Services Branch.”*

On the face of it, there is nothing wrong with adapting guidance from another assessing jurisdiction. However, it is for consideration whether SAMA is large enough, and has sufficient expertise, to develop its own Handbook.

As stated in the Preface:

*“The primary function of the Handbook is to provide guidance for the assessment of properties valued using the Market Valuation Standard. The Handbook provides a general outline of the market value based assessment process as well as individual Valuation Guides on multi-residential, manufactured home communities, warehouses, general commercial properties, office buildings, enclosed shopping centres, gas stations, hotels/motels, golf courses, special purpose properties and grain elevators. The Handbook describes the three approaches to value but primarily focuses on the income approach.”*

The Introduction to the Handbook continues:

*“The Handbook has been created for assessors within the province who are responsible for preparing market value based assessments for municipalities according to legislation in Saskatchewan. The Handbook is not a detailed instructional manual and is not meant to be prescriptive. Its purpose is to provide a summary view, frequently to a lay audience, of how market value based assessments are determined for a given group of properties.”*

This explanation helpfully mentions the two-fold nature of the Handbook; it is partly for the use of assessors to assist them in carrying out their valuations, but also partly for the benefit of taxpayers to provide information about how their properties have been valued.

It is interesting to note that, in relation to the purpose of the Handbook, it states:

*“Property assessment is the cornerstone of municipal and education financing. Therefore, the importance of ensuring that the highest quality assessment services are provided to every urban and rural municipality cannot be overemphasized.*

*There are many assessment industry clients including all property taxpayers, mayors, reeves, council members, other assessment jurisdictions, the provincial government, school boards, assessment appeal tribunals and the courts. In preparing market value based assessments it is critical that Saskatchewan assessors make a concerted effort to ensure that their respective assessment bases are as fair and equitable as possible to ensure the provision of a stable tax base to benefit all municipalities and their citizens.*

*Tax revenue losses would inevitably result if tribunals and courts find inequities in property assessments.*

*Developing property assessments of the highest quality will minimize such losses.*

*SAMA wishes to ensure that valuation principles are applied by assessors throughout the province in an objective, consistent and equitable manner.”*

IPTI notes the emphasis is on fairness, equity and stability. Although there is mention of market value, there is no mention of accuracy in achieving market value. Of course, as we have already seen, the legislation places the emphasis on assessment equity, so it is not surprising that the Handbook repeats that objective.

However, in IPTI’s view, there is a somewhat misleading impression given by the foregoing wording that the objective is to produce market value assessments which, in reality, is not what happens in practice. On this point, the Handbook goes on to state:

*“Assessment legislation in Saskatchewan requires that non-regulated property assessments be determined pursuant to the Market Valuation Standard. Throughout this Handbook the term “market value based assessments” is used to refer to non-regulated property assessments. Unlike single property appraisals, market value based assessments must be prepared using mass appraisal and “... shall not be varied on appeal using single property appraisal techniques”. All Handbook references to market value are subject to the requirements of the Market Valuation Standard.”*

Again, this reinforces the difference between “market value” and “assessed value” which goes to the root of what some commentators consider to be one of the fundamental issues in connection with the property tax system in the province.

At the risk of labouring this point, later on, the Handbook states:

*“Market value is a term commonly used in general appraisal theory. In Saskatchewan, for the purpose of determining assessed values pursuant to the Market Valuation Standard, market value is defined in the municipal Acts as “... the amount that a property should be expected to realize if the estate in fee simple in the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the amount is not affected by undue stimuli”.*

As previously mentioned in this report, the foregoing definition of market value is in line with most other professional appraisal institutions' definition of market value; however, the issue for consideration is whether it is misleading to use this definition when "assessed value" in Saskatchewan may not fairly represent the market value of a property.

The Handbook helpfully sets out the following explanation in connection with the interaction between sale prices and market values:

*"Sale price information is used by assessors to help develop market value based assessments. Assessments are calculated by analyzing the sale prices of groups of properties at a specific point in time. Sales of similar properties are compared to determine market value based assessments of specific types of properties that have similar characteristics.*

*While the actual sale price of a property might be in the same range as the sales of similar properties, the resultant market value based assessment is derived from a composite analysis of all of the similar sales."*

One of the issues that has been raised by some stakeholders relates to what they consider to be the restrictive way in which SAMA interprets and applies the use of sale price data in preparing models for use in mass appraisal. Some commentators consider that SAMA will only use evidence derived from verified arm's length sales registered through the Information Services Corporation (ISC) and nothing else. We return to this matter in Section 6 of this report.

IPTI notes that the Handbook helpfully explains the need to establish the highest and best use of a property when determining its market value. It states:

*"The principle of highest and best use is defined as that use which, at the date of valuation, is most likely to produce the greatest net return in money or amenities over a given period of time. The highest and best use must be legally permissible, physically possible, economically feasible and maximally productive.*

*The highest and best use must also be the most probable of those uses that are possible. For this reason, highest and best use is more or less a synonymous term for most probable use.*

*The purpose of determining a property's highest and best use or probable use is to provide a basis for establishing its market value. It is the marketplace that determines highest and best use and it is up to the assessor to analyze the marketplace to determine what this use is. Usually the present use of a property is its highest and best use."*

The explanation is clear; what is less clear, according to some commentators, is whether SAMA adequately establishes the highest and best use of all properties when applying its valuation models. It was suggested to IPTI that "present value" used to be the basis for

property tax valuations in Saskatchewan and assessors are reluctant to move away from that approach.

The Handbook proceeds to provide outline explanations about the three main approaches to value, i.e., the sales comparison approach, the income approach and the cost approach.

The Handbook also provides a helpful explanation about the use of multiple regression analysis in developing valuation models. It states:

*“MRA contains a rich set of diagnostic statistics that aid the assessor in evaluating the accuracy and reliability of the model.*

*The assessor specifies the model by determining which variables to include in the model based on a combination of judgment and experience and exploratory data analysis. The assessor may write transformations to create the appropriate variables. This process is known as specification.*

*The assessor then uses MRA to calibrate the model. Model calibration is the process of solving for unknown quantities in a model associated with the independent variables in the model. For example, construction costs, depreciation in the cost model, valuation rates and adjustments in a sales comparison model, and market rents and capitalization rates in an income model.*

*MRA can also be used to estimate parameters for the income approach to value (rent per unit, expense ratios, gross income multipliers, and capitalization rates) from an analysis of many variables. In mass appraisal, rents, expenses, GIMs, and overall rates can all be estimated in one of two basic ways: by developing typical per-unit values through stratification, often using spreadsheet software, or by using statistical techniques such as MRA.”*

Some commentators expressed the view that SAMA appeared to be reluctant to disclose details of the mass appraisal models it uses when valuing properties. We return to this issue in Section 6 of this report.

IPTI has looked at a selection of the Valuation Guides provided as part of the Handbook, but does not analyse them any further as that is a level of detail that is not required for the purposes of this report. Suffice it to say they are helpful in providing both assessors and taxpayers with information about how particular types of property are normally assessed for mass appraisal purposes.

## Cost Guide

We should add that SAMA publishes a third guide which is to be used when valuing a property using the market valuation standard through use of the cost approach rather than either a sales comparison or income approach. Like the Handbook, the Cost Guide provides guidance; it does not have the force of law.

A copy of the Table of Contents for the Cost Guide is available via the link below:

<https://www.sama.sk.ca/sites/default/files/2019-06/19Guide03ToC.pdf>

The costs in the Cost Guide are derived from the Marshall & Swift Valuation Services which, as explained previously, are widely used throughout North America for this type of valuation.

The Cost Guide sets out how to approach a valuation using the cost approach and includes the usual components of replacement cost new, adjustments for physical deterioration, functional depreciation, etc.

Functional obsolescence is defined in the Cost Guide as follows:

*“Functional obsolescence is the loss in value from replacement cost new less physical deterioration due to the inability of the building or structure to adequately perform the function for which it is used.*

*Functional obsolescence is caused by changes in demand, design and technology that result in a loss in the utility of the building or structure.*

*No allowance shall be made for functional obsolescence except as may be accounted for in the calculation of functional obsolescence and the calculation of the replacement cost new less physical deterioration.”*

IPTI notes, in passing, that this definition does not appear to distinguish between “curable” and “incurable” physical or functional obsolescence, or identify “external obsolescence” as a separate factor when applying the cost approach. However, that is a level of detail not regarded as relevant for the purposes of this report.

## Resources

SAMA informed IPTI that, whilst the adequacy of resources was always an issue, in general the agency considered it has about the right number of staff with the right type of experience, and the necessary funding and other resources necessary to do the work that they are required to undertake.

SAMA explained to IPTI that it has a policy of “grow your own” when it comes to professional staff, preferring to recruit staff and train them to become assessors rather than trying to recruit qualified staff. The staff involved in assessment are licensed members of the SAAA.

As already mentioned, IPTI understands that there is a close working relationship between SAMA and the SAAA which might give rise to some concerns about independence and objectivity, but no particular problems were mentioned by stakeholders in this respect.

As far as funding is concerned, we have already referred to the 4-year funding plan that is now in place to take SAMA through to 2025.

## Data Supply

IPTI was informed that SAMA has a contractual relationship with the Saskatchewan Information Services Corporation (ISC) which provides them with a regular supply of transaction information.

Municipalities provide SAMA with details of building permits and other information which may indicate the need for a change in a property's assessment.

SAMA obtains data from property owners using its statutory powers (mentioned earlier) to obtain value-significant information.

Other data required by SAMA for valuation purposes is obtained from field inspections and the use of modern technology (e.g., desktop facilities). SAMA has access to imagery provided for the provincial government and has its own geographic information system (GIS). IPTI understands that SAMA is currently considering upgrading its GIS facility to provide additional layers of information.

## Relations between SAMA and Municipalities

One of the issues that IPTI explored both with SAMA and the municipalities with which it interacts is the nature of the relationship between them and how it is regarded by both parties.

IPTI notes that SAMA has a total of over 750 municipalities to deal with either directly through the valuation and other services it provides or through its audit function with those municipalities that have their own inhouse valuation resources.

More information about the way in which these relations are regarded is provided in Section 6 of this report, but it may be helpful to point out at this stage that, in general, relations appeared to be mutually satisfactory, although there are some “niggles” from time to time, mostly in connection with communications.

IPTI is aware of a recent independent survey (“2021 Client Survey”) carried out by a firm of consultants for SAMA. In broad terms, the survey of around 150 municipalities found that most clients were very positive about SAMA's customer service and there were equally positive results on the overall satisfaction rating.

We pick up some of the comments, positive and otherwise, made by SAMA clients and other stakeholders IPTI interviewed in Section 6 of this report.

On a separate point, IPTI considers it would be helpful for SAMA to arrange for an independent survey of other stakeholders, in particular taxpayers and tax agents, to get a more “rounded” view of the services they provide.



## Relations between SAMA and other Valuation Suppliers

One of the issues that IPTI also explored both with SAMA and other valuation suppliers (i.e., those municipalities that have their own inhouse valuation resources) is the relationship between them.

Again, some further detail is provided in Section 6 of this report, but IPTI was informed that relations between SAMA and the relevant inhouse assessors is generally good and they work together effectively.

The potential difficulty, it seems to IPTI, is when SAMA has to audit the assessed values and confirm an assessment roll provided by an inhouse team. However, IPTI was not made aware of any particular problems in this connection.

IPTI identified another potential difficulty which is to ensure consistency between the levels of assessed value adopted for similar properties located in different municipalities, some of which are valued by SAMA and some by an inhouse municipal valuation team. Although there was some concern expressed by stakeholders about this possibility arising, IPTI was not provided with any factual information which indicated a significant problem.

SAMA informed IPTI that it undertakes a variety of assessed value coordination activities to ensure there is consistency across municipal boundaries in the preparation of a revaluation.

## Facts & Figures

To provide a bit more insight into the work that SAMA undertakes, IPTI reviewed the latest Annual Report and Business Plan mentioned earlier and discussed performance issues both with Irwin Blank, the recently retired CEO of SAMA, and Betty Rogers, the newly appointed CEO of SAMA.

Looking at the 2020 Annual Report, IPTI notes the following interesting facts and figures:

- the annual operating expenses of SAMA were shown as \$20.763 million
- that cost equates to \$23.90 per property
- the cost per property for preceding years are shown as:
  - 2016 - \$21.58
  - 2017 - \$22.26
  - 2018 - \$22.99
  - 2019 - \$22.85
- the province paid a total of \$11.388 million towards SAMA's operations costs
- municipalities paid a total of \$8.958 million towards SAMA's operations costs
- total operating revenues were \$21.478 million
- SAMA has a \$20 maintenance fee-for-service charge
- the agency completed the 2021 revaluation of properties throughout the province

- the property tax base comprises a total of \$265 billion
- the property tax generated is \$2.1 billion
- the agency is directly responsible for the assessment of 869,000 properties in the province
- the agency provides assessment valuation services to a total of 759 urban, northern and rural municipalities
- SAMA’s plan is to inspect every property in the province over a 12 year period
- the agency carried out a total of 117,231 property reviews (against a target of 110,000)
- included in the 117,231 figure - 29,839 maintenance changes were completed in 2020
- also included in the 117,231 figure - 87,392 property reviews were undertaken in 2020
- the agency received a total of 2,095 appeals (compared with 1,741 in 2019)
- 1,511 appeals were resolved by agreement or withdrawal
- 340 appeals were heard by boards of revision (with 203 in progress)
- 62 appeals were forwarded to the Saskatchewan Municipal Board (SMB)
- the SMB heard 70 appeals from previous years
- SAMA states that appeals are of increasing complexity and cost
- the budgeted number of employees was 163.25 permanent positions
- this includes 118.5 positions in the Assessment Services division

SAMA helpfully provided the following data with regard to the number of appeals received and how many were resolved through discussion, agreement and withdrawal.

Those that cannot be resolved in this way go forward to be considered by the appellate bodies.

Year	Total Appeals	Agreements & Withdrawn	Percentage	Agreements	Withdrawn
2017	7213	5304	73.53	4389	915
2018	2620	1827	69.73	1290	537
2019	1736	1175	67.68	944	231
2020	2097	1521	72.53	1238	283
2021	3588	2632	73.36	2273	359

SAMA also helpfully provided the following update on the total number of properties in the province, total assessed value, etc.

<b>SAMA Assessment Totals / Provincial Property Counts</b>			
<b>SAMA:</b>	<b>Property Count</b>	<b>Appraised (100%)</b>	<b>Taxable (after POV)</b>
Market Value Standard	287,710	\$69,194,868,805	\$44,543,700,368
Regulated	584,633	\$93,725,885,317	\$54,893,200,616
<b>Total Property Count</b>	<b>872,343</b>	<b>\$162,920,754,122</b>	<b>\$99,436,900,984</b>
<b>Provincial:</b>	<b>Total Property Count</b>		
SAMA	872,343		
City of Regina	85,000		
City of Saskatoon	98,676		
City of Prince Albert	12,997		
City of Swift Current	7,760		
	<b>1,076,776</b>		
<b>Appeals:</b>			
2021 Appeals	3,588		
*2022 Appeals (as of Feb. 1)	0		
*Only 9 rolls are open and the first village's roll closes on Feb. 7, 2022			

Looking at the 2022 Business and Financial Plan, IPTI notes the following strategies, actions and performance measures in terms of looking forward.

*“Strategy: Deliver core assessment services while simplifying and streamlining policies and procedures to improve efficiency and effectiveness*

**Key Actions and Performance Measures:**

- Provide annual maintenance and reinspection reviews of at least 110,000 properties per year (between 30,000 and 40,000 residential, commercial, agricultural and industrial maintenance property reviews and between 70,000 and 80,000 reinspection review properties per year).
- Deliver assessment maintenance data to municipalities by the specified date to 85% of municipalities and to 95% of municipalities within three weeks of the specified date.
- Update approximately 95,000 oil and gas well assessments annually via standardization in addition to the overall 110,000 property inspections target.
- Continue towards a 12-year reinspection cycle, targeting municipalities that are furthest out of date and adding assessment / tax revenue sources to municipalities and the education sector. At the end of 2025 SAMA will have completed eight years of the twelve-year cycle.

- Provide support of value services to client municipalities for an estimated 12,000 appeals during 2022-25.
- Maintain current support of value service levels including professional management of property assessment appeals, one-on-one assessment reviews with property owners, and attending to appeals filed with local boards of revision, the Saskatchewan Municipal Board and the Saskatchewan Court of Appeal.
- Increase support of value resources as required annually for expected increases in appeals associated with the increased level of property reinspections.
- Focus on support of value training for employees and more specialized training for key staff in dealing with high risk or complex appeals.
- Procure third-party legal counsel when required for appeals and add an internal legal resource if fiscally and strategically advantageous.
- Provide client municipalities, the provincial government, stakeholders and property owners with reliable and timely access to property assessment records, confirmed municipal assessment totals and information on property value trends in Saskatchewan.
- Through informational materials, training workshops and other initiatives, continue to work with client municipalities, stakeholders and property owners to educate and raise awareness of the property assessment system, and assessment policies and practices. SAMA's goal is to keep municipal client satisfaction surveys above 90% positive.
- Confirm municipal assessment rolls that are accurate and have been completed in 100% accordance with the municipal acts.
- Utilize a structured business process improvement process to review all major SAMA functions at least once during 2022-25 and make changes to work processes when appropriate."

IPTI notes that the foregoing provides some interesting metrics on the work SAMA will be doing over the forthcoming period, particularly in relation to what might be described as "business as usual" work.

*"Strategy: Use research and technology to improve services for stakeholders"*

#### Key Actions and Performance Measurements

- Revalue approximately 869,000 properties in 757 client municipalities for the 2025 Revaluation.
- Maintain current continuous sales verification service levels.
- Update all assessment models, rates and costs for the January 1, 2023 base date and implement them in SAMA's CAMA system.
- In 2023 complete the market analysis of all properties.

- Complete income approach analysis of entire inventory of income approach properties by April 1, 2024.
- In Q2 2024 provide preliminary values to the Province and client municipalities.
- In Q1 2025 finalize and provide assessed values to client municipalities.
- Conduct a full provincial agricultural productivity review, a full transmission pipeline assessment model review and a full provincial oil and gas assessment policy review with development complete by February 2023 and implementation of the new models in time for the 2025 revaluation.
- Author and release the 2023 Base Year Manual, the 2023 SAMA Cost Guide and Market Value Assessment in Saskatchewan Handbook.
- Operate and maintain the Govern.net system, the computer assisted mass appraisal system used to derive and store property assessments.
- Enact enhanced cybersecurity features to protect system integrity and performance.
- Explore new opportunities and implement GIS mapping enhancements.
- Further enhance the current web portal and enterprise service bus to improve the flow of data and the reporting function between SAMA and client municipalities.
- Coordinate the consistent application of assessment valuation methodologies by appraisers.
- Maintain or upgrade the current fleet of remote data collection devices (handheld computers) that appraisers use in the field.
- In addition to traditional methods, leverage digital tools to have reliable, frequent, and convenient communication with stakeholders as well as amongst staff.
- Develop and maintain computer-assisted technologies that optimize the Agency's business operations.
- SAMA plans to further leverage its portal with clients to increase the ease of receiving and distributing reports. SAMA also plans to use GIS mapping to increase the accuracy and efficiency of agricultural assessments.
- Conduct a software application upgrade for a more efficient and effective assessment reporting process.
- Facilitate meetings for the rural, urban, city, city assessor and commercial advisory committees and make necessary policy changes in response to issues raised by committees.

The foregoing list identifies the key tasks that SAMA will be undertaking in connection with preparing for the next revaluation due to come into effect in 2025 and other matters.

There are additional strategies designed to “Strengthen the capabilities of all employees” and “Maintain and enhance SAMA’s stakeholder supported funding model” which we do not need to detail here.

It is clear that SAMA has set itself some challenging targets in the 2022 Business and Financial Plan; this will need to be borne in mind in relation to any changes that might be proposed for SAMA over the next few years.

### Statistics Canada

For context, the following statistics have been obtained from Statistics Canada, although they are not up to date:

	<b>Saskatchewan</b>	<b>Canada</b>
Population (2016 Census)	1,098,352	35,151,728
Total private dwellings	495,582	15,412,443
Private dwellings	432,622	14,072,079
Population density per square kilometre	1.9	3.9
Land area in square kilometres	588,243.54	8,965,588.85
Single-detached house	314,340	7,541,495
Semi-detached house	12,705	698,800
Row house	18,535	891,305
Apartment or flat in a duplex	9,385	784,300
Apartment in a building (five or more storeys)	10,520	1,391,040
Apartment in a building (fewer than five storeys)	57,115	2,539,390
Other single-attached house	700	36,005
Movable dwelling	9,325	189,755

According to Wikipedia, as of Q1 2020, Saskatchewan's population was estimated at 1,181,987.

## Section 6: Findings from Interviews

As indicated in Section 1, IPTI interviewed a number of key stakeholders seeking both factual information and their views on different aspects of the property tax system in Saskatchewan.

The nature and content of the interviews varied depending upon which stakeholder was involved in the discussions with IPTI.

However, in broad terms, the views of stakeholders were sought on the following aspects of the current property tax system in Saskatchewan:

- the legislative framework
- exemptions, reliefs, allowances and abatements
- the person liable to pay property tax (i.e., the owner)
- maintaining an up-to-date list of property owners (i.e., taxpayers)
- the unit of assessment (i.e., the ownership parcel)
- what is included in the assessment (i.e., land, buildings, other improvements, etc.)
- the basis of assessment (i.e., the market valuation standard and the regulated property assessment valuation standard)
- the frequency of revaluations
- the antecedent valuation date (i.e., the base date)
- current valuation suppliers (i.e., inhouse teams, SAMA, etc.)
- current assessment processes
- current assessment accuracy
- the assessment appeal system
- setting property tax rates (at both the municipal and provincial level)
- the use of percentages of value set by the provincial government
- property tax billing, collection and enforcement procedures
- phasing-in changes in property tax bills following a revaluation
- the contribution of property tax revenue for municipalities in comparison with other sources of revenue
- communications between stakeholders
- stakeholders' knowledge of other property tax systems
- any other issues they wanted to draw to IPTI's attention

We report our findings from the interviews below under side-headings taken from the above list. We repeat that we are not attributing any of the views or information shown in this Section of the report to particular individuals. However, IPTI would like to make clear that it has endeavoured to capture as many relevant views on the particular topics as possible; nothing has been omitted which we consider to be of interest.

## Names and organisations of people interviewed

The following list is provided in order of the individual's surname.

**Abayomi Akintola**, Director of Property Tax and Assessment, Policy and Program Services, Ministry of Government Relations

**Irwin Blank**, CEO (retired Jan 2022), Saskatchewan Assessment Management Agency; based in Regina (Irwin was interviewed twice during the project)

**Mark Cathro**, Director Energy & Industrial Property Tax, Altus Group; (formerly Chair of the CPTA Western Chapter) based in Calgary, Alberta

**Cameron Choquette**, Chief Executive Officer, Saskatchewan Landlord Association Inc; based in Saskatoon (also a member of the Saskatoon Board of Revision)

**Shaun Cooney**, Chief Assessment Governance Officer, Saskatchewan Assessment Management Agency; based in Regina

**Joe Day**, City Manager, City of Humboldt,

**Mohammed Falogah**, Senior Property Tax and Assessment Policy Analyst, Policy and Program Services, Ministry of Government Relations

**Mike Jordan**, Chief Public Policy & Government Relations Officer at City of Saskatoon

**Lonnie Kaal**, City Manager, City of Yorkton

**Ian Magdiak**, CPTA (also a member of the SAMA Commercial Advisory Committee)

**Norman (Norm) Magnin**, Senior Consultant, Altus Expert Services, Altus Group, Saskatchewan; based in Regina

**Kristin McKee**, Research and Policy, Saskatchewan Chamber of Commerce; based in Regina

**Sean McKenzie**, Director of Advocacy Services, Saskatchewan Urban Municipalities Association

**Jay Meyer**, Executive Director, Saskatchewan Association of Rural Municipalities (SARM) (also an observer of the SAMA Rural Advisory Committee)

**Kelly Munce**, Senior Property Assessment and Taxation Policy Analyst, Ministry of Government Relations

**Grace Muzyka**, Partner, Brunson Lawrek & Associates; official representative of the Appraisal Institute of Canada (AIC). Also, a member of the SAMA Commercial Advisory Committee. Based in Regina.

**Brent Nadon**, Director of Finance, City of North Battleford





**Rod Nasewich**, Executive Director, Policy and Program Services, Ministry of Government Relations; based in Regina

**Brendan Neeson**, Managing Director, Colliers Property Tax Services, Western Canada (official Canadian Property Tax Association (CPTA) representative); based in Calgary

**Randy Patrick**, City Manager, City of North Battleford

**Chandra Reilly**, President of the Saskatchewan Assessment Appraisers Association (also Regional Manager, SAMA, North Battleford Region)

**Betty Rogers**, CEO (from Jan 2022), Saskatchewan Assessment Management Agency; based in Regina

**Robert (Bob) Smith**, City Manager, City of Warman

**Bryce Trew**, City Assessor, City of Saskatoon

**Jeff Ward**, City Manager, City of Estevan

**Steve Ward**, City Assessor, City of Regina (also a member of the SAMA City Advisory Committee)

In addition to the information provided by the foregoing list of people, IPTI also researched the websites of the various organisations they represent.

Apart from information obtained via interviews, IPTI also received facts, comments, data, etc., from various additional stakeholders via emails, documents, links, and other references.

IPTI would like to record its appreciation to all those who kindly shared their views with us through the interviews and other processes.

Clearly it is not possible, or necessary, to record below all the views expressed to IPTI in the following text; however, we hope we have captured and summarised the main comments and concerns of relevance to this project.

### [The legislative framework](#)

Most of the people IPTI interviewed were very familiar with the current legislative framework and can find their way round it without any particular problem.

However, many stakeholders acknowledged that the plethora of legislation – Acts, Regulations, Bylaws, Orders, etc. – seemed unnecessarily complicated.

Several of those interviewed thought it would be sensible to bring the relevant legislation, particularly that relating to assessment, together in one place so that it would be easier for taxpayers and other stakeholders to find what they needed to know.

Interestingly, some commented that the legislative framework was broadly satisfactory; it is the way in which it is interpreted and implemented that, according to them, gives rise to the issues that cause people to criticise it.

Having said that, it is clear that particular parts of the existing legislative framework create some of the issues that arise as far as stakeholders are concerned, as set out below.

### Exemptions, reliefs, allowances and abatements

In general, there were no significant concerns raised in connection with the existing exemptions set out in the legislation which apply across the province, or the additional powers given to municipalities in relation to creating further exemptions at the local level and/or grant abatements where it was considered appropriate to do so.

There were some minor concerns over the incentive created by the existence of exemptions, particularly, discretionary exemptions, abatements, etc., for taxpayers to try to put themselves in a position to obtain them.

This particularly applied to named organisations (rather than property types) which were exempt; other organisations that were broadly similar to those that are exempt, perhaps not unreasonably, sought parity of tax treatment by having the exemption extended to themselves.

There were also some concerns over whether legislative exemptions were being properly applied consistently throughout the province. Anecdotal evidence appeared to suggest that exemptions were sometimes provided which were not in line with the statutory terms and conditions.

However, overall, the current exemptions regime was not considered to be a particular issue in Saskatchewan.

### Person liable to pay property tax

None of the stakeholders interviewed considered there were any particular issues arising out of the fact that the property owner is the person liable to pay the tax.

There were, however, some minor concerns expressed. One of these related to the owners of mobile homes located on the land of other people. The owner of such a mobile home is liable for property tax in respect of the home with the owner of the land on which it stands being liable for property tax in relation to the assessed value of the land. It was not unknown

for the owner of a mobile home, especially an old one, not to pay the tax due and then simply abandon the mobile home to avoid payment.

Another potential problem was where there are multiple occupiers of a property, in some cases, making different use of the various parts, e.g., mixed-use properties with residential, commercial occupiers, etc. It is necessary to apportion the value between the various uses to make sure that the appropriate tax rate was applied. However, this was not considered to create insurmountable problems and there were no calls from stakeholders interviewed for a change to the owner being the person liable to pay property tax.

It was also mentioned that, in Saskatchewan, the provisions in leases or other legal documents made the lessee liable for property tax rather than the property owner but, again, this did not appear to create problems either for taxpayers or municipalities.

### Maintaining an up-to-date list of property owners

Maintaining an up-to-date list of property owners, and details of transactions, is a critical part of any property tax system. This data is important to both municipalities and the assessment providers.

Stakeholders generally considered the present arrangements whereby municipalities are informed about changes to the ownership of properties by the Information Services Corporation (ISC) worked satisfactorily.

The ISC website - <https://www.isc.ca/About/SaskRegistry/Pages/default.aspx> - states:

*We are the exclusive provider of the Land Titles Registry, Land Surveys Directory, Personal Property Registry and Corporate Registry in the Province of Saskatchewan. These registry services are outlined in a service agreement between ISC and the Government of Saskatchewan. In addition, we are responsible for the technology and activities related to the development, management and distribution of geographic information and information service portals for businesses in Saskatchewan.*

There were some concerns about whether information about changes was acted upon quickly enough by assessors (in SAMA or inhouse), but the availability and regularity of the data provided by ISC was not an issue.

### The unit of assessment

The “unit of assessment” refers to the extent (i.e., legal boundary) of the property to be assessed/taxed. In Saskatchewan, the parcel owned is generally taken to be the legal unit of assessment and stakeholders considered this to work satisfactorily in most cases.

There were some examples mentioned where one or more properties owned by the same person could be assessed together; this arrangement seemed to make sense to all parties and was not therefore a problem.

The issue of mixed-use properties – referred to above – was also mentioned in connection with the unit of assessment, but no particular issues appear to arise.

### What is included in the assessment

For the purpose of property tax, the property to be assessed may include the parcel of land owned, the buildings and other improvements constructed on it, and possibly some items of machinery and equipment.

In Saskatchewan, the legal definition of “property” for property tax purposes has already been mentioned and, according to stakeholders interviewed, did not give rise to particular issues.

It was noted by some stakeholders that the extent of machinery and equipment included in the assessed values of properties in Saskatchewan is not as extensive as that which falls to be assessed in some other provinces, e.g., Alberta.

However, whilst that may be a concern for some municipalities in terms of tax revenue, understandably, it was not regarded as an issue by taxpayers, particular those in the heavy industrial and/or resource industries which did not have as much of their machinery and equipment taxed in Saskatchewan as they did in other parts of Canada.

### The basis of assessment

The basis of assessment in Saskatchewan depends on what type of property is being considered. By way of a reminder, there are two “standards”:

- the “market valuation standard” which applies to all non-regulated properties; e.g., residential, commercial, smaller industrial properties, and
- the “regulated property assessment valuation standard” which applies to agricultural land, resource production equipment, railway roadway, heavy industrial properties and pipelines

The main concern of many stakeholders interviewed is the way in which these two standards are applied by assessors.

Many stakeholders considered the way in which the market valuation standard is applied in the province creates a variety of problems. In particular, they considered that it “dumbs down” the system and produces “automated” assessed values that are wholly unrelated to market values.

They say that the priority given by assessors to the requirement for “equity” results, in some cases, in assessed values that are clearly incorrect in terms of a property’s market value. Some non-residential properties are valued by reference to valuation models which, in their view, “throw together” too many different types of property that should not be valued by reference to the same valuation model. This is done, they say, because the assessor feels obliged to include as much sales evidence as possible when creating valuation models, but goes too far in using sale prices for wholly unrelated property types.

In turn, some of the assessors say that it is necessary to group properties together in a way that maximises the use of the relatively scant market evidence that is available in order to create a model that is capable of applying mass appraisal techniques.

Some commentators considered that “history” was part of the problem. They suggested that many assessors had grown up in an era of widespread regulation and use of the cost approach in the province which did not require much in the way of individual property appraisal knowledge and/or market experience. This “plug and play” approach – as one called it – created a mentality of using a valuation model that was designed to produce consistency at all costs, irrespective of the accuracy of the outcome.

The issue of “unfairness” is said, by some, to be exacerbated by the fact that neither the assessor or the appeal bodies (i.e., the BoR and the AAC) are allowed to take into account what they regard as a “realistic” valuation of the property as the legislation makes clear that:

*“... a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.”*

In the view of many of those interviewed by IPTI, the system in Saskatchewan is heavily “skewed” in favour of assessors because taxpayers, and their agents, are precluded from supporting an appeal against the assessor’s valuation through the use of market evidence. They say that it is a “misnomer” to say that the system in Saskatchewan is a “market value” system when, according to them, market value evidence is not allowed to be used in the appeal system.

Critics also pointed out that, in their view, some assessors “hide behind” the legislation; they were not willing to look for evidence beyond the relatively narrow scope they employ in building their valuation models. Furthermore, some said assessors were reluctant to use their “discretion”, i.e., professional valuation judgement, to adjust valuations in a way that would make them more credible.

IPTI was referred to case law in the province regarding the use of “assessor discretion” and a related topic of the “onus of proof” in relation to appeals, but we do not consider it necessary to go into these legal decisions in detail for the purposes of this report.

Many of those who commented on this aspect of the system said they were only able to challenge the assessed values produced by the assessor by “attacking” the valuation models that had been used. This, in turn, required information to be provided by the assessor about both the way in which the model had been created and the evidence on which it had been based, neither of which, they said, was readily forthcoming.

Moving on to the regulated property assessment valuation standard, this did not give rise to as much criticism from stakeholders as the market valuation standard. The main issue concerning the regulated property standard was what they described as the “inflexible way” in which the methodology prescribed in the legally enforceable “Assessment Manual” was applied.

Some stakeholders considered that the regulated approach did not produce values that were in line with market values; some also thought that regulated values might be out of line with the assessed values of broadly similar properties assessed by reference to the market valuation standard.

One commentator said that Saskatchewan should develop its own cost tables and, in particular, its own depreciation tables that were a more accurate reflection of the position within the province.

It was suggested that the “special” treatment of agricultural land, which is required to be valued as a regulated property, results in under-assessment of a category of property that, in their view, could and should be valued on the basis of market evidence.

### The frequency of revaluations

This was probably the most contentious issue that was considered in IPTI’s interviews. However, there was no consensus on whether the existing 4-year revaluation cycle was right or wrong for Saskatchewan.

One of the big issues raised both by municipalities and some taxpayer groups was the large “swings” in assessed value that occur due to the current 4-year gap between revaluations.

Most of those interviewed considered the 4-year cycle should be shortened to bring assessed values more into line with current values. Of those interviewed, the majority thought Saskatchewan should move to an annual cycle of revaluations. Many were aware of the number of jurisdictions within Canada which currently use an annual cycle which, as far as they were aware, did not give rise to particular problems.

Some, who were in favour of more frequent revaluations, thought moving to a 2-year cycle would be better than going directly from a 4-year cycle to an annual cycle.

Those in favour of retaining the existing 4-year cycle considered that the benefits of stability and certainty for a 4-year period brought advantages – to both taxpayers and municipalities – that would be lost by moving to an annual cycle.

Some of those interviewed pointed out that moving to an annual cycle might create problems in terms of limiting the amount of market evidence available. They also said it would require an increase in assessor resources as more work would have to be undertaken in a shorter amount of time.

On this issue, IPTI notes that SAMA produced a paper called “Considerations for a Shorter Assessment Cycle” which was prepared for SAMA Advisory Committees in November 2021.

A copy of the notes from one of those committee meetings – the City/Commercial Advisory Committees – is available via the SAMA website via the link below:

<https://www.sama.sk.ca/sites/default/files/2021-12/CityCommercialNov2021.pdf>

The note of the meeting contains a helpful summary of the discussion that took place and the different views expressed.

The note also includes many items of relevance to IPTI’s report, but the discussion on the revaluation cycle is of particular interest.

A few selected extracts from the notes of the committee meetings are set out below:

*“City of Swift Current: The major issue currently is the linkage between the reassessment cycle and the municipal election cycle.”*

*“SAMA CEO: The decision to change the revaluation cycle rests with Government Relations. There will be amendments to the legislation required as well.*

*The 2010 report to government found that the medium sized and larger urban communities supported a shorter cycle, but the smaller communities and the rural sector did not support a shorter cycle.*

*Essentially, SAMA’s report to the Ministry only reported the findings, but was silent regarding what direction the Ministry should choose to go. The Ministry ultimately decided against a shorter cycle at that time because there was no consensus among the various stakeholders.*

*A further issue regarding a shorter cycle is the legislated time required by the Ministry to analyze the preliminary values submitted by the assessment providers. The current legislation requires each assessment provider to submit its preliminary assessment values nine months in advance of the implementation of the reassessment for property tax policy considerations. Any consideration of a shorter cycle or a collapsing of the time between the base date and implementation date would require a significant change to the province’s property tax policy program.”*

*“WGEATC Member: Is there more impetus now than in the past to move to a shorter cycle and, if so, which general group of stakeholders is asking for the change?”*

*SAMA Administration TS&P: It is the larger urban stakeholder group, specifically the cities, that is leading the way. The cities have also requested a report from IPTI on the assessment system in general and specifically the shorter assessment cycle.”*

*“SAMA CEO: This issue has come up in every revaluation. In certain municipalities there will be shifts in the assessments. With that it may come as a bit of a shock to the council members and in some cases where there are newly elected officials, more of a surprise.*

*Because the elections are so close to the reassessment, the newly elected officials are then asked to make difficult tax policy decisions about three months into their tenure. It is very difficult for the newly elected officials especially when they may not have a full understanding of the assessment system. This is a trend SAMA has seen since 2009.*

*In the current cycle, the feedback has been whether the commercial property, within a city, can be considered separately with the two-year cycle and leave the other property groups on a four-year cycle.*

*If that were to occur, the result is a doubling up of all the processes, procedures, publications, and computer programming required to administer a piece-meal system.*

*In addition, the market analysis is complicated by a city and non-city commercial markets that essentially could be linked in a typical analysis. This process would have to be de-linked if a city and commercial split were to occur. This type of complexity would also considerably complicate an already burdensome assessment appeal process.*

*Finally, any piece-meal approach would not only require the doubling up of certain program aspects of the reassessment, but would also require the province to consider the implementation of an equalization program that adjusts the assessments to a common standard or level.*

*At the end of the day, the costs and effort required for a piece-meal system would be very similar to implementing a two-year cycle overall.”*

*“SAMA Board Member: Speaking as a reave and not a SAMA Board member, the rural sector is not in favour of a shorter assessment cycle. The rural sector is pleased with a four-year cycle which is working well.*

*Alberta is on an annual cycle with its agricultural land valuation model based on a productivity basis. Their assessment model hasn't changed since 1986. For example, Alberta will cap its agricultural land at \$350 per acre, whereas a similar productive acre in Sask. is valued at \$2,000 per acre. So, Alberta claims it's on annual basis, but the values for certain sectors are frozen at a historical level.*



So, if the rural sector is asked to cover its portion of any cost increase moving to a shorter cycle without any clear benefit, the response would be no to a shorter cycle.

Finally, work is already starting on the preparation for 2025 reassessment, thus a shorter cycle would not be feasible until sometime afterwards.

A two-year cycle would result in a constant state or reassessment.

That said, as a SAMA Board member, I am willing to listen to the concerns of the urban and commercial sectors.”

“SAMA CEO: If there are ways the system can be improved and if the IPTI review can identify ways to improve the system, the SAMA Board would be open to these considerations.”

The paper prepared for the SAMA Advisory Boards contains the following note (taken from an earlier report) on the advantages and disadvantages of moving to a shorter revaluation cycle:

#### *Advantages of a Shorter Revaluation Cycle:*

- *Allows assessments to better reflect current economic conditions.*
- *Should reduce the impact of major assessment shifts between revaluations.*
- *Property owners perceive that their market value-based assessments should equate to current market value.*
- *Reduces the risk of a valuation base date set at the peak of the market being fixed for up to six years.*

#### *Negatives of a Shorter Revaluation Cycle:*

- *Significant increased administrative costs to SAMA, assessment service providers, local and provincial government.*
- *More revaluations have potential for higher level of appeals and increased costs with each implementation of updated assessments.*
- *Requires more frequent review of tax policy by some local governments.*
- *Smaller municipalities with less active markets will face increased cost and capacity issues administering more frequent revaluations, for limited benefit.*
- *A shorter revaluation cycle may impact other assessment service provider programs like property inspections.*

Another part of the SAMA note helpfully summarises the list of actions that would be needed if a shorter revaluation cycle was to be introduced:

“Therefore, any consideration of shortening the cycle before the end of the 2021 revaluation and the existing four-year cycle (2021 to 2024), would require adequate lead time to prepare for the requirements of a shorter revaluation cycle including: enacting legislative

*amendments, developing processes for more frequent assessment publication updates, reprogramming mass appraisal computer systems, planning shorter market analysis and quality coordination timelines, building additional assessment appeal capacity, and the training of new and existing staff on the new business processes. This does not include the additional work that municipalities and provincial government would need to undertake in advance of a shorter cycle.”*

It was suggested by some commentators that the large swings in value resulting from a 4-year revaluation cycle could, at least in part, be reduced if assessors were able to take into account more evidence than is currently the case. For example, it was suggested that listing prices, professional appraisals, new construction costs, etc., should all be taken into account to supplement sale price evidence when creating valuation models.

### The Lloydminster Experience

One of the interesting comments made to IPTI about the revaluation cycle was what had happened in Lloydminster. Lloydminster is a city which “straddles” the provincial border between Saskatchewan and Alberta.

IPTI had a meeting with Dion Pollard, the City Manager at Lloydminster and Scott Pretty, the Director of Assessment & Taxation at Lloydminster. We obtained the following information from that meeting:

- Lloydminster switched from Saskatchewan to Alberta just over 20 years ago
- It operates under the Lloydminster Charter (Alberta Regulation 212/2012) which contains, inter alia, details of how the property tax system operates
- There are just over 12,000 assessed properties in Lloydminster
- Approximately 78% of their property assessments (by value) are on the Alberta side of the border and 22% on the Saskatchewan side
- The “split” between provinces causes some practical problems for Lloydminster as they have to deal with Alberta legislation and policy for some things and Saskatchewan legislation and policy for others
- Lloydminster moved to having annual revaluations for property tax which, in their view, has produced considerable improvements
- They consider that having an annual revaluation cycle helps to level out many of the “ups and downs” of the property market and avoids big changes in taxation for taxpayers
- Lloydminster has a base date of July 1 which is 6 months ahead of the date when the new assessed values become effective (January 1), although the relevant notices normally go out in the following weeks (with a deadline of February 28)

- The “condition date” in Lloydminster is December 31 of the year before the new values come into effect
- Lloydminster use the Alberta appeals system which involves having their own Assessment Review Board (ARB)
- The number of appeals is very low – last year (2021) they had 2 appeals relating to residential properties; there were no appeals relating to commercial properties. Prior to that, in 2020, they had 3 commercial property appeals and no residential appeals
- In the view of the assessor, the very low number of appeals is mainly due to the annual revaluation cycle and the avoidance of major changes of value
- Lloydminster used to outsource the assessment function but decided to bring it inhouse a few years ago, primarily to increase quality, control and customer service; they found that the annual costs of hiring inhouse professionally qualified assessors were not significantly different to using the private sector

In IPTI’s view, the Lloydminster “experience” supports the type of change we are putting forward for consideration by Saskatchewan, particularly in relation to shortening the revaluation cycle and moving the base date closer to the date when the new assessed values come into force.

### The antecedent valuation date

The use of a “base date” (i.e., an antecedent valuation date) is an important aspect of any properly functioning property tax assessment system. The position is Saskatchewan, where the base date is set 2 years prior to the date when the revalued assessments come into force, was another issue which attracted different views from stakeholders.

However, most of those interviewed considered that 2 years was probably too long a gap and, combined with the current 4-year revaluation cycle, resulted in values being up to 6 years out of date by the time the next revaluation was due.

The note from SAMA mentioned above in connection with the recent Advisory Committee meetings also referred to the base date as follows:

#### *Shortening the Base Date Lag*

*Another component of the 2009-2010 revaluation cycle discussions was consideration for shortening the base date lag, or the period between the base date and the revaluation implementation date. A positive outcome of the 2009 Business Process Review event was a determination by the group that the base date lag could be shortened from the current 30-month period to 24 months. This has the effect of making assessments for a new revaluation six months more current. To achieve this improvement, the Ministry of Government Relations agreed to shorten the time they normally require for provincial tax policy modelling and consultation from 12 months to 9 months preceding a revaluation. The recommendation was*

*implemented for the 2013 revaluation by establishing of a January 1, 2011 base date and through a change in Regulations that amended the reporting date for preliminary values for the 2013 revaluation to Government Relations from January 1, 2012 to April 1, 2012.*

Many of the stakeholders interviewed considered that shortening the base date from 2 years to 12 months prior to the date when the new assessed values come into effect would be a significant improvement. Some thought this change should be made anyway, even if a 4-year revaluation cycle was maintained. However, most thought that shortening the base date to 12 months should be made as well as shortening the revaluation cycle.

Some stakeholders were aware that Alberta and British Columbia use a 6-month base date, but no-one interviewed was pressing for a 6-month base date in Saskatchewan.

### Current valuation suppliers

In theory, there are three potential types of valuation suppliers available for municipalities in Saskatchewan to use:

- SAMA, the provincial agency
- an inhouse team, as currently used in Saskatoon, Regina, Prince Albert and Swift Current
- a private sector, outsourced, contractor

IPTI was informed that Moose Jaw does not quite “fit” into the above arrangements; it is empowered to have its own inhouse assessment team, but decided to contract out the assessed value work to SAMA via a separate agreement.

IPTI was also informed by stakeholders that some municipalities used to contract out the assessment work to private sector suppliers, but none do so currently.

In general, stakeholders were satisfied with the work that was undertaken by either their inhouse team of assessors or by SAMA.

Those municipalities with their own assessors liked the direct control that gave them and the increased responsiveness they provided. Those which used SAMA were generally content with the services provided, but had some concerns over the timeliness of responses to queries and questions.

They were also concerned about SAMA’s reinspection program and how long it took to ensure that all assessed values accurately reflected the up-to-date physical/factual circumstances of a property.

For some stakeholders, their concerns with SAMA revolved around communications in general, and dealing with enquiries and appeals in particular.

## Current assessment processes

As already mentioned, some of the current assessment processes in Saskatchewan were considered to be rather “opaque” by taxpayers and their agents.

In addition to the limitations imposed by legislation in terms of the two “valuation standards” and how they are applied, one stakeholder described the assessment processes used in the application of the legislative requirements as a “mystery”.

Others took the view that the assessment processes in themselves were relatively straightforward, it was the outcome of applying them which was the main issue.

More detail and comment on the various processes, i.e., revaluations, provision of assessment rolls, assessment notices, supplementary assessments, etc., is contained in Section 4 of this report and is not repeated here.

One of the main concerns raised by municipalities is the length of time taken by SAMA to deal with reinspections; this was a source of irritation for municipalities and a matter that has revenue implications for them.

An issue that was not raised by stakeholders, but which seems to IPTI to be one that needs to be considered, is the interaction between the current assessment timetable and the municipalities taxation activities.

Although it varies between different municipalities, it seems that most receive details of the new assessed values in the case of a revaluation, or the updated assessment values in other years, a considerable time after the date when property tax is due for the year, i.e., January 1 of the tax year in question.

This means that much of the budget and tax rate setting process takes place before details of the new assessed values are received. It also means that assessment notices and property tax bills (tax notices) are sent out well after the date the tax is due.

In IPTI’s view, it would be preferable to adjust the timetable for the annual process as follows:

- assessed values to be provided to the provincial government and municipalities not later than September 1 in the year before the tax year
- municipalities to prepare their budgets in September-October based on “actual” assessed value data rather than estimates
- municipalities to set their tax rates (and other tax tools) not later than November 1 in the year before the tax year
- the provincial government to do the same for setting the education property tax
- assessment notices and tax notices sent out to taxpayers not later than December 1 in the year before the tax year

- tax due (as now) from January 1 of the tax year

The foregoing timetable brings much of the current timetable forward which, it seems to IPTI, could be achieved if the provincial government and municipalities agreed it was beneficial to all parties and were prepared to change their existing processes accordingly.

No doubt SUMA will have a view on the desirability and practicality of this suggestion which we include in the “Options for Change” outlined in Section 8 of this report.

### Current assessment accuracy

It was interesting to ascertain the many different views expressed about whether or not the assessed values in Saskatchewan were generally regarded as falling within what might be described as an acceptable range of accuracy or not.

Unsurprisingly, taxpayers and their agents were less favourable in their views on valuation accuracy than some of the municipalities and assessors interviewed.

There were some examples mentioned of large changes in the assessed value of particular properties following appeal. Some of these changes were made by assessors, others by the appeal bodies.

The relatively low number of appeals received was mentioned as an indication of the accuracy of assessed values in the province; however, it should be noted that numbers of appeals may give a false impression of accuracy. Taxpayers may be motivated to make appeals for a variety of reasons, not the least of which is what they may consider to be a high property tax bill.

It was mentioned that both taxpayers and tax agents know how difficult it may be to make a successful appeal in the province; that may be another factor to take into consideration in connection with the number of appeals.

One other related factor that came up in the interviews was that, even where the taxpayer or agent could show that an assessed value was inaccurate, i.e., out of line with market value as at the base date, appeals may not be made if it was considered that the assessor would not take into account what might be considered to be a “single property appraisal”.

They said that “accuracy” for this purpose was limited to whether or not the assessor had applied the same approach to other properties within the same “valuation scheme”, i.e., the model used for valuation purposes. If it was considered that the assessed value was “wrong”, but nevertheless in line with the assessed value of other properties, the assessor would be able to show “equity” which, in Saskatchewan, was more important than accuracy.

We have already mentioned some of the valuation accuracy issues that were raised in connection with the revaluation cycle, i.e., that assessors should be able to use a broader range of evidence when preparing their mass appraisal models. Limiting themselves to just

information obtained from the ISC and then applying market adjustment factors detracted from valuation accuracy, it was stated by several commentators.

One of the particular concerns raised about the application of the regulated property assessment valuation standard was that the adjustments made for depreciation were regarded as inadequate, particularly for older assets. In the view of some taxpayers, the costs new were not unreasonable, but when adjusting those costs for much older assets, they considered there was not enough allowance made for the real difference in value. This, in turn, resulted in assessed values that were not accurate.

Some taxpayers suggested more properties should be valued using the income approach rather than a cost-based approach as this was in line with the approach taken by the market and would produce more accurate assessments.

It was also mentioned that assessors were getting better at applying the income approach, but it was suggested that assessors felt more comfortable using the cost approach as that had been the main method of valuation used in the province for many years.

One issue brought up by some stakeholders in relation to accuracy was the preference for assessors to base assessed values on present use rather than highest and best use. One example of this mentioned to IPTI was the situation with land on the fringe of an urban area that clearly had development value but was valued having regard to its present use; it was suggested that this was not an uncommon practice, although IPTI cannot comment on the accuracy of this assertion.

As explained in Section 5 of this report, SAMA undertakes a variety of official “audits” and other tests to ensure that assessed values meet the necessary requirements in terms of levels of value and equity. However, many stakeholders remain concerned over the accuracy of the assessed values provided.

One of the tax agents to whom IPTI spoke said that Saskatchewan was the only province in Canada that refused to accept any evidence that looked even “remotely” like a single property appraisal but, at the same time, the assessor would go through, in great detail, the various parts of the actual property when explaining the cost approach that had been applied in deriving the assessed value; this, it was suggested, was a case of double standards. The tax agent added that this refusal to countenance normal valuation issues created problems for the assessors as the agents were now becoming more expert at “attacking” assessed values on the basis of equity rather than using normal valuation methodology.

### The assessment appeal system

Many of the criticisms levelled at the current assessment processes and accuracy were repeated again in relation to the appeal system.

One of the issues raised was the relatively short period within which a taxpayer is allowed to make an appeal, i.e., 30 days from the date of the assessment notice and 60 days in the case of a revaluation.

This was regarded as too short by some taxpayers and their agents. It was also pointed out that where an appeal notice is issued some way ahead of a tax notice, taxpayers may not appreciate the link between their assessed value and the property tax bill. When they receive a tax bill some time later, they may have missed the opportunity to make an appeal.

Some commentators mentioned the unfairness, as they saw it, of the onus/burden of proof in assessment appeals with the taxpayer having to show that an assessed value was, at least on the face of it, incorrect before the assessor was required to explain how it had been arrived at. Not everyone thought this was unfair, but several did mention it.

IPTI was provided with a recent Court of Appeal decision in which the issue of the current onus of proof was considered and the Court acknowledged that, although the legislation is clear about the onus of proof being on the appellant, it was particularly challenging for a taxpayer to show that an error had been made if information about the way in which an assessed value had been derived was not provided.

Another area of concern was the existing Board of Revision (BoR) system which was criticised by some of those interviewed for a number of reasons.

The processes and procedures surrounding the BoR, particularly those located outside the main urban areas of the province, were considered to be inadequate. It was said that some BoRs did not have sufficient members and/or the members were not properly trained in dealing with assessment appeals. Hearings at some BoRs were considered to be poorly organised and managed. Some BoRs issued decisions that did not reflect the evidence submitted; some, it was said, clearly did not understand the evidence, and some appeared to be too focussed on the tax consequences of their decisions.

The BoRs were said to provide minimal notes about the reasoning for their decisions and, in some cases, took a long time to issue those decisions.

Similar criticisms were made of the part of the Saskatchewan Municipal Board which deal with appeals from BoRs, i.e., the Assessment Appeal Committee (AAC). One of the main criticisms of the AAC is that, in most cases, the appeal is limited to a review of the BoR's decision and whether or not it followed the rules about how it should operate. A recent Court of Appeal decision confirmed that the AAC can only review a BoR decision for an "error on the record".

Some stakeholders considered it would be better to have one BoR for the whole province with experienced and able members and allow *de novo* hearings at the AAC where new evidence could be considered if appropriate.



Probably the major criticism of the appeal system was that both the BoR and the AAC are limited by legislation to exclude consideration of any evidence based on single property appraisal. Whilst that is in line with the legislation that governs the assessment system in the province, it was widely considered to be unfair.

IPTI notes that the provincial government recently completed a review of the appeal system and initiated a number of changes to improve it, particularly the BoR part of the process; more detail about these changes are set out in Section 3 of this report. However, it is too early to say whether these changes will provide the improvements sought.

A further issue that was raised related to the number of appeals being made by tax agents who did not hold recognised professional qualifications and did not comply with any code of ethics or standards. These people, it was said, put in a minimal amount of effort to support their appeal and wasted everyone's time by pursuing unmeritorious appeals with little or no evidence to support them.

One stakeholder suggested that most appeals should go directly to the provincial board rather than the local board; this, it was said, would expedite the overall appeals process and save costs.

### The use of percentages of value set by the Provincial Government

As a reminder, the percentages of value (POV) for the 2021 revaluation are as follows:

- commercial, industrial, elevator, railway, resource and pipeline properties - 85 per cent (compared to 100 per cent set in 2017 when the previous revaluation occurred)
- Non-arable (range or pasture) land - 45 per cent.
- Other (cultivated) agricultural land - 55 per cent.
- Residential, multi-unit residential and seasonal residential - 80 per cent.

Perhaps inevitably, comments from stakeholders varied considerably on this point.

Most municipalities regarded the use of the “percentage of value” (POV) system as an unnecessary imposition which interfered with their right to set tax rates in a manner they consider most appropriate for their tax base.

On the other hand, the provincial government considers the use of POVs to be a necessary mechanism which, in its view, assists the distribution of taxes across the tax base in what the provincial government considers to be a fair manner. At the time the latest POVs were announced, the provincial government stated:

*“This change improves tax fairness by narrowing the range of percentages of value that apply to property assessments. The adjustment also recognizes the COVID-19 challenges faced by businesses and industries so they remain competitive to help create jobs for Saskatchewan*

*families. All other percentages of value remain unchanged from the previous revaluation cycle”*

Taxpayers seemed to either be unaware of the POVs or, where they were aware of them, did not understand their purpose.

Some comments were made to the effect that, like other parts of the property tax system, the POVs appeared to give the agricultural sector favourable treatment at the expense of other taxpayers.

As will be seen from earlier comments, it was also considered that the POV system builds in delay because the provincial government needs data on the proposed assessed values for a forthcoming revaluation in plenty of time to allow it to analyse the figures and decide what POVs are considered appropriate.

It was suggested that time could be saved if the provincial government was prepared to use “trended values” provided by assessors rather than waiting for receipt of the final assessed values when preparing its POV analysis.

### Setting property tax rates

We invited views from stakeholders on tax rate setting at both the provincial and municipal level.

At the provincial level, the primary concern is to set the Education Property Tax (EPT) rate. As with the POV system, this requires assessed value data to be provided by assessors to the provincial government in plenty of time to permit detailed analysis of the data in order to determine the appropriate EPT rates.

Many municipalities considered it would be preferable for the EPT to be administered as a completely separate system to municipal property tax. In their view, the EPT complicates the tax billing system and causes confusion for taxpayers.

Moving on to setting the municipal property tax rates, most municipalities were content that they had sufficient powers in connection with tax rate setting, along with their additional tax tools (e.g., base tax, minimum tax, etc.), to achieve their financial objectives.

Some pointed out that the smaller municipalities had fewer tax tools at their disposal than the larger urban municipalities, but concerns were expressed about the capacity of some of the smaller municipalities to utilise the additional tax tools properly.

Some of those interviewed considered that this issue could be addressed by reducing the number of municipalities in the province and giving them all the same tax tools. However, this was also recognised to be a controversial view that would be opposed by the smaller, more

rural communities which, it was said, preferred to retain their existing form of municipal government at the local level.

There was concern expressed by some taxpayer groups that municipal mill rates were “dramatically” different between various municipalities for the same types of property which, in their view, created unfairness.

It was also stated by some stakeholders that there was a “disconnect” between the amount of tax paid and the value of services received; this, it was suggested, was particularly acute in the non-residential sector.

Some taxpayers, particularly those in the non-residential sector, considered they were too heavily taxed as a result of the higher tax rates that were applied to their properties by municipalities. They expressed concerns about the amount they paid in relation to the services received. They also considered they were “penalised” in comparison to the residential sector as they did not vote!

It was interesting to hear that some taxpayers considered there used to be, in their view, clear “abuse” of the tax rate setting process with, for example, large industrial or resource properties being taxed at mill rates which were far in excess of residential and agricultural properties. The limit that was imposed to deal with this issue, i.e., that the highest tax rate can be no more than 9 times the lowest tax rate, was appreciated by those taxpayers; however, one commented that the limit should be reduced so that the highest tax rate was no more than 5 times the lowest tax rate.

It was mentioned to IPTI that both the percentage of value and the restriction on mill rate factors (i.e., the 9 times limit) can be avoided by municipalities simply levying a base or minimum tax for a class, or sub-class, of properties that they wanted to tax heavily.

Although IPTI did not interview the SK Growth Coalition, we were provided with a letter the organisation sent to the provincial government in June last year in which, inter alia, they said:

*“One of the most challenging competitiveness issues in Saskatchewan today is rural municipality property tax policy decisions and the resulting effective mill rates on the commercial/industrial property class. While the issue presents significant challenges, we believe that there are opportunities for the province to address the structural weaknesses and ultimately build resilient communities that will benefit from a successful Saskatchewan.”*

They went on to say:

*“Recommendation #1: Limit the range of the effective mill rate (EMR) ratio on all property classes to 0.75 to 2.0 in order to produce a more equitable distribution of the property tax burden among the various classes.”*

They continued:

*Saskatchewan municipalities have access to a broad range of property tax tools to satisfy their revenue requirements. These tools were designed to provide municipalities with flexibility to raise revenue while meeting various tax policy objectives, as mentioned above. However, this level of flexibility for municipalities has and continues to create uncertainty for the business community. With over 750 municipalities in the province, Saskatchewan’s municipal property tax system continues to create significant challenges for businesses. The current system has led to tax inequities for industries operating in Saskatchewan, particularly in rural areas.*

It is clearly important for the property tax system to be “balanced” in terms of the level of expenditure funded by property tax, the ability of taxpayers to pay the level of tax sought, and the distribution of the tax across the various property sectors.

The Greater Saskatoon Chamber of Commerce also sent a letter to the provincial government last year, in which it set out three recommendations for change:

*“Recommendation #1 Competition and Stability*

*Shift from the current 4-year assessment cycle process to a province wide 2-year assessment cycle to ensure that re-valuations and baseline data reflects a more current market value. If moving to a shortened assessment cycle is not viable at this time, consider allowing larger urban centers, with assessment capabilities, the jurisdictional authority to complete reassessments on shorter cycles.*

*Recommendation #2 Equity*

*Remove the tiered classification system for different property types so that all properties are assessed based upon 100% of their value.*

*Recommendation #3 Simplification and Transparency*

*Formulate a committee comprised of community stakeholders and tax experts to begin with the end in mind, by breaking down the property tax system ensuring simplicity and ease of use. End user understanding of the process will lead to less confusion and unnecessary appeals based upon lack of knowledge.”*

IPTI understands that the Greater Saskatoon Chamber of Commerce letter was supported by the Saskatchewan Chamber of Commerce. IPTI further understands that the provincial government has not formally responded to the foregoing letters and recommendations, but has told the various bodies that it has the matter under review.

The theme of unfair tax distribution was also the subject of a slide deck prepared by the Canadian Association of Petroleum Producers (CAPP.CA) which was provided to IPTI showing

municipal tax revenues rising over recent years at a time when resource sector activity was slowing in Saskatchewan.

The level and distribution of property tax is clearly a matter for policy makers, i.e., politicians, in Saskatchewan and needs to be looked at against a wider background of taxation in the province than is part of IPTI's study. However, we include comments on it here for the information of SUMA as they were brought to our attention.

### Property tax billing, collection and enforcement procedures

It was interesting that very few problems were raised in connection the current billing, collection and enforcement system.

Most considered that the billing and tax collection processes were satisfactory, although perhaps a move to online systems might be beneficial.

Some municipalities regarded the enforcement measures, i.e., ultimately leading to a sale of the property to discharge an outstanding tax liability, were unduly protracted. They considered that taxpayers could "play the game" by paying a small amount of overdue tax and forcing the municipality to start the enforcement possession process again.

However, they recognised that taking possession of properties to sell them and recover the tax due was a power that needed to be exercised with proper safeguards to avoid possible misuse and they were not unduly concerned about the process.

It was suggested by some stakeholders that assessment notices should be sent to taxpayers every year, not just in revaluation years. Although this would increase costs slightly, they said it would improve transparency and fairness, in particular in relation to the opportunity to make appeals. Although taxpayers are able to make an appeal whether or not they receive an assessment notice, in practice it was the assessment notice that alerted most taxpayers to their assessed value and reminded them of the opportunity to appeal.

### Phase-in changes to property tax bills following a revaluation

It was interesting to find that very few (6%) of municipalities that had the power to use phase-in actually chose to use this tax tool.

Of the municipalities interviewed by IPTI, most seemed to think this was not a tool that they were under pressure from taxpayers to use.

IPTI found this somewhat surprising as, in most cases, one of the big issues for taxpayers was a large increase in property tax from one year to another, particularly following a revaluation.

## The contribution of property tax revenue for municipalities in comparison with other sources of revenue

It was clear that municipalities recognised the importance of property tax as a source of funding the provision of local services. In general, property taxes contribute at least 50% of local sources of revenue for the municipalities interviewed with the other main sources being grants, service charges, user fees, utility payments, franchise fees, investment income, etc.

There was a recognition that municipalities had a duty to ensure that the property tax system worked satisfactorily for all stakeholders, of whom taxpayers were the most important group. Municipalities also understood the need for fairness in the property tax system.

However, it was also recognised that the burden of property taxes was regarded by many stakeholders as being unfairly distributed among taxpayers with agricultural and residential properties receiving favourable treatment in terms of their contribution in comparison with other property sectors.

It was often mentioned that it was challenging for stakeholders, particularly taxpayers, to understand the current complex property tax system in the province.

It was said by many municipalities interviewed that transparency over the contribution of property taxes to their funding – and what they paid for – was a perennial issue.

An interesting view expressed by several stakeholders was that municipalities were too reliant on property tax revenue and they needed to explore alternative sources of revenue to reduce their dependence on property taxes; however, it is not clear to IPTI how realistic this suggestion might be.

### Communications with stakeholders

Good communications between the provincial government, municipalities, assessors and taxpayers are an important part of an effective property tax system.

IPTI found there were mixed views about communications between the main stakeholder groups in Saskatchewan. Part of the problem stems from the very large number of municipalities in the province which, inevitably, makes effective communications between the various stakeholders more challenging.

The websites of the larger organisations, i.e., the provincial government, the cities, SAMA, etc., were regarded as generally helpful. However, the smaller municipalities were often seen as deficient in this respect. This is likely to be an issue of capacity.

SAMA was regarded by many as doing the best it could in terms of communication with stakeholders, particularly through the use of its various advisory committees. However, for

one organisation to try and communicate effectively on a regular basis with over 750 municipalities to which it provides services was regarded as extremely challenging.

Most taxpayers considered that the only communication they received on a regular basis was the tax notice and this, several mentioned, was not satisfactory.

### Knowledge of other property tax systems

It was noticeable that many of those interviewed were aware of the property tax systems operating in other provinces of Canada, particularly the system in neighbouring Alberta. It was also noticeable how many people interviewed regarded the property tax system in Saskatchewan as being “unusual” with some stating it was “unique”.

The main issue mentioned by stakeholders who expressed a view on the point was that the property tax system in other provinces was, in their opinion, much more of a true market value based system than the existing system in Saskatchewan. That, in their opinion, made other property tax systems more fair and transparent than the system in Saskatchewan.

However, it was noted by some of those interviewed, that property tax systems in other provinces were not quite as market value based as many commentators assumed. Reference was made, for example, to regulated assessments in British Columbia and Alberta.

Several people interviewed were also aware that the current 4-year revaluation cycle in Saskatchewan was not completely out of line with other provinces; mention was made of Manitoba with a 2-year cycle, Quebec with a rolling 3-year cycle and Ontario with a 4-year cycle which was currently extended beyond 4 years due to the coronavirus pandemic.

But many of those interviewed were also aware that other Canadian provinces have annual revaluation cycles and took the view that if they could do it, so could Saskatchewan.

It was also interesting to note that some regarded the relationship between assessment and taxation in Alberta as too close; they preferred the clear separation between SAMA and municipalities in Saskatchewan, although expressed some concern about the independence of the assessment function in those cities that have inhouse valuation teams.

### Other matters drawn to IPTI’s attention

As already indicated, one of the other matters drawn to IPTI’s attention was the timing of municipal elections and its interaction with the revaluation and municipal budget-setting process. It was pointed out that many newly elected, inexperienced council members were called upon to make important policy decisions on property tax rates and the use of other tax tools when they did not have sufficient knowledge about the system and the impact of their decisions on tax bills.

It was also mentioned to IPTI that both tax policy makers and tax officials would benefit from some at least introductory training on property assessment issues so they could understand the system and make better decisions.

Another matter drawn to IPTI's attention was the need for investment in more technology to improve the operation of the property tax system in the province. It was suggested that many taxpayers and municipalities would prefer the property tax system to operate completely online with much greater automation of the processes.

It was also thought that the time may have come for all stakeholders in the province to be able to share relevant databases – with appropriate safeguards in place regarded security and confidentiality – to streamline the processes and reduce costs. Some stakeholders representing the larger industries said they would find it particularly helpful to have all the data held at provincial level in a form that they could access for financial planning and other related purposes.

In IPTI's view, such a move would require a more detailed investigation than we have undertaken for this report, but we flag it up as an issue that SUMA may want to consider.

Another interesting observation made was that the regulated industries in Saskatchewan could undertake self-assessment as the Assessment Manual was very clear in terms of what rates should be applied, etc., and the taxpayers knew exactly what taxable assets they have. This, it was suggested, would save time and effort on the part of assessors in trying to identify all the taxable assets, particularly those that were underground or located in remote areas. Again, this is an issue that goes beyond the scope of this report, but we include it as a point for further consideration by SUMA if it is of interest to pursue.



## Section 7: Jurisdictional Scans

An important part of IPTI's research for the purposes of this project has been to compare and contrast key aspects of the property tax system in Saskatchewan with other selected jurisdictions.

For this purpose, IPTI undertook research in respect of 3 Canadian Jurisdictions and 3 jurisdictions outside Canada. The jurisdictions selected were:

- Alberta, Canada (Appendix C)
- British Columbia, Canada (Appendix D)
- Ontario, Canada (Appendix E)
- New York City, USA (Appendix F)
- England, United Kingdom (Appendix G)
- The Netherlands (Appendix H)

To make direct comparisons easier, at Appendix I we have provided the equivalent information for Saskatchewan in the same template.

Although details about the property tax system in the selected jurisdiction is available in the respective appendices, in this Section of the report, we look at the following key elements to see how the other property tax systems reviewed compare with the position in Saskatchewan:

- exemptions from property tax
- who is liable to pay property tax
- the unit of assessment
- the basis of assessment
- the extent of property included in assessment
- who provides the assessed values
- how often are properties revalued
- is there an antecedent valuation date
- valuation notices
- appeal procedures
- how property tax is calculated
- who sets the tax rates
- an indication of current tax rates
- the use of phasing
- other relevant factors

We consider each of the foregoing 15 key factors under the following side-headings.

## Exemptions from property tax

Whilst it is important to know what is assessed in any particular jurisdiction, it is helpful to start with what is not assessed.

It is important to know what types of property, or people, may be exempt from payment of property tax because the more exemptions there are, the narrower the tax base becomes and the more those who are not exempt have to pay.

A good property tax system will provide easily understood legislation in relation to exemptions which are clearly explained on the jurisdiction's website. Similarly, links to the reliefs, abatements, etc., provided in a municipality should be signposted.

The availability of exemptions may also have an impact on appeals as they may provide an incentive to pursue the possibility of gaining an exemption, relief, abatement, etc., which may lead to greater savings in property tax than simply pursuing a reduction in the assessed value of a property.

Similarly, there may be an incentive to try to move from one tax class (or sub-class) to another if tax rates are significantly different.

Most of the jurisdictions considered (in common with many jurisdictions across the world) provide total exemption, or lower tax rates, to a similar range of properties including those used for the purposes of public worship, education, charity or non-profit organisations, etc., and public property (i.e., properties owned or occupied by federal, provincial or municipal government).

In contrast to exemptions, property tax reliefs are generally aimed at the taxpayer rather than the property. Where they are of a general nature, such as those related to age or disability, as with other elements of taxation policy, if they do not take into account ability to pay, they may reduce the tax base for no good reason.

Other than referring to the legislation, there is little reference to standard exemptions on the SAMA or municipality websites. Saskatchewan grants exemptions to a significant number of the typical property classifications mentioned above. This is in line with the other Canadian provinces and most other jurisdictions considered in this report. One exception is the UK where agricultural land and buildings are totally exempt from property tax (business rates) whereas in Saskatchewan, farmland is not exempt, although some would say that it is underassessed and undertaxed in the province.

Saskatchewan offers a Senior Education Property Tax Deferral Program which does address the question of ability to pay by establishing eligibility criteria based on age and income limits. This is similar for the Saskatoon Seniors Property Tax Deferral Program.

There is a similar Seniors Property Tax Deferral Program in Alberta where eligibility is not based on income, and a Homeowners Grant Program in British Columbia where eligibility is limited by a ceiling on the assessed value of the property.

Similar types of relief are provided in the UK in the form of a Council Tax Reduction scheme for residential properties owned by those on limited incomes and varying types of relief for non-residential properties that fall into various categories, e.g., charities, etc.

### Liability for payment of property tax

In most jurisdictions studied, it is the property owner who is liable to pay the property tax, as is the case in Saskatchewan.

The UK is different in that the occupier of non-residential properties is primarily liable for business rates, although the owner becomes liable if the property is empty for a specified period. For residential properties in the UK, it is the “resident” who is liable for council tax; in most cases this will be the property owner; however, it will be the occupier/the tenant where the property is not owner-occupied.

Whilst the owner is liable for residential property tax in the Netherlands, the amount of tax is increased for a non-residential property taxpayer as both the owner and the occupier pay taxes, and owner-occupier must pay both.

In most jurisdictions, as in Saskatchewan, there is an opportunity for a landlord to either pass the property tax liability on to a tenant via the terms of the lease, or by recovering from the tenant (or tenants) the property tax paid.

### The unit of assessment

By “unit of assessment”, we mean the legal boundaries of the property that falls to be assessed for property tax purposes.

In most cases, this will be the parcel of land that is owned by a “legal person”, i.e., an individual, co-owners, partnership, company, etc.

Saskatchewan, along with the other Canadian jurisdictions considered and New York City, defines the unit of assessment as the parcel of ownership. This is similar to The Netherlands which specifies that the unit of assessment is the *smallest* parcel of ownership that has one owner and one occupier but, in common with most jurisdictions, contiguous properties in one ownership may be assessed together.

England is different in that the unit of assessment is based on the unit of occupation rather than ownership, so contiguous parcels owned, but not occupied by the same person, will not form a single assessment. Although UK legislation defines the unit of assessment as the “hereditament”, the definition is circular in that it is defined as follows: “*hereditament means*

property which is or may become liable to a rate, being a unit of such property, which is, or would fall to be, shown as a separate item in the valuation list”.

In most cases, a hereditament will comprise a separately occupied property, but this definition does give rise to problems in the UK where there is more than one occupier of a property, e.g., a licensee or a lodger.

### The basis of assessment

The basis of assessment refers to the defined valuation base to be used for property tax valuations, e.g., market value; however, even in a market value (*ad valorem*) system it may be the capital value, rental value or land value that is required.

Although land value (i.e., unimproved land value) is the basis of assessment in some property tax systems (e.g., Australia, Denmark, Estonia, etc.), IPTI has not spent time looking at such systems as they form only a minority of property tax systems and are not considered relevant for comparison with Saskatchewan.

All of the jurisdictions reviewed for the purposes of this report use a market value based system. This is generally considered to be the optimum system in countries which have well-developed property markets and sufficiently large numbers of reliable transactions from which to derive credible assessments for property tax purposes.

Market values normally have a reasonably close relationship with property taxes in that they will reflect the level and quality of local amenities and services provided in a specific location.

Most jurisdictions IPTI has studied have similar definitions of market value to that used in Saskatchewan and most use a capital value-based system.

The exception to this is England which adopts a market value system based on annual rental value.

In theory, the choice between using market capital values and market rental values as the basis of value should be determined by the preponderance of market evidence. If more properties are owner-occupied than rented, and there is plenty of sales evidence, that points to using a capital value system. On the other hand, if most properties are rented, that points to using a rental value system.

Problems with a rental based system centre around the fact that rental information, in the format required, is usually not readily available from public sources (e.g., titles registries) and must be collected from landlords or occupiers which limits the efficiency of the jurisdiction.

Most of the jurisdictions studied, including Saskatchewan, use computer assisted mass appraisal (CAMA) to a greater or lesser extent to arrive at market value. CAMA systems increase efficiency, but still require some subjective valuation input in the creation of the

appropriate automated valuation models (AVMs) and the analysis and interpretation of the results.

The fact that valuation is regarded by many as being as much an “art” as it is a “science” means that there is always likely to be a need for professional valuation judgement. This, in turn, almost inevitably means that an appeals system is required, particularly to deal with disputes of a subjective nature.

Although legislated definitions of market value vary slightly in most jurisdictions, they generally reflect the definition contained in the International Valuation Standards definition:

*“The estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in an arms-length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently, and without compulsion.”*

Saskatchewan has developed the “Market Valuation Standard” for residential and non-regulated commercial property which reflect the use of mass appraisal. The Market Value Standard is defined as the:

*“standard achieved when the assessed value of property:*

- (i) is prepared using mass appraisal;*
- (ii) is an estimate of the market value of the estate in fee simple in the property;*
- (iii) reflects typical market conditions for similar properties; and*
- (iv) meets quality assurance standards established by order of the agency.”*

However, as has been considered in other parts of this report, Saskatchewan does not use true market value despite the foregoing definition.

One of the issues that arises in connection with using a market value based assessment system is that of “ability to pay”. Property market values do not provide a direct correlation with people’s income, business profits etc., so may not be an accurate reflection of the ability of taxpayers to pay a “fair share” of the overall burden of property tax required to fund the cost of local services.

Saskatchewan has tried to ameliorate this problem through the use of the “percentage of value” system and other tax tools which vary the amount of property tax payable by different classes of property and/or different types of property owner.

Many other property tax systems also use different tax tools to “soften” the impact of relying solely on market values as the basis for distributing the tax burden across the entire tax bases.

## The extent of property included in assessment

Here IPTI is referring to which parts of a separately taxable parcel of property are required to be included in the assessed value.

This will normally include the land owned together with any “improvements” on the land, i.e., buildings, structures, fixtures and, in some cases, items of machinery and equipment.

It is often the case that machinery and equipment will be included in the assessed value if it forms part of the real estate (e.g., a legal fixture), although in many jurisdictions machinery and equipment used for manufacturing will be exempted.

The definition used in Saskatchewan (see Section 4 of this report) excludes more machinery and equipment than many other Canadian jurisdictions. It also excludes more machinery and equipment than England, New York and The Netherlands.

## Who provides the assessed values

Uniformity and consistency of approach is a key aspect of any property tax system and is particularly important when looking at the provision of assessed values.

The jurisdictions considered by IPTI for the purposes of this report vary from:

- single valuation agencies providing assessments across the whole jurisdiction as government agencies (e.g., the VOA in England)
- jurisdiction-wide assessment corporations (e.g., BC Assessment in British Columbia and MPAC in Ontario)
- assessment corporations which provide assessments in part of the jurisdiction and that have oversight and audit responsibilities over municipalities that either provide their own assessors or contract out the work to licensed assessors (e.g., SAMA in Saskatchewan)
- oversight/government agencies tasked with the supervision, monitoring and auditing of the quality of real estate property assessment carried out by the municipalities (e.g., The Netherlands Council for Real Estate Assessment (NCREA) in The Netherlands and the Commissioner of Taxation and Finance in New York State)
- to assessors employed by, or contracted in by, individual municipalities (e.g., Alberta and some of the larger municipalities in Saskatchewan).

Uniformity and consistency of approach is generally made easier to achieve when there is a centralised assessment agency/corporation. The jurisdictions considered that have a full or partial oversight role (including SAMA) usually provide a standard assessment manual including valuation instructions and assessment protocols that it expects municipal assessors and contacted private assessors to follow in order to achieve consistency in the tax base.

Saskatchewan, to a greater degree than any other of the jurisdictions considered in this report, has strict educational requirements for assessors which means only those who are licensed by an approved appraisal association (i.e., the SAAA) can undertake valuations and prepare assessments.

In the other Canadian provinces considered, MPAC (Ontario) requires those in senior positions of the organisation to hold membership of a recognised professional body; BC Assessment requires senior assessors and appraisers to be members of the Real Estate Institute of BC or the Appraisal Institute of Canada; and Alberta requires assessors to be registered as an accredited municipal assessor or possess equivalent qualifications or experience.

In England, although a significant number of the VOA's valuation staff hold a recognised professional qualification (mostly RICS or IRRV), it is only a *requirement* for certain senior grades. Finally, New York does have license/experience requirements, but the standards are generally regarded as weak.

### How often are properties revalued

It is widely acknowledged the frequency of revaluations is essential for a market value based property tax system. Keeping assessed values in line with changes in the property market should lead to greater stability, improved understandability and mean fewer “shocks”, particularly for taxpayers.

Long periods between revaluations means tax bills are based on out of date valuations – albeit in some cases updated by coefficients or “market adjustment factors” – that do not reflect the changes in value, and relative value, of different property types/classes. This approach also risks sudden, substantial changes in the property tax burden when a revaluation eventually takes place.

Although opinions vary, the optimum length between revaluations is generally accepted as being between 1 and 3 years. Many jurisdictions have annual revaluations which work well, keeping abreast of the changes in the property market. However, some commentators consider that it is inefficient for assessors to have to carry out full revaluations and also deal with all resultant appeals on an annual basis.

In terms of the frequency of revaluations, it is important for policymakers to achieve a balance between (a) the need to ensure that the property values on which property taxes are based are up to date and a fair reflection of the relativity between different types of property and (b) the need for stability and predictability, both on the part of taxpayers and municipalities.

In IPTI's view, regular revaluations are essential and annual reassessments provide the appropriate balance between reflecting changing market conditions before they are out of date and providing stability within the property tax system.

It is also important to ensure that property taxpayers can understand the valuations on which their property taxes have been based. This means they need to be based on assessed values that are sufficiently contemporaneous so that taxpayers can ascertain whether they are an accurate reflection of market values as at the relevant date.

Of the jurisdictions considered in this report, the UK government has very recently reconsidered the question of the frequency of revaluation for business rates, i.e., for non-residential properties.

Until recently, the business rates system for non-residential properties was based on a 5-year revaluation cycle (although there was a 7-year period between the latest 2017 revaluation and the previous 2010 revaluation). In a reform of the system, the next revaluation was legislated to take place in 2021 reflecting a 4-year cycle although, because of the COVID-19 pandemic, this has now been put back to 2023. However, the UK government is now proposing 3-yearly revaluations from this date, reflecting the view that this enables full consideration at the valuation stage and adequate time to consider all appeals (which should theoretically have reduced in number).

In respect of residential properties in the UK, there has not been a revaluation in England or Scotland since the inception of the council tax system in 1993. This has led to the situation whereby a residential taxpayer wishing to challenge a property banding must try to compare their own property with property sales dating back to 1991 (the valuation date) which is particularly difficult.

Of the other jurisdictions considered, the municipalities in New York State range from a 1-year revaluation cycle in some municipalities, including New York City, whilst at the other extreme, other parts of New York State have not had a revaluation in several decades.

Alberta, British Columbia and The Netherlands all revalue properties annually. Ontario carries out reassessments every four years, although the last reassessment due in 2021, has been postponed due to COVID-19.

In carrying out revaluations every 4 years, Saskatchewan is clearly out of line with many of the jurisdictions studied.

### [The use of an antecedent valuation date](#)

The main reasons for introducing an antecedent valuation date (AVD) are:

- to allow sufficient time for the assessing agency to collect appropriate property market transaction and other value-significant data (e.g., revenues, expenses, building cost information, etc.) to provide credible, accurate valuations;
- to ensure that the valuations produced are sufficiently close to current market values to allow taxpayers to understand them;



- to promote fairness to property taxpayers and equity across the tax base; and
- to minimise financial risks for the jurisdiction/municipalities

IPTI considers that it is important to set the AVD sufficiently close to the date at which the new valuations come into effect to ensure taxpayers can understand them, but far enough ahead of the valuation date to allow assessors to collect sufficient value-significant data and identify property market trends at or around the valuation date so they can produce valuations that are an accurate reflection of the real and true market value of the properties as at the valuation date.

All of the assessing jurisdictions considered for the purposes of this report (with the exception of those municipalities in New York State that have not undertaken regular revaluations), use a prescribed AVD.

Saskatchewan and England have one of the longest gaps (i.e., 2 years) between the AVD and the date that the property tax values come into effect. In the UK, this issue is currently the subject of a consultation paper with the UK government proposing to retain the 2-year AVD whilst most stakeholders maintain that it should be shortened to no more than 12 months.

It is interesting to note that in Ontario, recent announcements indicate that the AVD for the next reassessment will be changing from 1 year prior to the date of reassessment to 2 years.

Of the other jurisdictions studied, The Netherlands and New York City each use a 12-month AVD, whilst the remaining Canadian provinces in this report – Alberta and British Columbia – both use a 6-month AVD.

In IPTI's view, depending on the movement in market values, a twelve-month gap between the AVD and the date of the list coming into effect is the generally likely to be the maximum period that can be justified. A 6-month gap may be preferable where the valuation agency has the benefit of relevant modern technology at its disposal, but this is probably the minimum gap that can be sustained in a credible property tax assessment system.

### Valuation notices

Providing clear and transparent information to taxpayers is necessary to allow understanding of how an assessed value has been arrived at, how it compares with similar properties in the location and to ensure that taxpayers are able to make an informed judgement on whether to accept it or appeal an assessment which they feel is incorrect.

Most jurisdictions provide taxpayers with a valuation notice, but this may be limited to instances where the property value has changed. Some valuation notices are included with the property tax bill or provided solely online.

The valuation and/or tax notice should be clear, include all relevant information relating to how the assessment was carried out, how the tax rate was determined and applied, how to appeal, and be easy for a lay person to understand.

In Saskatchewan, assessment notices are typically sent out at a time of revaluation. However, thereafter, an assessment notice may only be mailed to the taxpayer where there has been a change to a property's assessment from the previous year, tax status, or ownership.

New York City limit notices to only those where there has been an increase in the assessment. In England, efforts to move to a paperless system have resulted in assessed values being shown only online with the new assessments being included on the property tax bills.

In The Netherlands, a similar situation to that of the UK can be found. Assessed values are notified with the property tax bill, but taxpayers are able to view the assessments online and can access detailed property appraisal reports for their own property, giving details of how the valuation was derived.

The remaining Canadian provinces considered in this study mail out assessment notices at revaluation, although it is increasingly possible to opt-in to receive the notice online. Other Canadian provinces also include a wealth of information on relevant websites about the subject property, comparable properties, valuation schemes, etc.

## Appeal procedures

A property tax appeals system should be fair, transparent, and unbiased.

Ideally, the taxpayer should be given the opportunity to approach the assessor on an informal basis initially so that any factual or other anomalies can be quickly sorted out, the assessor can explain the assessment to the taxpayer, and the views of the taxpayer in relation to the valuation can be considered by the assessor.

A fair appeals system should allow adequate time for appeals to be made and considered, and for decisions – either by the assessor or a third party – to be provided in a timely manner. Correctly administered appeals systems should avoid large amounts of property tax – that has been paid by the due date – having to be refunded by municipalities at a future date due to poor timeliness in processing taxpayer's appeals; this helps to avoid uncertainty – and financial problems – for municipalities.

It is generally accepted that a fair appeals system will not put an unfair onus/burden of proof on the taxpayer, and will allow a *de novo* hearing at a subsequent appeal stage.

Finally, it is important that appeals can be pursued at a limited/reasonable cost, particularly for taxpayers, to allow them to correct perceived errors in assessment without facing large, upfront costs.

The foregoing factors, and comparison between jurisdictions, are considered in more detail below.

### Informal Discussions

Most of the jurisdictions considered in this report are willing to engage in informal discussions with taxpayers about factual or valuation matters after receipt or publication of assessment notices.

An exception to this is the UK where non-residential taxpayers in England must submit a formal “Check” to correct any factual matters or to consider the effect of something external to the property; this is a prerequisite of the right to “Challenge” the assessed value (rateable value) of the property.

### Timeliness

Most of the jurisdictions considered in this report have reasonable timescales for the appeal process, although some are quite tight.

Taxpayers and others with an interest in the assessed value in the Netherlands have a 6-week period to submit an objection to the municipality, after which assessment values are fixed.

In New York City, a Request for Review may be made following the issue of the Notice of Property Value at the beginning of the year and, for 2022, have until March 15 to submit for most residential properties, and April 1 for other types of property.

In Ontario, the time limit is 120 days to submit a Request for Reconsideration to MPAC, the assessing corporation. In British Columbia, a Notice of Complaint must be submitted to the Property Assessment Review Panel (PARP), which is independent of BC Assessment, by January 31 with hearings taking place in February and March.

A complaint (appeal) may be made to either the Local or Composite Assessment Appeal Board in Alberta, depending on the property class. The complaint must be made within 60 days of the date the Assessment Notice is sent.

In the UK, England has experienced large numbers of appeals which have often taken far too long to be resolved. The high property tax rate is probably the main driver for the very large number of appeals. The high number of appeals, in turn, creates problems for their handling and clearance. A factual “Check” can take up to 12 months (in cases where the assessing agency has not given a decision) to reach the “Challenge” stage, which is a review by the assessing agency. The Challenge stage can then take up to 18 months (in cases where the assessing agency has not given a decision) to reach the point where an appeal to an independent tribunal may be made.

In Saskatchewan, any person with an interest in the assessed property can appeal the property assessment. Municipalities provide public notices when the assessment roll is open for inspection. In a revaluation year the time limit for appeal is 60 days from the advertisement or the mailing of the notice; in other years, there is a 30-day time limit for making an appeal.

The first level of appeal in Saskatchewan is to the local Board of Revision (BoR). A further appeal beyond the local BoR can be made to the provincial Municipal Board – the Assessment Appeal Committee.

### Onus/Burden of Proof

In most of the jurisdictions considered, it is usually the assessing authority that bears the burden of proof but, in some cases, the taxpayer must first show that there is a case to answer.

In British Columbia the taxpayer has the burden of proof at the first level of appeal to the Property Assessment Review Panel (PARP) but, if the cases progress on appeal to the Property Assessment Review Board (PARB), the burden of proof moves to the assessor.

In New York, the taxpayer bears the burden and must prove that the value of the property is less than its effective market value. This also applies in England whereby the taxpayer must submit a full evidential statement in order to “Challenge” the assessment of the assessing agency.

The situation in Saskatchewan is that the burden of proof lies with the taxpayer. Because market value based assessments in the province must be prepared using mass appraisal, it is specified that neither the assessor nor the BoR can vary a non-regulated property assessment using single property techniques or change the assessment when the original assessment was comparable to similar properties. The taxpayer in Saskatchewan is therefore subject to a considerable burden of proof when challenging an assessment on valuation grounds.

### De Novo Hearing

The right to a *de novo* hearing on appeal to a second level of court/tribunal/board, etc., is common to most jurisdictions, but may differ depending on the route that is followed.

On this point, Saskatchewan differs from the other jurisdictions. A second level of appeal to the Assessment Appeals Committee of the Saskatchewan Municipal Board against a BoR’s decision is limited to a review of the appeal to the BoR and, in most cases, no new evidence can be filed.

### Fees

The imposition of fees for making an appeal varies between jurisdictions; the position is set out below.

The Netherlands – no fees are charged when an objection is made to a municipality, but fees are payable on appeal to the District Court, Court of appeal and Supreme Court.

England – no fees are payable when a challenge is made to the assessing agency, nor when a council tax (residential property) is made to the independent Valuation Tribunal of England. However, there is a filing fee for non-residential property types (i.e., those liable for payment of business rates). It is £150 for a “small proposer” (a business that, in the last 12 months has employed fewer than 10 people and has had a turnover of less than £2 million) and £300 for any other proposer. Appeals are free where the assessing agency has not given a decision in respect of the original Challenge. Higher filing fees are charged for further appeals to the Upper Tribunal (Lands Chamber) and the Court of Appeal.

In New York City a \$175 fee is charged for applications for correction to the New York City Tax Commission where the assessed value on the (Notice of Provisional Value) NOPV for 2021/22 is \$2 million or more. The fee will be included on the property tax bill. A further appeal by way of either a Small Claims Assessment Review Petition (subject to eligibility) or direct to the Supreme Court will attract fees.

In Ontario, no fees are charged for lodging a Request for Reconsideration with MPAC. The fees to file an appeal to the independent Assessment Review Board are \$132.50 for each roll number for residential, farm, managed forest and conservation land properties and \$318 for each roll number for multi-residential, commercial, industrial and other properties. For both, a \$10 reduction is given for e-filing. In certain circumstances, an ARB decision can be appealed to the Ontario Superior Court of Justice which will involve the payment of additional fees.

In British Columbia, a Notice of Complaint to the Property Assessment Review Panel (PARP) does not attract a fee; however, there is a fee payable for an appeal from the PARP to Property Assessment Review Board (PARB), but it is only \$30. A further appeal to the Supreme Court will be subject to a filing fee which must be paid by the party requesting the Stated Case.

In Alberta, municipalities may establish a complaint filing fee. The fee must be paid at the time the complaint is filed or the complaint will not be valid. The fee will be returned if an agreement is made with the assessor or if the Assessment Review Board finds in favour of the complainant. Both Calgary and Edmonton adopt filing fees of \$50 for all residential properties with 3 or fewer dwellings, and farmland, and \$650 for residential with 4 or more dwellings and non-residential properties. A filing fee is payable for appeal to the Queen’s Bench but will be returned to a taxpayer if the decision is in their favour.

By comparison, in Saskatchewan a municipality may charge a filing fee for an appeal to the Board of Revision. Where the appeal is withdrawn, the fee will be refunded. In Saskatoon and Regina, filing fees are \$30 for residential properties. For multi-unit residential and commercial properties, the fees are \$150 where a total assessment is \$500,000 or less, \$500 where the total assessment falls between \$500,000 and \$1m, and \$750 where the total assessment is \$1m

or more. Fees are chargeable for appeals from BoR decisions to the Assessment Appeals Committee. The fees are applied province-wide and increase by \$50 for \$100,000 of assessed value; they start at \$50 for \$100,000 or less, and increase to a maximum of \$600 for assessed values over \$1,100,000. Further appeals may be possible to the Saskatchewan Court of Appeal where appropriate additional fees will be charged.

From this, it can be seen that the filing fees for appeals in Saskatchewan are at the higher end of the range in comparison with the other jurisdictions considered.

### How property tax is calculated

To be fair and transparent, the way in which property tax is calculated should be simple and clear. In its most easily understood form, the calculation should be:

$$\text{Assessed Value} \times \text{Tax Rate} = \text{Property Tax Payable}$$

Unfortunately, many property tax systems have moved away from this simple, easily understood calculation and they have become complicated by further alterations, adjustments, additions, etc., to the tax calculation.

The type of changes to the simple calculation include those shown below.

#### Alteration of Assessed Value

Jurisdictions may impose an adjustment to the assessed value to alter the tax base. Examples are the “percentage of value” scheme in Saskatchewan which has to be applied to the assessed value to give the “taxable assessed value”. A similar calculation is used in New York and is known as the “assessment ratio”.

#### Phasing

Some jurisdictions use a form of phasing for either increases or decreases in property tax at the time of revaluation.

Examples include phasing of tax (e.g., England, Saskatoon), phasing of assessed values (e.g., Ontario), capping (e.g., Alberta) and land assessment averaging (e.g., British Columbia). Some of these schemes are referred to in more details under the side-heading “Use of Phasing”.

#### Variable Tax Rates

Many jurisdictions use variable tax rates for different types of property class. The number of property classes usually varies by municipality.

For business properties in England, there are only two tax rates – the standard rate and a (slightly lower) small business rate. Municipalities in The Netherlands set rates according to whether the property is owned residential, owned non-residential or occupied non-residential.

For Saskatchewan, the number of tax rates varies by municipality. For example, Saskatoon has 7 classes and Regina has 8.

### Education Mill Rates

Canadian jurisdictions have additional taxes (and mill rates) for that part of the property tax that contributes to the cost of education. In Saskatchewan, the education property tax rates are set by the province annually.

### Additions or Deductions

This may include alterations to the tax calculation for either some form of exemption (which may be partial), relief (usually age or disability related), penalty payment (e.g., England's Empty Property Rate), or improvements (e.g., Business Improvement Areas).

### Tax Tools

The tax base and simple property tax calculation can be further “complicated” by the use of additional tax tools.

Saskatchewan uses such tools at the municipal level; jurisdictions can set a minimum tax, a base tax, a variable tax rate, phase-in, or a combination of these (see below under the side-heading “An Indication of Current Tax Rates”).

In comparison with other jurisdictions, Saskatchewan has a more complex property tax calculation that is likely to be less than transparent for taxpayers and may be regarded as overly complicated.

### Who sets the tax rates

Historically, there has been a heavy reliance for property tax to fund local government (i.e., municipal) activities rather than those of upper tiers of government. Local control of tax rates may be seen to offer voters a better choice in respect of the services and facilities they want to fund.

Across the world, it is not unusual for municipalities to have responsibility and freedom to set their own tax rates. In general, local “ownership” of property tax rate setting powers is regarded as an important aspect of accountability in terms of prioritising funding for local services.

The majority of the jurisdictions considered in IPTI's study allow municipalities to set their own tax rates based on the revenue needs determined through their annual budget setting processes.

In Canada, the provincial government is generally responsible for setting the education portion of the property tax but, in many cases, including Saskatchewan, it is collected by

municipalities. Saskatchewan allows each school division to decide whether to establish its own property tax mill rates or to participate in the provincial funding structure.

In the UK, council tax for residential properties is locally administered, including setting the tax rate for “bands” of value (although the proportions between bands are governed by legislation) and billing, collection and enforcement.

However, business rates (for non-residential properties) are a national tax collected locally. The tax rate is set by central government, collected by local government, pooled centrally (in part) and then redistributed back to local government according to need. More recently, a scheme was developed to return 100% of the tax (“business rates retention”) to local government.

Most local authorities in England currently retain 50% of their non-domestic rates revenue. Plans to increase this to 100% have now been scaled back to a maximum of 75% with the roll out commencing in 2022-23.

### An indication of current tax rates

It should be noted that looking at tax rates alone may not provide a reliable comparison between jurisdictions as there may be other adjustment factors (e.g., “percentage of value” in Saskatchewan or “assessment ratio” in New York City) which prevent a reliable “like for like” comparison to be made.

Also, the basis of valuation (e.g., capital v rental values) and the date of valuation (i.e., the latest revaluation) may prevent reliable tax rate comparisons to be made.

However, IPTI provides examples of tax rate information from other jurisdictions in the various appendices to this report which may be of interest.

Clearly tax rates can differ significantly within any particular jurisdiction and/or country, especially one such as Saskatchewan which has a large number of municipalities, each of which can set its own tax rates. This is, in part, impacted or limited by the province as, for each municipality, the highest mill rate factor for a particular class cannot be higher than nine times the lowest rate factor for another class.

A noticeable trend across various international jurisdictions has been the effect of the differences in tax rates for different classes of property and the way that this has impacted commercial properties. Higher differential property tax rates on commercial properties ultimately means that the owners of business properties are subsidising the cost of local service provision for the owners of residential properties.

Saskatchewan has tax rates and other tax tools which provide municipalities and other taxing authorities with tax policy choices that enable them to shift the burden by varying the taxes levied for particular property classes.



In addition to varying the mill rate between local property classes, Saskatchewan municipalities have the following tax tools available to them:

- A “base tax” which allows municipalities to set a particular sum of property tax in one or more of the property classes;
- A “minimum tax” which allows municipalities to set a minimum amount of property tax for one or more of the property classes; and
- Phase-in which allows cities to set limits on property tax changes over a maximum of four years following a revaluation.

Immediately prior to the COVID-19 pandemic, cities in Alberta saw the largest uplift in commercial tax rates among major cities in Canada due to the dramatic reduction in demand for office properties. This led to lower office assessed values and the transfer of the tax burden to other non-residential properties. In recent years, a report by the Canadian Federation of Independent Business (CFIB) addressed the large gap between commercial and residential tax rates, requesting that tax rate ratios be capped at 2:1.

In Ontario, the 2016 reassessment doubled the property tax liability for some small businesses in specific locations whose value was affected by rezoning (highest and best use values exceeding existing use values); this led to the introduction of a 50% discretionary relief which enabled the transfer of part of the property tax burden to other classes of property.

### The use of phasing

Many jurisdictions have power to use of some form of phasing-in of large increases (or decreases) in property taxes either at a time of revaluation or even between different tax years. We provide an indication of the different types of phasing used in the jurisdictions studied.

For jurisdictions that have annual revaluations, it is unlikely that they will experience unusually large changes in property assessments or, consequently, property taxation. The Netherlands does not employ phasing. New York State has a “Property Tax Cap”, but it does not apply to New York City. New York State laws limiting how much assessed values can increase each year for certain tax classes are aimed at those municipalities that do not revalue on a regular basis.

The other Canadian jurisdictions considered in this study that have annual revaluations, i.e., British Columbia and Alberta, allow municipalities to adopt their own phasing scheme if considered necessary. These are usually in the major cities where significant changes in market values are more likely. Examples include Calgary, Alberta where a 10% cap was applied to non-residential properties showing very large increases in a recent revaluation, and the City of Vancouver in British Columbia where “land averaging” is used to provide phasing relief for

so-called “hot properties” in certain classes where the taxable value has increased over a threshold since the previous year.

Of the jurisdictions studied that have longer revaluation periods, and arguably a greater variance in values, it is common to find a scheme of phasing.

In England, the phasing scheme (called “transitional relief”) is both complicated and, arguably, unfair. It is applied to both increases and decreases in property taxes, and is generally available until the last year of the revaluation period; this makes it difficult to clearly define the tax base.

Ontario, unlike many other jurisdictions, phases in increases (not decreases) in assessment values (rather than property taxes) over the normal 4-year revaluation cycle to provide some stability and predictability for the taxpayer.

In Saskatchewan, cities may phase in property taxes, but not assessed values. Phasing has been targeted to offset large changes between classes; for example, the City of Regina approved a phase-in adjustment over 3 years for properties in the commercial and industrial classes which were experiencing volatility.

In some jurisdictions, municipalities have used phasing to address specific, market changing events; for example, the impact of the COVID-19 pandemic.

### Other relevant factors

Just focussing on the foregoing factors may not tell the whole story that needs to be understood when carrying out a “compare and contrast” review. In the final section of each of the jurisdictional appendices, we have included some further information which may help in gaining a better understanding of how property tax systems operate in the various jurisdictions.

## Section 8: Options for Change

Rather than put forward a series of firm recommendations, IPTI considers it is more helpful to outline a number of options for change that may help to improve the property tax system in Saskatchewan.

Taking into account the guiding principles we set out for property tax systems, the research we have undertaken both in relation to Saskatchewan and selected other jurisdictions, the views of those we have interviewed for this project and our knowledge of what works well and what does not in connection with property tax systems, we set out below possible changes that we would be pleased to discuss with SUMA.

We recognise that some of the options we outline may be seen as somewhat radical and, for that reason, may not be changes that SUMA would consider pursuing. However, at this stage, we think it is helpful to identify what changes would have the biggest impact on the property tax system and then discuss them with SUMA.

We should add that, because of the need to obtain SUMA's response to these options, we have not, at this stage, set out a possible implementation timetable. That can be done as a separate exercise once SUMA has had the opportunity to consider our initial suggestions and made a preliminary decision about which may be realistic to take forward.

However, in terms of projected timetable, it is clear that options that require broader consultation and legislative change will take longer to implement than those that may not require such a lengthy process.

We provide the list of options under the following side-headings each of which has some explanatory text outlining the main reasoning for its suggestion.

### Move to using true market values

Saskatchewan purports to have an *ad valorem* property tax system; however, in reality it is not a true market value based system.

The majority of properties in the province are required to be assessed using a regulated approach, the components of which are very strictly prescribed in an Assessment Manual which has the force of law.

The benefits of such an approach are said to be stability, consistency and equity. However, the assessed values produced by the regulated approach could equally be argued to be artificial, unrealistic and unfair. They are unlikely to reflect true market values at the relevant valuation date.

Looking at the non-regulated properties, the assessed values are arrived at by the use of broad-brush mass appraisal techniques that appear to “lump together” properties of widely differing nature into one valuation model, partly to maximise the use of limited market evidence, but also to make them difficult to challenge.

A major change that could revolutionise the property tax system in Saskatchewan would be to move to a “true” market value system that would ensure all properties were assessed on the same basis at the same date.

If undertaken properly, by experienced assessors using all available evidence and professional judgement, this option would significantly improve the property tax system in Saskatchewan and lead to enhanced fairness and equity among taxpayers.

We should emphasise that making such a change does not mean that the province would not be using mass appraisal techniques. In most jurisdictions around the world, assessors provide their initial valuations using mass appraisal, but there are two main differences after that in comparison with Saskatchewan.

The first is that the initial valuations are reviewed, with the help of statistical tools, to ensure that those assessments are in line with market values before they are released/published.

The second is that, if an appeal is received, the assessor is required to look again at that valuation – on an individual basis – to ensure that the initially approved assessed value is a fair reflection of the property’s market value.

It is the latter stage that is currently “outlawed” by the existing legislation in Saskatchewan but, in IPTI’s view, there is no justification for such a strict limitation on either the taxpayer’s rights or the assessor’s obligations.

We recognise that there may be considerable apprehension on the part of some assessors and municipalities about the impact of such a change; however, comfort can be derived from the fact that most other jurisdictions operate such a market value system and they work well.

We also recognise that moving to this option would probably result in a marginal increase in the overall cost of the system. We are aware that SAMA is proud that its unit costs (i.e., cost per property) are among the lowest in Canada. However, moving to a true market value system would significantly improve transparency and fairness; it might also generate increased revenue in cases where properties are currently under-assessed as a result of the present approach to mass appraisal.

IPTI should add that it has undertaken benchmarking exercises in the recent past comparing the cost per property/valuation across many international jurisdictions and found that some jurisdictions have lower unit costs than SAMA.

## Move agricultural property out of regulation

Even if it was decided not to move to true market values for all properties, there may be benefits in moving agricultural properties out of the group of properties that are subject to the regulated valuation standard.

The current approach to deriving assessed values for agricultural properties by the application of the complex formulas prescribed by the Assessment Manual may provide a degree of certainty and stability to that sector, but using mass appraisal techniques for assessing farmland should not create insurmountable challenges for assessors.

Some might argue that there not enough open market, arm's length transactions of farm land in Saskatchewan to enable accurate valuations to be undertaken. However, it seems to IPTI that the position in Saskatchewan is unlikely to be significantly different to other provinces in Canada, so it should be possible to derive credible models for valuing these properties using normal mass appraisal valuation methodologies.

## Remove the provincial percentage of value

Again, this may be seen as a significant change and one that the provincial government might be reluctant to embrace, but in terms of the external perspective that IPTI brings, the use of percentages of value (POVs) is an unnecessary and unhelpful complication which adversely impacts the simplicity, consistency and transparency that are the hallmarks of a good property tax system.

Whilst IPTI understands what the provincial government is trying to achieve through the use of POVs, in our view, they cannot be justified in terms of either their application in principle or the differing levels of taxable assessed values they produce.

If it is accepted that the concept of market value provides a sound base for the way in which the property tax system – at least initially – distributes tax liabilities among taxpayers, any other “adjustments” to the way in which the tax burden can be shared between taxpayers is better, and more usually, achieved through the use of tax rates.

IPTI considers the use, and publication, of the “uniform mill rate” by municipalities is a helpful starting point for transparency in the process of distributing the tax burden among taxpayers in an overt and accountable manner.

Whilst setting different “mill rate factors” for different types of property may depart from the concept of tax burden distribution being based purely on different market values, this approach does allow municipalities flexibility to make local decisions on this important issue and be subjected to the “test” of facing the electorate in order to justify their decisions.

## Shorten the current 4-year revaluation cycle

As indicated in Section 6 of this report, this was a topic that generated a large amount of debate, but with mixed views about whether change was necessary and, if so, what that change should be.

It will be clear from IPTI's notes about other property tax systems that there is no "ideal" revaluation cycle; some jurisdictions in our study (e.g., British Columbia, Alberta, New York City, The Netherlands) use annual revaluation cycles, others use significantly longer (e.g., 4 years – normally – in Ontario, 5 years in the UK – but reducing to 3 years shortly).

Clearly, in market value systems, it is necessary to have regular revaluations if assessed values are to reflect changes in the market. In IPTI's view, annual revaluations are likely to provide the most effective method of ensuring values are kept up to date. Annual revaluations are also likely to create less "turbulence" than revaluations carried out at longer intervals. Annual revaluations are more likely to produce values that taxpayers can understand as they will be more familiar with current levels of value. Annual revaluations are also likely to generate fewer appeals.

In simple terms, if many other jurisdictions in Canada can provide annual revaluations, there is no reason, at least in principle, why Saskatchewan cannot do the same.

However, IPTI recognises that, in Saskatchewan, there may be a case for shortening the revaluation cycle from 4 years to 2 years initially to allow all parties, SAMA in particular, to introduce the changes that would be necessary to support a move to more frequent revaluations.

One of the arguments advanced to retain the existing 4-year cycle is that parts of the province have very few sales and it requires a long period to obtain sufficient sales evidence to build reliable valuation models. If that is correct, moving to a 2-year cycle might provide a better "balance" between the need to have more regular revaluations and allowing sufficient time for evidence of value to be found.

Some have suggested to IPTI that the larger cities in Saskatchewan could move to a 2-year cycle leaving the remainder of the province on a 4-year cycle. However, in our view, that would create a significant number of practical and presentational problems that would hinder the transition to an improved overall system.

One other related issue that was drawn to IPTI's attention was that the present 4-year revaluation cycle creates problems due to its interaction with the municipal election cycle, i.e., tax rate setting may be made more difficult if those taking the decisions are either relatively inexperienced or unaware of the implications of their decisions at the time they are made.

Changing to a system of annual revaluations, or even a 2-year cycle, would hopefully resolve that issue.

### Change the base date

The current base date is set 2 years prior to the date that revaluations come into effect. In IPTI's view, a 2 year "gap" between the antecedent valuation date and the date when the new assessed values come into effect is too long. Although it may give assessors plenty of time to collect, collate and analyse the evidence they need to use for a revaluation, it means that those values are at least 2 years out of date by the time they come into force.

The position in Saskatchewan may, in practice, be worse than that; if sales and other evidence is gathered over a 4-year period leading up to the base date, the likelihood is that the values generated will reflect circumstances earlier than 2 years before they come into effect.

As will be seen from the information about other jurisdictions provided by IPTI, many jurisdictions use a base date set 12 months prior to the date that the new assessed values come into effect. Some (e.g., British Columbia and Alberta) have a base date of only 6 months prior to the date the new values become effective.

On balance, IPTI considers that the base date in Saskatchewan could helpfully be reduced from 2 years to 12 months. A base date set 12 months before new assessed values come into effect would be more appropriate, at least initially, to allow a reasonable "balance" to be achieved between (a) allowing assessors time to gather the value-significant evidence they need and (b) ensuring values are sufficiently up to date to ensure taxpayers can understand them.

It would be advantageous to change the base date from 2 years to 12 months alongside a move to reduce the revaluation cycle from the current 4-year cycle as the two aspects of the system are closely related.

However, shortening the base date from 2 years to 12 months could be introduced as a "standalone" improvement to the property tax system if necessary.

### Change the assessment/taxation timetable

IPTI found that, although dates vary between different municipalities, most receive details of the new assessed values in the case of a revaluation, or the updated assessment values in other years, a considerable time after the date when property tax is due for the year, i.e., January 1 of the tax year in question.

This means that much of the budget and tax rate setting process takes place before details of the new assessed values are received. It also means that assessment notices and property tax bills (tax notices) are sent out well after the date the tax is due.

In IPTI's view, it would be preferable to adjust the timetable for the annual process as follows:

- assessed values to be provided to the provincial government and municipalities not later than September 1 in the year before the tax year
- municipalities to prepare their budgets in September-October based on "actual" assessed value data rather than estimates
- municipalities to set their tax rates (and other tax tools) not later than November 1 in the year before the tax year
- the provincial government to do the same for setting the education property tax
- assessment notices and tax notices sent out to taxpayers not later than December 1 in the year before the tax year
- tax due (as now) from January 1 of the tax year

The foregoing timetable brings much of the process forward which, it seems to IPTI, could be achieved if the provincial government and municipalities agreed it was beneficial to all parties and were prepared to change their existing processes accordingly.

### Reform the appeals system

The current property tax appeals system in Saskatchewan suffers from a number of disadvantages.

The problems start with the timing of sending out assessment notices and the time limit allowed for making appeals. In many cases, the assessment notices are sent out in advance of the tax notices so taxpayers may not understand the link between them. They may not appreciate the impact of the assessment notice, particular at a time of revaluation, on their property tax liability.

By the time they receive their tax bill, the time limit for making an appeal may have passed, and so they cannot make an appeal until the following tax year.

That issue could be easily addressed by extending the period in which an appeal against the assessment notice may be made.

Moving on, the next issue in connection with the current appeal system is the "mixed" performance of the Boards of Revision (BoRs).

Before moving on to look at the way in which BoRs operate, IPTI considers that the title of the BoR may be misleading. Using the word "revision" implies that they may be focussed on revising assessed values. Clearly that is not their function. It would be better, in our view, to change their title to "Board of Review" which would more accurately reflect their function.

However, more important than the name is the way in which BoRs currently operate. IPTI understands that some BoRs find it hard to attract members, do not have experienced



members, do not sit on a regular basis, and/or do not provide clear, well-reasoned decisions. Furthermore, there is said to be considerable inconsistency in the way in which the BoRs go about their task and in the decisions they make.

Anecdotally, it seems that some BoR decisions are overturned at the next stage of appeal – the Assessment Appeal Committee – simply because they have not been properly documented.

IPTI is aware that the provincial government is in the process of introducing changes that are intended to improve the way in which the BoRs operate and that is clearly to be welcomed.

However, IPTI considers that there may be further benefits obtained by moving to having a provincial BoR rather than a series of local BoRs. That would help to ensure that the BoR was properly resourced with appropriate staffing and that sufficient numbers of experienced members could be recruited to discharge the functions of the appeal body effectively. Equally importantly, it would lead to greater consistency – and fairness – in decision making.

Clearly there would be some additional costs involved at the provincial level in making such a change, but there would also be some cost savings at local level. More importantly, it would lead to a significant improvement in the present system and give stakeholders, particularly taxpayers, more confidence in the way in which their appeals were dealt with.

Another issue that may need to be reconsidered is the onus of proof in connection with assessment appeals. At present, the appellant (normally the taxpayer) is required to demonstrate that the assessed value of the property being appealed is incorrect.

In many jurisdictions, when a challenge is made through the appeals system, it is for the assessor to show how the assessed value has been arrived at and explain any aspect of it that the taxpayer disagrees with. That explanation is provided initially to the taxpayer and subsequently, if the matter remains unresolved, to an independent third party.

It is arguably unfair to expect a taxpayer, particularly one that may be unrepresented, to be able to prepare a case to show that the assessed value being appealed is incorrect in the absence of a full explanation being provided by the assessor.

A related issue is that of “disclosure”. IPTI was informed that it is very difficult for taxpayers or their professional representatives to obtain full disclosure from the assessors in relation to the evidence on which their assessed values have been based.

Clearly, there must be necessary safeguards to ensure that confidential or commercially sensitive information is not disclosed without good reason, but there appears to be a case for greater openness and transparency on the part of assessors in dealing with appeals.

The BoR is also explicitly prevented (by legislation) from varying an assessed value “using single property appraisal techniques”. That seems to IPTI to be completely out of line with

what a BoR, or any other appeal body in any other jurisdiction, can and should take into account.

We appreciate that this provision is in line with the current requirements of the legislation in the province but, even if a move to true market values is not made, IPTI suggests that consideration is given to relaxing this limitation to allow taxpayers to put forward evidence at the BoR to show that their assessed value is incorrect.

The overall impression given to many commentators is that the present appeals system in Saskatchewan is heavily “stacked” against the taxpayer which is not only unfair, but may also explain why there are so few appeals and, in particular, so few successful appeals.

Having a relatively low appeal rate may be interpreted by some as an indication that the assessed values are accurate; however, it is more likely that taxpayers know that it will be difficult to mount a successful appeal within the current framework.

For those reasons, IPTI suggests a change to the onus/burden of proof to ensure that it is the assessor who has to demonstrate that an assessed value is correct rather than the taxpayer having to prove that it is incorrect.

Moving on to the second level of appeal, i.e., to the Assessment Appeal Committee (AAC), consideration should be given to giving the AAC power to hold a *de novo* hearing rather than its present limited power to review a BoR decision.

Whilst IPTI recognises that, to enlarge the responsibilities of the AAC in this way might lead to some increased cost at the provincial level, it would result in a considerable, and desirable, improvement to the appeals system in Saskatchewan.

Like the BoR, the AAC is also explicitly prevented from varying an assessed value “using single property appraisal techniques”. As already indicated, that appears to IPTI to be out of line with what an appellate body in most other jurisdictions can, and should, take into account. IPTI suggests that AAC should be allowed to make a just determination of the assessed value of a property based on the evidence put before it without the current constraints.

IPTI adds that, one of the “benefits” of the restrictions imposed to limit the spread of the COVID-19 pandemic was that many jurisdictions moved to online appeal hearings as in-person hearings were not possible.

Online hearings present some challenges but, on balance, they provide a more cost-effective way to handle appeals than in-person hearings.

A related option for consideration is to prescribe that all hearings at the BoR and AAC will be online in future, subject to an exception that may be granted for an in-person hearing to be held where it is considered necessary.

## Training needs

There are two aspects to this issue:

- training/education needs within the present system
- training/education needs connected with changes to the existing system

In IPTI's opinion, there is a need for additional education of policy makers operating within the existing system, particularly those at the municipal council level who are making important decisions on tax policy. There is also a continuing need to provide education for other stakeholders, in particular, to improve the awareness of taxpayers about the existing system.

Many of our suggested options for change would assist in improving transparency in the existing system, but they will need to be accompanied by enhancing understanding among stakeholders.

Depending upon which changes might be considered for possible introduction in Saskatchewan, there will be training needs for those involved in designing the detail of any changes that might be introduced along with additional training for those who will be required to implement the training.

IPTI would be pleased to discuss with SUMA the nature of the training needs that are related to particular options for change when initial decisions have been taken about which of the options may be taken forward.

IPTI should add that it has considerable experience of designing and delivering training for all aspects of property tax systems, i.e., policy development, legislation, administration, management, assessment, appeals, billing, collection and enforcement.

### Risks of continuing with the present system

The main risk associated with continuing with the existing system is that aspects of it are already the subject of considerable criticism due to the deficiencies identified by stakeholders and outlined in this report. Those criticisms are likely to become more vociferous if they are not addressed.

Furthermore, the current property tax assessment system in Saskatchewan is widely regarded as "different" to the systems that operate in other provinces in Canada and, in particular, considered to be less sophisticated than those other systems and more unfair to taxpayers.

There are risks of further reputational damage, and loss of confidence, if steps are not taken to improve the property tax system in the province.

However, it is important to retain a sense of perspective and IPTI reminds those who are calling for change that the current system does generate a significant amount of annual

revenue (\$2.1 billion in 2020) and it provides the most important source of local funding for municipalities.

For those reasons, any proposed changes must be carefully considered and only introduced if they are necessary, reasonable and seen to lead to improvements in the system.

In IPTI's view, the options for change we have outlined in this Section of the report meet these tests, i.e., they are necessary, reasonable and will be seen as improvements to the system.

### Concluding comments

IPTI recognises that many of the options for change outlined above are likely to give rise to legitimate concerns over timing, additional costs, increased responsibilities, practical implementation, etc.

However, in our view, it is important to identify changes that could be made to improve the current property tax system and then discuss the implications of their implementation.

We should add that there are a number of other, relatively minor, points we have identified in the earlier Sections of this report where changes might be made, but we have brought together the more important ones in this concluding Section of the report.

Perhaps an additional suggested change should be mentioned in this part of the report; that is to consolidate all the legislation relating to at least the assessment provisions. As these provisions are broadly the same in different Acts, it would be helpful to bring them together in one place, ideally with other parts of the regulatory framework. That would make the position much easier for anyone who needs to understand the system to find the relevant provisions. However, IPTI does not put this suggestion into the most important category of improvements.

Another secondary option for change to consider relates to improvements to the existing arrangements for data sharing by the different bodies in the province.

IPTI understands that SAMA maintains a centralised assessment database with respect to their various client municipalities. Those client municipalities use municipal tax software to administer their respective assessment and tax rolls. The four cities that provide assessed values via their inhouse assessors maintain their own independent assessment/taxation databases. The provincial government has its own central database for determining percentages of value. The provincial government prescribe the file format for SAMA and the four cities to provide assessment information to them electronically for importing into the Ministry's system. This information is used by the Ministry to model impacts for provincial tax policy consultations and to help determine new percentages of value.

Whilst IPTI has not studied the existing IT/database systems in any detail, it seems likely that there would be benefits – and cost savings – from the use of shared databases by the

assessing/taxing bodies in the province rather than each of them continuing to provide and maintain their own system. However, SUMA will be in a better position than IPTI to consider whether this possibility is worth further research.

Another relatively minor improvement might be achieved if property owners were required to submit value-significant information to the relevant assessor on a regular basis rather than the assessor relying on sending out requests for information not all of which prove to be effective in terms of compliance. Again, in our view this is not as important as the main options for change outlined earlier in this Section.

IPTI should add that, in its discussions with officials from the Ministry of Government Relations, it was made clear that the provincial government would be receptive to ideas for change, so long as they were beneficial and could be justified.

We look forward to discussing the various options we have outlined with SUMA once the association has had the opportunity to digest this report.

# Map of Saskatchewan



## Appendices

The Appendices, which are contained in a separate document, are as follows:

Appendix A: City of Saskatoon – Extracts from Website

Appendix B: Extracts from The Cities Act

Appendix C: Alberta, Canada

Appendix D: British Columbia, Canada

Appendix E: England, United Kingdom

Appendix F: Ontario, Canada

Appendix G: New York City, USA

Appendix H: The Netherlands

Appendix I: Saskatchewan, Canada



International Property Tax Institute

**Report prepared for the Saskatchewan Urban  
Municipal Association**

**Review of the Property Tax System in  
Saskatchewan**

APPENDICES

April 2022

International Property Tax Institute  
5 Kodiak Crescent, Unit 10  
Toronto, Ontario, Canada



## About the International Property Tax Institute

The International Property Tax Institute (IPTI) is widely recognized as the world's leading organization on property tax policy and practice.

IPTI's mission is to provide impartial, objective expert advice in the area of property tax systems and promote the concept that these systems should be fair and equitable and meet the needs of all stakeholders, i.e., governments, taxpayers, practitioners and academics. In addition, IPTI seeks to ensure that property tax systems contribute to the provision of high-quality services for the benefit of communities.

IPTI is a not-for-profit organization comprised of experts who support stakeholders in developing and maintaining effective and efficient property tax systems by providing them with:

- Research and analytical information
- Impartial, objective policy advice
- Strategic advisory and consulting services to create, test and implement policy, and to improve performance through innovative good practice
- Education and training services to enhance professional development and build technical competence
- Property information services to enable more effective decisions

In addition, IPTI specializes in:

- Property valuation processes: including data collection, mapping and data management; mass appraisal valuation for residential and non-residential properties; quality control
- Property tax collection and enforcement
- Appeal systems
- Technology and process integration and implementation, including data management, data analysis and reporting systems
- Electronic and on-line learning
- Sharing best practice

IPTI has a Board of Advisors which is comprised of internationally respected professionals all of whom have extensive experience in their respective fields. The breadth of membership of the Board reflects IPTI's commitment to international participation and sharing best practice on a global basis. The Board contributes to the strategic direction and overall planning for IPTI.

More information about IPTI can be found on its website [www.ipti.org](http://www.ipti.org)

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## Appendix A: City of Saskatoon – Extracts from Website

Extracts from the following website:

<https://www.saskatoon.ca/services-residents/property-tax-assessment>

### Assessment

#### 2022 Assessment Notices

The City will mail an assessment notice only if there has been a change from the following year. ([Bylaw No. 8067, The Assessment Notices Bylaw, 2002](#)).

Property owners, if there has been a change to your property's assessment, tax status or ownership since January 1, 2021 - you will receive a 2022 Assessment Notice.

January 4, 2022 - February 4, 2022: The 2022 Assessment Roll is open for public inspection. In 2022, if you want to proceed with filing a formal appeal on your property's 2022 assessment, you must do so during this timeframe, the 30-Day Assessment Review & Appeal period.

### Assessment Appeal information

#### 2022 Assessment Notices: Information Insert for Property Owners

2021 was a provincial reassessment year and the start of the next four-year assessment cycle. A reassessment of all property classes is required by provincial legislation every four years so that property values are more up-to-date, accurate and fair.

2021 was a provincial reassessment year: archive information

- The property reassessment process ensures that all Saskatoon property owners pay their share of municipal, library and provincial education property tax; owners of properties with similar values pay similar property tax. Education tax collected by the City of Saskatoon is remitted to the Province.
- The majority of your residential property's assessed value comes from 5 factors; location, lot size, living area, age of property and quality of construction. An Assessor analyzes comparable property sales to determine what characteristics add or subtract value to your home. Homeowners with properties of similar fit and finish will pay similar property tax.
- Your property's 2021 reassessed value will be used as the starting point to calculate your property tax for the years 2021 - 2024 and will remain in place until the next provincially legislated reassessment of all property types in 2025.

## **Amended and Supplementary Assessment Notices**

An Amended Assessment Notice is an assessed value corrected to the value it should have been at the start of the assessment year. Typically these are the result of a change discovered after the start of an assessment year. (i.e. construction completed to a property as of January 1, Board of Revision decisions etc.).

Supplementary Assessment Notices provide an update to the assessed value that is less than a full year. This is due to a change to the property's characteristics used to determine the original assessment. (i.e. new construction, additions, subdivisions, demolitions etc.).

Property owners have a 30-Day Assessment Review and Appeal period from the date an Amended or Supplementary Notice is mailed in which to [file a formal appeal](#) on their property's assessment.

## **Answering Your Questions**

Check out these [six helpful new videos](#) they help explain property owners' questions we receive about assessment: How a property's assessed value is calculated, how a property's assessed value may go down but your property tax might not, how bank appraisals are different from a property's assessed value, and more.

### **Answering Your Assessment-Related Questions**

Property owners, review the characteristics the City has on file for your property using the helpful and easy to use [Property Assessment & Tax Tool](#). Residential and Commercial information is available.

## **Assessment Appeals**

Property owners may appeal the assessment of their property in Saskatoon. Appeals are heard by the Board of Revision, a quasi-judicial body appointed by City Council under Section 192 of [The Cities Act](#).

The basic principle to be applied by the Board in all cases is set out in The Cities Act, which states that the dominant and controlling factor in the assessment of property is equity. The Board's priority is to ensure that all parties receive a fair hearing and that the rules of natural justice come into play.

## **2022 Property Assessment Notice/Filing a Formal Appeal - Important Dates for Property Owners**

Starting January 4, 2022, property owners who have [had a change](#) in their property's assessment, tax status or ownership from the previous year will receive a Notice of Assessment.

The 2022 property assessment roll will be open for public inspection starting January 4 until February 4, 2022. To file a formal appeal it must be done during this time. Information on the appeal process will be provided on your 2022 Assessment Notice.

Assessment appeal hearings are public hearings. All documents filed for an assessment appeal are public records, subject to certain exceptions in The Cities Act or a confidentiality order made by the Board of Revision, and will be posted on the City of Saskatoon website.

Questions about your property's 2022 assessed value, tax class or exemption status are to be emailed to [assessment.submit@saskatoon.ca](mailto:assessment.submit@saskatoon.ca). Alternatively, call Assessment & Valuation at [306-975-3227](tel:306-975-3227) to speak with an assessor.

### [2022 Assessment Notices: Information Insert for Property Owners](#)

Information on 2021 Reassessment year

To assist you, enter your address into the [Property Assessment & Tax Tool](#) to view:

- your property's current and previous assessed value
- market area information
- your property's historical tax information
- a detailed breakdown of how your portion of municipal property tax is allocated to various civic services
- nearby property information

### **Filing a Formal Appeal in 2022**

A formal assessment appeal can only be made from January 4 to February 4, 2022. Use the online form to file and [pay for your appeal](#) or complete the appeal form included with your 2022 Assessment Notice or download the appeal form under Related Documents on this page. Include the appropriate filing fee (cheque or money order only) and deliver to the Board of Revision by the deadline noted on your assessment notice.

[Pay Online](#)

In-person deliveries are not being accepted at this time due to COVID-19 protocols. Please choose one of the following delivery methods:

Mail to:

Secretary, Board of Revision  
c/o City Clerk's Office, City Hall  
222 - 3rd Avenue North  
Saskatoon, SK S7K 0J5

or



Drop off at the night deposit box located at the City Hall main entrance:  
Secretary, Board of Revision  
c/o City Clerk's Office

Both the notice of appeal and appeal fee (outlined below) must be delivered by the "last date of appeal" found on your Notice of Assessment. Failure to do so will result in your appeal being dismissed.

### **What are the Costs to File a Formal Appeal?**

The appeal fees, as set out in [Bylaw 7595](#), are:

- Residential (single family) - \$30.00 / property
- Residential (condominium) - \$30.00 / unit
- Multi-unit residential property and commercial property with a total assessment of
  - \$500,000 or less - \$150.00
  - More than \$500,000 but less than \$1,000,000 - \$500.00
  - \$1,000,000 or more - \$750.00

### **What Must be Included with the Notice of Appeal?**

When you submit an appeal, you must:

- identify the property under appeal (roll number and civic address).
- identify whether you wish to use the simplified or regular appeal process.
- indicate what you are appealing, i.e., property valuation, property classification, exemption, preparation or content of the assessment roll, preparation or content of your notice of assessment
- clearly state the specific grounds on which it is alleged that an error exists.
- in summary form, list the particular facts supporting each ground of appeal.
- if known, set out the change to the assessment roll you are requesting.
- indicate whether you have discussed the appeal with the assessor and the outcome of the discussion, including the details of any facts or issues agreed to. If you have not discussed the appeal with an assessor, indicate why no discussion was held.
- provide a mailing address and telephone number where you can be reached.
- sign and date your appeal.
- enclose your appeal fee.

Note: simply stating that the assessment is too high is not sufficient. If you think your assessment is too high you must provide evidence to the Board of Revision that your property is assessed incorrectly.

## Frequently Asked Questions about Filing a Formal Appeal

Who will hear my appeal?

The Board of Revision will hear your appeal. It is a body appointed by City Council as set out in The Cities Act, and it is administered by the City Clerk's Office. The Board of Revision operates at arm's length to hear appeals on property assessments. Board members come from a variety of backgrounds and are not employees of the City of Saskatoon.

What can be appealed to the Board of Revision?

You may file an appeal if you feel there is an error involving:

- property valuation
- property classification
- exemption
- preparation or content of the Assessment Roll
- preparation or content of your Notice of Assessment

Remember, a property assessment appeal is not about the level of taxation or level of service.

What is the "Simplified Appeal Process"?

A simplified appeal process is followed at the option of an appellant appealing the assessment of a single family residential property, or any property that has a total assessment of \$250,000 or less.

The simplified appeal process is intended to provide a less onerous, less formal adjudication process for persons who appeal their assessments. Not opting for a "simplified appeal" would mean, among other things, that your appeal would be a more formal adjudication process, which would require that any additional written materials you wish to have considered by the Board of Revision, be served on both the Secretary of the Board, and City Assessor at least 20 days in advance of the hearing. Non-compliance with this requirement may result in the Board refusing to accept or consider the materials. This requirement is waived in simplified appeals.

How do I change or correct my school support?

If school support is improperly designated, a signed school declaration must accompany the notice of appeal and must be submitted by the last date of appeal in order to take effect for the 2021 roll. A late return of the declaration form will result in the appeal being cancelled,

but the change in school support will be applied for 2022. Failure to return the declaration will result in the appeal being cancelled and no change to school support.

Note that a signed declaration form for each owner of the property who wishes to change their school support must be completed and submitted along with the appeal form. No fee is required for a change to school support.

### [Individual Declaration](#)

### [Corporate Declaration](#)

When are appeals heard?


You will be provided with at least 30 days' notice in writing of the date, time and place of your hearing. Hearings are usually held at City Hall but because of the ongoing COVID-19 pandemic, hearings are being heard virtually. You are required to be in attendance at the time stated. Before the appeal is heard, the chairperson will explain the hearing procedure.

Is there another level of appeal?

Yes. The Saskatchewan Municipal Board, Assessment Appeals Committee is the next level of appeal if the assessment remains in dispute after the decision of the Board of Revision.

You or the City Assessor can appeal the Board's decision to the Assessment Appeals Committee.

Appeals to the Committee must be received within 30 days of being served with the Board of Revision's decision.

For more information about appeals to the Assessment Appeals Committee, call 306-787-2658  (Regina) or [email](#).

Can I have someone else represent me at my hearing?

Yes. You can have legal counsel, a tax consultant or anyone that you think can adequately present your case before the Board.

Can I appeal directly to the Assessment Appeals Committee?

In most circumstances, you cannot. There are exceptions. Further information can be obtained by calling the [Saskatchewan Municipal Board, Assessment Appeals Committee](#) or [email](#).

If I have properties in different municipalities with the same basis of appeal for all, must I file in each municipality?



Yes, but at the same time as you file with the various individual municipalities, you may also file an application for leave to the Assessment Appeals Committee requesting that all of the subject appeals be heard as one appeal. Forms for leave applications are available by calling the [Assessment Appeals Committee, Saskatchewan Municipal Board](#) or [email](#) for more information.

What happens at a hearing?

Hearings before the Board of Revision are generally conducted as follows:

1. When the clerk calls for your appeal, you will take your seat before the Board and state your name for the record. You will be asked to take an oath or affirm.
2. Proceed with your case introducing evidence on the specific grounds on which it is alleged that an error in assessment exists.
3. You may be cross-examined by the assessor.
4. The assessor will be asked to proceed in the same manner and you will be given an opportunity to cross-examine the assessor.
5. You will be allowed to present rebuttal evidence. Any rebuttal evidence must be different from what you have already presented and must be related to the matters raised by the assessor.
6. You will be asked for a summation of evidence and argument. The assessor will be asked for the same.
7. You will be given an opportunity for final rebuttal. This is an opportunity to make new arguments to respond to the assessor's arguments, not to simply reiterate what has already been said. The rebuttal arguments must be responsive to arguments raised by the assessor.

How should I present my appeal?

Here are some tips for presenting your appeal:

1. Be prepared to follow the procedure set out above.
2. Be as specific as possible. Keep in mind a property assessment appeal is not about the level of taxation or the services you receive, but about how your property was assessed.
3. If comparing your property to others, describe the land parcels and size of buildings. Also describe their quality, classification, condition and other factors that could affect the value.
4. If comparing your business property to others, describe the square footage, as well as the neighbourhood, age, and quality of the buildings in which the businesses are located.
5. If you are using written material (including photos, sketches, plot plans, etc.), you must file a copy with both the Secretary to the Board and the City Assessor's Office at

least 20 days prior to the appeal - unless you have opted for and qualify to have a simplified appeal.

6. The Board is not obliged to consider late materials. Application for acceptance of late materials must be made at the beginning of the hearing. The acceptance of late materials will be at the discretion of the Board. In the event that late material is accepted, you must be prepared to provide at least five copies at the hearing.

Can I call an expert witness?

The appellant or the assessor may call an expert witness, i.e., a person who has specialized training and expertise in some or all of the issues in the hearing. If you plan to do this, please notify the Secretary, Board of Revision in advance of the hearing.

The expert must be "qualified" 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 their 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 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).

Is there anything else I should know about?

The City Assessor will file a copy of any written presentation, including a complete assessment field sheet and written explanation of how the assessment was determined, with both the Secretary of the Board and yourself, at least 10 days prior to the date set for your hearing.

The City Assessor may have supplemental material in response to your submission. The onus is on the City Assessor to provide copies of any supplemental material to you and any parties to the appeal. Acceptance of such supplemental material will be at the discretion of the Board of Revision, and subject to such conditions as the Board may direct.

Requests for adjournments other than those contemplated in The Cities Act (i.e. must attend more than one hearing in more than one municipality on the same day) will be considered by the Board but 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 matter of procedure, all hearings will be recorded for internal purposes only. These tapes will not be provided to the parties. Access to the tapes will be limited to the Board members and the Board of Revision staff.

If you wish to have any part of the hearing recorded or wish to have a transcript of the hearing, you must submit your request in writing to the Board of Revision at least 2 days prior to the date of the hearing. You will be responsible for any recording or transcription fees, regardless of whether you succeed in the appeal. Also, you will be responsible for the costs of producing an additional copy of the transcript, in the event that you choose to appeal further to the Assessment Appeals Committee, Saskatchewan Municipal Board.

What if I decide to withdraw my appeal?

You may withdraw your appeal at any time prior to the hearing. If you decide to withdraw your appeal, you are requested to notify the Board of Revision in writing. If you do so at least 15 days before your hearing, your appeal fee will be refunded.

A withdrawal form can be made available for you, please call the [City Clerk's Office](#) or print the form from the download below.

#### [Withdrawal form](#)

Do I have to attend the appeal hearing?

If you do not personally wish to attend the hearing, you can have legal counsel, a tax consultant, or anyone that you think can adequately present your case, attend on your behalf.

There are two important reasons, however, why you should attend or why you should have someone attend on your behalf:

1. If neither you nor an agent attend your hearing, you give up your right to appeal the Board of Revision's decision to the Assessment Appeals Committee, Saskatchewan Municipal Board. If you have more than one Board of Revision hearing in different municipalities on the same day, you may ask the board for an adjournment. The board will set a new date for your hearing.
2. Your appeal will be more effective if you attend the hearing, present evidence, and answer questions the board members may have. If you do not attend your hearing, the board may consider the appeal in your absence. If the board decides to consider the appeal in your absence, any written materials filed by you will be reviewed and the assessor will be given an opportunity to respond and/or make a recommendation. That is why it is important to make sure your written material clearly and completely describes the alleged error in your assessment.



When will the Board of Revision make a decision?

All decisions will be written. You will not receive a decision on the day of your appeal. The Secretary of the Board of Revision will send you a written decision by registered mail. All decisions must be made within 180 days after the assessment notices have been sent out.

What if I disagree with the Board's decision?

If you or your representative attend the hearing you have the right to appeal the decision of the Board of Revision. The appeal will be heard by the Assessment Appeals Committee, Saskatchewan Municipal Board. You must appeal no later than 30 days after being served with the Board of Revision’s decision. The necessary forms and instructions on how to further appeal will be included with the decision of the Board of Revision or [call for more information](#).

Contact Us

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Assessment & Valuation

[306-975-3227](tel:306-975-3227)

[Email Us](#)

Related Documents

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- [2022 Assessment Notices: Information Insert for Property Owners PDF 359 KB](#)
- [Appeal Form PDF 15 KB](#)
- [Bylaw No. 8067, The Assessment Notices Bylaw, 2002 PDF 245 KB](#)

Related Pages

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- [Boards & Committees](#)

## Property Tax

### COVID-19 Response

Effective September 1, 2021: A reminder, if you are visiting City Hall, masks are required.

We understand this continues to be a challenging time for many residents. We are here to discuss your property tax-related questions, [please email revenue@saskatoon.ca](mailto:please_email_revenue@saskatoon.ca) or contact our Corporate Revenue Customer Service Representatives at [306-975-2400](tel:306-975-2400).

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The City of Saskatoon bills and collects property tax annually.

Each year your property tax bill consists of three components:

1. Municipal Tax
2. Library Tax
3. Education Tax

#### *Municipal and Library Tax:*

City Council approves the municipal and library budget each year to determine how much revenue is required to support and provide City services. From this amount, grants and other sources of revenue other than property tax are subtracted. The difference determines the amount of revenue the City must collect from property tax each year.

#### *Education Tax:*

The Province of Saskatchewan sets the mill rates for Education Property Tax for all public school divisions. The Saskatoon separate school division set their own mill rates and adopted the provincial mill rates. The City of Saskatoon is bound by provincial legislation to bill and collect education property tax. The City of Saskatoon does not keep education property tax for use in providing City services.

#### **Your 2021 Property Tax**

2021 was a reassessment year. Provincial legislation states that all property types must be reassessed every four years so that property values are more up-to-date, accurate and fair. In 2021, your property will be reassessed and updated to reflect its assessed value as of January 1, 2019, the legislated base date used.

Your property's 2021 reassessed value will be used as the starting point to calculate your property tax for the next four years 2021-2024. All property types were last reassessed in 2017. [Learn more about the 2021 Reassessment.](#)

Spring 2021: 2021 Property Tax Notices mailed. 2021 Tax and BID Levy Bylaws approved.

June 30, 2021: 2021 Property Tax payment due.

#### Your Property Tax Payment Options

2021 BID Levy Bylaw, 2021 Saskatoon Property Tax Bylaw, 2021 School Division Bylaw & 2021 Phase-In Bylaw

## Frequently Asked Questions About Property Taxes

Can I look up the exact amount I owe for my property taxes using the online Property Assessment & Tax Tool?

No. The information found using the Property Assessment Online Tool to search a property does not contain the full details of a specific tax account; it shows the tax levy in relation to a property's assessment.

The amount shown does not include other charges such as BIDS, phase-in and special charges. Please call [306-975-2400](tel:306-975-2400) for additional tax-related information you may be looking for.

What is the property taxation system in Saskatoon?

The City follows the guidelines established by the provincial government and uses a [property assessment](#) process to ensure that all property owners with similar properties pay similar property taxes.

What are my property tax dollars used for?

The municipal portion of property taxes retained by the City (approximately 57%) are used to fund the wide variety of core services residents rely on every day, including police and fire protection, transit, roadway maintenance, utility services and waste disposal. Approximately 37% of the total property tax collected is billed and then remitted to the Province on behalf of the Public and Separate School Boards; 6% is allocated for the Public Library Board.

To view your portion of municipal tax and how it was distributed in 2020 to key civic services in Saskatoon, slowly enter your street address first, and then your unit number in the easy-to-use online [Property Assessment & Tax Tool](#). Please note: the 2021 Budget figures will be updated in the tax tool in May 2021.

How is Education tax determined?

The City is provincially legislated to bill and collect education property tax, and will continue to do so. The Province of Saskatchewan sets the mill rates for education property tax for all public school divisions. The Saskatoon separate school division set their own mill rates and adopted the provincial mill rates. The City does not keep education property tax for use in providing City services.

Can I appeal any portion of my property tax?

No. Only your assessment can be appealed, not your property taxes. The Board of Revision ensures that your assessment is fair and equitable. If you appeal your assessment and the



Board makes a change, the decision changes the property assessment value in the year of assessment only and cannot be made retroactive to previous years.

## Changes to Tax Information

If you need to change any tax information on file with the City, please follow these instructions:

### Change of Name

If you wish to have your new legal name displayed on the Assessment Notice and Property Tax Notice, you must submit an application and an affidavit to ISC. Forms and instructions are available at [isc.ca](http://isc.ca).

The City of Saskatoon Assessment and Property Tax information records reflect the exact name registered at the provincial ISC office (Land Titles).

### Change of Mailing Address

[Contact Customer Service](#) or the Assessment & Valuation Office at [306-975-3227](tel:306-975-3227) to request a mailing address change. If you own more than one property, you must request a mailing address change for each address.

**School Tax Declaration:** If you wish to change the allocation of your education property tax from one school board to another based on your faith, please use the forms found under the Related Documents section on this page.

## Tax Payment

### Tax Notices and Due Dates

Effective September 1, 2021

A reminder, masks are required when visiting City Hall.

Property Tax Notices are issued in the spring each year after City Council passes the [mill rate](#) bylaw. If your property assessment changes, you may receive a Supplementary Tax Notice based on the increase in the assessed value of the property.

Saskatoon property owners will receive their 2021 Property Tax Notice by mail in May 2021.

Property taxes are based on the calendar year (January to December) and are due on June 30 each year, unless taxes are paid using the [Tax Instalment Payment Plan Service \(TIPPS\)](#).

Supplementary Tax Notices are due on December 31 of the year they are issued.

### Payment Options

TIPPS

- The [Tax Instalment Payment Plan Service \(TIPPS\)](#) allows property owners to pay their property tax bill in 12 monthly instalments rather than a single annual payment. You may join the TIPPS program anytime. Already on TIPPS? Your TIPPS amount showing on your property tax notice is for information only.

### Internet or Telephone Banking

- City of Saskatoon Property Tax bills may be paid at most financial institutions by ATM or in person.
- If you bank by Internet or by telephone, look for “Saskatoon” in your financial institution’s payee list and choose the option for property tax.
- To register your property tax bill for Internet or telephone payment, you will need the Roll Number located on your Property Tax Notice.
- Please note your bank’s policy regarding the effective date of your payment and retain your ATM receipt or Internet confirmation as proof of your payment date and time.

### By Mail

- Include your Property Tax Notice payment stub.
- Make your cheque or money order payable to the City of Saskatoon. Do not send cash in the mail.
- The envelope must be post-marked by Canada Post on or before the due date to avoid late payment penalties. Mail payment to:

City of Saskatoon  
P.O. Box 1788  
Saskatoon, SK  
S7K 8E1

### In-person

- Pay in person at City Hall, 222 3rd Avenue North. Effective September 1, 2021: A reminder, masks are required when visiting City Hall.
- Present your complete Property Tax Notice for payment.
- Payment methods accepted: Cash, Cheque, or Debit.
- If paying by Debit, be aware of your daily payment withdrawal limit.
- Our Payment Centre is available Monday to Friday, 8:00 a.m. to 5:00 p.m.

### Pay after hours

- After hours, place your payment (cheque or money order only) in the drop-box located by the main doors of City Hall.



- Do not put cash in the drop-box.

#### Post-dated cheques

- The City of Saskatoon will accept post-dated cheques for the payment of Property Tax, but to avoid penalty the cheque must be dated for the applicable due date.
- Post-dated cheques may be dropped off at Customer Service, Main Floor, Monday to Friday, 8:00 a.m. to 5:00 p.m.

#### Credit Card Payments

- This service is not available for tax payments.

### **Property Tax Arrears and Penalty Charges**

If any current year taxes are outstanding after June 30, the property will be assessed a 1.25% monthly penalty.

If the current year's taxes remain outstanding after December 31, a 1.5% monthly penalty will be assessed and the property becomes subject to proceedings under The Tax Enforcement Act.

Tax Arrears from past years are assessed a 1.5% monthly penalty.

All penalties are added to the tax account, and compound monthly.

### **Help for Seniors**

If you are a low-income senior and qualify for this program, you may be able to defer payment of all - or a portion of your annual municipal and library property taxes under our [Seniors Property Tax Deferral Program](#).

### **Tax Refund Requests**

If you wish to request a property tax refund, please contact Customer Service in the Revenue Branch for more information. All requests for property tax refunds must be made in writing and approved by the Revenue Branch before a refund may be issued. The City of Saskatoon taxes the property, not the owner. When a property is sold, the lawyers representing the vendor and the purchaser calculate any tax adjustment.

### **Request For Information**

Assessment & Valuation is responsible for determining realistic and equitable assessments for all properties in Saskatoon. In order to do so, Assessment & Valuation requires property income and expense information from property owners and managers. The Division has

been collecting such information annually since 2005. This data is used to establish the assessments for most commercial and multi-family properties in Saskatoon.

#### 2020\* Request For Information Project

- Your property may have been selected to participate in the annual Request For Information project.
- Assessment & Valuation sends approximately 3,500 requests each year.
- The goal of this project is to reduce waste and create efficiencies by mailing less paper by making the forms downloadable and helpful guides available here.

\*While it is 2021, the data we are collecting is for fiscal year 2020

#### Downloadable Form

##### [2020 Commercial Request for Information Form](#)

Helpful Guides to assist you with filling out your specific form:

[2020 Guide to Completing Your Commercial Request for Information Form](#)

[2020 Guide to Completing Your Multi-Res Request for Information Form](#)

[2020 Guide to Completing Your Mixed-Use Request for Information Form](#)

[2020 Guide to Completing Your Hotel-Motel Request for Information Form](#)

[2020 Guide to Completing Your Mobile Home Park Request for Information Form](#)

[2020 Guide to Completing Your Self-Storage Request for Information Form](#)

[2020 Guide to Completing Your Shopping Centre Request for Information Form](#)

If you have any further questions or require assistance when completing your form, [please contact us](#).

Complete your Request for Information Form and choose from three delivery options:

#### **[Email Assessment & Valuation](#)**

Mail to: Assessment & Valuation, 222 - 3<sup>rd</sup> Avenue North, Saskatoon, SK S7K 0J5

Fax: 306-975-2891

Authority

The Assessment & Valuation Division has the legal authority to request and collect this type of data through [The Cities Act SS 2002, c C-11.1](#)

Assessors have authority to ask for information relating to the property and the property income and expenses under Section 171 of The Cities Act. This data can be requested from “... any person who owns, uses, occupies, manages or disposes of the property.” (171(1)).

Included in The Cities Act, is a requirement that the person who receives the request shall provide a “... written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.” (171(4)(a))

The Cities Act allows the assessor to set a reasonable response deadline of “... not less than 30 days after the date of receiving the request.” (171(4))

The legislation outlining penalties for failure to provide information or supplying incorrect information is stated in The Cities Act Section 172, Subsections 1 to 8. Those sanctions include fines of up to \$10,000, and loss of the right to appeal the assessment of the property.

## Tax Rates & Mill Rates

### Tax Rates

On your property tax notice, you will see a single number called 'Tax Rate'. The Tax Rate is calculated by taking the Mill Rate and dividing by 1,000, then multiplying that number by the Mill Rate Factor. It's important to note the Tax Rate is not the Mill Rate.

To calculate your property tax, multiply your taxable assessment by the tax rate.

Taxable assessments are a percentage of the assessment value. Provincial legislation sets the percentages based on property classes. The City of Saskatoon determines assessments based on legislation and direction from the provincial agency that provides assessment oversight, the [Saskatchewan Assessment Management Agency \(SAMA\)](#).

For 2021, the Percentage of Value (POV) used for Residential taxable assessments is 80% of the property's assessment value, while Commercial/Industrial taxable assessments are 85% of the assessment values.

The 2021 Tax Rates are shown below:

2021 Tax Rates	City	Library	Education
Agricultural Class	0.0105501	0.0010875	0.0013600
Commercial and Industrial Class	0.0105501	0.0010875	0.0067500
Private-owned aircraft hangar subclass	0.0065623	0.0006765	0.0067500

2021 Tax Rates	City	Library	Education
Residential Class	0.0069731	0.0007188	0.0044600
Condominium subclass	0.0069731	0.0007188	0.0044600
Multi-unit residential subclass	0.0069967	0.0007212	0.0044600
Resource (oil & gas, mine & pipeline)	0.0105501	0.0010875	0.0097900

### Mill Rates

#### City of Saskatoon and Saskatoon Public Library Mill Rates

The total revenue required from taxation for each taxing authority is divided by the total taxable assessment in Saskatoon to arrive at the mill rate for each authority, per \$1000 of taxable assessment.

Total revenue required ÷ (Total taxable assessment x 1000) = Mill Rate

#### City of Saskatoon and Saskatoon Public Library Mill Rate Factors

The mill rate factor is used to determine the proportion of tax revenue that each property class will pay.

City Council's approval of a tax ratio of 1.59 means that for every \$1.00 in property tax that a residential property owner pays, a non-residential property owner will pay \$1.59 on an equivalent assessment.

#### Education Mill Rate

The Province of Saskatchewan sets the mill rates for education property tax for all public school divisions. The Saskatoon separate school division set their own mill rates and adopted the provincial mill rates. There are different education property tax mill rates for Agricultural property, Residential property, Commercial/Industrial and Resource (oil and gas, mines and pipelines).

#### Property Tax Levies

(Taxable assessment/\$1000) x City Mill Rate x Mill Rate Factor = City of Saskatoon Tax

$(\text{Taxable assessment}/\$1000) \times \text{Library Mill Rate} \times \text{Mill Rate Factor} = \text{Saskatoon Public Library Tax}$

$(\text{Taxable assessment}/\$1000 \times \text{Education Mill Rate(s)}) = \text{Education Tax}$

$\text{City of Saskatoon Tax} + \text{Saskatoon Public Library Tax} + \text{Education Tax} = \text{Total Property Tax Levy}$

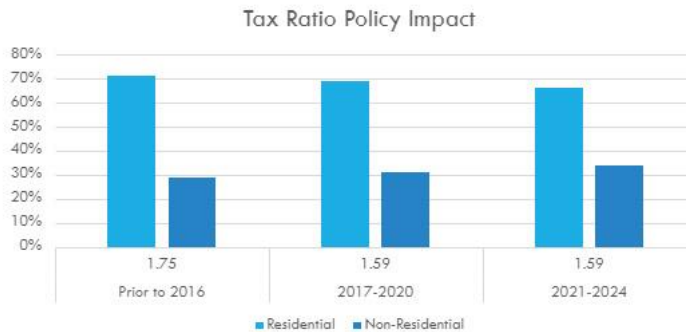
### Municipal Tax Ratio Policy

City Council approved a tax ratio of 1.59 on March 22, 2021.

The City’s annual budget determines how much it will need to raise from property owners to pay for civic services such as police, fire protection, road maintenance, transit, parks, recreation and snow and ice management.

The tax ratio policy determines how the tax revenue needed to cover those costs are split between residential and non-residential property owners.

The approved ratio of 1.59 means that for every \$1.00 in property tax that a residential property pays, a non-residential property will pay \$1.59 on an equivalent assessment.



### Administrative Reports

Related Documents /Financing Growth Study-Hemson Report

### Contact Us

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Customer Service  
(Corporate Revenue)  
[Email Us](#)

In Person  
Main Floor, City Hall  
222 - 3rd Avenue North  
Saskatoon SK



Monday to Friday  
8:00 a.m. to 5:00 p.m.

Phone

306-975-2400

1-800-667-9944

Monday to Friday

8:30 a.m. to 5:00 p.m.

Utility Collections

306-975-2405

1-800-667-9944

Related Documents

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- [Discussion Paper: Business Property Taxation By Cities, March 2017](#) PDF 517 KB
- [Financing Growth Study, Hemson Consulting Ltd. April 2015](#) PDF 1 MB

## Appendix B: Extracts from The Cities Act

Please note that the yellow highlights indicate the parts of this legislation that IPTI considers most important for the purposes of this report and/or on which we comment in Section 4.

### PART X

#### Assessment

##### DIVISION 1

#### Assessment

##### *Interpretation of Part*

163 In this Part:

(a) “agency” means the Saskatchewan Assessment Management Agency established pursuant to The Assessment Management Agency Act;

(b) “appeal board” means the Saskatchewan Municipal Board;

(c) “assessment manual” means the assessment manual established by order of the agency pursuant to section 12 of The Assessment Management Agency Act;

(c.1) “assessor” means a person appointed by a city as an assessor;

(d) “base date” means the date established by the agency for determining the value of property for the purpose of establishing assessment rolls for the year in which the valuation is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;

(e) “board of revision” means a city’s board of revision appointed pursuant to section 192;

(f) “classification” means the determination of what class established pursuant to section 166 any property belongs to;

(f.1) “market valuation standard” means the standard achieved when the assessed value of property:

(i) is prepared using mass appraisal;

(ii) is an estimate of the market value of the estate in fee simple in the property;

(iii) reflects typical market conditions for similar properties; and

(iv) meets quality assurance standards established by order of the agency;

(f.2) “market value” means the amount that a property should be expected to realize if the estate in fee simple in the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the amount is not affected by undue stimuli;

(f.3) “mass appraisal” means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;

(f.4) “non-regulated property assessment” means an assessment for property other than a regulated property assessment;

(g) “railway roadway” means, subject to the regulations, the continuous strip of land not exceeding 31 metres in width owned or occupied by a railway company, and includes any railway superstructure on the land;

(h) “railway superstructure” means, subject to the regulations, the grading, ballast, embankments, ties, rails and fastenings, miscellaneous track accessories and appurtenances, switches, poles, wires, conduits and cables, fences, sidings, spurs, trestles, bridges, subways, culverts, tunnels, cable guards, cattle passes, platforms, stockyards, hog shelters, scales, turntables, cinder and service pits, hoists, signals and signal towers, grade crossing protective appliances, water tanks, stand pipes, pump sheds, dams, spillways, reservoirs, wells, pumping machinery, pipelines or bins, sheds or other storage facilities having a floor space not exceeding 9.3 square metres owned by a railway company or used by a railway company in the operation of a railway;

(h.1) “regulated property assessment” means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;

(h.2) “regulated property assessment valuation standard” means the standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in this Act, the regulations made pursuant to this Act, the assessment manual and any other guideline established by the agency to determine the assessed value of a property;

#### *Quality assurance standards reports*

163.1(1) An assessor shall provide to the agency in the form and at the times required by the agency any information that the agency considers necessary for the purposes of reviewing the city’s compliance with the quality assurance standards mentioned in subclause 163(f.1)(iv).

(2) The agency shall post on its website notification of compliance with the standards pursuant to subclause 163(f.1)(iv) for each city in which compliance has been achieved.



## Property assessable

164(1) All property in a city is subject to assessment.

(2) An assessment must be prepared for an improvement whether or not the improvement is complete or capable of being used for its intended purpose.

## Regulated and non-regulated property assessments

164.1(1) Regulated property assessments shall be determined according to the regulated property assessment valuation standard.

(2) Non-regulated property assessments shall be determined according to the market valuation standard.

(3) Notwithstanding subsection (2), the rules set out in sections 165 and 169 apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments.

## Preparing annual assessments

165(1) An assessment shall be prepared for each property in the city using only mass appraisal.

(2) All property is to be assessed as of the applicable base date.

(3) The dominant and controlling factor in the assessment of property is equity.

(3.1) Each assessment must reflect the facts, conditions and circumstances affecting the property as at January 1 of each year as if those facts, conditions and circumstances existed on the applicable base date.

(3.2) Subject to any modification made pursuant to subsection 22(12.1) of The Assessment Management Agency Act, and subject to the regulations each assessment must reflect any decision of the appeal board that has been issued with respect to the property that is the subject of the assessment, unless the decision has been appealed pursuant to section 33.1 of The Municipal Board Act.

(4) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.

(5) 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.

(6) Repealed. 2006, c.4, s.15.

(7) Repealed. 2006, c.4, s.15.

(8) Repealed. 2006, c.4, s.15.

(9) The value of property through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not owned by the owner of the pipeline.

(10) Local improvement rates are not to be considered in the assessment of property.

(11) The value of a railway roadway owned or occupied by a railway company is to be assessed in accordance with the schedule of rates set by order of the agency.

(12) All property that is owned or occupied by a railway company, other than a railway roadway, is to be assessed, but any railway superstructure on the land is not to be assessed.

(13) Property that is part of the station grounds or right of way of a railway company and that is held by a person other than a railway company under a lease, licence or permit, whether owned by that person or not and whether affixed to the land or not, is to be assessed to that person as if that person owned the property.

(14) A person mentioned in subsection (13) shall pay all taxes on the assessed value of the property mentioned in that subsection.

(15) If the property mentioned in subsection (13) is no longer held by a person under a lease, licence or permit, the property is to be assessed to the railway company as part of the station grounds or right of way of the railway company.

#### *Percentage of value*

166(1) The Lieutenant Governor in Council may make regulations:

(a) establishing classes of property for the purposes of this section; and

(b) setting percentages of value that are applicable to classes of property established pursuant to clause (a).

(2) Classes of property established pursuant to subsection (1) may be all or any of the following:

(a) classes of land;

(b) classes of improvements;

(c) classes of land, improvements or both.

(3) The assessor shall determine to which class established pursuant to the regulations, if any, any property belongs.

(4) A regulation made pursuant to this section may be made retroactive to a day not earlier than the day on which this section came into force.

## Taxable assessment

167 After calculating the assessment of property that belongs to a class of property established pursuant to subsection 166(1), the assessor shall determine the taxable assessment of the property by multiplying the assessment by the percentage of value applicable to the class of property to which the property belongs.

### Assessment of farm lands

168(1) Subject to subsection (2), but otherwise notwithstanding any other provision of this Act, if, within the city, there is land used exclusively for farming purposes, and a person whose principal occupation is farming is assessed with respect to the land, the council may enter into an agreement with the owner of that land providing for:

- (a) a fixed value to be placed on the property for assessment purposes; or
- (b) a fixed rate of taxation on the assessed value of the property or, if the value of the property has been fixed by agreement, on the fixed value, for all purposes or any specified purposes.

(2) No agreement pursuant to subsection (1) is to be entered into:

- (a) unless it is authorized by bylaw;
- (b) with respect to any land of an owner comprising less than eight hectares; or
- (c) with respect to any land that has been subdivided into lots.

(3) Subject to subsection (4), an agreement entered into pursuant to subsection (1) remains in force for any period, not exceeding five years, that may be specified in the agreement and an agreement may be renewed from time to time for periods not exceeding five years each.

(4) Notwithstanding anything contained in an agreement entered into pursuant to subsection (1) or in a bylaw renewing any agreement, the agreement or the renewal, as the case may be, is deemed to have been terminated and is void on:

- (a) the placing, erecting or constructing of any additional improvement on the land to which the agreement or renewal applies after the date on which the agreement or renewal became effective;
- (b) the use of any part of the property for any purpose other than farming;
- (c) the owner of the land ceasing to own a part of the land that results in reducing the owner's ownership to less than eight hectares; or
- (d) the subdivision of the land or any part of the land into lots.

(5) If an agreement pursuant to subsection (1) cannot be reached or if, on application by an owner of property used exclusively for farming purposes, the council does not promptly enter into an agreement pursuant to subsection (1), the owner may petition the appeal board to adjudicate the matter.

(6) On receipt of a petition pursuant to subsection (5), the appeal board may act pursuant to subsection (7) if the appeal board is satisfied that:

(a) the property is used exclusively for farming purposes and a person whose principal occupation is farming is assessed with respect to the property; and

(b) the land comprises not less than eight hectares and has not been subdivided into lots.

(7) In the circumstances mentioned in subsection (6), the appeal board may:

(a) order the city to assess the property at a stated sum; and

(b) fix the maximum rate of taxation for all purposes or any specified purposes to be imposed on the assessed value of the property or on the value of the assessed value as fixed by the order for assessment purposes.

(8) Subsections (3) and (4) apply, with any necessary modification, to an order made pursuant to subsection (7).

(9) If a person uses a parcel of land in a city exclusively for farming purposes, or operates a number of parcels of land as one farming unit, and the parcel or number of parcels is two hectares or more in area:

(a) the parcel or parcels are to be assessed using the market valuation standard with respect to the first two hectares; and

(b) the remainder of the land is to be assessed at the rates established for agricultural land pursuant to the assessment manual.

#### *Assessment rules re resource production equipment*

169(1) In assessing the value of property, the assessor shall not take into account machinery and equipment that is used in association with a pipeline and is located on the land or within the improvement.

(2) Subject to subsections (3) and (4), in the case of petroleum oil and gas wells:

(a) account is to be taken in the assessment of any resource production equipment by which petroleum oil and gas:

(i) is produced to the surface, including for its enhanced recovery;

(ii) is stored, except at a battery site;

(iii) is transported from a well site to a battery or gas handling site; or

(iv) is compressed, except for gas that is for the most part a by-product of petroleum oil production;

(b) no account is to be taken in the assessment of resource production equipment at a battery or gas handling site by which:

(i) oil and gas is separated, treated, processed, dehydrated or stored or is transported within the site; or

(ii) oil and gas waste products are disposed of.

(3) Surface casing, production casing or any other liner casing used in conjunction with producing oil or gas or in disposing of oil, gas, water or any other substance is not to be taken into account in an assessment.

(4) Resource production equipment that is used in association with a petroleum oil or gas well at which there has been no production in the 12-month period ending July 1 of the previous year, other than production during testing, is to be assessed at only a nominal amount for the current year.

(5) Subject to subsection (6), resource production equipment used in association with a petroleum oil or gas well is to be assessed in the year after production operations at the well are suspended or abandoned.

(6) Resource production equipment is only to be assessed where it was used in association with a petroleum oil or gas well that was in production for more than 29 days.

(7) In the case of a mine, resource production equipment by which a mineral resource is extracted and produced, but not processed or refined, is to be taken into account in an assessment.

(8) For the purposes of this section, the Lieutenant Governor in Council may make regulations:

(a) identifying resource production equipment or classes of resource production equipment to be taken into account in an assessment;

(b) identifying resource production equipment or classes of resource production equipment not to be taken into account in an assessment.

170 Repealed. 2006, c.4, s.19.

*Provision of information to assessor*

171(1) For assessment purposes, the assessor may, at any time, request any information or document that relates to or might relate to the value of any property from any person who owns, uses, occupies, manages or disposes of the property.

(2) Every year, the assessor may request the owner of property to provide information respecting:

- (a) the persons who are carrying on business on the property; and
- (b) the nature of the business being carried on.

(3) For the purpose of using a valuation technique or method of appraisal based on the use of income or benefits, an assessor may request from a person mentioned in subsection (1) any information or document that relates to:

- (a) the income generated or expected to be generated by any property; and
- (b) the expenses incurred or expected to be incurred with respect to any property.

(4) Subject to section 201, a person who receives a request from an assessor pursuant to subsection (1), (2) or (3) shall, before the expiration of a period set by the assessor of not less than 30 days after the date of receiving the request, provide the assessor with:

- (a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and
- (b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.

(4.1) Notwithstanding subsection (1) but subject to subsection (4.3) and section 201, for the purpose of using a valuation technique or method of appraisal based on the use of income or benefits, every owner of an income-producing property, as defined by order of the agency, shall, on or before June 30 of each year, furnish the assessor with a certified statement showing the following information for the owner's previous fiscal year respecting that property:

- (a) the income generated by the owner's property;
- (b) the expenses incurred with respect to the owner's property;
- (c) any additional information that the agency, by order, may require.

(4.2) The certified statement mentioned in subsection (4.1) must state that the information provided in the statement is complete, true and accurate to the best of the knowledge and belief of the person making the statement.

(4.3) An owner is not required to furnish the certified statement mentioned in subsection (4.1) in relation to his or her property if:

- (a) the property is residential property used for social housing; and
- (b) the owner receives an ongoing operating subsidy in relation to the property from the city, the Government of Saskatchewan, the Government of Canada or an agency of any of those bodies.

(5) Subject to subsection (6), every person who, in the course of his or her duties, acquires or has access to any information or document obtained pursuant to subsection (1), (2), (3) or (4.1) shall:

- (a) keep that information or document confidential; and
- (b) not make any use of or disclose that information or document without the consent of the person to whom the information or document relates.

(6) A person mentioned in subsection (5) may use or disclose the information or document mentioned in that subsection:

- (a) to determine the value of any property;
- (b) for the purposes of an appeal to a board of revision, the appeal board or the Court of Appeal; or
- (c) if the use or disclosure does not identify the person to whom the information or document relates.

(7) On or before October 1 in each year, every railway company shall furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

- (a) the total number of kilometres of the railway roadway situated within the city;
- (b) the description and area in hectares of land within the city owned or occupied by the company, other than a railway roadway;
- (c) the description and location of any improvements within the city, other than railway superstructures, owned or occupied by the company;
- (d) any change in the ownership of a railway roadway and any abandonment of a railway roadway;
- (e) the address to which assessment and tax notices are to be sent.

(7.1) Notwithstanding subsection (7), a railway company is not required to furnish the assessor with the certified statement mentioned in that subsection if there has been no

change in the information provided by the railway company in its last certified statement pursuant to that subsection, unless the statement is requested by the assessor.

(8) On or before September 1 in each year, every owner or operator of a petroleum oil or gas well shall furnish the assessor with a certified statement showing the following information as of July 1 in the current year:

- (a) the owner's or operator's name and address;
- (b) a list of the resource production equipment situated within the city that is subject to assessment and its location;
- (c) any change in the resource production equipment situated within the city that has occurred since the last information was furnished to the assessor;
- (d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;
- (e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated within the city;
- (f) the address to which assessment and tax notices are to be sent.

(8.1) On or before September 1 in each year, every owner or operator of a battery or gas handling site shall furnish the assessor with a certified statement showing the following information as of July 1 in the current year:

- (a) a list of the surface locations of battery and gas handling sites mentioned in clause 169(2)(b) that are situated within the city; and
- (b) any change in the information mentioned in clause (a) that has occurred since the last information was furnished to the assessor.

(9) On or before March 1 in each year, every owner of a pipeline shall furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

- (a) the total number of kilometres of the pipeline right of way situated within the city;
- (b) the total number of kilometres and the diameter of main and additional pipeline laid on or under the pipeline right of way within the city;
- (c) the description and area in hectares of land within the city owned or occupied by the owner, other than the pipeline right of way;
- (d) the description and location of any improvements within the city owned or occupied by the owner;



(e) any change in the ownership of the pipeline and any abandonment of the pipeline;

(f) the address to which assessment and tax notices are to be sent.

(10) If a property is sold, when requested by the agency or, if a city carries out its own valuations and revaluations, when requested by the city's assessor, the vendor and the purchaser shall notify the agency or the assessor, as the case may be, of the purchase and sale in the form prescribed pursuant to The Assessment Management Agency Act.

(11) No action lies or shall be commenced against any person by reason of that person providing any information or document on a request for that information or document pursuant to this section.

*Offence and penalty re failure to provide information*

172(1) No person shall:

(a) fail to furnish any information or document required of that person pursuant to section 171; or

(b) wilfully furnish the assessor with false information.

(2) Every person who contravenes any provision of subsection (1) is guilty of an offence and liable on summary conviction to a fine of not more than:

(a) \$5,000 in the case of an individual; and

(b) \$10,000 in the case of a corporation.

(3) If the owner of a property is convicted of an offence pursuant to this section and ordered to pay a fine and the owner does not pay the fine, the fine:

(a) is a debt due to the city;

(b) may be recovered as a debt due to the city or may be added to the taxes of the property for which the information or document was requested but not provided;

(c) is a lien on the land that has priority over all other liens or charges except for those of the Crown; and

(d) is a charge on the goods and chattels of the owner of the land and is recoverable in the same manner as other taxes that are a lien on land.

(4) If a person is convicted of an offence pursuant to this section, the convicting court may, in addition to any fine it may impose, do either or both of the following:

(a) order the convicted person to comply with the provision of section 171

with respect to which the convicted person was convicted;

(b) make any other order that the court considers necessary or appropriate.

(5) If the person whose assessment is the subject of an appeal or his or her agent seeks to introduce the following evidence at the hearing of the appeal, the board of revision or appeal board shall not take that evidence into consideration in making its determination:

(a) any information or document that was not provided to the assessor as required by section 171 when it was required to be provided;

(b) any information that is substantially at variance with information provided to the assessor pursuant to section 171.

(6) Subject to subsection (8), if a person refuses or fails to provide information to the assessor by the date required pursuant to section 171, or if a person or his or her agent fails or refuses to comply with a request for information or documents pursuant to that section, the board of revision or the appeal board, as the case may be, on the first occasion on which the person appeals the assessment of that property during the revaluation cycle for which the information is required or requested, shall dismiss the person's appeal with respect to the property to which the information relates.

(7) Subject to subsection (8), if the board of revision or the appeal board, as the case may be, dismisses a person's appeal pursuant to subsection (6), the board of revision or the appeal board, as the case may be, shall continue to dismiss any assessment appeal brought by that person with respect to the property during the relevant revaluation cycle until the information has been provided to the assessor within the period mentioned in clause (8)(c).

(8) The board of revision or the appeal board, as the case may be, may allow a person's appeal to proceed if the board of revision or the appeal board, as the case may be, determines that:

(a) a request for information by the assessor pursuant to section 171 was unreasonable;

(b) the information requested by the assessor was not relevant to the assessment;

(c) the information, although received by the assessor after the time requested or required, was received:

(i) for the first year in a revaluation cycle, at least 18 months before the beginning of the revaluation cycle; or

(ii) for all other years, by January 1 of the year before the assessment year; or

(d) through no fault of the owner, the information could not be provided.

(9) Subsections (6) to (8) apply whether or not the person has been convicted of an offence pursuant to this section.

### *Fee for access to assessment information*

173(1) If a city authorizes information to show how an assessor prepared the assessment of a person's property to be furnished to that assessed person or an authorized agent of that assessed person, the city may charge a fee for furnishing that information.

(2) For the purposes of subsection (1), the fee must not exceed the reasonable costs incurred by the city for furnishing the information.

## **DIVISION 2**

### **Assessment Roll**

#### *Preparation of assessment roll*

174(1) The assessor shall prepare an assessment roll for each year for all assessed property in the city.

(2) The assessment roll must be prepared not later than April 1, but may be prepared on or after September 1 in the year before the year to which the assessment roll relates.

#### *Contents of assessment roll*

175 The assessment roll is required to show, for each assessed property, the following:

- (a) a description sufficient to identify the location of the property;
- (b) the contact information of the assessed person or, if that information is not known and cannot be ascertained after reasonable inquiry, a note stating that the contact information is not known;
- (c) whether the property is a parcel of land, an improvement or a parcel and the improvements to it;
- (d) Repealed. 2003, c.18, s.31.
- (e) Repealed. 2003, c.18, s.31.
- (f) the assessment class or classes;
- (g) the assessed value of the property;
- (h) the assessed value of the property after applying the applicable percentage of value set by regulation made pursuant to subsection 166(1);
- (i) in the case of a city in which a separate school division is or may be established, whether the property is assessable for public school purposes or separate school purposes;

(j) if the property is exempt from taxation, a notation of that fact; and

(k) any other information considered appropriate by the city.

*If two or more owners or occupiers*

176(1) If two or more persons are the owners or occupants of any property that is liable to assessment, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of or interest in the property.

(2) Notwithstanding section 175, if two or more parcels of land are owned by the same person, the assessor may combine the assessment of those parcels into a single assessment for the purposes of the assessment roll.

*Recording assessed persons*

177(1) If property is a parcel of land, the assessed person with respect to that parcel is:

(a) the registered owner as shown in the records of the Land Titles Registry;

(b) the owner under a bona fide agreement for sale;

(c) the occupant under a lease, licence, permit or contract who is not the registered owner but who is to be assessed pursuant to an agreement between the occupant and the owner; or

(d) in the case of land exempt from taxation, the owner under a bona fide agreement for sale or the occupant under a lease, licence, permit or contract.

(2) If a property is an improvement, the assessed person with respect to that improvement is:

(a) the registered owner as shown in the records of the Land Titles Registry;

(b) the person assessed with respect to the land on which the improvement is situated.

(2.1) Notwithstanding clause (2)(b), if the improvement is a trailer or mobile home, the assessed person is the owner of the trailer or mobile home.

(3) If a person purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person shall give the city written notice of that person's contact information to which assessment and tax notices may be sent.

*Corrections to assessment roll*

178(1) If an error or omission in any of the information shown on the assessment roll is discovered, or if a corrective action is required as a result of an assessment audit by the agency, the assessor may correct the assessment roll for the current year only.

(2) If the assessor makes a correction to the assessment roll respecting information required pursuant to clause 175(f), (g), (h) or (j) or as a result of an assessment audit by the agency, the assessor shall send an amended assessment notice to the persons affected by the correction.

(2.1) Section 185 applies, with any necessary modification, to an amended assessment notice sent pursuant to subsection (2).

(2.2) The rights of appeal and the procedures respecting appeals as set out in this Part apply, with any necessary modification, with respect to an amended assessment notice sent pursuant to subsection (2).

(3) A correction made pursuant to this section is effective from January 1 of the year with respect to which the assessment is made.

(4) The date of every entry on the assessment roll made pursuant to this section must be shown on the assessment roll.

#### *Additions*

179(1) A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.

(2) The assessor shall comply with an application made pursuant to subsection (1) after verifying that the person named in the application is entitled to have his or her name entered in the assessment roll.

#### *Designation of education property tax*

180(1) In every city in which a separate school division is or may be established, the assessor shall accept the written statement of any person whose name is to be entered in the roll, or a written statement made on behalf of that person, that the person is a taxpayer of the public school division or of the separate school division, as the case may be.

(2) A statement mentioned in subsection (1) is sufficient to authorize the assessor to enter opposite the name of that person in the roll a designation indicating the school division of which the person is a taxpayer.

(3) Subject to The Education Act 1995, in the absence of any statement made pursuant to subsection (1), a person is deemed to be a taxpayer of the public school division.

#### *Fraudulent assessment*

181(1) No person, other than the assessor, shall wilfully:

(a) enter or procure the entry of the name of a person in the assessment roll;

- (b) omit or procure the omission of the name of a person from the assessment roll; or
- (c) procure the assessment of a person at too low an amount.

(2) Every person who contravenes subsection (1) is guilty of an offence and liable on summary conviction to a fine of not more than \$500 and to imprisonment for a period of not more than 30 days.

(3) No assessor shall wilfully:

- (a) make a fraudulent assessment;
- (b) enter in the assessment roll the name of a person who should not be so entered or a fictitious name;
- (c) omit the name of a person who should be entered in the assessment roll; or
- (d) neglect any duty required of the assessor by this Act.

#### *Severability*

182 The fact that any information shown on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the roll or the roll itself.

#### *Roll open to public*

183(1) The assessor shall make the assessment roll available for public inspection during normal business hours from the day of completion of the assessment roll to the last day for lodging an appeal.

(2) The council may authorize that the assessment roll or portions of the assessment roll be available for public inspection at any additional times that the council may determine.

### **DIVISION 3**

#### **Assessment Notices**

##### *Preparation of assessment notices*

184(1) Except as provided in subsection (2), the assessor shall annually prepare assessment notices for all assessed property shown on the assessment roll of the city.

(2) A council may dispense with the preparation of assessment notices if the assessed value of a property:

- (a) has not changed from the previous year's assessed value; or
- (b) the increase or decrease in assessed value does not exceed the lesser of:
  - (i) \$1,000 from the previous year's assessed value; and

(ii) 1% of the previous year's assessed value.

(3) A bylaw or resolution passed pursuant to subsection (2) is effective with respect to the year in which it is passed and all subsequent years, other than a year in which a revaluation is directed by the agency.

(4) Repealed. 2006, c.4, s.25.

(5) Repealed. 2006, c.4, s.25.

#### *Contents of assessment notice*

185(1) An assessment notice or an amended assessment notice must contain all of the following:

- (a) the same information that is required to be shown on the assessment roll;
- (b) the date the assessment notice or amended assessment notice is sent to the assessed person;
- (c) the date by which an appeal is required to be made, which date is not less than 30 days after the following is sent to the assessed person:

- (i) an assessment notice or amended assessment notice; and
- (ii) a written or printed notice of appeal in the form prescribed in regulations made by the minister;

(c.1) the contact information of the city to enable an assessed person to discuss the notice of assessment or potential appeal in accordance with clause 197(6)(d);

(d) the contact information for the secretary of the board of revision and any other designated officer with whom an appeal is required to be filed;

(d.1) any appeal fees set by a city pursuant to section 196;

(e) any other information considered appropriate by the city.

(1.1) Notwithstanding clause (1)(c), in the year of a revaluation pursuant to The Assessment Management Agency Act, the assessment notice must contain the date by which an appeal is required to be made that is not less than 60 days after the date on which the materials mentioned in that clause are sent to the assessed person.

(1.2) Subsection (1.1) does not apply to an amended assessment notice or a notice of supplementary assessment.

(2) An assessment notice may include a number of assessed properties if the same person is the assessed person for all of them.

(3) If two or more persons are the owners or occupants of any property that is liable to assessment, the owners or occupants may designate between themselves which one of them is to receive the notice of assessment pursuant to subsection (1) for the property.

(4) Any designation made pursuant to subsection (3) must be:

- (a) in writing;
- (b) signed by each owner or occupant of the property; and
- (c) delivered to the assessor.

(5) If an assessor receives a designation in accordance with subsection (3), the assessor may mail the notice of assessment to the person named in the designation rather than to each person named on the assessment roll as owners or occupants of the property.

(6) Any designation delivered to an assessor in accordance with subsection (3) remains in effect until any owner or occupant of the property notifies the assessor otherwise, in writing.

(7) No assessment is invalid by reason of any error in the notice of assessment or by reason of the non-receipt of the notice by the person to whom it was addressed.

#### *Sending*

186(1) The assessor shall send the assessment notice to the assessed person not later than the date on which the tax notices are required to be sent.

(2) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

(3) A copy of the assessment notice may be sent according to the contact information of the assessed person using the option determined by that person.

(4) If the contact information of the assessed person and the mailing address of the assessed property are unknown to the assessor, the assessor shall retain the assessment notice but the assessment notice is deemed to have been sent to the assessed person.

#### *Publication*

187(1) A city shall annually publish in one issue of a newspaper having general circulation in the city, or in any other manner that the city considers appropriate, a notice stating:

- (a) that the assessment notices have been sent;
- (b) that a bylaw or resolution pursuant to section 184 has been passed; and
- (c) the last date on which appeals may be lodged against the assessment.



(2) All assessed persons are deemed to have received their assessment notices as a result of the publication mentioned in subsection (1).

#### *Correction to assessment notice*

188 If an error, omission or misdescription is discovered in any of the information shown on an assessment notice, the assessor may prepare an amended assessment notice and send it to the assessed person.

## **DIVISION 4**

### **Supplementary Assessments**

#### *Preparation of supplementary assessment*

189(1) Subject to subsection (2), the assessor shall make any supplementary assessment that may be necessary to reflect a change if, after assessment notices are sent but on or before December 1 of the taxation year for which taxes are levied on the assessment referred to in the notices, it is discovered that the assessed value of any property is not the same as the value entered on the assessment roll by reason of:

- (a) destruction of or damage to the property;
- (b) demolition, alteration or removal of an improvement;
- (c) construction of an improvement;
- (d) change in the use of the property;
- (e) subdivision of the property; or
- (f) issuance of titles pursuant to a condominium plan that is approved by the Controller of Surveys.

(2) If a change is made to the roll pursuant to subsection (1), the assessor shall send an assessment notice to the persons affected.

(2.1) Section 185 applies, with any necessary modification, to an assessment notice sent pursuant to subsection (2).

(3) The rights of appeal and the procedures respecting appeals as set out in this Part apply, with any necessary modification, with respect to an assessment notice sent pursuant to subsection (2).

(4) A city may exclude property from supplementary assessments if the increase in value for that property is less than an amount to be prescribed in the resolution or bylaw providing for the exclusion.

(5) A city may determine a cut-off date for supplementary assessments, after which no supplementary assessments may be prepared for any property in the city.

(6) For the purposes of subsection (5), the cut-off date may not be earlier than September 30 in any year.

(7) A supplementary assessment must reflect:

(a) the value of any property that has not been previously assessed; or

(b) the change in the value of any property since it was last assessed.

(8) Immediately after a supplementary assessment is made pursuant to this section:

(a) the assessor shall place the assessment on the assessment roll and taxes shall be levied on the assessment at the same rate as the rest of the roll; and

(b) the amount levied is to be adjusted to correspond with:

(i) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;

(ii) the portion of the year that elapsed before the completion of the removal or demolition of the building; or

(iii) the portion of the year that has elapsed since the value of the property changed.

(9) If any property exempt from taxation pursuant to this Act ceases to be exempt on or before December 1 of the taxation year for which taxes are levied, or before the cut-off date determined pursuant to subsection (5), the assessor shall assess the person liable to assessment and enter the assessment on the assessment roll.

190 Repealed. 2003, c.18, s.35.

191 Repealed. 2003, c.18, s.35.

## **DIVISION 5**

### **Board of Revision**

#### *Establishment of board of revision*

192(1) A council shall appoint not less than three persons to constitute the board of revision for the city.

(2) The following persons are not eligible to sit as members of the board of revision for the city:

- (a) a member of council;
  - (b) a member of the board of education of any school division situated wholly or partly in the city or in which the city is wholly or partly situated;
  - (c) an employee of the city.
- (3) No member of a board of revision shall hear or vote on any decision that relates to a matter with respect to which the member has a financial interest within the meaning of section 115.
- (4) The council shall prescribe:
- (a) the term of office of each member of the board of revision;
  - (b) the manner in which vacancies are to be filled; and
  - (c) the remuneration and expenses, if any, payable to each member.
- (4.1) Neither a member of the board of revision nor the secretary of the board of revision appointed pursuant to section 193 shall carry out any power, duty or function of that office until he or she has taken an official oath in the prescribed form.
- (5) The members of the board of revision shall choose a chairperson from among themselves.
- (6) The chairperson of the board of revision may:
- (a) appoint panels of not less than three members of the board of revision; and
  - (b) appoint a chairperson for each panel.
- (7) Notwithstanding subsection (6) but subject to the conditions prescribed in section 195, the chairperson may appoint one member of the board of revision to serve as a panel.
- (8) Each panel appointed pursuant to subsection (6) or (7) may hear and rule on appeals concurrently as though it were the board of revision in every instance.
- (9) A majority of the members of a board of revision or of a panel constitutes a quorum for the purposes of a sitting or hearing or of conducting the business of the board or panel.
- (10) A decision of a majority of the members of a board of revision or of a panel is the decision of the board of revision.
- (11) The mayor may appoint a person as an acting member of the board of revision if any member is unable to attend a hearing of the board.
- (12) The Lieutenant Governor in Council may make regulations:

- (a) prescribing rules of procedure for boards of revision; and
- (b) respecting the appointment of and training and qualifications for members of boards of revision.

(13) Every board of revision shall comply with any prescribed rules of procedure.

#### Secretary

193(1) The council shall:

- (a) appoint a secretary of the board of revision; and
- (b) prescribe the term of office, the remuneration and duties of the secretary of the board of revision.

(2) An assessor is not eligible to be the secretary of the board of revision for the city in which he or she is the assessor.

(3) The Lieutenant Governor in Council may make regulations respecting the appointment, remuneration and duties of secretaries of boards of revision.

#### *Provincial Registrar of boards of revision*

193.1(1) The Lieutenant Governor in Council may establish an Office of the Registrar for the purposes of receiving, reviewing and processing appeals for any boards of revision.

(2) The minister may provide the Office of the Registrar with any supplies and the services of any employees under the minister's administration that the minister considers to be required for the Office of the Registrar to carry out the powers and duties of that office.

(3) The minister may delegate any duties of a secretary of a board of revision to the Office of the Registrar.

(4) The Lieutenant Governor in Council may make regulations respecting:

- (a) the powers and duties of the Office of the Registrar; and
- (b) rules and procedures for receiving, reviewing and processing appeals pursuant to subsection (1).

#### *District board of revision*

194(1) A council may agree with the council of any other municipality to jointly establish a district board of revision to have jurisdiction in their municipalities.

(2) Section 192 applies, with any necessary modification, to a district board of revision.

(3) Notwithstanding subsection 193(2), the assessor of a city that is a signatory to an agreement pursuant to this section to establish a district board of revision is eligible to be appointed secretary of the district board of revision but shall not act as secretary on any appeal to the district board of revision from the city for which he or she is the assessor.

(4) For those appeals mentioned in subsection (3) where an assessor is prohibited from acting as secretary of the district board of revision, the signatories to the agreement pursuant to this section shall appoint another person to act as secretary to the district board of revision.

(5) The Lieutenant Governor in Council may make regulations respecting district boards of revision or other boards of revision.

#### *Simplified appeals*

195(1) This section applies, at the option of the appellant, to an appeal concerning the assessment of:

- (a) a single family residential property regardless of the total assessment; or
- (b) any property that has a total assessment of the prescribed amount or less.

(2) Notwithstanding subsection 192(6), the chairperson of the board of revision may appoint one person from among the members of the board of revision to hear and rule on appeals to which this section applies.

(3) Repealed. 2003, c.18, s.37.

(4) A notice of appeal pursuant to this section is to be in the form prescribed pursuant to subclause 185(1)(c)(ii) and subsection 197(6).

(5) Section 200 does not apply to an appellant in an appeal to which this section applies.

(6) The Lieutenant Governor in Council may make regulations for the purposes of subsection (1) prescribing different amounts for different classes of properties.

#### *Fees*

196(1) Subject to subsection (6), a council may set fees payable by persons wishing to appeal their assessments or to be involved as a party in a hearing before the board of revision and for obtaining copies of the board of revision's decisions and other documents.

(2) A council may classify property according to type, value or any other criterion for the purposes of the payment of fees pursuant to subsection (1).

(3) The fees payable pursuant to subsection (1) need not be the same for each class of property established pursuant to subsection (2).

(4) The fees paid by an appellant pursuant to subsection (1) must be refunded if:

(a) the appellant is successful in whole or in part on an appeal at either the board of revision or the appeal board;

(b) the appellant's appeal has not been filed by the secretary for the reasons mentioned in subsection 199(7);

(c) the appellant withdraws an appeal in accordance with subsection 197(7);

or

(d) the appellant enters into an agreement pursuant to section 204 resolving all matters on appeal.

(5) If an appellant fails to pay the fees required pursuant to subsection (1) within the 30-day period mentioned in subsection 198(1) or within the 60-day period mentioned in subsection 198(1.1), as the case may be, the appeal is deemed to be dismissed.

(6) The fees established pursuant to this section must not exceed any prescribed maximum fee or the appropriate amount set out in a prescribed schedule of maximum fees.

## DIVISION 6

### Appeals to Board of Revision

#### *Appeal procedure*

197(1) An appeal of an assessment may only be taken by a person who:

(a) has an interest in any property affected by the valuation or classification of any property; and

(b) believes that an error has been made:

(i) in the valuation or classification of the property; or

(ii) in the preparation or content of the relevant assessment roll or assessment notice.

(2) If land has been assessed together with improvements on it, no person shall base an appeal on:

(a) the valuation of land apart from the improvements to the land; or

(b) the valuation of improvements apart from the land on which the improvements are situated.

(3) A city, other taxing authority or the agency may appeal an assessment to a board of revision on the grounds that an error has been made in:

(a) the valuation or classification of any property in the preparation of the relevant assessment roll or assessment notice; or

(b) the content of the relevant assessment roll or assessment notice.

(4) The agency is to be made a party to an appeal if:

(a) the agency prepared the valuation or classification of any property being appealed; or

(b) the appeal is by a city or other taxing authority.

(5) The appellant shall file a separate notice of appeal for each assessment being appealed.

(6) A notice of appeal must be in writing in the form prescribed in regulations made by the minister and must:

(a) set out the specific grounds on which it is alleged that an error exists;

(a.1) set out the name of the appellant and the name of the agent who will represent the appellant, if the appellant has named an agent;

(a.2) explain how the appellant has an interest in the property;

(b) set out in summary form the particular facts supporting each ground of appeal;

(c) if known, set out the change to the assessment roll that is requested by the appellant;

(d) include:

(i) a statement that the appellant and the respondent have discussed the appeal, specifying the date and outcome of that discussion, including the details of any facts or issues agreed to by the parties; or

(ii) if the appellant and the respondent have not discussed the appeal, a statement to that effect specifying why no discussion was held; and

(e) include the contact information of the appellant and the contact information of the appellant's agent, if the appellant has named an agent.

(6.1) Regardless of whether or not the appellant has named an agent in the notice of appeal pursuant to subsection (6), the appellant retains the right to name an agent, change an agent or use additional agents at any time during the appeal process.

(7) An appellant may withdraw his or her appeal for any reason by notifying the secretary of the board of revision at least 15 days before the day on which the appeal is to be heard by the board of revision.

*Filing notice of appeal*

198(1) A notice of appeal must be filed, together with any fee set by the council pursuant to section 196, at the address shown on the assessment notice:

(a) within 30 days after the date on which the notice of assessment is mailed to the person; or

(b) if no notice of assessment is mailed to the person, within 30 days after the later of:

(i) the date on which the notice of assessment is published pursuant to section 187; and

(ii) the date on which the notice of a bylaw dispensing with the preparation of assessment notices is published pursuant to section 187.

(1.1) Notwithstanding clauses (1)(a) and (b), in the year of a revaluation pursuant to The Assessment Management Agency Act, a notice of appeal must be filed, together with any fee set by the council pursuant to section 196, within 60 days after the date mentioned in those clauses.

(1.2) Subsection (1.1) does not apply to an amended assessment notice or a notice of supplementary assessment.

(2) The appellant shall file a notice of appeal pursuant to this section by personal service, by registered mail or by ordinary mail.

(3) On receiving a notice of appeal, the secretary of the board of revision shall, as soon as is reasonably practicable, provide the assessor with a copy of the notice of appeal.

#### *Notice of hearing*

199(1) If a hearing is required, the secretary of the board of revision shall set the date, time and location for the hearing before the board of revision.

(2) The secretary of the board of revision shall, at least 30 days before the hearing, serve on the appellant and the assessor a notice stating:

(a) the date, time and location of the hearing; and

(b) that, if the appellant fails to appear at the hearing, the hearing may proceed in the appellant's absence, at which time the appeal may be dismissed and no further or other appeal may be taken by the appellant.

(3) The secretary of the board of revision may serve the notice pursuant to this section:

(a) according to the contact information included in the notice of appeal; or

(b) if no contact information is included in the notice of appeal, at the address entered on the assessment roll.



(4) After notice has been served pursuant to subsection (3), the appellant, the assessor and the secretary of the board of revision may agree to an earlier hearing date for the appeal if they also agree to a date for the disclosure of evidence in accordance with section 200.

(5) The secretary of the board of revision shall not set a hearing date for an appeal unless, in the secretary's opinion, the appellant has complied with all the requirements set out in section 197.

(6) If, in the opinion of the secretary of the board of revision, the notice of appeal does not comply with section 197, the secretary shall:

(a) notify the appellant and include an explanation of the deficiencies in the notice of appeal; and

(b) grant the appellant one 14-day extension to perfect the notice of appeal.

(7) If the appellant does not comply with a notice given pursuant to subsection (6), the secretary of the board of revision may refuse to file the notice of appeal, which action is deemed to be a refusal by the board of revision to hear the appeal.

#### *Disclosure of evidence*

200(1) If an appellant intends to make use of any written materials on the hearing of an appeal, at least 20 days before the date set for the hearing the appellant shall:

(a) file a copy of the materials with the secretary of the board of revision; and

(b) serve a copy of the materials on every other party to the appeal.

(2) If a party to an appeal other than the appellant intends to make use of any written materials on the hearing of the appeal, at least 10 days before the date set for the hearing the party shall:

(a) file a copy of the materials with the secretary of the board of revision; and

(b) serve a copy of the materials on every other party to the appeal.

(2.1) If an appellant intends to make use of any written materials on the hearing of an appeal in response to written materials served on him or her pursuant to subsection (2), at least five days before the date set for the hearing the appellant shall:

(a) file a copy of the materials in response with the secretary of the board of revision; and

(b) serve a copy of the materials in response on every other party to the appeal.

(3) If a party does not comply with any of subsections (1) to (2.1), the board of revision may:

(a) accept and consider the material sought to be filed; or

(b) refuse to accept or consider the material sought to be filed.

(4) At least 10 days before the date set for the appeal hearing, the assessor shall file with the secretary of the board of revision and serve a copy on all parties to the appeal:

(a) a complete assessment field sheet; and

(b) a written explanation of how the assessment was determined, including:

(i) a statement indicating whether the assessor considered any decisions of the appeal board pursuant to subsection 165(3.2) in determining the assessment; and

(ii) if the assessor did consider one or more decisions of the appeal board in determining the assessment, a statement indicating whether the assessor decided to apply, to apply in part, to apply with modification or not to apply the decision of the appeal board to the assessment and the reasons for that decision.

(5) If an earlier hearing date has been agreed to pursuant to subsection 199(4), the appellant and the assessor are not required to comply with subsections (1) to (4) if they have agreed to dates, before the hearing date, by which they shall disclose to each other and to the board of revision the nature of the evidence that the person intends to present, in sufficient detail to allow the other to respond to the evidence at the hearing.

#### *Declaration of confidentiality*

201(1) Before providing information to the assessor or any other party to an appeal, the party that is to provide the information may:

(a) declare the information confidential; and

(b) seek an undertaking of the other party that:

(i) all or some of the information provided is provided solely for the purpose of preparing an assessment or for an appeal hearing; and

(ii) no other use may be made of the information.

(2) Failure to provide an undertaking pursuant to subsection (1) forfeits the right of the other party to obtain the information being sought by any other process.

(3) No person who is required to comply with an undertaking given pursuant to this section shall fail to do so.

#### *Ruling re confidentiality of information*

202(1) On the request of any party to an appeal, a board of revision, the appeal board or the Court of Appeal may make an order declaring all or any part of the information provided by that party to be confidential if the board of revision, the appeal board or the Court of Appeal

determines that disclosure of that information on the hearing of the appeal could reasonably be expected to:

- (a) result in financial loss or gain to the party or to any other person;
- (b) prejudice the competitive position of the party or of any other person; or
- (c) interfere with the contractual negotiations or other negotiations of the party or of any other person.

(2) If a board of revision, the appeal board or the Court of Appeal makes an order pursuant to subsection (1), it may also make all or any of the following orders:

- (a) an order that any part of the appeal is to be heard in the absence of the public;
- (b) an order that the actual income and expense information for an individual property that forms part of a report, study or transcript be purged or masked before the report, study or transcript is released to the public;
- (c) an order that any information that forms part of a report, study or transcript and that identifies a person be purged or masked before the report, study or transcript is released to the public;
- (d) any other order respecting procedures to be followed by the parties to the appeal respecting the disclosure or release of any information arising from the appeal.

(3) No order declaring information to be confidential pursuant to this section prevents full disclosure of that information on an appeal to the appeal board or to the Court of Appeal.

#### *Proceedings before board of revision*

203(1) Boards of revision are not bound by the rules of evidence or any other law applicable to court proceedings and have power to determine the admissibility, relevance and weight of any evidence.

(2) Boards of revision may require any person giving evidence before them to do so under oath.

(3) All oaths necessary to be administered to witnesses may be administered by any member of the board of revision hearing the appeal.

(4) A board of revision may make rules to govern its proceedings that are consistent with this Act and with the duty of fairness.

#### *Production of assessment roll, etc.*

203.1 If directed to do so by the board of revision, the person having charge of the assessment roll, or any person having charge of any books, papers or other documents relating to the matter on appeal, shall:

- (a) appear at the hearing of the appeal; and
- (b) produce the assessment roll and all books, papers and other documents in his or her custody relating to the matter on appeal.

#### *Agreement to adjust assessment*

204(1) The parties to an appeal may agree to a new valuation or classification of a property, or to changing the taxable or exempt status of a property, if, during the appeal period but before the appeal is heard by the board of revision, all parties to the appeal agree:

- (a) to a valuation or classification other than the valuation or classification stated on the notice of assessment; or
- (b) to a change in the taxable or exempt status of a property from that shown on the assessment roll.

(2) An agreement pursuant to subsection (1) must be in writing.

(2.1) If the owner of the property is not a party to the appeal, that owner must be notified of the agreement pursuant to subsection (1).

(3) If an agreement entered into pursuant to this section resolves all matters on appeal:

- (a) the assessor shall make any changes to the assessment roll that are necessary to reflect the agreement between the parties; and
- (b) by providing written notice to the secretary of the board of revision, the appellant shall withdraw his or her appeal.

#### *Witnesses*

205(1) A party to an appeal may testify, and may call witnesses to testify, at the hearing of the appeal before the board of revision.

(2) For the purposes of a hearing before a board of revision, a party may request the secretary of the board of revision to issue a subpoena to any person:

- (a) to appear before the board;
- (b) to give evidence; and
- (c) to produce any documents and things that relate to the matters at issue in the appeal.

- (3) For the purposes of hearing and deciding an appeal, a board of revision may, by order, summons a person:
- (a) to appear before the board;
  - (b) to give evidence; and
  - (c) to produce any documents and things that relate to the matters specified in the order.
- (4) The party requesting a secretary of a board of revision pursuant to subsection (2) to issue a subpoena, or any party that the board of revision making an order pursuant to subsection (3) specifies in the order, shall serve the subpoena or summons on the person to whom it is directed.
- (5) For the purposes of subsection (4), service of a subpoena or summons is to be effected by:
- (a) personal service on the person to whom it is directed; or
  - (b) registered mail sent to the address of the person to whom it is directed.
- (6) Subject to subsection (7), no person who is served with a subpoena or summons pursuant to subsection (4) shall:
- (a) without just excuse fail to attend at the time and place specified in the subpoena or summons; or
  - (b) refuse to testify or produce documents as required under the subpoena or order.
- (7) If a person who is not a party is required by a subpoena or summons to attend at a hearing of an appeal, the person is relieved of the obligation to attend unless, at the time of service of the subpoena or summons, attendance money calculated in accordance with Schedule IV of The Queen’s Bench Rules is paid or tendered to the person.
- (8) Unless the board of revision otherwise orders, the party responsible for service of a subpoena or summons is liable for payment of attendance money pursuant to subsection (7).

#### *Evidence*

206 Any party to an appeal shall tender all of the evidence on which he or she relies at or before the board of revision hearing.

#### *Failure to appear*

207(1) Subject to subsection (3), if an appellant fails to appear either personally or by agent at the board of revision hearing, the board may:

- (a) hear and decide the appeal in the absence of the party; or
  - (b) dismiss the appeal without a hearing.
- (2) The decision of the board of revision pursuant to subsection (1) is final and no appeal may be taken by the appellant from that decision.
- (3) If an appellant is required to attend more than one board of revision hearing in more than one city or other municipality on the same day:
- (a) the appellant may apply to the board of revision for an adjournment; and
  - (b) on an application pursuant to clause (a), the board of revision shall grant the application.

### *Recording*

208(1) If, at least two days before the day scheduled for the hearing of an appeal to the board of revision, a party to the appeal requests that the hearing or part of the hearing or the testimony of a witness testifying at a hearing be recorded, the chairperson of the board or panel shall order that the hearing or a part of the hearing or the testimony of a witness be recorded by a person appointed by the board.

(2) If an order is made pursuant to subsection (1), the chairperson of the board of revision or panel may, at the time of making the order or after deciding the appeal, charge against the party who requested the recording or a transcript the costs or a part of the costs of:

- (a) recording the hearing, a part of the hearing or the testimony of a witness, including the cost of the services of the person appointed to make a recording;
- (b) producing a transcript by a court reporting service of a recording or part of a recording; and
- (c) making copies of a recording or a transcript.

(3) The secretary of the board of revision may withhold the recording or transcript until the costs charged pursuant to subsection (2) are paid.

(4) The secretary of the board of revision shall forward a transcript of the recording to the appeal board if:

- (a) pursuant to this section, a transcript of the recording or part of a recording is made by a court reporting service of a hearing or of part of a hearing or of the testimony of a witness testifying at a hearing;
- (b) the matter that is the subject of the hearing is subsequently appealed to the appeal board; and

(c) the party to the appeal who requests the transcription has paid the costs of producing the transcript.

#### *Amending notice of appeal*

209(1) On application made by an appellant appearing before it, a board of revision may, by order, grant leave to the appellant to amend his or her notice of appeal so as to add a new ground on which it is alleged that error exists.

(2) An order made pursuant to subsection (1) may be made subject to any terms and conditions that the board of revision considers appropriate.

(3) An order made pursuant to subsection (1) must be in writing.

#### *Decisions of board of revision*

210(1) After hearing an appeal, a board of revision or, if the appeal is heard by a panel, the panel may, as the circumstances require and as the board or panel considers just and expedient:

(a) confirm the assessment; or

(b) change the assessment and direct a revision of the assessment roll accordingly:

(i) subject to subsection (3), by increasing or decreasing the assessment of the subject property;

(ii) by changing the liability to taxation or the classification of the subject property; or

(iii) by changing both the assessed value of the subject property and its liability to taxation or its classification.

(1.1) Notwithstanding subsection (1), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.

(2) A board of revision or panel shall not exercise a power pursuant to subsection (1) except as the result of an appeal.

(3) Notwithstanding subsection (1), an assessment shall not be varied on appeal if equity has been achieved with similar properties.

(4) Unless otherwise provided for in the regulations, a board of revision shall make all decisions on appeals within 180 days after the date on which the city publishes a notice pursuant to section 187, and no appeal may be heard after that date except where allowed pursuant to subsection 189(2) or 213(9) or section 360.

(5) After a decision is made pursuant to subsection (1), the secretary of the board of revision shall send by ordinary mail or personally deliver to each party:

- (a) a copy of the decision together with written reasons for the decision; and
- (b) a statement informing the party of the rights of appeal available pursuant to section 216 and the procedure to be followed on appeal.

(6) If the owner of the property is not a party to the appeal, that owner must be notified of the decision pursuant to subsection (1).

#### *Amendment of assessment roll*

211 Subject to section 227 and the regulations, the assessor shall make any changes to its assessment roll that are necessary to reflect the decision of a board of revision.

#### *Immunity*

212 No action lies or shall be instituted against a board of revision or any member of a board of revision for any loss or damage suffered by a person by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by any of them pursuant to or in the exercise or supposed exercise of any power conferred by this Act or the regulations or in the carrying out or supposed carrying out of any duty imposed by this Act or the regulations.

## **DIVISION 7**

### **Appeals to Saskatchewan Municipal Board**

#### *Appeals to consolidate assessment appeals*

213(1) Notwithstanding section 198, a person may appeal an assessment directly to the appeal board if:

- (a) the person has an interest in property in more than one city or municipality or in the city and in other cities or municipalities;
- (b) with respect to those properties, the person, in accordance with section 198, gives notices of appeal to the board of revision in more than one of the cities or municipalities; and
- (c) the appeal board grants the person leave to have the appeals heard by the appeal board as a single assessment appeal and, for that purpose, consolidates the appeals.

(2) A person who wishes to appeal directly to the appeal board pursuant to this section shall, at the same time he or she gives notices of appeal to the boards of revision pursuant to section 198:

- (a) file with the appeal board:



- (i) an application for leave to appeal to the appeal board, in the form specified by the appeal board;
  - (ii) a copy of each notice of appeal filed pursuant to section 198; and
  - (iii) the fee specified by the appeal board; and
- (b) give a copy of the application for leave to appeal to the appeal board to:
- (i) the secretary of each board of revision affected; and
  - (ii) all other parties to the appeals.
- (3) Within 15 days after receiving a copy of the application for leave to appeal to the appeal board pursuant to subsection (2), the assessor of each city or other municipality affected may each file with the appeal board a written objection to the application.
- (4) If the assessor of a city or other municipality files a written objection pursuant to subsection (3), the assessor shall:
- (a) state the grounds for the objection; and
  - (b) give a copy of the written objection to the appellant and to every other party to the appeals.
- (5) Within 45 days after the application for leave to appeal and supporting materials are filed with the appeal board pursuant to clause (2)(a), the appeal board shall:
- (a) either grant leave to appeal or dismiss the application; and
  - (b) serve written notice of its decision, with reasons, by ordinary mail on all parties to the appeals and on each board of revision affected by the application for leave to appeal.
- (6) The appeal board may grant leave to appeal if it is of the opinion that the grounds of appeal for each assessment are sufficiently alike to warrant consolidating the appeals into a single assessment appeal before it.
- (7) A decision of the appeal board granting leave to appeal:
- (a) transfers to the appeal board the appeals brought pursuant to section 198 that were the subject of the application for leave to appeal; and
  - (b) consolidates the appeals mentioned in clause (a) into a single assessment appeal before the appeal board.
- (8) On the appeal board granting leave to appeal, the council of each city affected shall refund any fee that was submitted by the appellant pursuant to section 218.

(9) Notwithstanding section 210, if the appeal board dismisses an application for leave to appeal brought pursuant to this section, each board of revision affected has an additional 60 days, after the date on which it is advised that leave to appeal was dismissed, to hear the appeal and render its decision.

#### *Direct appeals*

214(1) Notwithstanding section 198, a person may appeal an assessment directly to the appeal board, without leave, if:

- (a) the person has an interest in the assessed properties;
- (b) the total assessment of those properties as recorded in the assessment roll is greater than the prescribed amount; and
- (c) the person, the applicable board of revision and the city agree to proceed in accordance with this section.

(2) A person who wishes to appeal directly to the appeal board pursuant to this section shall, at the same time he or she gives a notice of appeal to the board of revision pursuant to section 198:

- (a) file with the appeal board:
  - (i) a notice of appeal to the appeal board, in the form specified by the appeal board; and
  - (ii) the fee specified by the appeal board; and
- (b) give a copy of the notice of appeal to the appeal board to:
  - (i) the secretary of the board of revision affected; and
  - (ii) all other parties to the appeal.

#### *Procedure before appeal board*

215(1) The procedure respecting appeals to a board of revision apply, with any necessary modification, to an appeal pursuant to section 213 or 214.

(2) Subject to subsection (3), on the hearing of an appeal pursuant to section 213 or 214, the appeal board, in addition to its powers and responsibilities, has all the powers and responsibilities that a board of revision would have with respect to the appeal.

(3) Subject to section 360, the appeal board shall conclude the hearing of any appeal pursuant to section 213 or 214 and render its decision, with written reasons, within nine months after it:

(a) grants leave to appeal pursuant to section 213; or

(b) receives a notice of appeal pursuant to section 214.

(4) If the appeal board hears an appeal pursuant to section 213 or 214, the appellant has no right of appeal pursuant to section 216.

#### *Appeals from decisions of board of revision*

216 Subject to subsection 196(5), any party to an appeal before a board of revision has a right of appeal to the appeal board:

(a) respecting a decision of a board of revision; and

(b) against the omission, neglect or refusal of a board of revision to hear or decide an appeal.

#### *Notice of appeal*

217(1) An appellant, including a city, other taxing authority or the agency, bringing an appeal to the appeal board shall serve on the secretary of the appeal board a notice of appeal setting out all the grounds of appeal.

(2) A notice of appeal pursuant to subsection (1) must be in the form prescribed in regulations made by the minister.

(3) The appellant shall serve the notice of appeal mentioned in subsection (1):

(a) within 30 days after being served with a written notice of the decision of the board of revision; or

(b) in the case of the omission, neglect or refusal of the board of revision to hear or decide an appeal, at any time within the calendar year for which the assessment was prepared.

(4) The appellant may serve a notice of appeal pursuant to this section personally, by registered mail or by ordinary mail.

(5) Subject to subsections (5.1) and (6), if an appellant does not serve a notice of appeal in accordance with this section, the appeal is deemed to be dismissed.

(5.1) If, in the opinion of the secretary of the appeal board, the notice of appeal does not comply with this section, the secretary shall:

(a) notify the appellant and include an explanation of the deficiencies in the notice of appeal; and

(b) grant the appellant one 14-day extension to perfect the notice of appeal.

(6) If, in the opinion of the appeal board, the appellant's failure to perfect an appeal in accordance with this section is due to a procedural defect that does not affect the substance of the appeal, the appeal board may allow the appeal to proceed on any terms and conditions that it considers just.

#### *Fees on appeal*

218(1) When filing a notice of appeal pursuant to section 217, the appellant shall pay the applicable filing fee established for the purposes of an assessment or classification appeal pursuant to this or any other Act.

(2) For the purposes of subsection (1), the fees must be paid within the 30-day period mentioned in subsection 217(3).

(3) If an appellant fails to pay the fee as required pursuant to this section, the appeal is deemed to be dismissed.

(4) If the appellant is successful on an appeal, the appeal board shall refund the filing fee paid pursuant to this section to the appellant.

#### *Notification of filing*

219 Immediately after a notice of appeal is filed with the appeal board, the secretary of the appeal board shall provide a copy of the notice of appeal to:

- (a) the secretary of the board of revision; and
- (b) every other party to the appeal other than the appellant.

#### *Transmittal of board of revision record*

220(1) On the request of the secretary of the appeal board, the secretary of the board of revision shall, with respect to each appeal to the appeal board, send to the appeal board:

- (a) the notice of appeal to the board of revision;
- (b) materials filed with the board of revision before the hearing;
- (c) any exhibits entered at the board of revision hearing;
- (d) the minutes of the board of revision, including a copy of any order made pursuant to section 209;
- (e) any written decision of the board of revision; and
- (f) a transcript by a court reporting service, if any, of the proceedings before the board of revision.

(2) The board of revision shall provide the materials mentioned in clauses (1)(a) to (f) to the appeal board within 14 days after the request of the appeal board.

#### *Appeal hearing date*

221(1) The appeal board shall, with respect to each appeal:

- (a) set the date, time and place of the hearing of the appeal; and
- (b) give written notice of the hearing to each of the parties.

(2) For the purposes of clause (1)(a), the notice mentioned in that clause must set out:

- (a) the name of the appellant and the names of the other parties to the appeal;
- (b) the legal description or address of the property to which the appeal relates; and
- (c) the scheduled date, time and place of the hearing of the appeal.

(3) The assessor to whom a notice is sent pursuant to subsection (1) shall post the notice in a conspicuous place in the building in which the central offices of the city are located.

#### *Appeal determined on record*

222 Subject to section 223, and notwithstanding any power that the appeal board has pursuant to The Municipal Board Act to obtain other information, an appeal to the appeal board pursuant to this Act is to be determined on the basis of the materials transmitted pursuant to section 220.

#### *New evidence*

223(1) The appeal board shall not allow new evidence to be called on appeal unless it is satisfied that:

- (a) through no fault of the person seeking to call the new evidence, the written materials and transcript mentioned in section 220 are incomplete, unclear or do not exist;
- (b) the board of revision has omitted, neglected or refused to hear or decide an appeal; or
- (c) the person seeking to call the new evidence has established that relevant information has come to the person's attention and that the information was not obtainable or discoverable by the person through the exercise of due diligence at the time of the board of revision hearing.

(2) If the appeal board allows new evidence to be called pursuant to subsection (1), the appeal board may make use of any powers it possesses pursuant to The Municipal Board Act to seek and obtain further information.

## Proceedings

224(1) In conducting the hearing of an appeal, the appeal board may exercise the powers that are vested in it pursuant to The Municipal Board Act.

(2) The appeal board may adjourn the hearing of an appeal to a later date, to the next sitting of the appeal board or to an unspecified date, as the appeal board considers appropriate in the circumstances.

### *Failure to appear*

225(1) If notice is given and a party fails to attend the hearing of the appeal, the appeal board may hear and decide the appeal in the absence of the party.

(2) If notice is given and an appellant fails to attend at the hearing of the appeal, the appeal board may dismiss the appeal without conducting a hearing.

## Decisions

226(1) After hearing an appeal, the appeal board may:

(a) confirm the decision of the board of revision;

(b) modify the decision of the board of revision to ensure that:

(i) errors in and omissions from the assessment roll are corrected; and

(ii) an accurate, fair and equitable assessment for the property is placed on the assessment roll; or

(c) set aside the assessment and remit the matter to the assessor to ensure that:

(i) errors in and omissions from the assessment roll are corrected; and

(ii) an accurate, fair and equitable assessment for the property is placed on the assessment roll.

(2) If the appeal board decides to modify the decision of the board of revision pursuant to subsection (1), the appeal board may adjust, either up or down, the assessment or change the classification of the property.

(3) Notwithstanding subsections (1) and (2), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.

(3.1) Notwithstanding subsections (1) and (2), an assessment shall not be varied on appeal if equity has been achieved with similar properties.

(4) After a decision is made pursuant to subsection (1), the secretary of the appeal board shall, by ordinary mail, send a copy of the decision together with written reasons, if any, for the decision to each party in the appeal.

(4.1) If the owner of the property is not a party to the appeal, that owner must be notified of the decision pursuant to subsection (1).

(5) Subject to the regulations, if the assessment roll has not been confirmed by the agency pursuant to section 228, the assessor shall make any changes to the assessment roll of the city that are necessary to reflect the decision of the appeal board.

(6) Repealed. 2003, c.18, s.44.

#### *Application of decisions*

227(1) Subject to the regulations, a decision made by a board of revision or the appeal board on an appeal of an assessment of any property applies, to the extent that it relates, to any assessment placed on the assessment roll for the property after the appeal is initiated but before the decision is made, without the need for any further appeal being initiated with respect to the assessment.

(2) If the parties to an appeal cannot agree as to whether or to what extent subsection (1) applies in their circumstances, any party to the appeal may apply to the board that issued the decision to issue a ruling on the matter.

(3) On an application pursuant to subsection (2), the board may make any ruling that it considers appropriate and that ruling is subject to appeal in the same manner as any other decision issued by that board.

## **DIVISION 8**

### **Confirmation of Assessment Roll**

#### *Confirmation of assessment roll*

228(1) On or after January 1 of the year to which the assessment roll relates, the assessor shall make returns to the agency, in the forms and at times required by the agency, showing:

(a) the particulars of any alterations that have been made in the assessment roll since it was last confirmed by the agency; and

(b) any additional information related to the particulars mentioned in clause (a) that may be required by the agency.

(2) Notwithstanding that there may be further appeals pending, the agency, on receipt of a return and after making any inquiries that it considers advisable, may confirm the assessments in the roll as the assessment of the city as at the date of the return.

- (3) For the purposes of subsection (2), a confirmation must be made by:
  - (a) an order of the agency published in the Gazette; and
  - (b) a certificate signed by the chairperson of the board of the agency.
- (4) The agency shall cause its certificate to be mailed to the assessor.
- (5) On receipt of the agency's certificate:
  - (a) the assessor shall retain the certificate with the assessment roll; and
  - (b) the roll as finally completed and certified is valid and binding on all parties concerned as at the date of the confirmation, notwithstanding any defect or error committed in or with respect to it or any defect, error or misstatement in any notice required by this Act or any omission to deliver or to transmit any notice.

**(6) Taxes levied on an assessment are not recoverable pursuant to this Act or The Tax Enforcement Act until the assessment is confirmed by the agency.**

#### *Assessment binding*

230 If a person assessed has no interest in the property with respect to which he or she is assessed, the assessment binds the property but not the person assessed.

#### *Proof of contents of assessment roll*

231 A copy of all or any portion of the assessment roll, certified as a true copy by the assessor, is admissible in evidence as proof, in the absence of evidence to the contrary, of the contents of the assessment roll.

## **PART XI**

### **Property Tax**

#### **DIVISION 1**

##### *Interpretation of Part*

232 In this Part, "tax rate" means the rate of taxation determined for a class or sub-class of property pursuant to section 255 or a rate mentioned in The Education Property Tax Act.

#### **DIVISION 2**

### **Tax Roll**

#### *Tax roll required*

**233(1) A city shall prepare a tax roll annually.**



(2) The tax roll may consist of:

- (a) one roll for all taxes imposed pursuant to this Act and any other Act; or
- (b) a separate roll for each tax.

(3) The tax roll may be a continuation of the assessment roll or may be separate from the assessment roll.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the roll.

#### *Contents and correction of tax roll*

234(1) The tax roll must show all of the following for each taxable property:

- (a) a description sufficient to identify the location of the property;
- (b) the contact information of the taxpayer;
- (c) the taxable assessment as determined pursuant to section 167;
- (d) the name, tax rate and amount of each tax imposed with respect to the property;
- (e) the total amount of all taxes imposed with respect to the property;
- (f) the amount of tax arrears, if any;
- (g) any other information that the city considers appropriate.

(2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the manager or commissioner:

- (a) may correct the tax roll for the current year only; and
- (b) on correcting the roll, shall prepare and send an amended tax notice to the taxpayer.

(3) If it is discovered that no tax has been imposed on a taxable property, the city may impose the tax for the current year only and, in that case, shall prepare and send a tax notice to the taxpayer.

(4) If exempt property becomes taxable or taxable property becomes exempt pursuant to section 265, the manager or commissioner shall:

- (a) correct the tax roll; and
- (b) on correcting the roll, prepare and send an amended tax notice to the taxpayer.

(5) The date of every entry made on the tax roll pursuant to this section must be shown on the roll.

## DIVISION 3

### Imposition of Tax

#### *Liability for taxation*

235 Subject to the other provisions of this Act, taxes are to be levied on all property.

#### *Taxes imposed on January 1*

236(1) Taxes imposed with respect to a financial year of a city pursuant to this Act or any other Act are deemed to have been imposed on January 1.

(2) Subsection (1) does not apply to supplementary property taxes.

## DIVISION 4

### Tax Notices

#### *Tax notices*

237(1) A city shall annually:

(a) prepare tax notices for all taxable property shown on the tax roll of the city; and

(b) send the tax notices to the taxpayers before the end of the year in which the taxes are imposed.

(2) A tax notice may include a number of taxable properties if the same person is the taxpayer for all of them.

(3) A tax notice may consist of:

(a) one notice for all taxes imposed pursuant to this Act or any other Act;

(b) a separate notice for each tax; or

(c) several notices showing one or more taxes.

(4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

(5) A tax notice must show all of the following:

(a) the same information that is required to be shown on the tax roll;

(b) Repealed. 2003, c.18, s.46.

(c) the total taxes due;

(d) the dates on which penalties may be imposed if the taxes are not paid;

- (e) any other information that the city considers appropriate.
- (6) Notwithstanding clause (5)(a), a council may, by bylaw, authorize that the tax rate for the city portion of the tax levy be expressed as an effective tax rate, calculated by dividing the amount of revenue required by the total assessment of all property on which the tax rate is to be imposed.
- (7) By agreement with the other taxing authorities on whose behalf a city collects taxes, a tax notice may show the tax rate for the levy on behalf of the other taxing authorities as an effective tax rate determined in the same manner as is set out in subsection (6).
- (8) If a tax lien has been filed pursuant to any Tax Enforcement Act against the property with respect to which any portion of the taxes shown in the notice is due, the notice is to contain a statement to that effect.
- (9) If a bylaw is passed providing for payment by instalment, allowing a discount or imposing an additional percentage charge, the tax notice is required to contain a written or printed concise statement of:
  - (a) the time and manner of payment; and
  - (b) the discount allowed or the additional percentage charge imposed.
- (10) No defect, error or omission in the form or substance of a notice or statement required by this section, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes.

#### *Sending tax notices*

238(1) A copy of the tax notice may be sent by any means to the contact information of the taxpayer:

- (a) by any means to the mailing address of the taxpayer; or
  - (b) if requested by a taxpayer, by fax or email at the number or address provided by the taxpayer.
- (2) If the contact information of the taxpayer is unknown to the city, the city shall retain the tax notice but the tax notice is deemed to have been sent to the taxpayer.

#### *Certification of date of sending tax notice*

239(1) A designated officer shall certify the date the tax notices are sent pursuant to section 238.

(2) The certification of the date mentioned in subsection (1) is admissible in evidence in any proceeding as proof that the tax notices have been sent and that the taxes have been imposed.

#### *Deemed receipt of tax notice*

240(1) A tax notice is deemed to be received seven days after it is sent.

(2) If a tax notice is sent by fax or email, it is deemed to be received on the day following its transmission.

#### *Correction of tax notice*

241 If a material error, omission or misdescription is discovered in any of the information shown on a tax notice, a designated officer shall prepare and send an amended tax notice to the taxpayer.

## **DIVISION 5**

### **Payment of Taxes**

#### *Manner of payment*

242(1) Subject to the regulations, a council may provide incentives for payment of taxes by the dates set out in the resolution or bylaw providing for the incentives.

(1.1) A city shall apply the same incentives that it has provided for by resolution or bylaw pursuant to subsection (1) to any taxes that the city levies on behalf of any other taxing authority except for taxes the city levies in accordance with The Education Property Tax Act.

(1.2) Remission by the city to the other taxing authority of the reduced amount of taxes collected based on those incentives is remission of those taxes by the city in full.

(2) A council may permit taxes to be paid by instalments at the option of the taxpayer.

(3) If taxes are paid to a city, a designated officer shall provide a receipt, on the request of the taxpayer or the taxpayer's agent.

(4) Repealed. 2003, c.18, s.47.

(5) The minister may make regulations:

(a) respecting the incentives that may be provided pursuant to this section, including prescribing the incentives that may be provided and prohibiting certain incentives;

(b) prescribing the maximum rates and periods for incentives that may be provided pursuant to this section.

#### *Application of tax payment*

243(1) If a person pays only a portion of the taxes owing with respect to a property, a designated officer shall apportion the amount paid between the city and any other taxing authorities on whose behalf the city levies taxes in shares corresponding to their respective tax rates, applied in the following order:

- (a) payment of any arrears of taxes due with respect to the property;
- (b) payment of current taxes owed on the property.

(2) If a person does not indicate to which taxable property a tax payment is to be applied, a designated officer shall decide to which taxable property or properties owned by the taxpayer the payment is to be applied.

(3) The Lieutenant Governor in Council may make regulations for the purpose of applying this section in combination with other sections in this Division respecting the payment of taxes and arrears of taxes.

*City to pay proportionate amount to other taxing authorities*

243.1(1) Notwithstanding any other Act or law, if a city receives from any person a payment equal to all or any part of taxes owing with respect to a property, whether as a prepayment, an advance or an amount based on tax indebtedness or any other factor, the city shall pay to all other taxing authorities on whose behalf it levies taxes the proportionate amount that the city is obligated to pay to the other taxing authorities as if the taxes had been paid.

(2) Subsection (1) and section 243 apply whether or not the payment received by the city is characterized as a tax payment.

*Cancellation, reduction, refund or deferral of taxes*

244(1) Subject to subsection (12), with respect to any year, if a council considers it equitable to do so in any of the circumstances set out in subsection (2), it may, generally or with respect to a particular taxable property, do one or more of the following, with or without conditions:

- (a) cancel or reduce tax arrears;
- (b) cancel or refund all or any part of a tax;
- (c) defer the collection of a tax.

(2) A council may act pursuant to subsection (1) if:

- (a) there has been a change in the property, to the extent that the council considers it inappropriate to collect the whole or a part of the taxes;

- (b) a lease, licence, permit or contract has expired or been terminated with respect to property that is exempt from taxation;
  - (c) in the council's opinion, the taxes owing are uncollectable;
  - (d) in the council's opinion, the taxes owing have become uncollectable due to unforeseen hardship to the taxpayer; or
  - (e) in the council's opinion, the compromise or abatement:
    - (i) is in the best interests of the community; and
    - (ii) is the result of a policy or program passed by bylaw or resolution for which public notice has been given in accordance with section 102.
- (3) If a council takes an action pursuant to subsection (2), the council may:
- (a) if acting pursuant to clause (2)(b), act in the same manner with respect to the claim of any other taxing authority on whose behalf the city levies taxes; and
  - (b) if acting pursuant to clause (2)(a), (c), (d) or (e), act in the same manner with respect to the claim of any other taxing authority on whose behalf the city levies taxes, other than the Government of Saskatchewan with respect to school tax, only with the agreement of the other taxing authority for the period agreed to by the other taxing authority.
- (4) In the case of the Government of Saskatchewan with respect to school tax, the agreement mentioned in clause (3)(b) is only required when the amount cancelled, reduced, refunded or deferred exceeds the amount prescribed pursuant to The Education Property Tax Act.
- (5) A city that compromises or abates a claim pursuant to subsection (3) shall immediately provide the other taxing authority on whose behalf the city levies taxes with full particulars of the compromise or abatement.
- (6) The city shall act pursuant to subsection (7) if:
- (a) the city compromises or abates a claim for taxes;
  - (b) any arrears of taxes levied against the occupant of property that is exempt from taxation become uncollectable and the city is unable to enforce their collection; or
  - (c) the city makes a refund of taxes.
- (7) In the circumstances set out in subsection (6), the city shall recover or reduce the liability owing to a conservation and development area from conservation and development taxes remitted in the compromise or abatement or levied against those occupants.

(8) A designated officer shall discharge the registration of an interest based on a tax lien registered in the Land Titles Registry pursuant to any Tax Enforcement Act if:

(a) the interest has been registered against land with respect to which taxes are levied; and

(b) all amounts in arrears with respect to taxes that were levied before and after the registration of the tax lien have been compromised, abated or paid.

(9) A council may acquire, hold and dispose of property offered or transferred to it in partial or complete settlement or payment of, or as security for, any lien or charge or any right to a lien or charge on any taxes, licence fee or other indebtedness owing to the city.

(10) If the city acquires property pursuant to subsection (9) in settlement of taxes:

(a) the property is deemed to have been acquired in accordance with The Tax Enforcement Act; and

(b) The Tax Enforcement Act, as it relates to the sale and distribution of proceeds of the sale of real property, applies to the acquisition.

(11) Nothing in this section allows a council to cancel, reduce, refund or defer taxes for an entire class or sub-class of property.

(12) The Lieutenant Governor in Council may make regulations respecting:

(a) limits to the compromises and abatements that may be provided by a council pursuant to this section; and

(b) the reporting that must be done by the council of the compromises and abatements that are provided by a council pursuant to this section.

*Tax becomes debt to city*

245 Taxes due to a city:

(a) are an amount owing to the city;

(b) are recoverable as a debt due to the city;

(c) take priority over all claims except those of the Crown; and

(d) are a special lien on property if the tax is:

(i) a property tax;

(ii) a special tax; or

(iii) a local improvement special assessment.

## *Tax certificates*

246(1) On request, a designated officer shall issue a tax certificate showing:

- (a) the amount of taxes imposed in the year with respect to the property specified on the certificate and the amount of taxes owing;
- (b) the total amount of tax arrears, if any;
- (c) the amount of any local improvement special assessment:
  - (i) due with respect to any parcel of land; or
  - (ii) shown on a special assessment roll for a local improvement but not due at the time certified by the assessor;
- (d) notice of any intention to undertake a local improvement that the Saskatchewan Municipal Board has approved and that may affect the land; and
- (e) if known by the city, whether there is an outstanding assessment appeal regarding the property before the board of revision or the Saskatchewan Municipal Board.

(2) A tax certificate issued pursuant to this section is deemed to have been properly executed and is binding on the city.

(3) Subject to the regulations made by the minister, the council shall, by bylaw, set the amount of the fee that may be charged for issuing a tax certificate pursuant to this section.

(4) The minister may make regulations prescribing the maximum fee that may be charged pursuant to this section.

## *Proof of taxes*

247 The production of a copy of the portion of the tax roll that relates to the taxes payable by any person in the city, certified as a true copy by a designated officer, is admissible in evidence as proof, in the absence of evidence to the contrary, that the taxes payable are owing.

## *Action for refund of taxes*

248(1) Notwithstanding The Limitations Act, an action or other proceeding for the return by a city of any money paid to the city, whether under protest or otherwise, as a result of a claim by the city whether valid or invalid, for payment of taxes or tax arrears must be started within six months after the payment of the money to the city.

(2) If no action or other proceeding is started within the period mentioned in subsection (1), the payment made to the city is deemed to have been a voluntary payment.



## DIVISION 6

### Penalties for Non-payment

#### *Current year*

249(1) Subject to the regulations made by the minister, a council may impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice, at the rate set out in the resolution or bylaw authorizing the imposition of penalties.

(2) A penalty pursuant to subsection (1) must not be imposed sooner than 30 days after the tax notice is sent out.

(2.1) A city shall apply the same penalties that it has provided for by bylaw pursuant to subsection (1) to any taxes that the city levies on behalf of any other taxing authority and that remain unpaid after the date shown on the tax notice.

(3) The minister may make regulations prescribing the maximum percentage penalty or additional penalty that may be imposed pursuant to this section.

(4) Nothing in this section affects any arrangement between a city and the Government of Saskatchewan pursuant to The Education Property Tax Act.

#### *Other years*

250(1) Subject to the regulations made by the minister, a council may impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed, at the rate set out in the resolution or bylaw authorizing the imposition of penalties.

(2) A penalty pursuant to subsection (1) must not be imposed sooner than:

(a) January 1 of the year following the year in which the tax was imposed; or

(b) any later date specified in the resolution or bylaw.

(2.1) A city shall apply the same penalties that it has provided for by bylaw pursuant to subsection (1) to any taxes that the city levies on behalf of any other taxing authority and that remain unpaid after December 31 of the year in which the tax is imposed.

(3) The minister may make regulations prescribing the maximum percentage penalty or additional penalty that may be imposed pursuant to this section.

(4) Nothing in this section affects any arrangement between a city and the Government of Saskatchewan pursuant to The Education Property Tax Act.

#### *Arrears of certain costs and expenses*

251 The costs and expenses mentioned in section 19 of The Tax Enforcement Act that are to be recorded separately on the city's tax roll:

- (a) are deemed to be part of the arrears of taxes; and
- (b) are subject to the penalties mentioned in sections 249 and 250 of this Act.

#### *Penalties part of taxes*

252 A penalty imposed pursuant to section 249 or 250 is part of the tax with respect to which it is imposed.

## **DIVISION 7**

### **Imposing and Calculating Tax**

#### *Property tax bylaw*

253(1) A council shall pass a property tax bylaw annually.

(2) The property tax bylaw authorizes the council to impose a tax on all taxable assessments, as determined in accordance with section 167, in the city:

(a) at a uniform rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budget of the city; and

(b) at any other rates required by this or any other Act.

(3) Notwithstanding subsection (2) but subject to subsection (4), if a city has entered into a restructuring agreement mentioned in section 46, the council may, by bylaw, authorize a special purpose levy on properties affected by the restructuring agreement for the purposes specified in the restructuring agreement.

(4) No special purpose levy mentioned in subsection (3) may be authorized:

(a) subject to clause (b), for a term greater than 10 years; or

(b) if the special purpose levy is to retire a city debt, for a term greater than the term of the outstanding debt.

(5) Taxes may not be imposed pursuant to this section with respect to property that is exempt from property taxation.

#### *Classes and sub-classes of property*

254(1) A council may establish classes and sub-classes of property for the purposes of establishing tax rates.

(2) The assessor shall determine to which class or sub-class any property belongs.

#### *Tax rates*

255(1) A council may pass a property tax bylaw setting mill rate factors.

(2) The mill rate factors set pursuant to subsection (1), when multiplied by the uniform rate described in clause 253(2)(a), establish a tax rate for each class or sub-class of property mentioned in section 254.

(3) The tax rate may be different for each class or sub-class of property mentioned in section 254.

(4) Subject to subsection (5), the tax rates set by the property tax bylaw may not be amended after the city sends the tax notices to the taxpayers.

(5) If, after sending out the tax notices, a city discovers an error or omission that relates to the tax rates set by the property tax bylaw, the city may revise the property tax bylaw and send out a revised tax notice.

(6) The Lieutenant Governor in Council may make regulations:

- (a) setting classes of assessment of property for the purposes of this section;
- (b) respecting mill rate factors, minimum tax and base tax that may be set by a council;
- (c) prescribing classes of assessment of property for which a mill rate factor, minimum tax and base tax may not be set.

(7) A regulation made pursuant to subsection (6) may be made retroactive to a day not earlier than the day on which this section came into force.

#### *Tax rates for other taxing authorities*

256(1) Notwithstanding any other Act or law but subject to subsection (3), a city may apply a mill rate factor established pursuant to section 255 to a rate mentioned in clause 253(2)(b) by agreement with the other taxing authority on whose behalf it collects the taxes for which the rate is set.

(2) Notwithstanding any other Act or law, a city that applies a mill rate factor pursuant to subsection (1) shall adjust the rate set pursuant to clause 253(2)(b) so that the same total amount of tax is levied on behalf of the other taxing authority after applying a mill rate factor.

(3) A city shall not apply a mill rate factor pursuant to subsection (1) to the tax required to be levied pursuant to The Education Property Tax Act.

#### *Calculating amount of property tax*

257 The amount of property tax to be imposed pursuant to this Act or any other Act with respect to a property is calculated by multiplying the taxable assessment determined in accordance with section 167 for the property by the tax rate to be imposed on that property.

#### *Minimum tax*

258(1) Notwithstanding any other provision of this Part, the property tax bylaw may provide, in accordance with this section, for minimum amounts payable as property tax with respect to the matters mentioned in clause 253(2)(a).

(2) The property tax bylaw may provide either a minimum amount of tax or a method of calculating the minimum amount of tax.

(3) The property tax bylaw may establish classes and sub-classes of property for the purposes of this section.

(4) The property tax bylaw may provide different amounts of minimum tax or different methods of calculating minimum tax for different classes or sub-classes of property.

(5) The property tax bylaw may provide that no minimum tax is payable with respect to a class or sub-class of property.

(6) The Lieutenant Governor in Council may make regulations establishing classes of property for the purposes of this section.

#### *Base tax*

259(1) Notwithstanding any other provision of this Part, the property tax bylaw may provide, in accordance with this section, for a uniform base amount of base tax payable as property tax with respect to the matters mentioned in clause 253(2)(a).

(2) The property tax bylaw may provide either a base amount of tax or a method of calculating the amount of base tax.

(3) The property tax bylaw may establish classes and sub-classes of property for the purposes of this section.

(4) The property tax bylaw may provide different amounts of base tax or different methods of calculating base tax for different classes or sub-classes of property.

(5) The property tax bylaw may provide that no base tax is payable with respect to a class or sub-class of property.

(6) A council may impose a tax with respect to property in addition to any amount collected as base tax.

(7) The Lieutenant Governor in Council may make regulations establishing classes of property for the purposes of this section.

#### *Tax phase-in plan*

260(1) Subject to the regulations, a council may:

(a) phase in a tax increase or decrease for taxable property, or a class or sub-class of taxable property, resulting from a revaluation pursuant to The Assessment Management Agency Act; and

(b) by agreement with any other taxing authority on whose behalf the city levies taxes, extend the phase-in to any other rates required to be levied by this or any other Act.

(1.1) No tax phase-in plan established pursuant to subsection (1) is to extend over a period that is longer than the period between revaluations as set out in subsection 22(1) of The Assessment Management Agency Act.

(2) A tax phase-in plan established pursuant to subsection (1) may set limits on the amounts or percentages of tax increase or decrease resulting from a revaluation to be permitted in each year of the plan for:

(a) taxable property; or

(b) any class or sub-class of taxable property.

(3) The limits mentioned in subsection (2) are not required to be the same for tax increases and decreases or for each class or sub-class of property to which the limits apply.

(4) The Lieutenant Governor in Council may make regulations establishing classes of property for the purposes of this section.

#### *Mill rate survey return*

260.1(1) A city shall submit to the minister information respecting tax tools, tax rates and any other taxes and rates levied or proposed to be levied pursuant to this Part by the prescribed date of the current year.

(2) The information submitted pursuant to subsection (1) must be in the form and manner directed by the minister.

#### *Tax agreement*

261(1) A council may enter into a tax agreement with anyone who occupies city owned property, including property under the direction, control and management of the city.

(2) Instead of paying the tax imposed pursuant to this Act or any other Act and any other fees or charges payable to the city, the tax agreement may provide for an annual payment to the city by the occupier calculated as provided in the agreement.

(3) A tax agreement must provide that the city accepts payment of the amount calculated pursuant to the agreement in place of the tax and other fees or charges specified in the agreement.

#### *Exemptions from taxation*

#### **262(1) The following are exempt from taxation:**

(a) the interest of the Crown in any property, including property held by any person in trust for the Crown;

(b) property specially exempted by law;

(c) subject to subsection (2), property:

(i) that is owned and occupied by a registered independent school as defined in The Education Act, 1995, if the school is owned or operated by:

(A) a non-profit corporation that is incorporated, continued or registered pursuant to The Non-profit Corporations Act, 1995;

(B) a community services co-operative that is incorporated, continued or registered pursuant to The Co-operatives Act, 1996; or

(C) a body corporate that is operated on a not-for-profit basis and is incorporated or continued pursuant to an Act; and

(ii) that consists of:

(A) prescribed buildings; and

(B) land not exceeding the prescribed amount used in connection with the buildings mentioned in paragraph (A);

(d) land and buildings, including buildings used for offices, storage and maintenance, and any land used in conjunction with those buildings or that portion of a building, other than any part of those buildings or any portion of a building used as a dwelling and the land used in connection with a dwelling, that are:

(i) occupied by an Indian band and used for the purposes of a school; and

(ii) owned by:

(A) an Indian band;

- (B) a school division;
- (C) any person, society or organization whose property is exempt from taxation pursuant to this or any other Act; or
- (D) any other prescribed entity;

(e) every place of public worship and the land used in connection with a place of public worship subject to the following limits:

(i) the maximum amount of land that is exempt pursuant to this clause is the greater of:

(A) 0.81 hectares; and

(B) 10 square metres of land for every one square metre of occupied building space used as a place of public worship;

(ii) the place of public worship and land must be owned by a religious organization;

(iii) the exemption does not apply to any portion of that place or land that is used as a residence or for any purpose other than as a place of public worship;

(f) property owned and occupied by a school division or the conseil scolaire and consisting of:

(i) office buildings and the land used in connection with those buildings;

(ii) buildings used for storage and maintenance purposes and the land used in connection with those buildings;

(iii) buildings used for the purposes of a school and the land used in connection with those buildings; except any part of those buildings used as a dwelling and the land used in connection with it;

(g) every cemetery other than a commercial cemetery as defined in The Cemeteries Act, 1999;

(h) every street, public square and park and every war memorial and the land used in connection with it;

(i) the property owned by the park authority of a regional park that:

(i) would, except for subsection 52(4), be wholly or partially within the boundaries of a city; and

(ii) is used for regional park purposes; except for any portion of the property used as a residence or for any purpose other than a regional park purpose;

(j) the property of every public library established pursuant to The Public Libraries Act, 1996, to the extent of the actual occupation of the property for the purposes of the institution;

(k) the buildings and land used in connection with buildings owned by any other city, municipality or controlled corporation and used for municipal purposes, except any portion of those buildings or that land that is used:

(i) as a residence; or

(ii) for any purpose other than a city or municipal purpose;

(l) minerals, within the meaning of The Mineral Taxation Act;

(m) the property of every agricultural society, fair and exhibition incorporated or continued pursuant to The Non-profit Corporations Act, 1995;

(n) so long as the buildings and lands are actually used and occupied by one of the following institutions, the buildings and lands, not exceeding 1.6 hectares, of and attached to or otherwise bona fide used in connection with and for the purpose of:

(i) The Young Men's Christian Association;

(ii) The Young Women's Christian Association;

(iii) Repealed. 2004, c.54, s.23.

(iv) any law school established and maintained by the Benchers of the Law Society of Saskatchewan;

(o) all property of the city;

(p) so long as the buildings and lands are actually used and occupied by one of the following institutions, the buildings and land attached owned by a division, branch or local unit of:

(i) The Royal Canadian Legion Saskatchewan Command;

(ii) the Army, Navy and Air Force Veterans in Canada;

(iii) the Disabled Veterans' Association of Saskatchewan; and

(iv) the Canadian Mental Health Association (Saskatchewan Division);

(q) the property owned and occupied by The Canadian National Institute for the Blind;

(r) property of a person, society or organization that is:

(i) exempt from taxation pursuant to this or any other Act; and



- (ii) occupied by another person, society or organization whose property is exempt from taxation pursuant to this or any other Act;
- (s) property that:
  - (i) is specially exempted by law from taxation while used by a person for the purposes specified in the Act that conferred the exemption;
  - (ii) ceases to be used for those purposes by the person; and
  - (iii) is leased and used, in whole or in part, by a person who would not be taxable with respect to the property if the person owned it.
- (2) If the exemption from taxation provided by clause (1)(c) is less than that granted by any other Act, the exemption granted by that other Act applies.
- (3) A council may exempt any property from taxation in whole or in part with respect to a financial year.
- (4) Subject to section 263, a council may:
  - (a) enter into an agreement with the owner or occupant of any property for the purpose of exempting that property from taxation, in whole or in part, for not more than five years; and
  - (b) in an agreement entered into pursuant to clause (a), impose any terms and conditions that the council may specify.
- (4.1) If a council exempts property from taxation pursuant to subsection (3) or (4), the assessment for that property must appear on the assessment roll in each year of the exemption.**
- (5) If a person considers that an error has been made in determining that any property is liable to taxation, that person may appeal that matter to the board of revision.
- (6) Sections 197 to 226 apply, with any necessary modification, to an appeal made pursuant to subsection (5).
- (7) Property exempt from taxation pursuant to this section is not, by virtue of that fact alone, exempt from any special assessment for local improvements.
- (8) Notwithstanding the repeal of subclause (1)(n)(iii), any buildings and lands that were exempt from taxation pursuant to that subclause before it was repealed continue to be exempt from taxation as long as those buildings and lands are used in good faith in connection with and for the purpose of the association or organization specified in that subclause, as that subclause existed before it was repealed.

### *Exempt property and other taxing authorities*

263(1) In this section, “other taxing authority” does not include the Government of Saskatchewan with respect to school tax as defined in The Education Property Tax Act.

(2) If a council exempts or partially exempts any property from taxation pursuant to subsection 262(3), or enters into an agreement to exempt or partially exempt any property from taxation pursuant to subsection 262(4), the council shall raise each year, on behalf of any other taxing authority on whose behalf it levies taxes, an amount equal to the amount that would have been levied on behalf of the other taxing authority if the exemption had not existed.

(3) Subsection (2) does not apply if the other taxing authority agrees otherwise.

(4) A city shall raise the amount mentioned in subsection (2) by adjusting the rate levied within the city on behalf of the other taxing authority pursuant to clause 253(2)(b), at a uniform rate or, by agreement with that other taxing authority, by means of a uniform rate multiplied by the applicable mill rate factors set pursuant to section 255.

(5) The amount mentioned in subsection (2) is to be calculated by multiplying the most recent assessment of the property to which the exemption or partial exemption applies by the rate set by the other taxing authority and levied pursuant to clause 253(2)(b), subject to any applicable mill rate factors.

(6) Notwithstanding subsection (2) but subject to subsection (7), if, for the purposes of economic development, a council enters into an agreement pursuant to subsection 262(4) to exempt or partially exempt any property from taxation, the city is not required, for the term of the agreement, to replace the tax revenues lost by any other taxing authority on whose behalf the city levies taxes.

(7) If a council enters into an agreement for the purposes mentioned in subsection (6), the council shall, before February 1 of the first year in which the tax exemption is to take effect, give written notice of the tax exemption to any other taxing authority on whose behalf the city levies taxes.

(8) Notwithstanding subsection 262(4), any other taxing authority on whose behalf the city levies taxes may agree to an extension of an agreement entered into for the purposes mentioned in subsection (6).

(9) If another taxing authority agrees to an extension pursuant to subsection (8), the other taxing authority is deemed to have waived, for the extended term of the agreement, the city’s obligation to the other taxing authority to replace lost tax revenues.

### *Exempt property and the Government of Saskatchewan with respect to school taxes*

263.1 An exemption or partial exemption by a council to school taxes levied on behalf of the Government of Saskatchewan is to be granted in accordance with The Education Property Tax Act.

#### *Service fees*

264 If a council has set fees in connection with any services provided by the city, the fees apply:

- (a) uniformly on the same basis to property that is exempt from taxation as to property that is not exempt from taxation; and
- (b) at the same rate to all property that is exempt from taxation that receives the services to which the fee applies.

#### *Changes to taxable status*

265(1) An exempt property or part of an exempt property becomes taxable if:

- (a) the use of the property changes to a use that does not qualify for the exemption; or
- (b) the occupant of the property changes and the new occupant does not qualify for the exemption.

(1.1) Subsection (1) does not apply to property mentioned in clause 262(1)(o) that continues to be used for city purposes but is otherwise occupied or leased under agreement with the city, unless the agreement provides for a change in taxable status.

(2) A taxable property or part of a taxable property becomes exempt if:

- (a) the use of the property changes to a use that qualifies for the exemption; or
- (b) the occupant of the property changes and the new occupant qualifies for the exemption.

(3) If the taxable status of property changes, a tax imposed with respect to the property must be prorated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

#### *Taxation of certain improvements*

266(1) If the owner of an improvement situated on land belonging to another person or the owner of an improvement that is not attached to the land on which it is placed is assessed, the improvement is liable to taxation as an improvement on the land and is subject to a lien for taxes.

(2) Subsection (1) applies whether or not the land on which the improvement is situated is exempt from taxation.

## *Taxation in regional parks*

267(1) In this section:

- (a) “city” means the city in which a regional park would, except for subsection 52(4), be wholly or partially located;
- (b) “council” means the council of a city;
- (c) “park authority” means the park authority of a regional park that would, except for subsection 52(4), be wholly or partially located within the boundaries of a city.

(2) On or before March 1 in any year, or any other date that may be agreed to by the park authority and the council, the park authority shall:

- (a) authorize the levy of a uniform rate applicable to the entire regional park; and
- (b) notify the city of the rate authorized pursuant to clause (a).

(3) On receipt of a notification pursuant to clause (2)(b), the council shall levy the rate specified in the notice, together with any rates provided for in clause 253(2)(b).

(4) The city is responsible for assessment and the collection of taxes within the portion of the regional park that would, except for subsection 52(4), be located within the boundaries of the city, in accordance with this Act.

(5) Notwithstanding subsection (4), a council may, by bylaw, enter into an agreement with the council of any other city or municipality to determine which municipality is responsible for the assessment and collection of taxes mentioned in subsection (4).

(6) Subsection (7) applies, with any necessary modification, to the municipality that is determined by an agreement mentioned in subsection (5) to be the responsible municipality.

(7) On or before the tenth day of the month following the month in which the taxes are received by the city, the city shall forward to the park authority not less than:

- (a) 80% of the amount of the taxes levied pursuant to clause (2)(a) and actually collected by the city; or
- (b) any other fixed amount agreed to by the park authority and the council.

(8) The park authority shall use funds forwarded to it pursuant to subsection (7) in accordance with The Regional Parks Act, 2013.

## *Supplementary property tax roll*

**268(1) The city shall prepare a supplementary property tax roll.**

(2) A supplementary tax roll may be:

- (a) a continuation of the property assessment roll prepared pursuant to Part X; or
  - (b) separate from the roll mentioned in clause (a).
- (3) A supplementary property tax roll must show:
- (a) the same information that is required to be shown on the property tax roll; and
  - (b) the date for determining the tax that may be imposed pursuant to the property tax bylaw.
- (4) Sections 231, 233 and 234 apply with respect to a supplementary property tax roll.
- (5) The city shall:
- (a) prepare supplementary property tax notices for all taxable property shown on the supplementary property tax roll of the city; and
  - (b) send the supplementary property tax notices to the persons liable to pay the taxes.
- (6) Sections 237 to 241 apply with respect to supplementary property tax notices.

## **DIVISION 8**

### **Adjustment of Tax Levy**

#### *Proration of tax levy*

269(1) Subject to subsection (2), if construction of a building is commenced in any year and the building is assessed in that year, the amount levied on the assessment in that year is to be adjusted to correspond with the portion of the year following the date on which construction of the building was completed.

(2) If the building or a portion of the building mentioned in subsection (1) was occupied before the date mentioned in that subsection, the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy.

(3) If a building has been assessed and is removed or demolished, the amount levied on the assessment in that year is to be adjusted to correspond with that portion of the year that elapsed before the completion of the removal or demolition.

(4) If land is assessed in any year and is later in the year subdivided, or titles for it are issued pursuant to a condominium plan that is approved by the Controller of Surveys, the amount levied on the assessment in that year is to be adjusted to correspond with that portion of the year that elapsed before the subdivision or issuance of titles.

#### *Effect on taxes of appeals re assessments*

270(1) Subject to subsection (2) and the regulations, if the assessment roll is confirmed before appeals to the board of revision, the Saskatchewan Municipal Board or the Court of Appeal have been disposed of, no amendment or alteration to the roll may be made except as provided for in section 178 or 179.

(2) If a decision on appeal would result in a change or alteration in the assessment of property on the roll if the roll had not been confirmed:

(a) the city shall adjust the taxes on the property in accordance with the appeal decision; and

(b) if:

(i) the appeal decision cancels or reduces the assessment on the property:

(A) the city shall refund all or part of the taxes paid in excess of those required to be paid as a result of the appeal decision; and

(B) the other taxing authority shall refund the city all or part of the taxes paid by the city on behalf of the other taxing authority in excess of those required to be paid as a result of the appeal decision; or

(ii) the appeal decision confirms or increases the assessment on the property, the property is liable for and the city shall collect the amount of taxes that would be payable as if the original assessment were that set by the appeal decision.

(3) Any taxes and penalties required to be paid as a result of an appeal decision are recoverable pursuant to this Act and The Tax Enforcement Act.

## **DIVISION 8.1**

### **Permit Fees as Alternative to Taxation for Trailers and Mobile Homes**

#### *Trailers and mobile homes*

270.1(1) A council may, by bylaw, authorize and require the operators and every owner or occupant of property who permits one or more trailers or mobile homes that are used as living quarters, or one or more trailers or mobile homes that are divided into multiple units that are used as living quarters, to be located on the property:

(a) to register the owners of the trailers or mobile homes on forms provided by the city;

(b) to collect from the owners of the trailers or mobile homes any permit fees that are imposed by bylaw; and

(c) to pay to the city the permit fees collected.

(2) In the bylaw mentioned in subsection (1), the council may make any rules concerning the registration, collection and payment that the council may consider expedient.

(3) Notwithstanding clause 8(3)(c), the permit fees imposed by bylaw pursuant to subsection (1):

(a) may, if levied in lieu of assessing and taxing the trailer or mobile home as an improvement, exceed the cost to the city for the administration and regulation of, and be in the nature of a tax for, the activity for which the permit is required; and

(b) are subject to any regulations made by the minister.

## **DIVISION 9**

### **Apportionment of Taxes and Other Amounts**

#### *Indian Act exemption*

271 If, pursuant to the Indian Act (Canada), property becomes exempt from taxation during the year:

(a) any taxes payable to that date with respect to the property are to be apportioned between the city and the other taxing authorities on whose behalf the city levies taxes, in shares corresponding to their respective tax rates;

(b) any taxes paid in excess of the taxes payable to that date with respect to the property are to be rebated to the previous owner of the property by the city and the other taxing authorities on whose behalf the city levies taxes, in shares corresponding to their respective tax rates; and

(c) any taxes that would have been due after that date with respect to the property are abated between the city and the other taxing authorities on whose behalf the city levies taxes, in shares corresponding to their respective tax rates.

#### *Apportionment of sums other than taxes*

272(1) In this section, “grants” means grants received:

(a) from a corporation whose property is exempt from taxation with respect to that property; or

(b) from the Government of Canada or the Government of Saskatchewan or any agency of those governments with respect to property exempt from taxation.

(2) If a city receives a grant and the grants are calculated on the basis of taxes that would be payable if the property with respect to which the grant is paid were not exempt, the grants

are to be apportioned between the city and any other taxing authorities on whose behalf the city levies taxes in shares corresponding to their respective tax rates.

(3) Subsection (2) does not apply if agreed to by the council and the board of any other taxing authority on whose behalf the city levies taxes.

(4) A percentage of any revenue from licence fees paid by the occupants of trailers or mobile homes equal to the percentage obtained by dividing the tax rate levied for school taxes by the total of the tax rates levied by the city for school and city purposes is to be paid by the council to the school division in which the trailers or mobile homes are located.

(5) If a separate school division is established in a school division and the board of education of the separate school division has passed a bylaw pursuant to section 7 of The Education Property Tax Act:

(a) the revenue to be paid for school purposes pursuant to this section is to be divided in the proportions and manner set out in section 302 of The Education Act, 1995; and

(b) the council shall pay the appropriate amounts mentioned in clause (a) to:

(i) the Government of Saskatchewan; and

(ii) the board of education of the separate school division entitled to receive separate school division taxes, within the meaning of The Education Property Tax Act.

(6) The Education Property Tax Act, or sections 299 to 305 of The Education Act, 1995, as the case may require, apply, with any necessary modification, to the payments made pursuant to subsection (5).

#### *Apportionment of legal costs*

273(1) If a city has incurred reasonable costs to enforce the payment of taxes, other than pursuant to The Tax Enforcement Act, that are not recoverable from the person who owed the taxes, the city may apportion the costs between the city and the other taxing authorities on whose behalf the city levied the taxes in shares corresponding to the respective amounts of taxes collected on behalf of the city and the other taxing authorities.

(2) Repealed. 2004, c.54, s.25.

#### *Special assessments*

273.1 In each year in which a special assessment or a portion of a special assessment becomes due and payable, the designated officer shall transfer the special assessment or portion of the special assessment, as the case may be, to the tax roll, and the amount transferred is deemed to be taxes imposed against the property in that year.

274 Repealed. 2017, cE-4.01, s.25.



274.1 Repealed. 2009, c.23, s.8.

## **DIVISION 10**

### **Special Taxes**

#### *Special tax bylaw*

275(1) Subject to the regulations, a council may pass a special tax bylaw to raise revenue to pay for any specific service or purpose to be completed within the taxation year.

(2) A special tax bylaw must be passed annually.

(3) A council shall ensure that public notice is given before initially considering any report on a proposed bylaw respecting a special tax.

(4) The minister may make regulations:

(a) respecting the special taxes that may be levied pursuant to this section, including prescribing the special taxes that may be levied and prohibiting certain special taxes;

(b) prescribing the maximum rates for special taxes that may be levied pursuant to this section.

(5) Special taxes that are levied pursuant to this section are to be added to the tax roll as a special assessment against the property and are recoverable in the same manner as other taxes.

#### *Taxable property*

276(1) A special tax bylaw passed pursuant to section 275 authorizes the council to impose the tax with respect to property in the city that will benefit from the specific service or purpose stated in the bylaw.

(2) If a city provided a special service with respect to property the cost of which the city was entitled to levy against the assessed owner of the property pursuant to The Urban Municipality Act, 1984, and if the city continues that service with respect to that property pursuant to a special tax bylaw passed pursuant to section 275, the council may impose the tax authorized by the special tax bylaw against that property notwithstanding that the property is otherwise exempt from taxation pursuant to section 262.

#### *Contents of special tax bylaw*

277 A special tax bylaw must do all of the following:

(a) state the specific service or purpose for which the bylaw is passed;

- (b) identify the properties that will benefit from the service or purpose and against which the special tax is to be imposed;
- (c) state the estimated cost of the service or purpose;
- (d) state whether the tax rate is to be based on:
  - (i) the assessment prepared in accordance with Part X;
  - (ii) each parcel of land;
  - (iii) each unit of frontage; or
  - (iv) each unit of area;
- (e) set the tax rate to be imposed in each case described in clause (d);
- (f) provide a process by which interested persons may request the city to review the application or calculation of a special tax on property if they consider that an error or omission was made in that application or calculation.

#### *Use of revenue*

- 278(1) The revenue raised by a special tax bylaw must be applied to the specific service or purpose stated in the bylaw.
- (2) If there is any excess revenue, the city shall give public notice of the use to which it proposes to put the excess revenue.

## Appendix C: Alberta, Canada

1	Country	Canada
2	Jurisdiction	Alberta
3	What is the title of the property tax system?	The assessment of properties is referred to as Property Tax.
4	Which legislation governs the operation of the property tax system?	The governing legislation is <i>The Municipal Government Act, Revised Statute of Alberta 2000, Chapter M-26</i> .
5	What types of property are taxable?	<p>Land and Improvements:</p> <p>Land and improvements are assessed using a market value-based standard, except farmland, railways, linear properties, and machinery and equipment, which are regulated and assessed in accordance with the Alberta Assessment Minister's Guidelines.</p> <p>Business Properties:</p> <p>The definition of a business is found in <i>The Municipal Government Act Sec. 1(1)(a)</i>. The Business Tax is governed by <i>Part 10 Division 3 of the Act</i>. The municipal council may choose to raise revenue by imposing a business tax. The municipal council must pass a bylaw in order to impose a business tax.</p>
6	What exemptions, reliefs etc., are available?	<p>The following are exempt from property tax:</p> <ul style="list-style-type: none"> <li>• Most farm residences and improvements;</li> <li>• Environmental, municipal, and school reserves;</li> </ul>

		<ul style="list-style-type: none"> <li>• Government properties such as hospitals, libraries, and schools;</li> <li>• Colleges and universities;</li> <li>• Privately operated schools;</li> <li>• Churches and cemeteries;</li> <li>• Property owned by some non-profit organizations such as benevolent societies, boys' and girls' clubs, etc.; and</li> <li>• Hostels unless the property is operated for profit or gain.</li> </ul> <p>Alberta has a Seniors Property Tax Deferral Program which allows eligible senior homeowners to voluntarily defer all or part of their residential property taxes, including the education tax portion. This is done through a low-interest home equity loan with the Government of Alberta.</p> <p>To qualify a person must:</p> <ul style="list-style-type: none"> <li>• be 65 years old or over</li> <li>• be an Alberta resident of at least 3 months</li> <li>• own the property which is your primary residence; and</li> <li>• have a minimum of 25% equity in your home to allow the government to secure the loan.</li> </ul>
7	Who is liable for payment of property taxes?	<p>Land and Improvements: Owner of record (Land Title)</p> <p>Business Tax: Occupant</p>
8	What is the unit of assessment?	The unit of taxable property is the parcel of ownership, including land and improvements.
9	What is the basis of assessment?	<p>For Land and Improvements, the basis of assessment is market value. The Act categorises all properties into 4 classes:</p> <ol style="list-style-type: none"> <li>1 Residential;</li> <li>2 Non-residential – linear, industrial or commercial property;</li> </ol>

		<p>3 Farmland – land used for farming operations;</p> <p>4 Machinery and equipment – does not include linear property or any component of a manufacturing or processing facility that is used for the cogeneration of power</p> <p>For Business Tax, the Act specifies the following methods for assessment:</p> <ul style="list-style-type: none"> <li>• % gross annual rental value;</li> <li>• % net annual rental value;</li> <li>• storage capacity;</li> <li>• floor space; or</li> <li>• % assessment of land and improvements.</li> </ul>
10	<p>If the basis of assessment is market value, is it capital value, rental value, etc.?</p>	<p>Land and Improvements:</p> <p>1 The Market Value based standard is used for the majority of properties in Alberta. Market value is expressed as dollar value and is the price a property might reasonably be expected to sell for if sold by a willing seller to a willing buyer after appropriate time and exposure in an open market. It is based on the present and potential use of the property.</p> <p>When working to the market value standard, as required by the Matters Relating to Assessment and Taxation Regulation (MRAT) assessors use the three standard approaches to value, dependent on the local market and information at their disposal. They are:</p> <ul style="list-style-type: none"> <li>• Sales comparison approach;</li> <li>• Cost approach – market value of land plus cost of improvements less depreciation of improvements; or</li> <li>• Income approach – estimate of the market value in relation to the expected rate of return of the property.</li> </ul>

		<p>2 The Regulated procedure based standard is used for those properties for which MRAT specifies a non-market approach. The assessor follows the prescribed rates and procedures for the assessment of these properties. There are four types of regulated property:</p> <ul style="list-style-type: none"> <li>• Farmland – assessed on the basis of its productive capacity;</li> <li>• Linear property – assessed by the provincial assessor (now included in the definition of Designated Industrial Property – see question 25);</li> <li>• Railway property - assessed value is a fixed dollar amount per kilometre, based on the annual tonnage transported on the railway; and</li> <li>• Machinery and equipment – e.g. underground tanks, separators, fuel gas scrubbers, compressors, chemical injectors, and metering and analysis equipment etc.</li> </ul> <p>Business Tax:</p> <p>The bylaw must specify one or more of the following methods to prepare the business assessments:</p> <ul style="list-style-type: none"> <li>• a percentage of gross annual rental;</li> <li>• a percentage of net rental value;</li> <li>• storage capacity of the premises;</li> <li>• rate per unit area of floor space;</li> <li>• a percentage of the property assessment.</li> </ul> <p>The bylaw may also:</p> <ul style="list-style-type: none"> <li>• exempt identified classes of business;</li> </ul> <p>establish groupings for business classes.</p>
11	What is included in the assessed value?	<p>Land and Improvements.</p> <p>An improvement means:</p> <ul style="list-style-type: none"> <li>• A structure;</li> </ul>

		<ul style="list-style-type: none"> <li>• Anything attached to a structure that would be transferred with the land without special mention;</li> <li>• A designated manufactured home; and</li> <li>• Machinery and equipment.</li> </ul> <p>Improvements which are under construction are assessable.</p> <p>Machinery and equipment (as defined in <i>Alberta Regulation 220/2004</i>) means materials, devices, fittings, installations, appliances, apparatus and tanks other than tanks used exclusively for storage that are an integral part of an operational unit intended for or used in manufacturing or processing. The assessment of machinery and equipment is subject to taxation.</p> <p>When machinery and equipment is taxed to a property, a business tax cannot be imposed on the business premises.</p> <p>The assessment for machinery and equipment is prepared using a regulated cost approach. The Alberta Machinery and Equipment Assessment Minister's Guidelines specifies the procedures, formula and rates to be used for assessing machinery and equipment.</p>
12	Who provides the assessed values?	<p>The valuations are carried out by the assessor.</p> <p>Under <i>Section 284 of the Act</i> the minister appoints a provincial assessor, and municipalities must appoint a municipal assessor.</p> <p>The municipal assessor prepares assessments for all property in the municipality except for those which are the responsibility of the provincial assessor.</p> <p>The provincial assessor prepares assessments for linear property (electrical power and telecommunications systems and pipelines) and, as from 1 January 2018, Designated Industrial</p>

		Properties (DIP) which includes major plant (see question 25).
13	How often are properties revalued?	Properties are revalued annually.
14	When was the last revaluation undertaken?	2022
15	What was the valuation date for that revaluation?	<p>The valuation date is July 1 in the year preceding the tax year. For the 2022 assessment year, this is July 1, 2021.</p> <p>The condition date of the assessment reflects the characteristics and physical condition of the property on December 31 of the year prior to the year in which the tax is imposed, except for linear property which relates to the specifications and characteristics on October 31 of the year prior to the year in which the tax is imposed. For the 2022 assessment year, this is December 31, or October 31, 2021.</p>
16	When is the next revaluation due to take place?	2023
17	What will be the valuation date for that revaluation?	July 1, 2022
18	Are valuation notices sent out following a revaluation?	<p>An annual notice is served at each reassessment; however taxpayers have the opportunity receive their assessment notice online.</p> <p>Assessment notices are typically mailed out in early January of the current assessment year, although tax rates and bills are not finalised until April/May.</p>



19	Who is entitled to make an appeal and on what grounds?	<p>The assessment notice indicates the Customer Review Period during which an assessed person may contact the assessor and discuss any matters relating to factual details or concerns about the assessed value. If there is still no consensus about the assessed value, there is the opportunity to register a complaint with the Assessment Review Board (ARB).</p> <p><i>Part 11 of the Act</i> relates to appeals and the establishment of Assessment Review Boards.</p> <p>Under <i>Sections 460(2) and (3) of the Act</i> any assessed person or taxpayer within a municipality can appeal any assessed property or business.</p> <p><i>Section 460(5) of the Act</i> specifies the matters about which a complaint can be made. These include:</p> <ul style="list-style-type: none"> <li>• the description of a property or business;</li> <li>• the name and mailing address of an assessed person or taxpayer;</li> <li>• an assessment;</li> <li>• an assessment class;</li> <li>• an assessment sub-class;</li> <li>• the type of property;</li> <li>• the type of improvement;</li> <li>• school support;</li> <li>• whether the property is assessable;</li> <li>• whether the property is exempt from taxation etc.</li> </ul>
20	How does the appeals system operate and are any fees payable?	<p>There are two types of assessment review boards:</p> <p>The Local Assessment Review Board (LARB) is comprised of three members appointed by the municipality and hears complaints on:</p> <ul style="list-style-type: none"> <li>• tax notices other than property tax notices;</li> <li>• assessments of residential property with three or fewer dwelling units; and</li> </ul>

		<ul style="list-style-type: none"> <li>• assessments for farmland.</li> </ul> <p>The Composite Assessment Review Board (CARB) is comprised of two members appointed by the municipality and a provincial member appointed by the province and hears complaints on:</p> <ul style="list-style-type: none"> <li>• non-residential property assessments;</li> <li>• assessments of residential property with four or more dwelling units; and</li> <li>• machinery and equipment assessments.</li> </ul> <p>Complaints about linear properties and equalized assessments are heard by the Municipal Government Board (MGB).</p> <p>Municipalities may establish a complaint filing fee. The fee must be paid at the time the complaint is filed or the complaint will not be valid. The fee will be returned if an agreement is made with the assessor or if the ARB finds in favour of the complainant. Both Calgary and Edmonton adopt filing fees of \$50 for all residential properties with 3 or fewer dwellings and farmland, and \$650 for residential with 4 or more dwellings and non-residential properties.</p> <p>The deadline for filing a complaint with the assessment review board is noted on the assessment notice and is 60 days from the receipt of the notice.</p> <p>The ARB must issue its written decision within 30 days of the hearing or before the end of the tax year in which the complaint has been made, whichever is the earlier.</p> <p>An ARB decision can be appealed to the Court of the Queen’s Bench on questions of law or jurisdiction. Judicial reviews of the Board’s decisions are governed by <i>Section 470 of the Act</i>.</p> <p>The appeal can be made by any of the following:</p> <ul style="list-style-type: none"> <li>• an assessed person;</li> <li>• a taxpayer;</li> <li>• an assessor; or</li> </ul>
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		<ul style="list-style-type: none"> <li>• a municipality, if the decision being appealed relates to property that is within the boundaries of that municipality.</li> </ul> <p>An application for leave to appeal must be filed with the upper court within 60 days of the notification of the decision of the ARB.</p> <p>Upon judicial review, if the Court of Queen’s Bench makes a decision in favour of the complainant, the filing fee must be returned to the taxpayer.</p>
21	How is the amount of property tax payable calculated?	Under <i>Section 356 of the Act</i> , the amount of tax is calculated by multiplying the assessment for the property by the tax rate.
22	Who sets the tax rates?	<p>The Municipal Council is responsible for setting the municipal tax rate through the <i>Tax Rate Bylaw</i>. For example, the 2021 Municipal Tax Rates for Calgary are set in accordance with <i>Property Tax Bylaw 11M2021</i>.</p> <p>In accordance with the bylaw, municipal councils determine the amount of money they need to operate their services each year. The tax rate is determined by deducting known revenues and dividing the remaining amount by the assessment base.</p> <p>The Province of Alberta also establishes a tax rate based on the revenues it requires from property tax. The provincial tax rate is determined by dividing the total revenue required for the Province of Alberta by the total assessment. This includes the education portion of the overall tax rate.</p> <p>Typically, the municipality bills and collects this tax amount for the provincial government.</p>

23	What is/are the current tax rates(s)?	<p>The tax rates vary by municipality.</p> <p>In Calgary municipality, the 2021 tax rates are shown in the table below (per dollar of assessment value).</p> <table border="1" data-bbox="781 428 1455 753"> <thead> <tr> <th><u>Assessment Class</u></th> <th><u>Municipal Tax Rate</u></th> <th><u>Provincial Tax Rate</u></th> <th><u>Total Tax Rate</u></th> </tr> </thead> <tbody> <tr> <td>Residential</td> <td>0.0048250</td> <td>0.0025818</td> <td>0.0074068</td> </tr> <tr> <td>Non-Residential</td> <td>0.0165130</td> <td>0.0040946</td> <td>0.0206076</td> </tr> <tr> <td>Farmland</td> <td>0.0144322</td> <td>0.0025818</td> <td>0.0170140</td> </tr> </tbody> </table> <p>In April 2012, the Calgary municipality approved the consolidation of business tax with the non-residential property tax. The consolidation process began in 2014 and transferred business tax revenue to non-residential property tax through annual incremental reductions to the business tax rate. The transfer was enacted by transferring 10% of the business tax to the non-residential property tax rate in 2014 and 2015 and 20% in each of the years 2016, 2017, 2018, and 2019. It was concluded as of the 2019 assessment roll.</p> <p>Calgary imposes a Business Improvement Area Tax. A Business Improvement Area (BIA) is established by businesses in an area to jointly raise and administer funds for various projects and promotional activities within the zone throughout the year. Businesses located in a BIA will receive a BIA tax bill, based on their property tax assessment. There are currently 16 BIAs in Calgary and to support businesses during the COVID-19 pandemic, in 2021 the City applied a BIA tax credit towards the 2021 BIA tax levy. The BIA tax credit funding was equal to the total 2021 BIA tax levy.</p>	<u>Assessment Class</u>	<u>Municipal Tax Rate</u>	<u>Provincial Tax Rate</u>	<u>Total Tax Rate</u>	Residential	0.0048250	0.0025818	0.0074068	Non-Residential	0.0165130	0.0040946	0.0206076	Farmland	0.0144322	0.0025818	0.0170140
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24	<p>Are increases or decreases in property tax resulting from revaluations phased in and, if so, over what period of time?</p>	<p>There is no standard practice, however some municipalities adopt their own scheme.</p> <p>In Calgary in March 2021, a \$13 million tax relief scheme was approved for Calgary businesses who have experienced the most significant municipal property tax increases for 2021. The 2021 Non-Residential Phased Tax Program (PTP) capped eligible property owners' non-residential municipal tax increases to 10% of their 2021 amount. It was calculated by using the property's 2020 property taxes excluding any applied 2020 PTP credit. The program does not cap provincial tax changes, Business Improvement Area taxes or any other levies or penalties. The 2021 program followed similar schemes in 2017, 2018, 2019 and 2020.</p>																				
25	<p>Are there any additional relevant comments about the property tax system?</p>	<p>Section 285 of the Act delegates the property assessment function to each municipality.</p> <p>Since January 1 2018, in accordance with Section 292(1) of the Act, "Designated Industrial Property" which includes linear property, machinery and equipment, pipelines and rail lines which are</p>																				

	<p>valued using regulated rates and processes, have been assessed by a central group in the Department of Municipal Affairs.</p> <p>Historically there had been significant appeal activity dealing with these regulated properties and, as a result, the regulations have also been amended in an attempt to clarify the intent and application of processes.</p> <p>Along with this change has come the ability for municipalities to have access to the confidential information needed to assess these properties to allow them to determine if they should lodge an appeal against the values determined by the Province.</p> <p>Subsequently, it was announced in October 2021 that Alberta is proposing to amend legislation in order to give municipalities more power to collect unpaid property taxes worth \$245 million from oil and gas companies.</p> <p>The proposed amendment will restore a special lien allowing municipalities to take priority over other creditors and reclaim unpaid taxes if a company goes bankrupt. It would also allow municipalities to seize some assets to cover outstanding debts.</p> <p>Alberta is the heartland of Canada's energy industry. Most oil and gas extraction takes place in rural municipalities that depend on property tax revenues to balance their books, and must raise taxes or cut services to cover any shortfall.</p> <p>For many years the Canadian Federation of Independent Business (CFIB) has reported on the unfairness of the property tax gap between commercial and residential tax rates in Alberta to be addressed. To ensure the property tax system is fair and balanced, the CFIB has recommended that:</p> <ul style="list-style-type: none"> <li>• Municipalities reduce the tax gap through restraint in municipal operating spending;</li> </ul>
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		<ul style="list-style-type: none"><li>• The province continues to reject proposals calling for increased taxation or revenue generating powers for municipalities; and</li><li>• Commercial-to-residential rates should be capped at a maximum of 2:1.</li></ul>
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## Appendix D: British Columbia, Canada

1	Country	Canada
2	Jurisdiction	<p>British Columbia</p> <p>The website of the British Columbia Assessment Authority (known as BC Assessment or BCA) <a href="https://www.bcassessment.ca/">https://www.bcassessment.ca/</a> provides clear information on how the property tax system in BC works. It includes information on:</p> <ul style="list-style-type: none"> <li>• The relationship between property assessments and taxes.</li> <li>• How property assessments are determined</li> <li>• Access to map-based tools that allow users to view assessed values and property information on most properties in the province</li> <li>• The process and forms required for property assessment appeals</li> </ul> <p>BCA tries to ensure that all of this information is in clear and plain language to meet the needs of its customers.</p>
3	What is the title of the property tax system?	The tax is called “annual property tax”.
4	Which legislation governs the operation of the property tax system?	<p>The <i>Assessment Authority Act (RSBC 1996) Chapter 21</i> establishes BCA.</p> <p>The legislation enabling British Columbia’s property tax is the <i>Assessment Act [RSBC 1996] Chapter 20</i>, see: <a href="https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/96020_01">https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/96020_01</a></p>



		<p>The legislation is supported and amended by regulations.</p> <p>The authority to levy a property tax for educational funding is granted by <i>Section 119 of the School Act [RSBC 1996] Chapter 412</i>.</p> <p>The <i>Community Charter [SBC 2003] Chapter 26</i> and the <i>Local Government Act [RSBC 2015] Chapter 1</i> (this is a revision of the original Act) define the core authority of local governments, their main powers and responsibilities, including property taxation.</p> <p>The City of Vancouver is served by its own legislation, the <i>Vancouver Charter [SBC 1953] Chapter 55</i>.</p>
5	What types of property are taxable?	<p>Real property is the basis of the British Columbia's annual property tax system.</p> <p>BC Assessment is required to classify properties into one of nine property classifications as outlined in the <i>Assessment Act</i>:</p> <ul style="list-style-type: none"> <li>• Class 1: Residential - single-family residences, multi-family residences, duplexes, apartments, condominiums, nursing homes, seasonal dwellings, manufactured homes, some vacant land, farm buildings and day care facilities.</li> <li>• Class 2: Utilities - structures and land used for railway transportation, pipelines, electrical generation or transmission utilities, or telecommunications transmitters. This property class does not include gathering pipelines, offices or sales outlets.</li> <li>• Class 3: Supportive Housing - this property class only includes eligible supportive housing that has been designated by Cabinet. Eligible supportive housing is funded by the provincial government or a health authority for the provision of housing that includes on-site support</li> </ul>

		<p>services for persons who were previously homeless, at risk of homelessness, and who are affected by mental illness or who are recovering from drug or alcohol addictions or have other barriers to housing.</p> <ul style="list-style-type: none"> <li>• Class 4: Major Industry - land and improvements (buildings and structures) of prescribed types of industrial plants, including lumber and pulp mills, mines, smelters, large manufacturers of specified products, ship building and loading terminals for sea-going ships.</li> <li>• Class 5: Light Industry - property used or held for extracting, processing, manufacturing or transporting products, including ancillary storage. Scrap metal yards, wineries and boat-building operations fall within this category. Exceptions include properties used for the production or storage of food and non-alcoholic beverages and retail sales outlets, which fall into Class 6.</li> <li>• Class 6: Business and Other - property used for offices, retail, warehousing, hotels and motels all fall within this category. This class includes properties that do not fall into other classes.</li> <li>• Class 7: Managed Forest Land - privately-owned forest land managed in accordance with the Private Managed Forest Land Act or the Forest and Range Practices Act. Property owners in this class have an obligation to provide good resource management practices, such as reforestation, care of young trees, protection from fire and disease and sound harvesting methods.</li> <li>• Class 8: Recreational Property, Non-profit Organization — includes two very different categories:             <ul style="list-style-type: none"> <li>○ Recreational Land</li> </ul> </li> </ul>
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		<ul style="list-style-type: none"> <li>- land used solely as an outdoor recreational facility for specific activities such as golf, skiing, tennis, public swimming pools, waterslides, amusement parks, marinas and hang gliding. Improvements on the land (such as a clubhouse) fall into Class 6.</li> <li>- land in a rural area that is part of parcel used for overnight commercial accommodation that exists predominantly to facilitate specific outdoor recreational activities such as hunting, fishing and kayaking. Improvements on the land most likely fall within Class 6 (e.g., a hotel)</li> <li>o Non-Profit Organization Land and Improvements             <ul style="list-style-type: none"> <li>- property used or set aside for at least 150 days per year as a place of public worship or as a meeting hall by a non-profit, fraternal organization. The 150 days cannot include activities with paid admission or the sale/consumption of alcohol.</li> <li>- additionally, the 150 days needs to be in the year ending on June 30 of the calendar year preceding the calendar year for which the assessment roll is being prepared.</li> </ul> </li> <li>• Class 9: Farm - to qualify as farm for assessment purposes, the land must produce a prescribed amount of qualifying primary agricultural products for sale, such as crops or livestock. Farm buildings come within Class 1.</li> </ul> <p>Split Classification - Property with several distinct uses can fall into more than one class. For example, commercial and residential space might be combined in one building, or a property combines residential, farm and forestland. In these cases, BC Assessment determines the share</p>
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		of the value of the property attributable to each class.
6	What exemptions, reliefs etc., are available?	<p>Every property owner in the province must pay property taxes unless specifically exempted by provincial statute.</p> <p>Statutory exemptions are listed in both the Community Charter and the <i>Taxation Rural Area Act</i>.</p> <p>These properties include, but are not limited to:</p> <ul style="list-style-type: none"> <li>○ schools and universities;</li> <li>○ public libraries;</li> <li>○ places of public worship; and,</li> <li>○ hospitals.</li> </ul> <p>Under the Community Charter and the <i>Local Government Act</i>, local governments may grant permissive tax exemptions which exempt certain properties from taxation for a specified period of time.</p> <p>Generally, public parks owned and held by an athletic or service club, not-for-profit corporations, art galleries or museums owned by a charitable or philanthropic organization and property owned by a local authority receive permissive tax exemptions.</p> <p>Within BC, there are also a number of property tax relief programs in place.</p> <p>The largest one is the homeowner grant program, run by the Province, which provides tax relief for primary residences that are valued at less than the grant threshold, which is the maximum value of an assessed property where home owners are eligible to claim the full home owner grant. The grant threshold for 2021 is \$1,625,000.</p> <p>Also available are tax deferment programs for seniors and families. These programs defer the payment of the tax for people unable to pay in the current year. There are two programs:</p>

		<ul style="list-style-type: none"> <li>• Regular Program for qualifying taxpayers who: <ul style="list-style-type: none"> <li>○ are aged 55+</li> <li>○ are a surviving spouse of any age</li> <li>○ have disabilities</li> </ul> </li> <li>• Families with Children Program for qualifying taxpayers who are parent, stepparents or financially supporting a child</li> </ul> <p>The City of Vancouver introduced an Empty Homes Tax (also known as the Vacancy Tax) in 2017 to help return empty and under-utilised properties to the market as long-term rental homes for people who live and work in Vancouver. In 2021, properties deemed or declared empty will be subject to a tax of 3% of the property’s 2021 assessed taxable value.</p>
7	Who is liable for payment of property taxes?	The owner has the responsibility to pay the taxes, but it is common that these taxes are recouped from the tenants in a commercial leasing situation.
8	What is the unit of assessment?	The unit of taxable property is the parcel owned. However, under <i>Section 5 of the Assessment Act (RSBC 1996) Ch 20</i> , the Assessor does have the authority to combine or sever parcels in certain legislatively permissible circumstances.
9	What is the basis of assessment?	<p>The basis of taxation is “actual value” as set out in <i>Section 18 of the Assessment Act (RSBC 1996) Ch 20</i> and means the market value of the fee simple interest in land and improvements.</p> <p>Some special purpose properties (e.g. Telecommunications, Railways, Pipelines, Electrical Power Generating Facilities) may be assessed using Regulated Rates, or under legislated provisions (e.g. Supportive Housing properties must be designated by Cabinet, and</p>

		value is set at \$1 land, \$1 improvements, for a total assessed value of \$2).
10	If the basis of assessment market value, is it capital value, rental value, etc.?	<p>The basis is capital value.</p> <p>Market value is defined as "<i>the most probable price, as of a specified date, in cash, or in terms equivalent to cash, or other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently and knowledgeably, and for self-interest, assuming neither is under undue duress.</i>" (Market Value - Appraisal Institute of Canada Third Canadian Edition).</p>
11	What is included in the assessed value?	<p>Real property is the basis of the British Columbia's annual property tax system and includes the following definitions:</p> <p>"land" includes</p> <ul style="list-style-type: none"> <li>(a) land covered by water</li> <li>(b) quarries, and</li> <li>(c) sand and gravel</li> </ul> <p>but does not include coal or other minerals.</p> <p>"improvements" means any building, fixture, structure or similar thing constructed or placed on or in land, or water over land, or on or in another improvement, but does not include:</p> <ul style="list-style-type: none"> <li>(a) production machinery</li> <li>(b) anything intended to be moved as a complete unit in its day-to-day use;</li> <li>(c) furniture and equipment..... that is easily moved by hand.</li> </ul> <p>"production machinery" means any</p> <ul style="list-style-type: none"> <li>(a) engine,</li> <li>(b) motor, or</li> <li>(c) machine</li> </ul> <p>used to manufacture, process, repair or convey a product.</p>

		<p>Section 1(2) of the Assessment Act (RSBC 1996) Ch 20 provides a detailed list of plant and machinery deemed to be included in the definition of assessable improvements.</p>
12	Who provides the assessed values?	<p>BC Assessment is the government agency responsible for completing the valuations.</p> <p>It is a Crown Corporation, reporting to a Ministry at the Provincial level.</p> <p>BC Assessment has 15 offices throughout the province. It is the Assessor's responsibility to oversee their staff in the production of an annual assessment roll.</p>
13	How often are properties revalued?	<p>British Columbia has an annual reassessment cycle and BC Assessment is responsible for assessing over 2 million properties in British Columbia as of July 1 each year.</p> <p>While this does not mean every property is inspected each year, BC Assessment utilises an in-depth property inventory database and mass appraisal models to create new assessed values.</p> <p>To ensure assessed values are fair, equitable and correct, BC Assessment places emphasis on the accuracy of its property information and has an ongoing Property Data Accuracy Program with the goal to ensure that all property inventory is current within 5 years.</p>
14	When was the last revaluation undertaken?	<p>Revaluations are conducted annually. The last revaluation came into effect on January 1, 2022.</p>
15	What was the valuation date for that revaluation?	<p>The valuation date was July 1, 2021.</p>
16	When is the next revaluation due to take place?	<p>The next revaluation will come into effect on January 1, 2023.</p>

17	What will be the valuation date for that revaluation?	July,1 2022.
18	Are valuation notices sent out following a revaluation?	As legislated, all owners must be sent an Assessment Notice on December 31 every year regardless of any value change.
19	Who is entitled to make an appeal and on what grounds?	<p>Any person is entitled to file a complaint about their own or another assessment.</p> <p><i>Section 32 (2) – (4) of the Assessment Act (RSBC 1996) Ch 20 specifies that, in addition to the taxpayer, other taxpayers, the Minister of Finance, the assessment authority, a local government, a taxing treaty first nation, the Nisga’a Nation, or an assessor; may make complaints on the grounds set out in Section 32 Assessment Act as follows:</i></p> <ul style="list-style-type: none"> <li>(a) there is an error or omission respecting the name of a person in the assessment roll;</li> <li>(b) there is an error or omission respecting land or improvements, or both land and improvements, in the assessment roll;</li> <li>(c) land or improvements, or both land and improvements, are not assessed at actual value;</li> <li>(d) land or improvements, or both land and improvements, have been improperly classified;</li> <li>(e) an exemption has been improperly allowed or disallowed.</li> </ul> <p>The Property Assessment Appeal Board has the following information sheet regarding equity appeals available on its website:</p> <p><a href="http://www.assessmentappeal.bc.ca/other-guides-resources/help-your-with-appeal/single-family-residential-guide/preparing-submissions-consistency-or-fairness-equity-your-assessment/">http://www.assessmentappeal.bc.ca/other-guides-resources/help-your-with-appeal/single-family-residential-guide/preparing-submissions-consistency-or-fairness-equity-your-assessment/</a></p>



20	How does the appeals system operate and are any fees payable?	<p>The first level of appeal is to file a “Notice of Complaint” (Appeal) to the Property Assessment Review Panel (PARP). However, owners are encouraged to contact BC Assessment to discuss their assessment prior to filing an appeal. If the owner and BC Assessment agree to a change, an amendment can be made without going to the PARP.</p> <p>If taxes are paid to a First Nation taxing authority, the assessment notice contains information regarding assessment appeals as the provincial assessment appeal system and deadlines may not apply.</p> <p>Written notice of complaint must be filed with the assessor by January 31 and PARP hearings take place between February 1 and March 15 each year.</p> <p>PARP members are members of the public, independent of BC Assessment and local government, appointed by the Minister responsible for BC Assessment.</p> <p>If a complaint is filed, the matter will proceed to a PARP hearing. A typical PARP hearing is 30 minutes in length and a verbal decision will be given at the end of the hearing.</p> <p>BC Assessment then mails decision notices to all owners/appellants. Upon receipt of the Decision Notice by April 7, there is a further right to appeal to the Property Assessment Appeal Board (PAAB or the Board). Board members are appointed by the Cabinet.</p> <p>The right of appeal is available to any person who is dissatisfied with a decision of the PARP and must be filed to the PAAB no later than April 30.</p> <p>Any party to the PARP complaint may appeal to the BC Supreme Court within 21 days of the written decision from PAAB, but only on a question of law. There will be no opportunity to present new evidence to the Supreme Court. The Supreme Court has jurisdiction to order that the</p>
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		<p>unsuccessful party pay the costs of the successful party.</p> <p>Any further appeal to the BC Court of Appeal rests on a question of law and is dependent on the Court of Appeal granting leave to appeal.</p> <p>In respect of fees, no fee is payable for appeal to the PARP.</p> <p>For appeals to the PAAB, the fee is \$30 per appeal.</p> <p>The Supreme Court may charge a filing fee which must be paid by the party requesting the Stated Case, and hearing fees. Costs may also be awarded.</p>
21	How is the amount of property tax payable calculated?	Property taxes are calculated on the basis of the assessed value (market value) of the land and improvements multiplied by the municipal tax rate.
22	Who sets the tax rates?	<p>Property taxation is the main source of revenue for local governments. Municipalities have authority under <i>Part 7 of the Community Charter</i> to tax property owners; this same authority does not apply to regional districts.</p> <p>Instead, the <i>Local Government Act</i> provides the authority for regional districts to establish bylaws setting out maximum taxation amounts.</p> <p>The Province taxes property owners on the regional districts' behalf and remits the revenue to the regional district.</p> <p>Municipalities set their annual tax rates based on the revenue needs set out in their financial plan.</p>
23	What is/are the current tax rates(s)?	<p>The tax rates vary by municipality.</p> <p>In the municipality of Vancouver, the 2021 tax rates are shown in the tables below by class of</p>

property. The tax rate applies to each \$1,000 of net taxable value.

<b>Levy (per \$1,000 taxable value)</b>	<b>Class 1 - Residential</b>
General Purpose Tax Levy (GPTL)	\$1.60152
Provincial School Tax (PST)	\$0.96661
Translink (T)	\$0.25898
BC Assessment Authority (BCAA)	\$0.04116
Metro Vancouver (MV)	\$0.04970
Municipal Finance Authority (MFA)	\$0.00020
<b>TOTAL</b>	<b>\$2.92250</b>

For Classes 2 (Utilities), 3 (Supportive Housing), 4 (Major Industry) and 5 (Light Industry):

<b>Levy</b>	<b>Class 2</b>	<b>Class 3</b>	<b>Class 4</b>	<b>Class 5</b>
GPTL	\$28.33412	-	\$33.31879	\$4.91463
PST	\$12.86000	\$0.10000	\$3.86000	\$4.04384
T	\$2.36290	-	\$1.52540	\$0.98404
BCAA	\$0.47310	-	\$0.47310	\$0.12692
MV	\$0.18910	\$0.05403	\$0.18369	\$0.16899
MFA	\$0.00070	\$0.00020	\$0.00070	\$0.00090
<b>TOTAL</b>	<b>\$44.21992</b>	<b>\$0.15423</b>	<b>\$39.36168</b>	<b>\$10.60885</b>

		<p>For Classes 6 (Business and Other), 7 (Recreational and Non-Profit) and 8 (Farm):</p> <table border="1"> <thead> <tr> <th>Levy</th> <th>Class 6</th> <th>Class 7</th> <th>Class 8</th> </tr> </thead> <tbody> <tr> <td>GPTL</td> <td>\$4.91463</td> <td>\$1.59919</td> <td>\$1.59919</td> </tr> <tr> <td>PST</td> <td>\$3.92342</td> <td>\$2.33000</td> <td>\$6.91000</td> </tr> <tr> <td>T</td> <td>\$0.88325</td> <td>\$0.18880</td> <td>\$0.35630</td> </tr> <tr> <td>BCAA</td> <td>\$0.11556</td> <td>\$0.04110</td> <td>\$0.04110</td> </tr> <tr> <td>MV</td> <td>\$0.13237</td> <td>\$0.05403</td> <td>\$0.05403</td> </tr> <tr> <td>MFA</td> <td>\$0.00051</td> <td>\$0.00020</td> <td>\$0.00020</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>\$9.96974</b></td> <td><b>\$4.21332</b></td> <td><b>\$8.96082</b></td> </tr> </tbody> </table>	Levy	Class 6	Class 7	Class 8	GPTL	\$4.91463	\$1.59919	\$1.59919	PST	\$3.92342	\$2.33000	\$6.91000	T	\$0.88325	\$0.18880	\$0.35630	BCAA	\$0.11556	\$0.04110	\$0.04110	MV	\$0.13237	\$0.05403	\$0.05403	MFA	\$0.00051	\$0.00020	\$0.00020	<b>TOTAL</b>	<b>\$9.96974</b>	<b>\$4.21332</b>	<b>\$8.96082</b>
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24	<p>Are increases or decreases in property tax resulting from revaluations phased in and, if so, over what period of time?</p>	<p>The City of Vancouver uses land assessment averaging to give owners temporary tax relief by phasing in tax increases due to changes in land values set by BC Assessment.</p> <p>Since 2019, the City of Vancouver has used 5-year targeted averaging. Under targeted averaging, only properties facing significant year-over-year increases in property values above a certain threshold (“hot” properties) will be eligible for averaging.</p> <p>For eligible “hot” properties, the program calculates property taxes for the City and other taxing authorities using an average of the assessed land value for the current and prior four years, plus their current assessed improvement value.</p> <p>A property is eligible for averaging if it:</p> <ol style="list-style-type: none"> <li>1. Is a residential (class 1), light industrial (class 5), or business and other (class 6) property</li> <li>2. The taxable value has increased over a threshold since last year</li> </ol>																																

		<p>3. Is not otherwise exempt under the Land Assessment Averaging Bylaw</p> <p>By-law 12943 - 2021 Land Assessment Averaging By-law was enacted by City of Vancouver in March 2021 and sets a threshold of 10% above the average year-over-year % change in property value within Class 1, 5 and 6 for eligibility for averaging.</p>
25	<p>Are there any additional relevant comments about the property tax system?</p>	<p>There are a number of issues that have emerged in Vancouver over recent years in relation to escalating property values. These include:</p> <ul style="list-style-type: none"> <li>• <u>Housing affordability</u> Ongoing market increases in the residential markets of the province have dramatically reduced the affordability of housing. This has been most notable within the Greater Vancouver market but has started to spread to secondary markets within the province. Attempts to address the affordability issue include the Province of BC creating a 15% foreign buyers tax, the City of Vancouver adding a vacant homes tax (see question 6) and the Federal Government of Canada introducing tougher mortgage rules for purchasers.</li> <li>• <u>Increasing development land values impact on existing business.</u> There is an ongoing issue related to the property tax liabilities of small business owners who have triple net leases. As development land values dramatically increase, small business owners are facing significant increases in their property tax liability. These increases are enough to potentially drive the tax burden to beyond the level that they can afford to pay.  For example, in Vancouver it was reported in November 2021 that a café business closed - after 16 years of business - with a</li> </ul>

		<p>45% property tax increase embedded in its triple-net lease insurmountable for the business after it reopened for indoor dining.</p> <p>Similarly, a live music venue in White Rock was forced to close after the property tax bill increased by 50%, mainly due to a 260% year on year increase in the school tax portion.</p> <p>There have not been any significant changes to the property tax system within BC since 2014. However, in 2019, the City of Vancouver introduced an additional school tax on certain high-value residential properties with property tax assessments of \$3m or more. The additional tax rate is:</p> <table border="1" data-bbox="781 861 1453 1150"> <thead> <tr> <th>Property Value</th> <th>Tax Rate</th> </tr> </thead> <tbody> <tr> <td>\$0 - \$3m</td> <td>\$0.0</td> </tr> <tr> <td>\$3 - \$4m</td> <td>\$2.0</td> </tr> <tr> <td>\$4m or more</td> <td>\$4.0</td> </tr> </tbody> </table> <p>The additional tax is limited to assessed properties within Class 1.</p>	Property Value	Tax Rate	\$0 - \$3m	\$0.0	\$3 - \$4m	\$2.0	\$4m or more	\$4.0
Property Value	Tax Rate									
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## Appendix E: England, United Kingdom

1	Country	United Kingdom
2	Jurisdiction	England
3	What is the title of the property tax system?	<p>There are two recurrent property taxes in England:</p> <p>a) Business Rates (or National Non-Domestic Rates – NNDR system) – this tax applies to all non-domestic properties.</p> <p>b) Council Tax – this tax applies to all domestic (i.e., residential) properties.</p> <p>See: <a href="https://www.gov.uk/government/organisations/valuation-office-agency">https://www.gov.uk/government/organisations/valuation-office-agency</a></p>
4	Which legislation governs the operation of the property tax system?	<p>a) Business Rates – <i>Local Government Finance Act 1988 (as amended) Schedule 6</i></p> <p>b) Council Tax – <i>Local Government Finance Act 1992 and Regulation 6 The Council Tax (Situation and Valuation of Dwellings) Regulations 1992.</i></p> <p>Both pieces of legislation are supported and amended by regulations and orders.</p> <p>The legislation concerning property tax is all available on the main website for all UK legislation: <a href="http://www.legislation.gov.uk">http://www.legislation.gov.uk</a>.</p>
5	What types of property are taxable?	<p>a) Business Rates – real property, but also some rights over property (e.g., advertising rights).</p> <p>Personal property is not subject to business rates. However, some items of plant and machinery are included. Also, some “chattels”</p>

		<p>(e.g., builder’s huts) may become rateable together with the land on which they stand if they are sufficiently permanent.</p> <p>b) Council Tax – real property.</p>
6	<p>What exemptions, reliefs etc., are available?</p>	<p>a) Business Rates – The main exemptions are specified in the primary legislation – the Local Government Finance Act 1988 (as amended) Schedule 5 and include:</p> <ul style="list-style-type: none"> <li>• agricultural land and buildings;</li> <li>• fish farms;</li> <li>• places of religious worship;</li> <li>• lighthouses;</li> <li>• sewers;</li> <li>• parks;</li> <li>• property used for disabled persons;</li> <li>• air raid protection works;</li> <li>• swinging moorings;</li> <li>• road crossings over watercourses (e.g., bridges); and</li> <li>• properties situated in an enterprise zone.</li> </ul> <p>There are a number of reliefs (e.g., partial exemption) given in respect of:</p> <ul style="list-style-type: none"> <li>• rural properties</li> <li>• stud farms</li> <li>• properties occupied by charities</li> <li>• Hardship relief is available at the discretion of local governments for businesses suffering unusual hardship. Relief is also available for properties which are only partly occupied for a period of time (Section 44a relief)</li> <li>• Partial relief is available for empty properties; no rates are payable for the first 3 months that the property is empty (6 months in the case of industrial properties). Thereafter, the owner of the property may become liable to pay the full amount of rates</li> <li>• Smaller business properties are assessed at a lower tax rate than larger business</li> </ul>



		<p>properties. Small businesses are defined as those with rateable values below £18,000 (£25,500 in Greater London). In addition to the lower business tax rate for small businesses, there is special small business relief (SBRR) which means that properties with a very low rateable value (less than £12,000) get 100% relief from rates and those with a rateable value between £12,000 and £15,000 get “tapered” relief. SSBR does not apply to properties with a rateable value above £15,000. The scheme is only available to ratepayers who occupy either one property, or one main property and other additional properties, providing each of the additional properties have rateable values below £2,900 and the total amount of all the rateable values is less than £20,000 (£28,000 in London). The relief is only available on the main property, not on any smaller properties that the business occupies</p> <ul style="list-style-type: none"> <li>• Other reliefs include: rural rate relief, charitable relief, enterprise zone relief and local newspaper relief</li> </ul> <p>Other reliefs have been introduced as a result of the COVID-19 pandemic and are discussed at question 23 below.</p> <p>b) Council Tax – there are quite a number of exemptions including dwellings undergoing major repair works to make them habitable, buildings unoccupied for 6 months, those occupied by full time students, etc. Reliefs include: a reduction in the Council Tax bill of 25% where there is only one adult occupying a dwelling as their main home (the Council Tax bill assumes that there are two adults living in a dwelling); council tax benefit for people on low incomes; new reliefs for fibre optics and others.</p>
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		Councils now have power to increase liability on long-term vacant properties.
7	Who is liable for payment of property taxes?	<p>a) Business Rates – the occupier (who might also be the owner in some cases); but where a property is unoccupied, the owner may become liable for what is known as “empty rates” after a specified period of vacancy.</p> <p>b) Council Tax – the resident; this is usually the owner as most residential properties in the UK are owner-occupied, but it would be the tenant in the case of rented properties. The owner pays the property element (75%) of this tax if the property is unoccupied.</p>
8	What is the unit of assessment?	<p>a) Business Rates – the unit of occupation (called a “hereditament”) is the normal unit of assessment.</p> <p>Although the legislation (the <i>Local Government Finance Act 1988</i>) defines hereditament, the definition is “circular” in that it is defined as “<i>hereditament means property which is or may become liable to a rate, being a unit of such property, which is, or would fall to be, shown as a separate item in the valuation list</i>”. Most of the guidance as to what constitutes a hereditament in practice comes from case law but, in broad terms, a hereditament comprises a separately occupied property.</p> <p>The valuation assessment is called “rateable value” and is published in a “rating list”. In the UK, business rates are paid by occupiers (the rateable occupier) rather than owners, so the unit of occupation is the unit of valuation/assessment; however, business rates are paid by the owner if the property is unoccupied and the unit of assessment in this case is that of the last known occupation.</p>

		<p>b) Council Tax – the unit of occupation (called a hereditament) is the normal unit of assessment. The valuation band (see below) for each property is published in a “valuation list”.</p>
9	What is the basis of assessment?	<p>a) Business Rates: The valuation is called the Rateable Value. It is an estimate of the open market annual rental value of the property (based on a number of statutory valuation assumptions, e.g., that the property is vacant and to let, is in reasonable condition, etc).</p> <p>b) Council Tax: Each residential unit of occupation is placed in one of eight valuation bands according to the estimated open market sale price of the property (based on a number of statutory assumptions, e.g., that the property is freehold, is in reasonable condition, the valuation reflects existing use, etc).</p>
10	If the basis of assessment is market value, is it capital value, rental value, etc.?	<p>a) Business Rates: The basis is rental value. The valuation assumes a hypothetical tenancy between a landlord and a tenant, and the “rateable value” is the annual open market rent that would be agreed between the parties at the relevant valuation date.</p> <p>b) Council Tax: The basis is capital value assuming a sale in the open market (see question 9 above).</p>
11	What is included in the assessed value?	<p>a) Business Rates:</p>

		<p>The rateable value includes the value of land, buildings, structures and rateable plant and machinery (as defined in regulations).</p> <p>Although the legislation (the Local Government Finance Act 1988) defines hereditament, as already mentioned, the definition is “circular” in that it is defined as <i>“hereditament means property which is or may become liable to a rate, being a unit of such property, which is, or would fall to be, shown as a separate item in the valuation list”</i>. Most of the guidance as to what constitutes a hereditament in practice comes from case law.</p> <p>Rateable plant and machinery falls into four main categories: power generation (boilers, etc.); services (heating, lighting, etc.); infrastructure (lifts, tracks, pipelines, etc.); and large items that are in the nature of a building or structure (e.g. a blast furnace, tanks, silos, etc.). Legislation: <i>The Valuation for Rating (Plant and Machinery) (England) Regulations 2000</i>.</p> <p>b) Council Tax:</p> <p>The value for banding purposes reflects the value of the dwelling together with a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property used wholly for the purposes of living accommodation; a private garage which either has a floor area of not more than 25 square metres or is used wholly or mainly for the accommodation of a private motor vehicle; private storage premises used wholly or mainly for the storage of articles of domestic use. Legislation: <i>Section 3 Local Government Finance Act 1992</i>.</p>
12	Who provides the assessed values?	All valuations for both Business Rates (non-domestic properties) and Council Tax (domestic

		<p>properties) are carried out by the Valuation Office Agency (VOA); the VOA is a central government agency.</p> <p>The VOA is the largest valuation agency the world with some 3,500 staff of which approximately 1,000 hold recognised professional qualifications.</p>
13	How often are properties revalued?	<p>a) Business Rates:</p> <p>By <i>Section 41(2) Local Government Finance Act 1988 (as amended)</i>, revaluations should be undertaken every 5 years.</p> <p>However, there was a 7-year period between the latest revaluation (2017) and the previous revaluation (2010).</p> <p>The next business rates revaluation was to be 2021, i.e., a move to a four-year revaluation, and after that, every three years; however, in response to the COVID-19 pandemic, the next revaluation has been put back to 2023.</p> <p>b) Council Tax:</p> <p><i>Section 22B Local Government Finance Act 1992 (as amended)</i> specified that revaluations would take place on April 1 in each year specified by order of the Secretary of State.</p> <p>However, there has been no general revaluation in England since the council tax system was introduced in 1993.</p>
14	When was the last revaluation undertaken?	<p>a) Business Rates:</p> <p>The current rating lists came into effect on April 1, 2017.</p> <p>b) Council Tax:</p> <p>There has been no general revaluation since the council tax system was introduced in April 1993.</p>

15	What was the valuation date for that revaluation?	<p>a) Business Rates: Valuations are based on an antecedent valuation date (AVD) which is set 2 years before the date the rating lists come into effect, i.e., April 1, 2015.</p> <p>b) Council Tax: April 1, 1991</p>
16	When is the next revaluation due to take place?	<p>a) Business Rates – 2023</p> <p>b) Council Tax – N/A</p>
17	What will be the valuation date for that revaluation?	<p>a) Business Rates – April 1, 2021</p> <p>b) Council Tax – N/A</p>
18	Are valuation notices sent out following a revaluation?	<p>Valuation notices used to be sent to every ratepayer at each revaluation.</p> <p>Since the 2005 revaluation, a breakdown of detailed valuation information (a “summary valuation”) has been available online for most assessments and the VOA are moving to a paperless system where assessments are available online in advance of a new rating list coming into force. The new assessments are also shown on the bills issued by the Billing Authorities.</p>
19	Who is entitled to make an appeal and on what grounds?	<p>a) Business Rates: The appeal system relating to business rates changed with effect from April 1, 2017. Previously, a ratepayer (or, more usually, a professional agent acting on behalf of a ratepayer) could make a “proposal”; this was a notice served on the VOA requesting a change in the assessment - normally seeking a reduction in the rateable value. In dealing with a proposal, the VOA would consider the rating</p>

		<p>assessment in the light of the grounds proposed and discuss the matter with the ratepayer or agent, with a view to either agreeing a revised assessment or the ratepayer withdrawing the proposal. Should the proposal remain unsettled, it would be transmitted to the Valuation Tribunal for England (VTE), without payment of fees.</p> <p>From April 1, 2017, a new process called “Check, Challenge, Appeal” (CCA) was introduced.</p> <p>In broad terms, the new CCA system is more onerous for ratepayers and their agents to make appeals.</p> <p>A “check” against an assessment must include:</p> <ul style="list-style-type: none"> <li>• any factually incorrect data (survey, merger or division of assessment, demolition, change of use etc.), or otherwise confirm that the data held by the VOA is correct;</li> <li>• details of something external to the property that has affected its value; or</li> <li>• details of a court decision that materially affects the value of the property.</li> </ul> <p>A “challenge” (or proposal), which may only be made if a check has been completed, challenges the VOA’s valuation. It must be accompanied by a supporting statement clearly showing why the challenge has been made, that the reason for the challenge falls under one of the specified grounds, and includes relevant evidence supporting the challenge.</p> <p>Grounds for a challenge include:</p> <ul style="list-style-type: none"> <li>• the valuation was wrong when the rating list was created</li> <li>• there has been a change to the property or surrounding area that should be shown in the rateable value (for example, long-running roadworks)</li> </ul>
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		<ul style="list-style-type: none"> <li>• a change made to the valuation by the VOA is wrong, or hasn't been made</li> <li>• the date of a change made by the VOA is wrong</li> <li>• the property should be split into more than one property, or combined with others into a single property</li> <li>• a property should be removed from, or added to, the rating list</li> <li>• the valuation is wrong due to a legal decision on another property</li> <li>• the property details are wrong or incomplete</li> </ul> <p>Challenges cannot usually be made on the same grounds more than once. A challenge can only be made in the future based on grounds previously used if it has a different effective date.</p> <p>An “appeal” may be made if there is no agreement between the parties in the challenge stage. The appeal is served on the independent VTE.</p> <p>Under the CCA legislation, third parties (billing authorities or owners) have limited appeal rights. Appeals are now generally limited to Interested Persons – i.e., occupiers, persons having a legal interest in the land, or connected companies.</p> <p>b) Council Tax:</p> <p>Taxpayers may appeal to the local government if they consider they are entitled to an exemption or relief.</p> <p>Taxpayers may appeal to the VOA if they wish to challenge the banding of a new property, or where they consider there has been a material reduction in the value of the property due to changes to the property or its locality.</p>
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20	How does the appeals system operate and are any fees payable?	<p>a) Business Rates:</p> <p>The appeal stage of the CCA process allows an appeal to be made against a challenge decision to the Valuation Tribunal for England (VTE). The VTE is an independent tribunal.</p> <p>A decision of the VTE may be appealed to the Upper Tribunal (Lands Chamber) (UTLC).</p> <p>The UTLC’s decision on all matters of fact is final. There is a limited right of appeal to the Court of Appeal on points of law, and beyond that to the UK Supreme Court. An application for permission to appeal to the Court of Appeal must be received by the UTLC within one month of the date that the decision was sent to the parties.</p> <p>There are no fees payable at the check or challenge stage; however, the following fees are payable when an appeal is made to the VTE:</p> <ul style="list-style-type: none"> <li>• for a “small proposer” (a business that, in the last 12 months has employed fewer than 10 people and has had a turnover of less than £2 million) - £150;</li> <li>• for any other proposer - £300;</li> <li>• where the VO has failed to give a decision, no fee is payable.</li> </ul> <p>The UTLC is required by law to charge fees. The fee for lodging an appeal is £275. The fee for hearing or determining an appeal varies according to the type and size of the case, ranging from £275 to £16,500. It is usual for the parties to be represented by legal counsel, with chartered valuation surveyors acting as expert witnesses; however, an individual may conduct their own case and appear on their own behalf at the hearing. Costs may be awarded against the unsuccessful party.</p> <p>b) Council Tax:</p>
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		<p>Appeals on Council Tax banding are referred to the VTE if not agreed. An appeal against a decision of the VTE can be made to the High Court; however, this is only allowed on a point of law.</p> <p>No fees are payable at VTE.</p>
21	How is the amount of property tax payable calculated?	<p>a) Business Rates: The tax is calculated by multiplying the rateable value of the property by the appropriate tax rate and then applying the relevant transitional relief, if any (see question 24).</p> <p>b) Council Tax: There is no set rate for Council Tax. Each local authority sets its own rate for a Band D property and then the amounts payable for each of the other 7 bands is set in proportion to that, as required by legislation. The amount of tax payable will be dependent on the value band for the property.</p>
22	Who sets the tax rates?	<p>a) Business Rates: The tax rates are set by Central Government and are usually referred to as the “multipliers”.</p> <p>b) Council Tax: Each Billing Authority (municipality) sets a taxable amount for a Band D property and the taxable amounts for the other bands are set in direct proportion to this amount in accordance with the regulations (see question 21).</p>
23	What is/are the current tax rates(s)?	<p>a) Business Rates: The multipliers applicable for the year 2021/2022 are as follows:</p>

<b>Standard Multiplier</b> (Rateable Value is equal to or greater than £51,000)	<b>Small Business Multiplier</b> (Rateable Value is less than £51,000)
£0.512	£0.499

b) Council Tax:

The taxable amount for a Band D property is set by the Billing Authority in accordance with *Sections 30 and 36 of the Local Government Finance Act 1992*. The proportionate amounts for the other bands, as set out in *Section 5(1) of the Act*, are shown below.

<u>Range of Values</u>	<u>Valuation Band</u>	<u>Proportion of Band D Value</u>
Values not exceeding £40,000	A	6/9
Values exceeding £40,000 but not £50,000	B	7/9
Values exceeding £50,000 but not £68,000	C	8/9
Values exceeding £68,000 but not £88,000	D	9/9
Values exceeding	E	11/9

			£88,000 but not £120,000																										
			Values exceeding £120,000 but not £160,000	F	13/9																								
			Values exceeding £160,000 but not £320,000	G	15/9																								
			Values exceeding £320,000	H	18/9																								
24	Are increases or decreases in property tax resulting from revaluations phased in and, if so, over what period of time?	<p>a) Business Rates – Yes; there is a scheme of “transitional relief” (TR) which phases in both increases and decreases in liability.</p> <p>TR is reviewed and remodelled following each revaluation. Both upward and downward TR are adjusted for inflation.</p> <p>For the current revaluation, the TR scheme is as follows:</p> <p><b>Upward Transition</b></p> <table border="1"> <thead> <tr> <th>Rateable value</th> <th>2017 to 2018</th> <th>2018 to 2019</th> <th>2019 to 2020</th> <th>2020 to 2021</th> <th>2021 to 2022</th> </tr> </thead> <tbody> <tr> <td>Up to £20,000 (£28,000 in London)</td> <td>5.0%</td> <td>7.5%</td> <td>10.0%</td> <td>15.0%</td> <td>15.0%</td> </tr> <tr> <td>20,001 (28,001 in London) to £99,999</td> <td>12.5%</td> <td>17.5%</td> <td>20.0%</td> <td>25.0%</td> <td>25.0%</td> </tr> <tr> <td>Over £100,000</td> <td>42.0%</td> <td>32.0%</td> <td>49.0%</td> <td>16.0%</td> <td>6.0%</td> </tr> </tbody> </table> <p><b>Downward Transition</b></p>				Rateable value	2017 to 2018	2018 to 2019	2019 to 2020	2020 to 2021	2021 to 2022	Up to £20,000 (£28,000 in London)	5.0%	7.5%	10.0%	15.0%	15.0%	20,001 (28,001 in London) to £99,999	12.5%	17.5%	20.0%	25.0%	25.0%	Over £100,000	42.0%	32.0%	49.0%	16.0%	6.0%
Rateable value	2017 to 2018	2018 to 2019	2019 to 2020	2020 to 2021	2021 to 2022																								
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		Rateable value	2017 to 2018	2018 to 2019	2019 to 2020	2020 to 2021	2021 to 2022
		Up to £20,000 (£28,000 in London)	20.0%	30.0%	35.0%	55.0%	55.0%
		20,001 (28,001 in London) to £99,999	10.0%	15.0%	20.0%	25.0%	25.0%
		Over £100,000	4.1%	4.6%	5.9%	5.8%	4.8%

b) Council Tax – N/A

25 Are there any additional relevant comments about the property tax system?

a) Business Rates:

It may be helpful to understand that, for many years, business rates in the UK have been regarded as a national tax collected locally. This was because the valuations are carried out by a central government body (the VOA), the tax rate was set by central government (DCLG in the case of England), and the revenue collected (by local government) was pooled centrally (within DCLG) and then distributed back to local governments according to a formula intended to reflect their need.

This is now changing, and local governments may gradually move to retaining 100% of the rate income they collect.

As a response to the COVID-19 pandemic, a retail discount was introduced. All eligible shops, restaurants, cafés, bars, pubs, cinemas, music venues and other hospitality or leisure businesses, e.g., gyms, spas, casinos, hotels, etc., received 100% business rates relief for the tax year 2020/2021, 100% relief for the 3 months of tax year 2021/2022, and 66% of the remainder of tax year 2021/2022 to a maximum of £2m (or £105,000 if the business had been legally allowed to open during the national lockdown).

	<p>These measures have gone some way to alleviate concerns regarding the change in the law the government has made (enacted by the <i>Rating (Coronavirus) and Directors Disqualification Act 2021</i>) to disallow the impacts of the restrictions imposed to limit the spread of coronavirus, which would previously have been a ground for challenge/appeal under the Material Change in Circumstances (MCC) provisions.</p> <p>MCCs allow for an appeal to be made if certain physical changes are made either to a property or its locality.</p> <p>The subject of business rates continues to be very controversial in the UK. This is partly due to significant changes in both valuations and liability resulting from the latest revaluation.</p> <p>It is also due to the very high level of business rates compared with property taxes in other countries. The latest changes to the appeals process which make it more difficult, and expensive, to appeal have also attracted widespread criticism.</p> <p>Responding to the dissatisfaction expressed by ratepayers about the system, in March 2020 the government announced a “fundamental” review of business rates, which included a “Call for Evidence” which provoked a huge response from ratepayers, representative associations and professional bodies.</p> <p>In the Autumn Budget (October 27, 2021), the Chancellor announced some changes, and also published its Final Report of the review. Most commentators regard this report as not being a “fundamental review” and it does not deal with the many serious concerns that ratepayers have about the system.</p> <p>The final report includes:</p>
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		<ul style="list-style-type: none"> <li>• A new 12-month relief for improvements (extensions, alterations, etc.) to business properties</li> <li>• A new exemption for eligible plant and machinery used in onsite renewable energy generation and storage</li> <li>• A new 100% relief for eligible low-carbon heat networks that have their own rates bill</li> <li>• A move to 3-year revaluations after 2023; the next revaluation will therefore be due in 2026</li> <li>• To help to improve valuation accuracy, ratepayers will be required to notify the VOA of changes to the occupier or physical property characteristics, and to provide rent and lease information to the VOA, as well as trade information used for valuation. These new duties will be phased-in during the life of the 2023 lists and enable the removal of the Check stage from the appeals process (CCA) from the outset of the 2026 revaluation</li> <li>• To ensure that all Challenges can be cleared within the life of the list, a 3-month window for submission of Challenges will be introduced at the outset of the 2026 list. This will be a major problem for corporations with a significant number of properties</li> </ul> <p>b) Council Tax:</p> <p>There have been no significant changes. However, council tax is also a very unpopular property tax, attracts considerable adverse media coverage and is very sensitive politically. The political sensitivity is why planned revaluations have been cancelled.</p> <p>In response to the COVID-19 pandemic, the Government announced a hardship fund providing Council Tax support to vulnerable people and households affected most by</p>
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		coronavirus in England, by reducing the 2020/21 Council Tax bills of working age people getting Local Council Tax Support.
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## Appendix F: Ontario, Canada

1	Country	Canada
2	Jurisdiction	<p>Ontario</p> <p>The link below provides a very detailed explanation in laypersons language about how the Ontario system works:</p> <p><a href="https://www.mpac.ca/HowAssessmentWorks">https://www.mpac.ca/HowAssessmentWorks</a></p>
3	What is the title of the property tax system?	<p>There is one property tax system in Ontario, known as “annual property tax”.</p> <p>Approximately 5,000,000 residential and non-residential properties are assessed and taxed.</p> <p>There is only one Assessment Authority for the entire province: The Municipal Property Assessment Corporation (MPAC).</p>
4	Which legislation governs the operation of the property tax system?	<p>The enabling legislation for Ontario’s property tax is the <i>Assessment Act, R.S.O. 1990, c. A.31</i>, and the <i>Education Act, R.S.O. 1990, c. E.2</i>. Both pieces of legislation are supported and amended by regulations.</p> <p>Except for the City of Toronto, the <i>Municipal Act, 2001, S.O. 2001, c 25</i> provides the authority for municipalities in Ontario to raise finance through property taxation. The City of Toronto relies on the <i>City of Toronto Act, 2006, S.O. 2006, c. 11</i>.</p>
5	What types of property are taxable?	<p>Only real property is assessed and taxed. Personal property is not subject to property taxation.</p> <p>Under <i>Section 3 (1) of the Assessment Act</i>, all properties in Ontario are subject to assessment and taxation, subject to specific exemption.</p>

<p>6</p>	<p>What exemptions, reliefs etc., are available?</p>	<p>Certain property is exempt from taxation under Section 3 of the Assessment Act.</p> <p>The exemptions include:</p> <ul style="list-style-type: none"> <li>a) Crown lands</li> <li>b) Cemeteries, burial sites</li> <li>c) Churches</li> <li>d) Public education institutions</li> <li>e) Philanthropic organizations</li> <li>f) Public hospitals</li> <li>g) Non-Profit Long-Term Care homes</li> <li>h) Highways</li> <li>i) Municipal property</li> <li>j) Boy Scouts and Girl Guides</li> <li>k) House of refuge</li> <li>l) Charitable institutes</li> <li>m) Children’s aid societies</li> <li>n) Scientific or literary institutions</li> <li>o) Battle sites</li> <li>p) Machinery: All machinery and equipment used for manufacturing or farming purposes</li> <li>q) Machinery used for producing electric power</li> <li>r) Amusement rides</li> <li>s) Conservation land</li> <li>t) Small theatres</li> <li>u) Hydro-electric generating stations</li> <li>v) Poles and wires</li> <li>w) Non-Profit Hospices</li> </ul> <p>There are number of tax incentives/relief programs available:</p> <ul style="list-style-type: none"> <li>• Rebates are available for commercial/industrial properties for applicants that qualify for one of the following tax relief programs: <ul style="list-style-type: none"> <li>○ Registered Charities – rebate of 40% of property taxes if a registered charity</li> </ul> </li> </ul>
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		<p>owns and occupies (or is a tenant and occupies) the commercial or industrial property for which the rebate is sought</p> <ul style="list-style-type: none"> <li>○ Ethnocultural Centres – rebates may be granted if a registered charity owns or leases (lease for 60 years or more) and occupies a property used for ethnocultural activities</li> <li>○ Veterans Clubhouses and Legion Halls – rebates may be granted to owners (or lessees) and occupiers of property so used</li> <li>○ Heritage Property Tax Rebate Program – focussed on commercial and industrial properties designated under <i>Part IV (individually) or Part V (part of a Heritage Conservation District) of the Ontario Heritage Act</i>, and to calculate rebates to provide matching funds for eligible conservation work. The provincial government shares the cost of the rebates with the City according to the education portion of the property taxes.</li> <li>● Rebates are available through the Farm Tax Incentive Program for farm property owners who may be eligible for a reduction in the amount of property taxes through one of the following:             <ul style="list-style-type: none"> <li>○ Farm Property Class – if eligible farmland and associated outbuildings are placed in the farm property tax class, which enables taxation to be limited to up to 25% of the municipality's residential property tax rate.</li> <li>○ Small Scale On-Farm Business Subclass – subject to eligibility (including an assessed value of &lt;\$1m and at least 51% of the property used to sell, process or manufacture something produced on the property) the first \$50,000 attributed to the value of the</li> </ul> </li> </ul>
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		<p>commercial or industrial operation can qualify for a 75% reduction off the commercial or industrial tax rate.</p> <ul style="list-style-type: none"> <li>○ Farm Forestry Exemption – subject to eligibility criteria, the tax exemption applies to one acre of forested land for every ten acres of farmland. It cannot exceed 20 acres in any one municipality.</li> <li>● Part Exemption for Seniors and Persons with Disabilities – if eligibility criteria are met.</li> <li>● Vacancy Rebate - rebates for vacant space in commercial/industrial buildings can be obtained; however, some municipalities are phasing out or no longer offering vacancy rebates. As of July 1, 2018, the City of Toronto is not required to have a program that provides tax rebates to owners of property that have vacant portions.</li> </ul> <p>Under the <i>Planning Act</i>, municipalities can create community improvement areas and offer property tax incentives known as tax increment equivalent grants (TIEGs).</p> <p>Toronto offers this incentive for the whole city under their IMIT program for specific types of commercial/industrial properties.</p> <p>Under a TIEG, the city/municipality can phase in tax increases from investment in the property.</p>
7	Who is liable for payment of property taxes?	<p>In accordance with <i>Section 17 of the Assessment Act</i>, the owner of the property is liable.</p> <p>In multi-tenanted properties, the owner is liable to pay the tax; however, depending on the lease arrangements, the owner will recover property tax from the tenants.</p>

8	What is the unit of assessment?	<p>Only real property is assessed and taxed. Personal property is not subject to property taxation.</p> <p>Under <i>Section 3(1) of the Assessment Act</i>, all real property in Ontario is subject to assessment and taxation, subject to specific exemption.</p>
9	What is the basis of assessment?	<p>The basis of the tax is the “current value” of the property (i.e., land and buildings); “current value” is taken to be the same as “market value”.</p> <p>All properties are assessed by MPAC at 100% of current value (market value) with the following exceptions:</p> <ul style="list-style-type: none"> <li>• Farmland - based on current use</li> <li>• Managed forests - based on lower of a prescribed rate based on farmland values or market value</li> <li>• Pipelines, hydro and rail corridors - based on prescribed rates</li> <li>• Hotel condominium units - valued on the same basis as similar hotel held in fee simple</li> </ul>
10	If the basis of assessment market value, is it capital value, rental value, etc.?	<p>It is capital value based system.</p> <p><i>Section 19 of the Assessment Act</i> defines it as follows:</p> <p><i>“The amount of money the fee simple, if unencumbered would realize if sold at arm’s length be a willing seller to a willing buyer.”</i></p>
11	What is included in the assessed value?	<p>The assessment includes the value of land and buildings.</p> <p>It will also include the equipment necessary to support building services required and necessary for the comfort of people working inside and their costumers (e.g., lighting, sprinklers, HVAC, etc.).</p>

		<p><i>Sec. 3 (17) of the Assessment Act states that all machinery and equipment used for manufacturing purposes is exempt from taxation.</i></p> <p>In theory, therefore, all plant and machinery should be included in the assessment of current value but, in practice, as manufacturing plant and machinery is exempt from taxation, it is not included in the valuations.</p>
12	Who provides the assessed values?	Valuation assessments are provided by the Municipal Property Assessment Corporation (MPAC), which is a central agency dealing with all properties situated in the province.
13	How often are properties revalued?	All properties in Ontario are revalued every four years.
14	When was the last revaluation undertaken?	2017 was a reassessment year and the beginning of the new 4-year revaluation cycle.
15	What was the valuation date for that revaluation?	The valuation date for the 2017 reassessment is January 1, 2016.
16	When is the next revaluation due to take place?	<p>As a response to the COVID-19 pandemic, the Ontario government postponed the 2020 Assessment Update.</p> <p>The property assessments for the 2021 property tax year have also continued to be based on the fully phased-in January 1, 2016 current values.</p> <p>The next reassessment may be effective from 2023, although has not yet been confirmed by the provincial government.</p> <p><i>Section 19.2(1)5 Assessment Act R.S.O. Chapter A.31 states:</i></p> <p><i>“After 2020, for each subsequent period consisting of four consecutive taxation years, land is valued as</i></p>

		<p>of January 1 of the year that precedes the period by two years.”</p> <p>Prior to the pandemic, it was intended that the 4-yearly reassessments would move to a 2-year antecedent valuation date with effect from the reassessment effective from 2025.</p>
17	What will be the valuation date for that revaluation?	January 1, 2022 (if the next reassessment goes ahead in 2023).
18	Are valuation notices sent out following a revaluation?	MPAC mails a Property Assessment Notice to property owners in Ontario every four years.
19	Who is entitled to make an appeal and on what grounds?	<p>Under <i>Section 39.1 of the Assessment Act</i>, a Request for Reconsideration (RfR) may only be made by the owner of a property, or a person who is entitled to receive a notice of assessment in the municipality.</p> <p>The relevant grounds on which an RfR can be made include:</p> <ul style="list-style-type: none"> <li>• the current value of the person’s land or another person’s land is incorrect</li> <li>• the person or another person was wrongly placed on, or omitted from, the assessment roll</li> <li>• the person or another person was wrongly placed on or omitted from the roll in respect of school support</li> <li>• the classification of the person’s land or another person’s land is incorrect, or</li> <li>• for land, portions of which are in different classes of real property, the determination of the share of the value of the land that is attributable to each class is incorrect</li> </ul> <p>An appeal to the Assessment Review Board (ARB) can be filed by any person including an owner (or agent acting on behalf of the owner), a tenant - as long as their lease clauses allow them to appeal - a municipality, a school board or, in the case of</p>

		<p>land in non-municipal territory, the Minister (<i>Section 40 (1) of the Act</i>).</p> <p>The relevant grounds are the same as those shown above for an RfR.</p>
20	<p>How does the appeals system operate and are any fees payable?</p>	<p>A request for an RFR can be made 120 days from the issue of a notice altering the assessment of the property.</p> <p>MPAC will provide their decision on a RFR within 180 days (this may be extended by 60 days in certain circumstances).</p> <p>An appeal to the ARB may be made within 90 days of a written decision by MPAC, or 90 days from a notice date.</p> <p>For residential properties the Request for Reconsideration is mandatory. Similarly, if a property or a portion of it is classified as Residential, Farm, Managed Forest or Conservation Land an RFR must be filed with the Municipal Property Assessment Corporation (MPAC). A decision must be received before filing an appeal with the ARB. The appeal must be filed before the deadline, which is 90 days from the mailing date on the RfR decision.</p> <p>The fee to file a complaint at the ARB is:</p> <ul style="list-style-type: none"> <li>• \$132.50 for each roll number for residential, farm, managed forest and conservation land properties</li> <li>• \$318 for each roll number for multi-residential, commercial, industrial and other properties</li> <li>• A \$10 discount applies if an appeal is e-filed</li> </ul> <p>Multi-residential, commercial or industrial property owners have an option of filing a “request for reconsideration” (RFR) of the assessment value to MPAC; after receipt of the reconsideration notice, an appeal can be still filed with the ARB.</p>



		<p>For other property types, there is a choice to either file an RFR with MPAC or file an appeal directly with the Board. If an RfR is not filed, the deadline to file directly with the ARB is March 31 for annual assessment appeals or 90 days from the notice date for other types of assessments.</p> <p>The Assessment Review Board (ARB) is an independent tribunal regulated by The Environment and Land Tribunals Ontario (ELTO).</p> <p>At the ARB, an appeal will be heard by way of a:</p> <ul style="list-style-type: none"> <li>• summary proceeding for properties classified as residential, farm, conservation land or managed forest; or</li> <li>• general proceeding for all other property classifications.</li> </ul> <p>In certain circumstances, an ARB decision can be appealed to the Ontario Superior Court of Justice.</p> <p>There are three common reasons to engage the Ontario Superior Court of Justice.</p> <ol style="list-style-type: none"> <li>(i) Matters not within the jurisdiction of the ARB;</li> <li>(ii) Seeking the opinion of the Divisional Court; or</li> <li>(iii) Seeking leave to appeal an ARB decision.</li> </ol>
21	How is the amount of property tax payable calculated?	<p>Property taxes are calculated using the assessed value of the relevant property and multiplying it by the combined municipal and education tax rates for that class of property.</p> <p>For some properties situated in specific municipalities, the taxes are calculated based on the following formula:</p> <p>Current year's taxes = Previous year's taxes +/- Assessment Related Tax change +/- Municipal Levy Change</p>
22	Who sets the tax rates?	<p>The property tax has two components: a municipal portion and an education portion.</p>

		<p>The rates for the municipal portion of the tax are established by each municipality.</p> <p>The rates for the education portion of the tax are established by the Minister of Finance and help to fund the elementary and secondary education system in Ontario. Education tax rates are set in <i>Ontario Regulation 400/98 under the Education Act</i>.</p>																																																							
23	<p>What is/are the current tax rates(s)?</p>	<p>The tax rates vary by municipality.</p> <p>For the City of Toronto, the 2021 tax rates are shown in the tables below:</p> <table border="1" data-bbox="781 730 1453 1707"> <thead> <tr> <th><b>Property Class</b></th> <th><b>City Tax Rate (%)</b></th> <th><b>Education Tax Rate (%)</b></th> <th><b>City Building Fund (%)</b></th> <th><b>Total Tax Rate (%)</b></th> </tr> </thead> <tbody> <tr> <td>Residential</td> <td>0.451291</td> <td>0.153000</td> <td>0.006722</td> <td>0.611013</td> </tr> <tr> <td>Multi-Residential</td> <td>0.940384</td> <td>0.153000</td> <td>0.000000</td> <td>1.093384</td> </tr> <tr> <td>New Multi-Residential</td> <td>0.451291</td> <td>0.153000</td> <td>0.006722</td> <td>0.611013</td> </tr> <tr> <td>Commercial General</td> <td>1.191313</td> <td>0.880000</td> <td>0.008873</td> <td>2.080186</td> </tr> <tr> <td>Residual Commercial Band 1</td> <td>1.108988</td> <td>0.840110</td> <td>0.008260</td> <td>1.957358</td> </tr> <tr> <td>Residual Commercial Band 2</td> <td>1.191313</td> <td>0.902476</td> <td>0.008873</td> <td>2.102662</td> </tr> <tr> <td>Industrial</td> <td>1.179468</td> <td>0.880000</td> <td>0.005878</td> <td>2.065346</td> </tr> <tr> <td>Pipelines</td> <td>0.868085</td> <td>0.880000</td> <td>0.012931</td> <td>1.761016</td> </tr> <tr> <td>Farmlands</td> <td>0.112823</td> <td>0.038250</td> <td>0.001681</td> <td>0.152754</td> </tr> <tr> <td>Managed Forests</td> <td>0.112823</td> <td>0.038250</td> <td>0.001681</td> <td>0.152754</td> </tr> </tbody> </table> <p>The City Council will determine the 2022 tax rate-supported budget in February 2022.</p>	<b>Property Class</b>	<b>City Tax Rate (%)</b>	<b>Education Tax Rate (%)</b>	<b>City Building Fund (%)</b>	<b>Total Tax Rate (%)</b>	Residential	0.451291	0.153000	0.006722	0.611013	Multi-Residential	0.940384	0.153000	0.000000	1.093384	New Multi-Residential	0.451291	0.153000	0.006722	0.611013	Commercial General	1.191313	0.880000	0.008873	2.080186	Residual Commercial Band 1	1.108988	0.840110	0.008260	1.957358	Residual Commercial Band 2	1.191313	0.902476	0.008873	2.102662	Industrial	1.179468	0.880000	0.005878	2.065346	Pipelines	0.868085	0.880000	0.012931	1.761016	Farmlands	0.112823	0.038250	0.001681	0.152754	Managed Forests	0.112823	0.038250	0.001681	0.152754
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24	<p>Are increases or decreases in property tax resulting from revaluations phased in and, if so, over what period of time?</p>	<p>All properties in Ontario are revalued every four years.</p> <p>In order to provide an additional level of property tax stability and predictability, increases in assessed values between assessment updates are phased in gradually over four years. A decrease in assessed value is introduced immediately (but see question 25). This is a different form of phasing (transition) to many other jurisdictions.</p>
25	<p>Are there any additional relevant comments about the property tax system?</p>	<p>The Ontario system is stable and property taxes are fairly predictable.</p> <p>There are a number of other issues concerning the property tax system in Ontario.</p> <p>These include the use of capping and clawback mechanisms. Tax capping was introduced in 1998 as a temporary tool to transition properties to full Capital Value Assessment and can still be found impacting some properties. In order to capture the lost revenue from properties that are capped, a clawback rate is calculated annually that effectively results in withholding part of a property's decrease due to reassessment.</p> <p>In an attempt to enhance Toronto's business climate, the City continues to address the difference in tax rates for commercial, industrial and multi-residential properties to the residential tax rate. The City expects to reach a targeted tax ratio of 2.5 times the residential rate for all other non-residential properties by 2023.</p> <p>In relation to the COVID-19 pandemic, MPAC has made the position clear with respect to reductions in property tax assessments:</p> <ul style="list-style-type: none"> <li>Any Municipal Tax Applications made under <i>Section 357(1)(d)(ii) of the Municipality Act 2001 Ch 25</i>, requesting a cancellation, reduction or refund of property taxes due to damage by fire, demolition or other matter citing the</li> </ul>

		<p>COVID-19 pandemic, will only be certified by MPAC if actual damage as a direct result of the pandemic can be shown. If this is not the case, the current value assessment will be returned to the municipality for the 2020 and 2021 tax years.</p> <ul style="list-style-type: none"> <li>• Every property owner has the option to file a Request for Reconsideration (RfR) for every taxation year if they disagree with their property assessment or classification. However, any influence the COVID-19 pandemic may have on property values was not in effect on January 1, 2016 - the current legislated valuation date. For that reason, RfRs that exclusively cite COVID-19 will not result in a value change for the 2021 and 2022 property tax years.</li> </ul> <p>Other changes:</p> <ol style="list-style-type: none"> <li>1. Small Business Tax Class <p>The Executive Committee at City of Toronto approved a report on October 27, 2021, that recommends a new 15% small business tax reduction by the creation of a new property tax subclass.</p> <p>Small businesses have been particularly hard hit by the COVID-19 pandemic and the introduction of a Small Business Tax Class is intended to provide much needed relief to main street shops and businesses post pandemic.</p> <p>A similar Small Business Tax Class is also being introduced in Ottawa.</p> </li> <li>2. Vacant Home Tax <p>At its meeting on July 14-15, 2021, City Council approved the development and implementation of a vacant home tax in Toronto.</p> </li> </ol>
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	<p>The goal of a vacant home tax is to change the behaviours of homeowners who leave their homes unoccupied – compelling them to sell or rent them out to increase the housing supply or pay a tax to keep them vacant.</p> <p>It is intended that a tax will be imposed on vacant Toronto residences, payable beginning in 2023. Homeowners who choose to keep their properties vacant will be subject to this tax.</p> <p>All property owners will be required to self-declare the status of their residential home(s) each year. This will determine the home’s occupancy status and whether the vacant home tax is payable.</p> <p>If a property owner declares their home(s) vacant, they will be required to pay a tax at 1% of their home’s Current Assessed Value (CVA).</p> <p>The tax is based on the property status from the year before – meaning if the home is vacant in 2022, the tax will become payable in 2023.</p> <p>A unit will be considered vacant if it has been unoccupied for more than six months during the previous calendar year, and the unit is not the principal residence of the owner.</p> <p>Earlier this year a similar scheme was approved in Ottawa.</p>
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## Appendix G: New York City, USA

1	Country	United States of America
2	Jurisdiction	New York State (with a focus on New York City)
3	What is the title of the property tax system?	It is simply “Property Tax” or “Real Property Tax”.
4	Which legislation governs the operation of the property tax system?	The power of Local Government in relation to the levy, collection and administration of Local Taxes: <i>N.Y. Constitution, Article IX, Section 2</i> Enabling legislation: <i>N.Y. Real Property Tax Law (RPT); The New York City Administrative Code – Title 11 Chapter 2 Real Property Assessment, Taxation and Charges; The Rules of the City of New York – Titles 19 &amp; 20.</i>
5	What types of property are taxable?	Real property.
6	What exemptions, reliefs etc., are available?	<i>Article 4 RPT</i> specifies property tax exemptions. These include: <ul style="list-style-type: none"> <li>• Public property, owned at Country, State or municipality level;</li> <li>• Non-profit organisations may qualify for full or partial exemption. To be eligible, a property must belong to one of the following categories: <ul style="list-style-type: none"> <li>S. 420-a: Charitable, Educational, Hospital, Moral or Mental Improvement of Men, Women, or Children, or Religious</li> <li>S. 420-b: Benevolent, Bible, Enforcement of Law Relating to Children or Animals, Historical, Infirmary, Library, Literary, Missionary, Patriotic, Public Playground,</li> </ul> </li> </ul>

		<p>Scientific, Supervised Youth Sportsmanship, or Tract</p> <p>S. 446: Cemetery</p> <p>S. 452: American Legion, Veterans of Foreign War</p> <p>S. 462: Parsonage;</p> <ul style="list-style-type: none"> <li>• Payment in Lieu of Taxes (PILOT) agreements – these may be made between government agencies and manufacturing, industrial and not-for-profit companies. Properties are exempted from property tax and instead make payments in lieu of the tax;</li> <li>• Other abatements e.g., a one off, Green Roof Tax Abatement; a four-year Solar Electric Generating System Tax Abatement; Rent Freeze Programs for tenants; S. 421-a Partial Tax Exemption for New Multiple Dwellings; S. 421-b Partial Tax Exemption for New Construction or Substantial Rehabilitation of Owner-Occupied One- and Two-Family Homes etc.</li> </ul> <p>Examples of reliefs:</p> <ul style="list-style-type: none"> <li>• School Tax Relief (STAR) STAR is a major relief for eligible homeowners. STAR credit - the Tax Department will send the homeowner a STAR cheque which can be used to pay school taxes. STAR exemption – the school tax bill will be reduced by the amount of the STAR exemption as long as an owner qualifies as being eligible, has been receiving the STAR exemption since 2015, and remains in the same primary residence. However, the STAR exemption is no longer available to new homeowners. The following are the eligibility rules for the two levels of relief: Basic STAR: The property must be the primary residence of the owner; there is no age restriction; and the combined</li> </ul>
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		<p>income of owner(s) and spouse residing at the property must be \$500,000 or less for STAR credit or \$250,000 or less for STAR exemption</p> <p>Enhanced STAR: The property must be the primary residence of at least one age-eligible owner; at least one owner must be 65 or more; and the combined income of owner(s) and spouse residing at the property for 2021 must be \$92,000 or less</p> <ul style="list-style-type: none"> <li>• Various municipalities and school districts also allow up to 50% exemptions for income eligible senior citizens. These districts have some flexibility in setting their own baselines for income, which are typically significantly lower than the STAR limits.</li> <li>• Various veteran exemptions are available for county and municipal taxes, but not for school district taxes. These include the Alternative Veterans Exemption, Cold War Veterans Exemption, and the Eligible Funds Exemption.</li> <li>• Taxpayers with disabilities with limited income can receive exemptions of up to 50% depending on if the community offers an exemption.</li> <li>• Various exemptions also apply in regard to agricultural and forestry property, and to many other types.</li> </ul>
7	Who is liable for payment of property taxes?	Typically, the owner is liable for property, but the liability may, in certain circumstances, be imposed on the holder of an interest in a property such as a renter ( <i>Section 926 RPT</i> ).
8	What is the unit of assessment?	<p>The unit of assessment is a separate parcel of real property in one occupation.</p> <p><i>Section 109 RPT</i> defines a parcel as “a separately assessed lot, parcel, piece or portion of real property, except publicly owned bridges and land</p>



		<p><i>used for street, road, highway or parkway purposes. A parcel shall not be bisected by a municipal corporation boundary line except that in a special assessing unit a parcel may be bisected by a school district or village boundary line”.</i></p>
9	<p>What is the basis of assessment?</p>	<p>The basis of assessment is market value.</p> <p>Market Value is the worth of a property determined by the Department of Finance based on the property's tax class and the New York State Law requirements for determining market value.</p> <p>Market value is based on current use. The exception is vacant land that is used for no purpose; its value may instead be based on highest and best use.</p>
10	<p>If the basis of assessment market value, is it capital value, rental value, etc.?</p>	<p>For Class 1 properties, properties are valued by a direct comparison method using analysis of sales in the same locality.</p> <p>For Class 2 properties, it is legislated that properties are valued as income producing, and the market value is derived from income and expenses. The law requires that cooperatives and condominiums are valued as if they are rental buildings, even though they are not income producing.</p> <p>For Class 3 properties, the market value is derived from the cost of constructing, reproducing or replacing the building added to the land value.</p> <p>For Class 4 properties, the market value is derived from the potential income earning and expenses of the property. Estimated annual income is based in part on the annual <i>Real Income and Property Expense Filing (RPIE)</i> by the taxpayer.</p> <p>Once determined, an assessment ratio is applied to the market value to obtain the Assessed Value (see question 24).</p>

11	What is included in the assessed value?	<p>Real property is defined in <i>Section 109 RPT</i> and includes:</p> <ul style="list-style-type: none"> <li>• land, above and under water;</li> <li>• buildings and other articles and structures, substructures and superstructures erected upon, under or above the land;</li> <li>• certain property owned by utilities;</li> <li>• plant and machinery, but not including that used for trade or manufacture which is not essential for the support of the building;</li> <li>• trailers/mobile homes, but not “recreational vehicles”; and</li> <li>• special franchises.</li> </ul>
12	Who provides the assessed values?	<p>In accordance with <i>Section 202 RPT</i> it is the Local Assessor who is responsible for assessing real property, with the exception of the assessment of special franchises, which fall to be carried out by the Commissioner of Taxation and Finance.</p> <p>For purposes of assessment and taxation, a special franchise shall include the value of the tangible property situated in, under, above, upon or through any public street, highway, water or other public place in connection therewith.</p> <p>The Commissioner also has a duty to supervise the function of assessing throughout the state. This includes standardising forms and providing assessors with such information and instructions as may be necessary to assist them in making assessments.</p>
13	How often are properties revalued?	<p>The frequency of revaluations varies widely among jurisdictions in New York State as there is no state-wide requirement. Some jurisdictions revalue annually, while others have not undertaken a revaluation in many decades.</p>

		New York City carries out revaluations on an annual basis. The Property Tax Fiscal Year runs from July 1 to June 30.
14	When was the last revaluation undertaken?	2021
15	What was the valuation date for that revaluation?	<p>The ownership and physical condition of real property are assessed (valued) as of the taxable status date according to price fixed as of the valuation date.</p> <p>Generally, March 1 is used as the taxable status date and the preceding July 1 is the valuation date (<i>Section 301 RPT</i>).</p> <p>However, for New York City, the valuation date is July 1 of the preceding year (<i>Section 1508 New York City Charter</i>) and status date is the preceding January 1, i.e., for the last revaluation, January 1, 2021.</p>
16	When is the next revaluation due to take place?	2022
17	What will be the valuation date for that revaluation?	January 1, 2022.
18	Are valuation notices sent out following a revaluation?	Notification is required for increases only ( <i>Section 510(1) RPT</i> ).
19	Who is entitled to make an appeal and on what grounds?	<p>In New York State, Assessors offer the option of discussing assessed values without the necessity of making a formal complaint, to enable evident errors etc., to be resolved.</p> <p>An assessment may be contested by any person who has an interest in the property and is adversely affected by the assessment (i.e., have legal standing). Usually, the applicant listed on the application is the legal owner or a tenant of</p>

		<p>the entire property who pays all property expenses including taxes and who is authorized to contest the assessment.</p> <p>Section 524 RPT defines the grounds for appeal, which are “that the assessment complained of is excessive, unequal or unlawful, or that real property is misclassified”.</p> <p>For example - that a property assessment is:</p> <ul style="list-style-type: none"> <li>• Excessive – higher than the actual market value of the property, too high because an exemption has been improperly denied, too high because a transition assessment was inaccurately calculated</li> <li>• Unequal - at a higher level of assessment than the rest of the community</li> <li>• Unlawful - in a way that is contrary to the law</li> <li>• Misclassified - in the wrong class</li> </ul>
20	How does the appeals system operate and are any fees payable?	<p>In New York City, following receipt of the Notice of Property Value (NOPV), a Request for Review can be made to the Department of Finance to review:</p> <ul style="list-style-type: none"> <li>• the property’s market value based on factors such as finances, comparable sales, building use/classification, physical development, or structure features;</li> <li>• the property’s description; or</li> <li>• to bring attention to other errors.</li> </ul> <p>This year, the deadline for filing a Request for Review is March 15 for Class 1 properties and April 1 for all other properties.</p> <p>Under <i>Section 37-01 Title 19 Rules of the City of New York</i>, a Request for Review made to the Department of Finance shall not:</p> <ul style="list-style-type: none"> <li>(a) <i>affect a property owner's right to apply for a correction of tentative assessed valuation with the New York City Tax Commission,</i></li> <li>(b) <i>affect any deadline for such application with the Tax Commission, or</i></li> </ul>

		<p>(c) <i>satisfy the requirement that a property owner have filed a timely application for correction with the Tax Commission in order to obtain subsequent judicial review of an assessed valuation.</i></p> <p>There is no fee for submitting a Request for Review.</p> <p>An appeal may be made to the New York City Tax Commission, an independent city agency that has the authority to change assessment value, tax class, and exemptions. For the Tax Commission to lower an assessment, the appellant must prove that the value of the property is less than its effective market value (<i>Section 4-11 Chapter 4 Title 21 The Rules of the City of New York</i>). The deadlines for Tax Commission appeals for the current year are March 15 for Class 1 properties and April 1 for Classes 2, 3 and 4.</p> <p>A \$175 fee is charged for applications for correction where the assessed value on the NOPV for 2021/22 is \$2 million or more. If multiple condominium units file on a single application, the fee will apply if the aggregate assessed value is \$2 million or more. The fee will be included on the property tax bill.</p> <p>The Tax Commission’s determination must be made within 90 days. The taxpayer has the right to accept (within 45 days) any alteration in the assessment proposed or may appeal the decision by filing:</p> <ol style="list-style-type: none"> <li>1. a Small Claims Assessment Review Petition (SCAR). A person may file a petition if they are aggrieved by an assessment of (i) a property improved by a one, two or three family, owner-occupied residential structure used exclusively for residential purposes, OR (ii) a property that is unimproved and is not of sufficient size as determined by the assessing unit to contain a one, two, or three family residential structure, AND</li> </ol>
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		<p>who has filed a written application for correction with the New York City Tax Commission in regard to that assessment. The last date for application is October 25.</p> <ol style="list-style-type: none"> <li>2. an appeal to the Supreme Court within 30 days of the final completion and filing of the assessment roll.</li> </ol> <p>In other municipalities in New York State, with the exception of Nassau County, there are 2 levels of formal review.</p> <ul style="list-style-type: none"> <li>• Administrative review - the “grievance” process is conducted at the municipal level by way of the Board of Review; and</li> <li>• Judicial review             <ul style="list-style-type: none"> <li>○ in order to pursue judicial review, a taxpayer must first go through administrative review</li> <li>○ includes two options:                 <ul style="list-style-type: none"> <li>▪ 1. Small Claims Assessment Review (SCAR) (see above), or</li> <li>▪ 2. Tax certiorari proceedings in State Supreme Court</li> </ul> </li> </ul> </li> </ul>
21	How is the amount of property tax payable calculated?	<p>The amount of property tax payable is derived from the following steps:</p> <ol style="list-style-type: none"> <li>1. The assessor estimates the Market Value of the property.</li> <li>2. The Assessed Value is based on a percentage of the Market Value. This percentage is known as the Level of Assessment or Assessment Ratio. For New York City, the Assessment Ratio (AR) depends on the tax class of the property:             <ul style="list-style-type: none"> <li>• Tax Class 1 – 6%</li> <li>• Tax Class 2, 3 &amp; 4 – 45%</li> </ul>             (N.B. State Law limits how much Assessed Values can increase each year for certain tax classes – see question 23)           </li> <li>3. Exemptions are deducted from the Assessed Value to give the Taxable Value</li> </ol>

		<p>4. The Taxable Value is multiplied by the appropriate Tax Rate to give the gross amount payable</p> <p>5. Any Abatements are deducted</p>						
22	Who sets the tax rates?	<p>The tax rates vary and are set independently by each jurisdiction. They are adjusted annually.</p> <p>New York City has a 4-class property tax system:</p> <ul style="list-style-type: none"> <li>• Class 1: Most residential property of up to three units (family homes and small stores or offices with one or two apartments attached), and most condominiums that are not more than three stories.</li> <li>• Class 2: All other property that is not in Class 1 and is primarily residential (rentals, cooperatives and condominiums). Class 2 includes: <ul style="list-style-type: none"> <li>○ Sub-Class 2a (4 – 6 unit rental building);</li> <li>○ Sub-Class 2b (7 – 10 unit rental building);</li> <li>○ Sub-Class 2c (2 – 10 unit cooperative or condominium); and</li> <li>○ Class 2 (11 units or more).</li> </ul> </li> <li>• Class 3: Most utility property.</li> <li>• Class 4: All commercial and industrial properties, such as office, retail, factory buildings and all other properties not included in tax classes 1, 2 or 3.</li> </ul>						
23	What is/are the current tax rates(s)?	<p>Property tax rates vary between municipalities.</p> <p>Tax rates for New York City for 2021 are shown in the table below:</p> <table border="1" data-bbox="779 1711 1421 1837"> <thead> <tr> <th>Property Class</th> <th>Tax Rate</th> </tr> </thead> <tbody> <tr> <td>NYC – Class 1</td> <td>21.045%</td> </tr> <tr> <td>NYC – Class 2</td> <td>12.267%</td> </tr> </tbody> </table>	Property Class	Tax Rate	NYC – Class 1	21.045%	NYC – Class 2	12.267%
Property Class	Tax Rate							
NYC – Class 1	21.045%							
NYC – Class 2	12.267%							

		NYC – Class 3	12.826%								
		NYC – Class 4	10.694%								
24	<p>Are increases or decreases in property tax resulting from revaluations phased in and, if so, over what period of time?</p>	<p>The tax rate is expressed as a percentage of Assessed Value.</p> <p>The above reflects the mid-year alterations made to the tax rates of Classes 1, 2, and 3.</p> <p>State law limits how much Assessed Values can increase each year for certain tax classes.</p> <table border="1" data-bbox="781 619 1456 1092"> <thead> <tr> <th data-bbox="781 619 1075 661"><b>Tax Class</b></th> <th data-bbox="1075 619 1456 661"><b>Limit</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="781 661 1075 819">Class 1</td> <td data-bbox="1075 661 1456 819">Assessed Value cannot increase more than 6% each year or more than 20% in 5 years</td> </tr> <tr> <td data-bbox="781 819 1075 976">Class 2 properties with 10 units or less</td> <td data-bbox="1075 819 1456 976">Assessed Value cannot increase more than 8% each year or more than 30% in 5 years</td> </tr> <tr> <td data-bbox="781 976 1075 1092">Class 2 properties with 10 units or less &amp; Class 4</td> <td data-bbox="1075 976 1456 1092">Changes in Assessed Value are phased in over 5 years</td> </tr> </tbody> </table> <p>Where phasing is applied, the assessed value will be a transitional assessed value. If physical changes are made to a property, the full value of the improvements are applied – not transitioned in.</p> <p>New York State has a Property Tax Cap; however, this does not apply to New York City.</p> <p>The Real Property Tax Law requires that annual State equalization rates be established for each county, city, town and village.</p> <p>Equalization rates are calculated each year to reflect that year’s assessment roll and current market values for each assessing unit.</p> <p>The New York State Office of Real Property Tax Services (ORPTS) administers an equalization programme in order to assure equitable property tax allocation among nearly 4,000 taxing jurisdictions in New York State, and to ensure the</p>		<b>Tax Class</b>	<b>Limit</b>	Class 1	Assessed Value cannot increase more than 6% each year or more than 20% in 5 years	Class 2 properties with 10 units or less	Assessed Value cannot increase more than 8% each year or more than 30% in 5 years	Class 2 properties with 10 units or less & Class 4	Changes in Assessed Value are phased in over 5 years
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		<p>proper allocation of State Aid to Education funds, among other purposes.</p> <p>Equalization seeks to measure the relationship of locally assessed values to an ever-changing real estate market. Each year, ORPTS calculates equalization rates for each of the state’s more than 1,200 assessing units.</p> <p>Equalization is necessary in New York State because:</p> <ul style="list-style-type: none"> <li>(i) there is no fixed percentage at which property must be assessed;</li> <li>(ii) not all municipalities assess property at the same percentage of market value; and</li> <li>(iii) taxing jurisdictions, such as most school districts, do not share the same taxing boundaries as the cities and towns that are responsible for assessing properties</li> </ul> <p>The equalisation rate is the ratio of total assessed value (AV) to the municipality’s total market value (MV).</p>
25	<p>Are there any additional relevant comments about the property tax system?</p>	<p>The New York City Advisory Commission on Property Tax Reform was announced in May 2018, charged with evaluating all aspects of the current property tax system in New York City and recommending reforms to make it fairer, simpler, and more transparent, while ensuring that there is no reduction in revenue used to fund City services.</p> <p>The advisory commission's comprehensive review included: evaluations of the tax classification system; the methods of determining property market values and assessments; the treatment of property value increases; relief for low-income and senior homeowners; and method of calculating tax rates.</p> <p>The Commission’s preliminary report was issued on January 31, 2020. The report listed 10 initial recommendations that addressed inequities in</p>

	<p>the current system and created a simpler, clearer and fairer property tax system.</p> <p>Since the preliminary report, the COVID-19 pandemic has impacted and New York City has focussed the need for comprehensive reforms to the property tax system. As most other tax revenue dropped precipitously during the recent recession, property tax bills continued to rise.</p> <p>The Commission’s final report was released in January 2022, just before the current administration left office. Whilst the Commission has proposed some substantive measures to make the system more equitable and transparent, along with safeguards and financial relief, the crucial element is now whether the changes will be enacted in legislation.</p> <p>The new Governor has just announced a \$1 billion state-wide property-tax rebate, mostly for low-income families and seniors, but most commentators do not consider this to be enough.</p> <p>One problem is that to determine the tax levy, the Department of Finance calculates the market value of all city real estate, takes a fraction of that number to establish the assessed value, then multiplies that by an average tax rate. Because the city levy is based on the <i>total market value</i> of real estate, homeowners in outer-borough locations are subsidising the property taxes of wealthier ones.</p> <p>This is further exacerbated by the State Law which caps increases on individual assessments and has artificially reduced the tax bills of high-priced homes in hot real estate markets, while the tax bills for moderately priced homes continue to increase steadily.</p> <p>Another cause of inequity is yet another state law requiring condos and co-ops to be assessed as income-producing properties, rather than based on comparable sales. This is particularly problematic in Manhattan, where the values of</p>
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		<p>luxury condos are often determined by comparison to rent-stabilised apartments nearby. This methodology leads to many homes being significantly under assessed.</p> <p>These inequities are particularly felt in Staten Island, where a delegation of Assemblymen and State Senators has recently urged the Governor to take immediate action on the reforms recommended by the report.</p> <p>The recommendations include: eliminating the assessment cap in order to redistribute property tax liability more fairly; expand Class 1 properties to include those currently valued on rental income; ending “fractional assessments” and instead calculating property taxes by multiplying a new lower tax rate by full market value and fixing class shares rather than changing them every year, making tax bills easier to understand and more predictable; and financial safeguards like five-year phase-in of market-value changes, a homestead exemption for owner-occupied homes and “circuit breakers” to help ease the burden of tax increases for lower-income families and seniors.</p>
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## Appendix H: The Netherlands

1	Country	The Netherlands
2	Jurisdiction	<p>Different property taxes are levied by:</p> <ul style="list-style-type: none"> <li>• the national revenue office</li> <li>• 21 polderboards</li> <li>• 352 municipalities</li> </ul> <p>The municipalities are responsible for the annual valuation/assessment of all 9.1 million real estate properties. The other organisations are obliged to use the assessed values for their property taxes.</p> <p><u>Each municipality provides information for individual taxpayers.</u></p> <p><u>For example, for the City of Amsterdam Municipality, see:</u></p> <p><a href="https://www.amsterdam.nl/en/municipal-taxes/property-tax-ozb/">https://www.amsterdam.nl/en/municipal-taxes/property-tax-ozb/</a></p>
3	What is the title of the property tax system?	<p>Municipalities and Polderboards impose the following recurrent property taxes:</p> <p><b>Municipalities</b> Municipal Real Estate Property Tax (Dutch: <i>Onroerende-zaakbelastingen</i>, or OZB):</p> <ul style="list-style-type: none"> <li>• <u>for homeowners (Dutch: <i>Onroerendezaakbelastingen voor woningeigenaren</i>)</u></li> <li>• <u>for owners of non-residential properties (Dutch: <i>Onroerendezaakbelastingen voor eigenaren van niet-woningen</i>)</u></li> <li>• <u>for occupiers of non-residential properties (Dutch: <i>Onroerendezaakbelastingen voor gebruikers van niet-woningen</i>)</u></li> </ul> <p><b>Polderboards</b> Water system charges (Dutch: <i>watersysteemheffing</i>):</p>

		<ul style="list-style-type: none"> <li>• for built-up properties (Dutch: <u>watersysteemheffing gebouwd</u>)</li> <li>• for non-built-up properties (Dutch: <u>watersysteemheffing ongebouwd</u>)</li> </ul>
4	Which legislation governs the operation of the property tax system?	<p>All Dutch laws and regulations are on the <u>centralised website</u>:  <a href="http://wetten.overheid.nl">http://wetten.overheid.nl</a></p> <p>The relevant legislation is:</p> <ul style="list-style-type: none"> <li>• <u>Levying &amp; Collection</u>: <ul style="list-style-type: none"> <li>○ The General Tax Act (Dutch: <u>Algemene wet inzake rijksbelastingen</u>)</li> <li>○ The Collection Act 1990 (Dutch: <u>Invorderingswet</u>)</li> <li>○ Property taxes of polderboards: The Water Board Act (Dutch: <u>Waterschapswet</u>)</li> <li>○ Property taxes of municipalities: The Municipality Act (Dutch: <u>Gemeentewet</u>)</li> </ul> </li> <li>• <u>Valuation &amp; Assessment</u>: <ul style="list-style-type: none"> <li>○ Special Act for Real Estate Assessment (Dutch: <u>Wet waardering onroerende zaken, or Wet WOZ</u>)</li> </ul> </li> </ul> <p>The Special Act for Real Estate Assessment is supplemented by regulations. <u>Article 3 of the Implementation Regulation for the Valuation Instruction for the Real Estate Valuation Act (Uitvoeringsregeling Instructie WaardebepalingWet Waardering Onroerende Zaken)</u> provides model forms for the collection of rental and other information from <u>owners/occupiers of non-domestic property</u>.</p>
5	What types of property are taxable?	<p><u>Real property</u>: for most property taxes in the Netherlands the total value of land, buildings and appurtenances (determined by the municipalities, in accordance with the <u>Special Act for Real estate Assessment</u>) is the tax base.</p>

6	What exemptions, reliefs etc., are available?	<ol style="list-style-type: none"> <li>1. <u>Statutory exemptions are granted in respect of:</u> <ul style="list-style-type: none"> <li>• <u>public roads and waterways</u></li> <li>• <u>agricultural land (but not buildings)</u></li> <li>• <u>nature areas such as national and municipal parks and estates (if open to public)</u></li> <li>• <u>greenhouses</u></li> <li>• <u>churches (property used for public worship meetings)</u></li> <li>• <u>pumping stations and water defence works</u></li> </ul> </li> <li>2. <u>Additional optional (facultative) exemptions may be granted:</u> <ul style="list-style-type: none"> <li>• <u>by municipalities for properties below certain value thresholds (efficiency exemption WOZ-value &lt; €12,000), and</u></li> <li>• <u>for municipal properties like gardens, parks and cemeteries.</u></li> </ul> </li> <li>3. <u>Owners of residential properties may qualify for tax remission (waiver) based on “ability to pay” because of low income.</u></li> <li>4. <u>Removable machinery and equipment such as silos, cranes and lathes, are also exempt.</u></li> </ol>
7	Who is liable for payment of property taxes?	<p><u>For nearly all property taxes, the owner is liable.</u></p> <p><u>For Municipal Real Estate Tax, OZB:</u></p> <ul style="list-style-type: none"> <li>• <u>for residential properties, the owner pays the tax</u></li> <li>• <u>for non-residential properties, both the owner (landlord) and the occupier (tenant) pay the tax. An owner-occupier will pay both taxes.</u></li> </ul>
8	What is the unit of assessment?	<p><u>The primary unit of assessment is determined by the smallest unit that has one owner and one user, which are not necessarily the same.</u></p>

		<p><u>If a building or property is used, or intended to be used, in parts as separate units, then each such unit is a unit of tax assessment.</u></p> <p><u>Similarly, if two or more adjacent properties have the same user and the same owner, they can be assessed as one unit. (Chapter III Article 16 Special Act for Real Estate Assessment).</u></p>
9	What is the basis of assessment?	<p>The value of all real estate is assessed according to the <i>Special Act for Real Estate Assessment (Wet Waardering Onroerende Zaken, or Wet WOZ)</i>.</p> <p>This Act establishes how municipalities assess the value of homes and businesses.</p> <p>The WOZ value (Dutch: WOZ-waarde) is assessed based on the property's market value.</p> <p>In general, the market values of:</p> <ul style="list-style-type: none"> <li>• residential properties are derived from comparable sales</li> <li>• non-residential properties are usually derived from capitalised rental values obtained from sales comparison, income capitalisation and/or Discounted Cash Flow (DCF)</li> <li>• special-purpose properties are derived from Depreciated Replacement Costs (DRC)</li> </ul> <p>However, Article 17(3) provides an Assessment Value Standard for non-residential property which is the higher of:</p> <ul style="list-style-type: none"> <li>• Economic value, i.e., Market Capital Value; or</li> <li>• Depreciated Replacement Cost</li> </ul>
10	If the basis of assessment market value, is it capital value, rental value, etc.?	<p>It is capital value.</p> <p>The <a href="#">Waarderingskamer</a> (an oversight organisation providing guidance and audit facilities for municipalities on the implementation of the Woz Act) advocates the use of the International</p>

		<p>Valuation Standards (IVS) definition of market value:</p> <p><i>“The estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in an arms-length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently, and without compulsion.”</i></p> <p>There are also two valuation assumptions outlined in <i>Chapter III Article 17 Special Act for Real Estate Assessment</i>. These assumptions provide that the assessed market (capital) value reflects the price that is expected to be paid as if:</p> <ul style="list-style-type: none"> <li>• the full and unencumbered ownership of the property is transferred (the “transfer fiction”); and</li> <li>• the purchaser can immediately and fully use the immovable property in its current state (the “acquisition fiction”).</li> </ul> <p>The municipalities are also empowered to continuously collect the following market transaction data for use in valuation (See <i>Decision on the Provision of Information on the Special Act for Real Estate Assessment - Besluit Gegevensverstrekking Wet waardering onroerende zaken</i>):</p> <ul style="list-style-type: none"> <li>• sales transactions of residential and non-residential properties</li> <li>• rental transactions for non-residential properties</li> <li>• building costs of non-residential properties, and</li> <li>• land prices for building plots</li> </ul>
11	What is included in the assessed value?	<p><u>All real (immovable) property: land, buildings and ‘appurtenances’ (structures) including plant, machinery and equipment that form part of the taxable real estate property.</u></p>



		<p><u>In accordance with the legislation, all real property must be assessed and taxed unless it is exempted.</u></p> <p><u>There is, however, an exemption for plant and machinery that forms part of a production process (Dutch: <i>werktuigenvrijstelling</i>).</u></p>
12	Who provides the assessed values?	<p>The 352 municipalities in the Netherlands are responsible for the annual valuation of all real estate properties.</p> <p>Many municipalities have placed valuation and taxation services in Shared Service Centres (common agreements between municipal organisations) and may <u>contract private valuation firms to provide the valuations.</u></p> <p>Some municipalities undertake most of the valuations inhouse and hire in specialist valuers for specific valuations (e.g., high value, complex properties).</p> <p>It is estimated that, of the 352 municipalities in the country, there are approximately 160 organisations (i.e., including the Shared Services Centres) undertaking property tax valuations.</p> <p>The Netherlands Council for Real Estate Assessment (NCREA) (<u>Dutch: <i>Waarderingskamer</i></u>) was established in 1995 as an oversight agency, to supervise, monitor and audit the quality of real estate property assessment carried out by the municipalities. The council audits the activities of all municipalities in the Netherlands related to the <i>Special Act for Real Estate Assessment</i>.</p> <p>The statutory function is given authority by <i>Chapter III Special Act for Real Estate Assessment</i>.</p> <p>The NCREA documents valuation instructions and assessment protocols that it expects municipalities and contracted private valuation firms to follow when implementing the <i>Special Act for Real Estate Assessment</i>.</p>

13	How often are properties revalued?	In accordance with <i>Chapter IV Article 22 Special Act for Real Estate Assessment (Wet waardering onroerende zaken)</i> revaluations are undertaken annually by the municipalities.
14	When was the last revaluation undertaken?	<u>2022</u> The new valuations come into force on January 1 each year and are based on a valuation date (referred to as the value reference date) one year before the start of the calendar year for which the value is determined – i.e., January 1 of the previous year.
15	What was the valuation date for that revaluation?	January 1, 2021
16	When is the next revaluation due to take place?	2023
17	What will be the valuation date for that revaluation?	January 1, 2022
18	Are valuation notices sent out following a revaluation?	Revised property values are sent out with the municipal tax bill each year. Individual taxpayers are able to view or request the property appraisal report giving detail of how the valuation was arrived at.
19	Who is entitled to make an appeal and on what grounds?	Taxpayers and others that have an interest in the assessed value can appeal against an assessment by submitting an objection to the municipality.  This can be a complaint against the assessed value or against the tax liability or the exemptions.  The procedures for complaints against the assessed value (based on the <i>Special Act for Real Estate Assessment</i> ) and against the tax matters

		<p>(based on the <i>Municipality Act</i>) are the same and in accordance with the <i>General Tax Act</i> (Dutch: <i>Algemene wet inzake rijksbelastingen</i>).</p> <p>An objection against the assessed value must explain why the taxpayer disagrees with the WOZ value.</p> <p><u>Objections to the municipality and appeals to the District Court, the Court of appeal (second phase) or Supreme Court (third phase) can be made by the taxpayer and others that have an interest in the assessed value (i.e., those parties that get a formal notice of the assessed value).</u></p> <p><u>The burden of proof lies with the municipality who must prove the correctness of the appraised value.</u></p> <p>The <i>Waarderingkamer</i> (NCREA) is not involved in appeal procedures.</p>
20	How does the appeals system operate and are any fees payable?	<p>Municipalities are encouraged to hold informal discussions with taxpayers in order to resolve their concerns where possible. The aims of the informal proceedings are:</p> <ul style="list-style-type: none"> <li>• <u>to explain the value assessed</u></li> <li>• <u>to obviate the need for formal appeals</u></li> <li>• <u>to enable easy and swift contact between the taxpayer and the assessor</u></li> <li>• <u>to enhance the trust of taxpayers</u></li> <li>• <u>to minimise the costs of the valuation process</u></li> </ul> <p>Before submitting an objection, taxpayers can view a valuation report on the internet, or request a copy from their municipality, which gives details of the object characteristics of the property together with details of the sale prices for other similar properties; this information can be used in the objection.</p> <p>The appeal deadline is 6 weeks from the formal date of the WOZ-valuation notice; after this deadline, the WOZ value will be fixed.</p>

		<p>The municipality must give a decision by the end of the calendar year in which an objection was submitted. If the taxpayer does not agree with the decision, further appeals may be lodged:</p> <ul style="list-style-type: none"> <li>(i) firstly, to the Administrative Law section of the District Court</li> <li>(ii) secondly, to the Tax Division of the Court of Appeal, and</li> <li>(iii) lastly, to the Supreme Court</li> </ul> <p><u>The taxpayer may appeal the assessment value to the District Court if they disagree with the decision in relation to their notice of objection made to the municipality, and this will be a de novo review. The appeal must be filed within 6 weeks from the date of the decision on the objection from the municipality.</u></p> <p><u>No fees are charged when an objection is made to the municipality.</u></p> <p>Court fees are payable on appeal to the District Court, Court of Appeal and Supreme Court.</p>
21	How is the amount of property tax payable calculated?	Property taxes are calculated as a fixed percentage of the official listed value (WOZ value) of the property.
22	Who sets the tax rates?	<p><u>For the municipal real estate tax, municipal councils set the rates. They are set annually in connection with the adoption of the municipal budget.</u></p> <p>From 2020 there is a benchmark system which makes it possible to compare rates between municipalities.</p> <p>The objective of this system is to make the development of municipal tax rates fully transparent for the taxpayers.</p>
23	What is/are the current tax rates(s)?	There are three different rates of tax for each municipality – residential (owner) and non-

residential (owner and user); see the examples in the tables below.

Tax rates for the municipality of Amsterdam for 2022 are as follows:

<b><u>Liable Person</u></b>	<b><u>Type of Property</u></b>	<b><u>Tax Rate (%)</u></b>
Owner	Residential	0.0428%
Owner	Non-Residential	0.1796%
Occupier (User)	Non-Residential	0.1293%

For comparison purposes, the tax rates for the municipality of The Hague for 2022 are as follows:

<b><u>Liable Person</u></b>	<b><u>Type of Property</u></b>	<b><u>Tax Rate (%)</u></b>
Owner	Residential	0.0516%
Owner	Non-Residential	0.2642%
Occupier (User)	Non-Residential	0.2230%

Tax rates normally range between 0.05% and 0.4%, but it is possible for a municipality to make their own choice. In most municipalities, the tax rates for non-residential properties are (much) higher when compared to the tax rate for residential users.

Municipalities have the freedom to determine their own tax rates. For example, in Vlaardingen Municipality, near Rotterdam, the OZB for 2022 for users of non-residential property has been

		<p>eliminated, and instead, the entire OZB for the property will be charged to owners/landlords.</p> <p>As a result, the rate for owners/landlords is considerably higher (0.7190% of the WOZ value). If the properties are let out, depending on the terms of the lease, the charge may be passed on to the tenant.</p> <p>The municipality has opted for this new system to ensure that the OZB tax is still paid when a building is vacant and also to incentivise owners to let vacant buildings.</p>
24	<p>Are increases or decreases in property tax resulting from revaluations phased in and, if so, over what period of time?</p>	<p>Because of the annual revaluations, no alterations are made to the assessed values between revaluations and there is no phasing in of liability.</p> <p>In most cases, the value reference date (valuation date) is the same as the status reference date (the date for consideration of the physical characteristics of the property).</p> <p>However, by <i>Chapter III Article 18(3) Special Act for <a href="#">Real Estate Assessment</a></i>, if, after the value reference date, and before the commencement of the year for which the value is determined, a <u>property:</u></p> <ul style="list-style-type: none"> <li>• <u>is absorbed in one or more other properties; or</u></li> <li>• <u>changes as a result of construction, renovation, improvement, demolition or destruction; or</u></li> <li>• <u>undergoes a change in value as a result of another special circumstance specific to the immovable property;</u></li> </ul> <p>then the WOZ value will comprise:</p> <ul style="list-style-type: none"> <li>• <u>the value of the property at the value reference date (one year before the year for which the value is assessed), and</u></li> <li>• <u>the state of the property (including changes/improvements) on January 1 of</u></li> </ul>

		the year for which the value is assessed (the status reference date)
25	Are there any additional relevant comments about the property tax system?	<p><u>Previously, people who had paid off their mortgages did not have to pay the national property tax (forfeit for the imputed income) on owner-occupied houses; however, the government began phasing this out from 2019.</u></p> <p>The government is making it easier for first-time buyers to enter the housing market. From 2021, home buyers aged 18 to 35 no longer pay transfer tax. Other home buyers, who will be owner-occupiers, pay 2% and investors, who rent out the property, pay 8%.</p> <p>In the City of Amsterdam, for 2021, spending cuts were introduced by the municipality alongside increases in property taxes by upwards of 20%, to address an estimated €200m annual gap in the city’s finances, in part due to the coronavirus pandemic.</p>

## Appendix I: Saskatchewan, Canada

1	Country	Canada
2	Jurisdiction	Saskatchewan
3	What is the title of the property tax system?	It is the Property Assessment and Taxation System.
4	Which legislation governs the operation of the property tax system?	<p>There are three main pieces of provincial legislation that speak to the assessment of property for municipal assessment and taxation purposes:</p> <ul style="list-style-type: none"> <li>• <i>The Cities Act</i></li> <li>• <i>The Municipalities Act</i></li> <li>• <i>The Northern Municipalities Act, 2010.</i></li> </ul> <p>All have identical assessment legislation. For the purposes of this note, <i>The Cities Act</i> (C Act) will be used for legislative references with corresponding references for <i>The Municipalities Act</i> (M Act) and <i>The Northern Municipalities Act</i> (N Act) shown in brackets).</p>
5	What types of property are taxable?	Pursuant to provincial legislation, real property is assessable.
6	What exemptions, reliefs etc., are available?	<p><u>Exemptions</u></p> <p>Property tax exemptions are specified in Sections 262-263.1 of the C Act (Sections 292-298 of the M Act and Sections 313-315 of the N Act). Exemptions include the following:</p> <ul style="list-style-type: none"> <li>• Crown and government property;</li> <li>• Schools and ancillary buildings;</li> <li>• Places of public worship;</li> </ul>



		<ul style="list-style-type: none"> <li>• Cemeteries;</li> <li>• Streets, road, public squares and parks;</li> <li>• Monuments;</li> <li>• Libraries;</li> <li>• Specified charities;</li> <li>• certain dwellings in rural municipalities (RM): <ul style="list-style-type: none"> <li>○ unoccupied residences on agricultural land - exempt</li> <li>○ occupied residences – may be exempt dependant on location in the RM and agricultural land owned or leased by the occupant. The amount of the exemption is equal to the total taxable assessment of agricultural land owned or leased by the person occupying the residence</li> </ul> </li> <li>• Grain storage space;</li> <li>• Properties specified by municipalities.</li> </ul> <p><u>Reliefs</u></p> <p>The Seniors Education Property Tax Deferral Program provides eligible applicants with a repayable loan for the education property taxes for their principal residence.</p> <p>Eligibility criteria for applicants include:</p> <ul style="list-style-type: none"> <li>• 65+ years old;</li> <li>• Own/occupy their home as their principal residence;</li> <li>• total household income less than \$70,000 per year.</li> </ul>
7	Who is liable for payment of property taxes?	<p>Typically, it is the owner of the property.</p> <p>In some cases, such as government owned property and railway station ground leases, the tenant would be deemed liable for the taxes.</p>
8	What is the unit of assessment?	<p>Assessments are prepared for individual properties on a parcel level, which is typically the ISC (land titles) parcel level. Multiple parcels</p>

		owned by the same owner may be grouped by the assessor on the assessment roll.
9	What is the basis of assessment?	<p>There are two main valuation standards set out in provincial legislation that determine the basis of valuation.</p> <p>The “market valuation standard” is applied to the valuation of residential and non-regulated commercial property. This standard provides flexibility in determining the assessed value of property by allowing the use of the three accepted approaches to value employed in the industry: the cost approach, the sales comparison approach, and the income approach.</p> <p>The “regulated property assessment valuation standard” relates to for the valuation of farmland, heavy industrial property, pipeline, railway, roadway and resource production equipment for mines/oil/gas sites, and is achieved by following the guidance set out in the regulated provincial assessment manual.</p> <p>Both the market valuation standard and the regulated property assessment valuation standard must adhere to the base date, and equity must be considered by the appraiser as a dominant and controlling factor in assessment preparation.</p>
10	If the basis of assessment is market value, is it capital value, rental value, etc.?	<p>The Market Valuation Standard for residential and non-regulated commercial property is defined as the “<i>standard achieved when the assessed value of property:</i></p> <ul style="list-style-type: none"> <li>(i) <i>is prepared using mass appraisal;</i></li> <li>(ii) <i>is an estimate of the market value of the estate in fee simple in the property;</i></li> <li>(iii) <i>reflects typical market conditions for similar properties; and</i></li> <li>(iv) <i>meets quality assurance standards established by order of the agency.”</i></li> </ul>

		<p>Market Value is defined as the “...amount that a property should be expected to realize if the estate in fee simple in the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the amount is not affected by undue stimuli.”</p> <p>The Saskatchewan Assessment Management Agency (SAMA) publishes guides for the assessment of non-regulated properties (<i>Market Valuation Handbook and Saskatchewan Cost Guide</i>). The guides were established to outline best practices for valuation purposes.</p> <p>Because market value-based assessments must be prepared using mass appraisal, it is specified that they “...shall not be varied on appeal using single property appraisal techniques.”</p> <p>Properties subject to the regulated property valuation standard (farmland, heavy industrial property, pipeline, railway roadway and assessable resource production equipment for mines/oil/gas sites) are valued pursuant to legislation and the formulas, rules and principles set out in the regulated provincial assessment manual.</p>
11	What is included in the assessed value?	This includes land, buildings and resource production equipment (RPE) such as mine or oil and gas equipment used to extract a mineral or resource to the surface. <i>Section 169 of the C Act. (Section 199 of the M Act and Section 221 of the N Act).</i>
12	Who provides the assessed values?	<p>SAMA is an agency that operates independently from government. It manages the province's property assessment system.</p> <p>The assessments are provided by one of three service providers:</p>

		<ul style="list-style-type: none"> <li>• SAMA provides assessment services to most cities, towns, villages and rural municipalities in the province.</li> <li>• Some larger municipalities, such as the cities of Saskatoon, Regina, Prince Albert and Swift Current, provide their own assessment services.</li> <li>• Municipalities have the option of using external assessment appraisal services from private assessment service providers; in practice, none currently do so.</li> </ul> <p>Saskatchewan has licensing requirements for people undertaking property assessments. A licensed assessment appraiser is the qualified individual that is responsible for undertaking valuations and prepares the assessments on behalf of the municipal assessor.</p>
13	How often are properties revalued?	Saskatchewan has a four-year revaluation cycle. Legislation requires that all properties in Saskatchewan be revalued once every four years to reflect a new base date level of value.
14	When was the last revaluation undertaken?	The last revaluation was implemented in 2021. Assessed values from this revaluation cycle will remain in place from 2021 until 2024.
15	What was the valuation date for that revaluation?	For the 2021 revaluation, the base date or effective date of valuation used for determining assessed values is January 1, 2019. Property assessments are intended to reflect economic conditions as of this date.
16	When is the next revaluation due to take place?	2025
17	What will be the valuation date for that revaluation?	January 1, 2023

18	Are valuation notices sent out following a revaluation?	<p>Typically, assessment notices are sent out with the tax notice.</p> <p>For revaluations, there are additional communication materials to make property owners aware of possible assessment changes. Some assessment service providers, such as Regina, Saskatoon and SAMA, will post new values on their website to aid property owners in understanding the new assessments. For example, to improve transparency, SAMA’s “SAMAView” GIS based application provides property owners with free, year-round access to check their property assessments, as well as comparable properties, to ensure equity.</p>
19	Who is entitled to make an appeal and on what grounds?	<p>Any person with an interest in the assessed value or classification of a property can appeal the property assessment.</p> <p>An appeal should be made on the notice of appeal form, and must provide specific facts and evidence that support that an error has been made in the:</p> <ul style="list-style-type: none"> <li>• assessed value;</li> <li>• classification of the property; or</li> <li>• preparation or content of the assessment roll or assessment notice.</li> </ul> <p>However, an appeal cannot be made in respect of the level of taxes owing to a municipality.</p> <p>It is the taxpayer’s responsibility to make a case to the Board of Revision on the notice of appeal form. It may be as simple as proving that dimensions in the current assessment are wrong or that a property classification is not correct. The case may be as complex as proving that the value of a property is not fairly assessed compared to another property that is similar.</p>

<p>20</p>	<p>How does the appeals system operate and are any fees payable?</p>	<p>Interested persons have the opportunity to appeal every year.</p> <p>Municipalities provide public notices when the assessment roll is open for inspection and appeal.</p> <p>Appeals must be made within specified time limits following the date the assessment roll is advertised or of the mailing of a new assessment notice. These are:</p> <ul style="list-style-type: none"> <li>• 30 days in a non-revaluation year, and</li> <li>• 60 days in a revaluation year.</li> </ul> <p>The first level of appeal in Saskatchewan is the local Board of Revision (BoR). Appellants are encouraged to discuss the appeal with the assessor early in the appeal period.</p> <p>Prior to the hearing by the BoR, the parties to an appeal may:</p> <ul style="list-style-type: none"> <li>• Agree to a new valuation or classification of a property; or</li> <li>• Agree to changing the taxable or exempt status of a property.</li> </ul> <p>The agreement is commonly known as the “agreement to adjust”. The appellant must then withdraw their appeal, and this must be at least 15 days before the hearing date.</p> <p>If the appeal proceeds to a hearing at the BoR, there is provision for a simplified appeal process to be used at the option of the appellant where the appeal is for:</p> <ul style="list-style-type: none"> <li>• a single-family residential property or residential condominium; or</li> <li>• any property that has an assessed value of \$250,000 or less.</li> </ul> <p>In the simplified process, the BoR chairperson may appoint one member to the Board (instead of three) to hear the appeal and the appellant may produce written material and photographs in support of the appeal at the hearing rather than at least 20 days before. The appellant may be represented by an agent.</p>
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		<p>The BoR's decision cannot:</p> <ul style="list-style-type: none"> <li>• vary a non-regulated property assessment using single property techniques; or</li> <li>• change the assessment when the original assessment was comparable to similar properties.</li> </ul> <p>The second level of appeal is to the Assessment Appeals Committee (AAC) of Saskatchewan Municipal Board in accordance with <i>Sections 213-227 of the C Act (Sections 243-257 of the M Act and Sections 264-278 of the N Act)</i>.</p> <p>An appeal to the AAC must be made within 30 days of being served with a decision of the BoR. New evidence cannot be filed, except in limited circumstances.</p> <p>It is possible to appeal directly to the AAC when:</p> <ul style="list-style-type: none"> <li>• several assessments are appealed on the same grounds; or</li> <li>• the assessed value of a commercial or industrial property exceeds the amount set in the regulations (currently set at \$1 million).</li> </ul> <p>AAC decisions are provided in writing 3 to 6 months following the hearing.</p> <p>Appeals can be made to the Saskatchewan Court of Appeal on questions of law.</p> <p>A municipality may set an appeal fee. The fee established must be paid to the municipality before the deadline to appeal. Where an appeal is withdrawn, the appeal fee is refunded.</p> <p>Fees for the second level of appeal, the AAC level, are set out in regulations and are consistent for any appeals received across the province.</p>
21	How is the amount of property tax payable calculated?	<p>The amount of property tax payable is calculated as follows:</p> $\text{Assessed Value} \times \text{Percentage of Value (POV)} = \text{Taxable Assessed Value}$

		<p>The Municipal portion of the tax = Taxable Assessed Value x Municipal Mill Rate x Mill Rate Factor (where such factors are used)</p> <p>The Education portion of the tax = Taxable Assessed Value x Education Mill Rate</p> <p>The Municipal portion plus the Education portion, along with any base taxes or other special taxes = full amount of tax</p> <p>Some municipalities also have established minimum taxes, where if the taxable assessed value of the property is below a specified limit, the taxpayer has to pay the minimum tax.</p> <p>The province establishes the percentage of value for the major property classes <i>Section 166 of the C Act (Section 196 of the M Act and Section 219 of the N Act)</i>. For the 2021 revaluation, for the percentages of value (POV) are:</p> <ul style="list-style-type: none"> <li>• non-arable (range or pasture) land – 45% per cent</li> <li>• other (cultivated) agricultural land – 55%</li> <li>• residential, multi-unit residential and seasonal residential – 80%</li> <li>• commercial, industrial, elevator, railway, resource and pipeline – 85%</li> </ul>
22	Who sets the tax rates?	<p>The municipality establishes the municipal tax rate annually. The tax rate is expressed as a mill and is calculated by dividing the amount of taxation revenue the municipality requires by the total taxable assessment and multiplying that number by 1,000.</p> <p>The province establishes uniform education property tax (EPT) rates for each property tax class and these rates are applicable for those property types across the province. For 2021 these tax rates are:</p> <ul style="list-style-type: none"> <li>• 1.43 for agricultural property</li> <li>• 4.12 for residential property</li> <li>• 6.27 for commercial/industrial property, and</li> </ul>



		<ul style="list-style-type: none"> <li>• 9.68 for resource property (mines, oil and gas, pipelines).</li> </ul> <p>Each separate school division decides whether to establish its own property tax mill rates or to participate in the provincial funding structure. Municipalities with a separate school division that has set its own mill rates remit EPT directly to the separate school division.</p>
23	What is/are the current tax rates(s)?	<p>The municipality mill rate varies between authorities.</p> <p>Municipalities have tax tools that can be used individually or in combination. They are mill rate factors, minimum tax and base tax.</p> <p>Mill rate factors adjust the uniform mill rate, with the result that the effective mill rate for a specific property classification may be higher or lower than other property classifications.</p> <p>For each municipality, the highest mill rate factor for a class cannot be more than nine times the lowest rate factor for another class.</p> <p>A minimum tax may be established to increase the amount of taxation revenue generated from lower assessed properties within one or more property classifications. The tax payable will be the greater of the minimum tax or the <i>ad valorem</i> tax calculation.</p> <p>A base tax may be applied to all properties within one or more property classes and will be a specified amount. Tax payable will be determined by adding the base tax to the <i>ad valorem</i> tax calculation.</p> <p>Examples of 2021 Tax/Mill Rates are as follows:</p>

		<p><u>Saskatoon</u></p> <table border="1"> <thead> <tr> <th rowspan="2">Property Class</th> <th colspan="3">2021 Tax Rates</th> </tr> <tr> <th>City</th> <th>Library</th> <th>Education</th> </tr> </thead> <tbody> <tr> <td><b>Agricultural</b></td> <td>0.0105501</td> <td>0.0010875</td> <td>0.0013600</td> </tr> <tr> <td><b>Commercial &amp; Industrial</b></td> <td>0.0105501</td> <td>0.0010875</td> <td>0.0067500</td> </tr> <tr> <td>Subclass – privately owned aircraft hangar</td> <td>0.0065623</td> <td>0.0006765</td> <td>0.0067500</td> </tr> <tr> <td><b>Residential</b></td> <td>0.0069731</td> <td>0.0007188</td> <td>0.0044600</td> </tr> <tr> <td>Subclass – Condominiums</td> <td>0.0069731</td> <td>0.0007188</td> <td>0.0044600</td> </tr> <tr> <td>Subclass – Multi-unit residential</td> <td>0.0069967</td> <td>0.0007212</td> <td>0.0044600</td> </tr> <tr> <td><b>Resource</b> (oil &amp; gas, mine &amp; pipeline)</td> <td>0.0105501</td> <td>0.0010875</td> <td>0.0097900</td> </tr> </tbody> </table> <p><u>Regina</u></p> <table border="1"> <thead> <tr> <th rowspan="2">Property Class</th> <th colspan="3">2021 Mill Rates</th> </tr> <tr> <th>Municipal</th> <th>Library</th> <th>School</th> </tr> </thead> <tbody> <tr> <td>Residential</td> <td>9.4513</td> <td>0.85098</td> <td>4.46</td> </tr> <tr> <td>Condominium</td> <td>9.4513</td> <td>0.85098</td> <td>4.46</td> </tr> <tr> <td>Multi-Family</td> <td>9.4513</td> <td>0.85098</td> <td>4.46</td> </tr> <tr> <td>Agriculture</td> <td>9.4513</td> <td>0.85098</td> <td>1.36</td> </tr> <tr> <td>Commercial &amp; Industrial</td> <td>9.4513</td> <td>0.85098</td> <td>6.75</td> </tr> <tr> <td>Golf Courses</td> <td>9.4513</td> <td>0.85098</td> <td>6.75</td> </tr> <tr> <td>Railways &amp; Pipelines</td> <td>9.4513</td> <td>0.85098</td> <td>6.75</td> </tr> <tr> <td>Resource</td> <td>9.4513</td> <td>0.85098</td> <td>9.79</td> </tr> </tbody> </table>	Property Class	2021 Tax Rates			City	Library	Education	<b>Agricultural</b>	0.0105501	0.0010875	0.0013600	<b>Commercial &amp; Industrial</b>	0.0105501	0.0010875	0.0067500	Subclass – privately owned aircraft hangar	0.0065623	0.0006765	0.0067500	<b>Residential</b>	0.0069731	0.0007188	0.0044600	Subclass – Condominiums	0.0069731	0.0007188	0.0044600	Subclass – Multi-unit residential	0.0069967	0.0007212	0.0044600	<b>Resource</b> (oil & gas, mine & pipeline)	0.0105501	0.0010875	0.0097900	Property Class	2021 Mill Rates			Municipal	Library	School	Residential	9.4513	0.85098	4.46	Condominium	9.4513	0.85098	4.46	Multi-Family	9.4513	0.85098	4.46	Agriculture	9.4513	0.85098	1.36	Commercial & Industrial	9.4513	0.85098	6.75	Golf Courses	9.4513	0.85098	6.75	Railways & Pipelines	9.4513	0.85098	6.75	Resource	9.4513	0.85098	9.79
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24	<p>Are increases or decreases in property tax resulting from revaluations phased in and, if so, over what period of time?</p>	<p>Cities may phase in property taxes (but not property assessments).</p> <p>Following the 2021 revaluation, some areas have seen large increases in assessments and tax payable. Some municipalities have tried to take measures to offset the increases in the light of the effect that the COVID-19 pandemic has had on businesses.</p> <p>For example, in the City of Regina, for the 2021 revaluation, a phase-in adjustment was approved for commercial and industrial class properties to offset the volatility that could be experienced due</p>																																																																										

		<p>to the revaluation. The approved adjustments are:</p> <ul style="list-style-type: none"> <li>• 1/3 of the tax change applied for 2021</li> <li>• 2/3 of the tax change applied for 2022</li> <li>• 100% of the tax change applied for 2023</li> </ul>
25	<p>Are there any additional relevant comments about the property tax system?</p>	<p>2021 was a revaluation year in Saskatchewan.</p> <p>Changes to percentages of value (POV) shift tax among property classes.</p> <p>At the previous revaluation in 2017, the provincial government decreased the POV for non-arable (pasture) land from 40% to 45% to provide relief to cultivated agricultural properties and increased the residential POV from 70% to 80% to partially mitigate an expected unfair tax shift onto commercial properties in urban centres. Other POVs remained constant.</p> <p>For the 2021 revaluation, the total assessed value of Saskatoon property has fallen for the first time in at least a decade, with reductions in residential values more than offsetting a gain in commercial values.</p> <p>Residential properties had a combined total value of \$31.4 billion as of the January 1, 2019 assessment date, down 7% after climbing to \$33.9 billion in the 2017 reassessment cycle.</p> <p>Meanwhile, commercial property values continued to rise, climbing to \$9.9 billion after a meteoric 36% increase compared with when they were last assessed four years ago.</p> <p>That increase was driven by retail property values, which climbed 24%, offsetting a 23% decline in the value of hotels and motels and a drop of 10% in warehouse values.</p>



**RPT 22-458**

**TITLE:** Homelessness Action Initiative

**DATE:** **November 21, 2022**

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATION:**

1. That Administration move forward on the establishment of a Chronic Risk Solution Forum;
2. That the City provide coordinating support to community organizations and other levels of government to immediately begin action on solution to problems identified in the Homelessness Action Initiative; and,
3. That the Mayor's Office consider establishing a Housing Committee.

**ATTACHMENTS:**

1. Homelessness Action Initiative (CORR 22-115)

Written by: Executive Committee

**CORR 22-115**

**TITLE:** Homelessness Action Initiative

**DATE:** **November 9, 2022**

**TO:** Executive Committee

**PUBLIC:** X

**INCAMERA:**

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**SUGGESTED DISPOSITION:**

1. That Administration move forward on the establishment of a Chronic Risk Solution Forum;
2. That the City provide coordinating support to our community organizations and other levels of government to immediately being action on solution to problems identified in the Homelessness Action Initiative; and,
3. That the Mayor's Office consider establishing a Housing Committee.

**PRESENTATION:**

Verbal Presentation: Dr. Chad Nilson, Social Researcher and Program Evaluator, Living Skies Centre for Social Inquiry

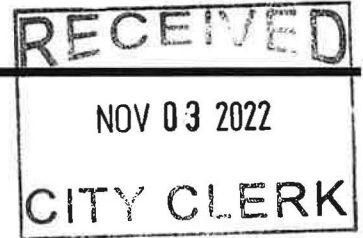
**ATTACHMENTS:**

1. Email dated November 3, 2022

Written by: Dr. Chad Nilson, Social Researcher and Program Evaluator, Living Skies Centre for Social Inquiry

**Terri Mercier**

**From:** Dr. Chad Nilson <lscsi@hotmail.com>  
**Sent:** Thursday, November 3, 2022 8:33 PM  
**To:** Kiley Bear; Craig Guidinger; City Clerk  
**Subject:** Re: HAI Summary  
**Attachments:** HAI Community Summary Nov 2022.pdf



EXECUTIVE COMMITTEE

Thanks for the feedback, Kiley. If there is still an opportunity to resubmit to the Clerk's office....please see latest version attached.

Sincerely,

**Dr. Chad Nilson**, PhD, MS, MA, BSc, Dip  
**Social Researcher and Program Evaluator**  
**LIVING SKIES CENTRE FOR SOCIAL INQUIRY**  
phone:(306) 953-8384 fax:(306) 953-8257  
email: [lscsi@hotmail.com](mailto:lscsi@hotmail.com)  
Box 582  
Prince Albert, Saskatchewan  
S6V 5R8 CANADA

"Society becomes better when people actively create knowledge.  
It becomes stronger when people use that knowledge collectively"-CN

**Recommended  
Disposition:**

- ① That Admin. move forward on the establishment of a Chronic Risk Solution Forum.
- ② That the City provide coordinating support to our community organizations and other levels of gov. to immediately begin action on solutions to problems identified in the Homelessness Action Initiative.
- ③ That the Mayor's Office consider establishing a Housing Committee.

# Prince Albert Homelessness Action Initiative

## SUMMARY

November 2022

### INTRODUCTION

In the Fall of 2021, the City of Prince Albert, supported by the Living Skies Centre for Social Inquiry, in partnership with the Prince Albert Community Advisory Board on Homelessness, launched the *Homelessness Action Initiative*. The purpose of the initiative is to gather diverse understandings of homelessness, including its impact on people and the community, that are required to implement promising solutions for preventing, intervening and mitigating the impacts of homelessness on individuals, families, businesses, services and the broader community. The anticipated result of this initiative is actionable opportunities for sector-specific solutions to homelessness and the impacts of homelessness.

### DIALOGUE

To implement this initiative, the City of Prince Albert called for the collection of community dialogue on homelessness, including its causes, consequences and solutions. In December of 2021, representatives from the human services, homelessness, and business sectors gathered to advise development of a methodology for engaging the community in such dialogue. This resulted in interviews and group discussions with 182 different individuals—each with their own unique perspective on homelessness and the impacts of homelessness on individuals and the community. The results of this dialogue present a non-representative sample of different observations, opinions, and understandings of homelessness in the community. Included in the respondent cohort, were 44 individuals directly impacted by homelessness.

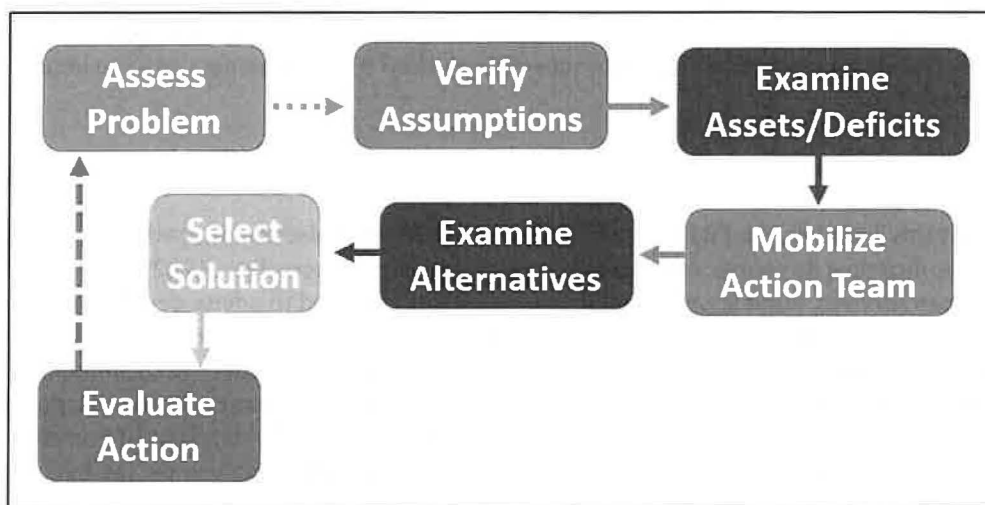
According to engagement participants, homelessness is certainly a problem that requires immediate attention in Prince Albert. However, many contributing factors, consequences and impacts of what we perceive to be homelessness, are actually more attributable to unabated chronic risk. Some of the most pressing problems impacting individuals and the community include conditions of mental illness, addiction, negative behaviour, and trauma. The complexities of these conditions, mixed with poverty, unaffordable housing, barriers to support, a lack of transportation, abandonment, and social stigma, make for a very dynamic array of problems to understand and address.

Based on the key problem areas identified in the engagement process, the most pressing issue in Prince Albert currently surrounds the absolute homeless (i.e., those living on the street). While more solutions for sheltered homeless are required (e.g., transitional homes, supportive housing), the immediate focus for many engagement participants was chronic high-risk individuals who currently have no housing solutions, and who are generally unfit for existing housing/homelessness support solutions. Conditions of absolute homelessness threaten the safety and well-being of individuals, negatively impact business and civic pursuits, and place considerable pressure on our health, social and emergency systems. Due to the severe complexity of these conditions, a low-threshold, systematic solution process is required.

## SOLUTION PROCESS

A major intended outcome of this initiative is to initiate actions that reduce homelessness, as well as offset the impacts of homelessness on individuals, businesses, services and the community. To pursue this, initiative partners have examined options for stimulating shared problem ownership and collaborative solution-building. During the initial outreach process, several problems/challenges have been identified. Some examples include, low shelter capacity, inappropriate use of services, public defecation, loitering, discarded needles, and service fragmentation, to name a few. Using this information, willing partners have already begun further exploring the development of a collaborative approach to find solutions to some of these problems. The resulting *Actionable Solutions Protocol* will help stakeholders across and within different jurisdictions to understand problems and sector-specific solutions to homelessness that are both tangible and actionable.

Figure 1. Actionable Solutions Protocol



## ACTION

Moving towards solutions requires action by multiple stakeholders in the community. The Actionable Solutions Protocol can provide a process for planning and implementing actions required of effective solution-building. To engage a network of solution-builders, this initiative recommends the City of Prince Albert mobilize a *Chronic Risk Solutions Forum*. Here, problems related to chronic risk can be presented. Stakeholders with a pre-existing role in the problem, who may be heavily impacted by the problem, or who can provide opportunities in solution-building will come together and form an Action Team. Members of the Action Teams will collaborate to implement the Actionable Solutions Protocol, driving towards solutions in our community.

## IMMEDIATE PRIORITIES

Winter Shelter • Networking Mechanism • Discarded Needles • Chronic Risk Emergency Facility





**TITLE:** Residual Land Sale - 361 18th Street West

**DATE:** November 17, 2022

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

---

**RECOMMENDATION:**

1. That the sale of Lot 19, Block 15, Plan C199 Ext 0 and Lot 52, Block 15, Plan 101609883 Ext 240 to Keith Ludtke for \$3500 be approved subject to:
  - a) Sale Agreement
  - b) Consolidation of the subject properties with the adjacent parcel to the West – 361 18<sup>th</sup> Street West
2. That the Mayor and City Clerk be hereby authorized to execute the Sale Agreement on behalf of the City, once prepared.

**TOPIC & PURPOSE:**

The purpose of this report is to approve the sale of approximately 3471.95 square feet of City-owned land to the adjacent property owner of 361 18<sup>th</sup> Street West, which is to be consolidated with the owner's current land holdings.

**BACKGROUND:**

The property owner of civic address 361 18<sup>th</sup> Street West has already built a garage on the subject property and has inadvertently encroached into the neighboring vacant properties that are owned by the City of Prince Albert. Administration is recommending the sale of these lots to be consolidated with the property(s) to the West in order to remedy this encroachment.

**PROPOSED APPROACH AND RATIONALE:**

Residual land has been primarily considered undevelopable small tracts of land, closed lanes, or walkways.

The established price for these lands in Residential Zoning Districts has been \$1 per square foot. Since the subject property is approximately 3471.95 square feet in size, the sale price would equate to \$3471.95 plus GST. The purchaser has agreed to a purchase price of \$3500, which is considered fair by the Department of PDS. The cost to consolidate the property(s) will also be included in the sale price.

Since there is only one abutting property owner qualifying to purchase this property, and the property is of no value to the City, administration is recommending approval of the sale.

#### **CONSULTATIONS:**

The proposed property sale has been reviewed by Public Works, Community Services, Assessment, Fire & Emergency Services, and Planning and Development Services. No concerns were raised.

Conversations and correspondence between the administration and the purchaser.

#### **COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

Administration will respond to the purchaser and an original copy of the Sale Agreement will be provided to them.

#### **OTHER CONSIDERATIONS/IMPLICATIONS:**

There is no policy, financial, or privacy implications or other considerations.

#### **STRATEGIC PLAN:**

This report and property sale are guided by the Strategic Priority of “Sustainable Growth”, as Administration is using strategies to determine the best use of vacant properties. In selling this residual land, the City is creating an opportunity for economic growth by collaborating with local residents.

#### **OFFICIAL COMMUNITY PLAN:**

As per Section 15.8 and 11.3 of the City of Prince Albert’s Official Community Plan, the subject property is considered a surplus of land that can increase the economic feasibility of the neighbourhood:

“The city has a portfolio of surplus land that could be considered for development under a number of policy scenarios.” . . . “rehabilitation of functionally obsolete or vacant residential, commercial, industrial and institutional land and buildings where economically feasible and where compatible with prescribed existing land uses.”

**PUBLIC NOTICE:**

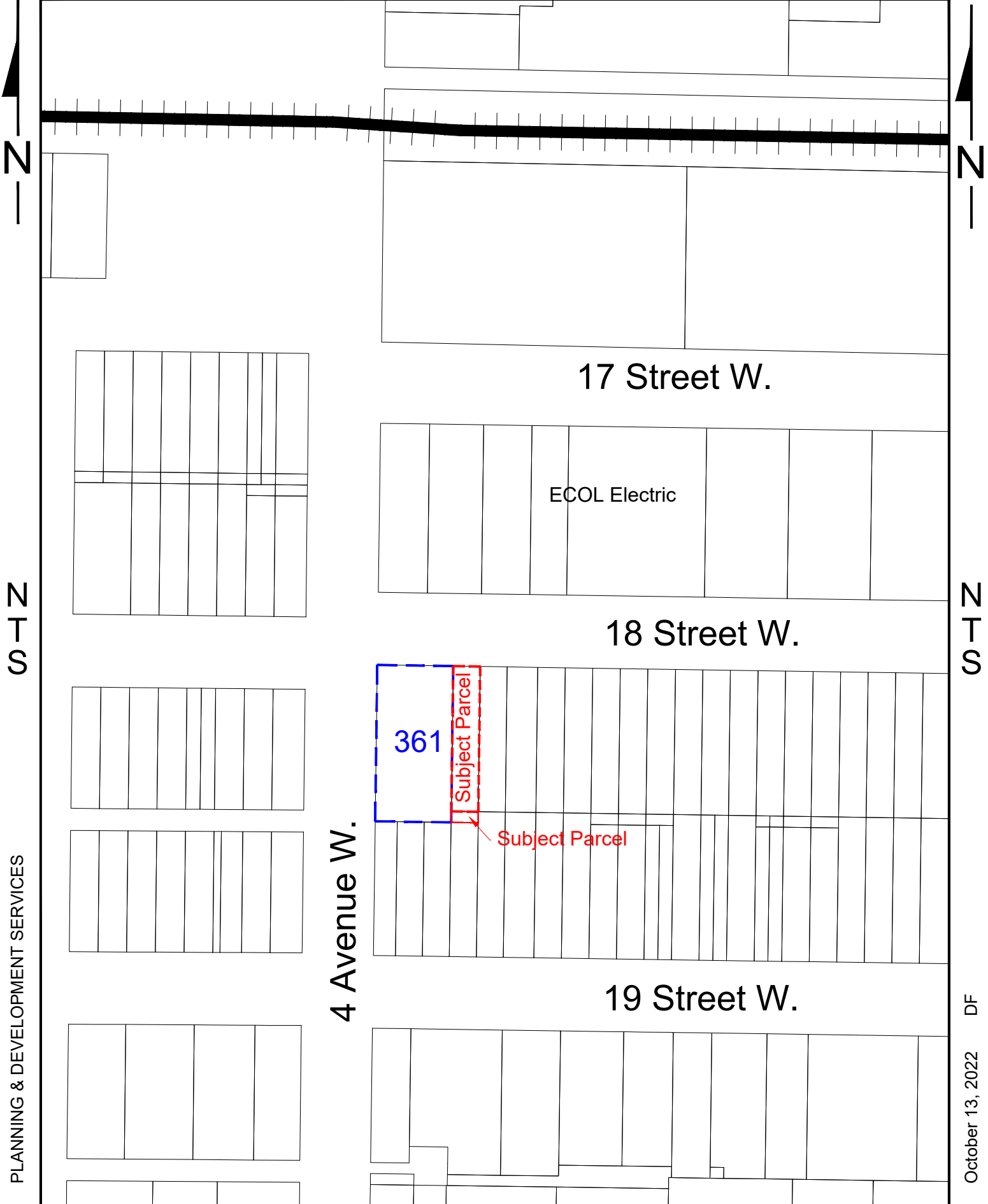
Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

**ATTACHMENTS:**

1. Location Plan - Lots
2. Location Plan - Aerial

Written by: Darien Frantik, Development Coordinator

Approved by: Director of Planning and Development Services & City Manager



S — N

N — S

4 Avenue W.

17 Street W.

18 Street W.

19 Street W.

ECOL Electric

361

Subject Parcel

Subject Parcel



S  
N

S  
N

PLANNING & DEVELOPMENT SERVICES

October 13, 2022 DF



**RPT 22-426**

**TITLE:** 2023 Board & Committee Appointments

**DATE:** November 7, 2022

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATION:**

That the appointments to City Council's Boards & Committees be approved, as outlined in the attached Appendix "A" to RPT 22-426.

**TOPIC & PURPOSE:**

The purpose of the report is to approve appointments to the various City Boards & Committees that are required due to current vacancies or as a result of the expired appointment term.

**BACKGROUND:**

Appointments to various Boards and Committees are reviewed annually to appoint individuals for any expiring appointment or vacancy to ensure that Boards & Committees can continue to conduct the necessary mandate of their respective Board or Committee.

In accordance with Section 74 of the Procedure Bylaw No. 23 of 2021, the Mayor is responsible to make recommendations for Council Committee appointments, along with recommendations for the Chair and Vice-Chair, to City Council for consideration.

**PROPOSED APPROACH AND RATIONALE:**

As a result of the appointment term ending on December 31, 2022 for various individuals and all members of Council, it is necessary to fill the vacancies in order to ensure continuity of each of the Boards & Committees. The attached Appendix "A" outlines the Mayor's recommendations for the appointments to various internal and external City Boards & Committees.

For your reference, Appendix “A” also outlines the previously appointed members, including member of Council appointments, and the expiry of those appointments.

**CONSULTATIONS:**

A Call for Applications for Board & Committee appointments was undertaken with the deadline date of October 14, 2022. Following that deadline, our office received 20 applications from new and existing individuals to serve on one of the City’s Boards or Committees. In addition, previous members of Boards & Committees were encouraged to re-apply if they were still interested in serving, and those applications were considered among all other new applications.

Any applicants who are not selected for a position on the Board or Committee at this time will be included in a listing for consideration of future vacancies in the coming year.

Members of Council were also surveyed to list their top choices for which Committee they wished to participate on.

In accordance with Section 74 of the Procedure Bylaw, a meeting with the Mayor was held to review the applications received for consideration of the upcoming vacancies. The confidential applications are available for review by members of Council upon request. Attendance records were also considered in the selection of applicants who have previously served.

**COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

Correspondence will be forwarded to all applicants following City Council’s approval. The Secretaries to the Boards & Committees will also be advised to ensure the appropriate orientation and/or training session is held with any new members.

The names of all appointees will be included in the Board & Committee listing, which is posted on The City’s website.

Our office will continue to accept new applications throughout the year and those applicants are added to the list of potential appointees to fill various vacancies that may occur on City Council’s Boards & Committees throughout the year.

**POLICY IMPLICATIONS:**

City Council’s Procedure Bylaw No. 23 of 2021 outlines the process for Council to appoint individuals to various Boards & Committees.

**PRIVACY IMPLICATIONS:**

The Board & Committee applications received by various individuals are considered confidential as they contain personal information. These confidential applications are available for review by members of Council only in consideration of the recommended appointees.

**OTHER CONSIDERATIONS/IMPLICATIONS:**

There are no options to the recommendations or financial implications.

**STRATEGIC PLAN:**

The information contained in the report directly aligns with The City's Strategic Goal of Corporate Sustainability:

"The City recognizes that a well-functioning organization needs to be clear on the roles and functions of Administration and Council, understand that the core principles and behaviors of good governance, and commit to continued improvement in governance and organization."

**OFFICIAL COMMUNITY PLAN:**

Section 4 – Decision Making outlines the following relevant goals:

1. Develop a public engagement strategy to guide the public consultation process and create consistency across the organization.
2. Improve the quality of the City's key stakeholder relationship and increase awareness of City programs and initiatives.

In addition, Section 5 – Sustainability outlines the following relevant goal:

1. Embrace a collaborative planning process that involves all stakeholders

**PUBLIC NOTICE:**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

**ATTACHMENTS:**

1. Appendix A - Mayor's Recommended Appointees

Written by: Savannah Price, Records Coordinator

Approved by: City Clerk & City Manager



**APPENDIX "A"**  
**THE CITY OF PRINCE ALBERT**  
**BOARD AND COMMITTEE APPOINTMENTS**

• \* Denotes Chairperson; \*\* Denotes Vice-Chairperson, if approved by Council.

PLEASE NOTE THAT ONLY THE BOARDS & COMMITTEES THAT REQUIRE APPOINTMENTS ARE INDICATED IN BOLD BELOW.

Boards and Committees	Appointed Members	Mayor Recommended Appointees	Expiry
<b>MAIN COMMITTEES OF COUNCIL</b>			
<b>Executive Committee</b>	All Mbrs of Council		End of 4 year term.
<b>Budget Committee</b>	All Mbrs of Council		End of 4 year term.
<b>COMMITTEE OF EXECUTIVE COMMITTEE</b>			
<b>Management Committee</b>	*Mayor G. Dionne (Mbr of Council) Councillor D. Cody (Mbr of Council) Councillor T. Zurakowski (Mbr of Council)	*Mayor G. Dionne (Mbr of Council) <b>Councillor D. Cody (Mbr of Council)</b> <b>Councillor D. Kilmer (Mbr of Council)</b>	November 13, 2024
<b>ADVISORY COMMITTEES OF COUNCIL</b> <i>All appointments to Advisory Committees are for a 2 year term or as otherwise noted.</i>			
<b>Airport Advisory Committee</b>	*Mayor G. Dionne (Mbr of Council) **Councillor D. Cody (Mbr of Council) Martin Dolny (Aviation Rep) Andre Grobler (Aviation Rep) Curtis Lemieux (Mbr at Large) Brent Pillipow (Mbr at Large) David Webster (Aviation Rep)	*Mayor G. Dionne (Mbr of Council) **Councillor D. Cody (Mbr of Council) <b>Martin Dolny (Aviation Rep)</b> <b>Andre Grobler (Aviation Rep)</b> <b>Curtis Lemieux (Mbr at Large)</b> <b>Brent Pillipow (Mbr at Large)</b> <b>David Webster (Aviation Rep)</b>	November 13, 2024 (for members of Council)  December 31, 2024 (for members at large)
<b>Aquatic and Arenas Recreation Project Fundraising Committee</b>	*Mayor G. Dionne (Mbr of Council) *Councillor D. Cody (Mbr of Council) Chief Tammy Cook-Searson (Honourary Chairperson) _____ (Honourary Chairperson) _____ (Honourary Chairperson)		March 31, 2024

Boards and Committees	Appointed Members	Mayor Recommended Appointees	Expiry
<b>Aquatic and Arenas Recreation Project Steering Committee</b>	*Mayor G. Dionne (Mbr of Council) **Councillor T. Zurakowski (Mbr of Council) Councillor T. Lennox-Zepp (Mbr of Council) Councillor T. Head (Mbr of Council) Councillor D. Cody (Mbr of Council) Councillor D. Ogrodnick (Mbr of Council) Councillor B. Edwards (Mbr of Council) Councillor D. Kilmer (Mbr of Council)		March 31, 2024
<b>Community Services Advisory Committee</b>	*Councillor D. Ogrodnick (Mbr of Council) **Councillor T. Head (Mbr of Council) Landon Adams (Mbr at Large) Jordan Carriere (Mbr at Large) Cathy Crane (Mbr at Large) Diane Kopchynski (Mbr at Large) Rose Rothenburger (Mbr at Large) Rishi Sankhla (Mbr at Large) Robin Wildey (Mbr at Large)	<b>*Councillor D. Ogrodnick (Mbr of Council)</b> <b>**Councillor C. Miller (Mbr of Council)</b> <b>Bradley Campbell (Mbr at Large)</b> <b>Rajesh Chandran (Mbr at Large)</b> <b>Cathy Crane (Mbr at Large)</b> <b>Emily Glasgo (Mbr at Large)</b> <b>Diane Kopchynski (Mbr at Large)</b> <b>Dawn Robins (Mbr at Large)</b> <b>Robin Wildey (Mbr at Large)</b>	November 13, 2024 (for members of Council)  December 31, 2024 (for members at large)
<b>Destination Marketing Levy Advisory Committee</b>	*Mayor G. Dionne (Mbr of Council) **Councillor D. Ogrodnick (Mbr of Council) Councillor D. Cody (Mbr of Council) Richard Ahenakew (Hospitality Industry Mbr) Mona Selanders (Hospitality Industry Mbr)	<b>*Mayor G. Dionne (Mbr of Council)</b> <b>**Councillor D. Ogrodnick (Mbr of Council)</b> <b>Councillor T. Zurakowski (Mbr of Council)</b> <b>Richard Ahenakew (Hospitality Industry Mbr)</b> <b>Mona Selanders (Hospitality Industry Mbr)</b>	November 13, 2024 (for members of Council)  December 31, 2024 (for members at large)
<b>Golf Course Advisory Committee</b>	*Mayor G. Dionne (Mbr of Council) **Councillor D. Cody (Mbr of Council) Brett Blakely (PAGCC) Rick Genest (Mbr at Large) Mel Keating (Senior Men's Club) Jeff McKeand (Men's Club) Jackie Packet (Business Ladies Club) Vimy Penner (Tuesday Ladies Club)	<b>*Mayor G. Dionne (Mbr of Council)</b> <b>**Councillor D. Cody (Mbr of Council)</b> <b>Brett Blakely (PAGCC)</b> <b>Rick Genest (Mbr at Large)</b> <b>Mel Keating (Senior Men's Club)</b> <b>Dawn MacAuley (Business Ladies Club)</b> <b>Jeff McKeand (Men's Club)</b> <b>Vimy Penner (Tuesday Ladies Club)</b>	November 13, 2024 (for members of Council)  December 31, 2024 (for members at large)

Boards and Committees	Appointed Members	Mayor Recommended Appointees	Expiry
<b>Planning Advisory Committee</b>	*Councillor T. Lennox-Zepp (Mbr of Council) **Councillor D. Kilmer (Mbr of Council) Hannah Buckie (Mbr at Large) Clayton Clark (Mbr at Large) Victor Hernandez (Mbr at Large) Carmen Plaunt (Mbr at Large) Matthew Roberts (Mbr at Large) Kim Scruby (Mbr at Large) Kyle Smith-Windsor (Mbr at Large)	*Councillor D. Kilmer (Mbr of Council) **Councillor T. Lennox-Zepp (Mbr of Council) <b>Sherry Bates (Mbr at Large)</b> <b>Leanne Bear (Mbr at Large)</b> <b>Hannah Buckie (Mbr at Large)</b> <b>Marcel Halle (Mbr at Large)</b> <b>Danielle Makari (Mbr at Large)</b> <b>Carmen Plaunt (Mbr at Large)</b> <b>Rishi Sankhla (Mbr at Large)</b>	November 13, 2024 (for members of Council)  December 31, 2024 (for members at large)
<b>BOARDS OF COUNCIL</b>			
<b>Development Appeals Board</b>	Melissa Isbister (Mbr at Large) - 2023 Martin Kiffiak (Mbr at Large) - 2023 Wes Moore (Mbr at Large) - 2023 <b>Resigned</b> Jean-Laurent Fournier (Mbr at Large) - 2022 Marilyn Peterson (Mbr at Large) - 2022	<b>Jean-Laurent Fournier (Mbr at Large) - 2024</b> <b>Marcel Halle (Mbr at Large) - 2023</b> <b>Marilyn Peterson (Mbr at Large) - 2024</b>	Staggered ending December 31, 2023 and 2024 or until a successor is appointed, as indicated.
<b>Prince Albert Public Library Board</b>	Mayor G. Dionne (Mayor) Councillor T. Zurakowski (Mbr of Council) - 2022 Anant Brahmhatt (Mbr at Large) - 2023 Glenda Casavant (Mbr at Large) - 2022 Benjamin Johnston (Mbr at Large) - 2023 Denise Jones (Mbr at Large) - 2022 Cenedella Dawn Lee (Mbr at Large) - 2023 Tracey Smith (Mbr at Large) - 2023 Amy Webb (Mbr at Large) - 2022	<b>Councillor D. Ogrodnick (Mbr of Council) - 2024</b> <b>Glenda Casavant (Mbr at Large) - 2024</b> <b>Denise Jones (Mbr at Large) - 2024</b> <b>Amy Webb (Mbr at Large) - 2024</b>	Staggered ending December 31, 2023 and 2024 or until a successor is appointed, as indicated. Mayor's appointment is a requirement of the Act.  November 13, 2024 (for members of Council)
<b>Prince Albert Downtown Business Improvement District Board</b>	Councillor D. Kilmer (Mbr of Council) - 2022 Stacy Coburn (Mbr at Large) - 2022 Mike Horn (Mbr at Large) - 2022 Brent MacDonald (Mbr at Large) - 2022 Alejo Bocian (Mbr at Large) - 2022 Philip Fourie (Mbr at Large) - 2022 Meghan Mayer (Mbr at Large) - 2022	<b>Councillor D. Kilmer (Mbr of Council) - 2024</b> <b>Sharon Faul (Mbr at Large) - 2025</b> <b>Mike Henry (Mbr at Large) - 2025</b> <b>Brent MacDonald (Mbr at Large) - 2025</b> <b>Alejo Bocian (Mbr at Large) - 2025</b> <b>Philip Fourie (Mbr at Large) - 2025</b> <b>Meghan Mayer (Mbr at Large) - 2025</b>	November 13, 2024 (for members of Council), 3 years - December 31, 2025 (for members at large), or until a successor is appointed.

<b>Boards and Committees</b>	<b>Appointed Members</b>	<b>Mayor Recommended Appointees</b>	<b>Expiry</b>
<b>Property Maintenance Appeal Board</b>	Dave Mulhall (Mbr at Large) - 2023 Marilyn Peterson (Mbr at Large) - 2023 Matthew Roberts (Mbr at Large) - 2023 Theodore Merasty (Mbr at Large) - 2022 Dave Mooney (Mbr at Large) - 2022	<b>Theodore Merasty (Mbr at Large) - 2024</b> <b>Dave Mooney (Mbr at Large) - 2024</b>	Staggered ending December 31, 2023 and 2024 or until a successor is appointed, as indicated.
<b>JOINT COMMITTEES OF COUNCIL</b>			
<b>City/School Board Liaison Committee</b>	Mayor G. Dionne (Mbr of Council) Councillor D. Cody (Mbr of Council)	<b>Mayor G. Dionne (Mbr of Council)</b> <b>Councillor T. Head (Mbr of Council)</b>	November 13, 2024
<b>City/Peter Ballantyne Cree Nation Joint Planning Committee</b>	Mayor G. Dionne (Mbr of Council) Councillor T. Head (Mbr of Council)	<b>Mayor G. Dionne (Mbr of Council)</b> <b>Councillor T. Head (Mbr of Council)</b>	November 13, 2024
<b>Regional Co-operation Committee</b>	Councillor B. Edwards (Mbr of Council) Councillor T. Zurakowski (Mbr of Council)	<b>Councillor B. Edwards (Mbr of Council)</b> <b>Councillor T. Zurakowski (Mbr of Council)</b>	November 13, 2024
<b>EXTERNAL COMMITTEES, COMMISSIONS &amp; BOARDS</b>			
<b>North Central Sask Waste Management Corporation</b>	Councillor D. Cody (Mbr of Council) Councillor T. Zurakowski (Mbr of Council)	<b>Councillor D. Cody (Mbr of Council)</b> <b>Councillor D. Kilmer (Mbr of Council)</b>	November 13, 2024
<b>Northern Lights Community Development Corporation</b>	Mayor G. Dionne (Mbr of Council)	<b>Mayor G. Dionne (Mbr of Council)</b>	November 13, 2024
<b>Prince Albert Arts Board</b>	Councillor D. Ogrodnick (Mbr of Council) Kevin Joseph (Mbr at Large)	<b>Councillor D. Ogrodnick (Mbr of Council)</b> <b>Kevin Joseph (Mbr at Large)</b>	November 13, 2024
<b>Prince Albert District Planning Commission</b>	Mayor G. Dionne (Mbr of Council) Councillor T. Zurakowski (Mbr of Council)	<b>Mayor G. Dionne (Mbr of Council)</b> <b>Councillor C. Miller (Mbr of Council)</b>	November 13, 2024
<b>Prince Albert Exhibition Association</b>	Mayor G. Dionne (Mbr of Council)	<b>Mayor G. Dionne (Mbr of Council)</b>	November 13, 2024
<b>Prince Albert Regional Economic Development Alliance (PREDA)</b>	Councillor B. Edwards (Mbr of Council)	<b>Councillor B. Edwards (Mbr of Council)</b>	November 13, 2024
<b>Sakaw Public Advisory Group</b>	Councillor D. Cody (Mbr of Council)	<b>Councillor D. Cody (Mbr of Council)</b>	November 13, 2024

Boards and Committees	Appointed Members	Mayor Recommended Appointees	Expiry
<b>Saskatchewan Assessment Management Agency City Advisory Committee</b>	Mayor G. Dionne (Mbr of Council) Vanessa Vaughan (City Assessor) Dale Braitenbach (Observer)	<b>Councillor D. Kilmer (Mbr of Council)</b> <b>Vanessa Vaughan (City Assessor)</b> <b>Dale Braitenbach (Observer)</b>	November 13, 2024
<b>Saskatchewan Urban Municipalities Association Board of Directors</b>	Councillor T. Zurakowski (Mbr of Council) Councillor D. Cody (Alternate-Mbr of Council)	<b>Councillor D. Cody (Mbr of Council)</b> <b>Councillor T. Zurakowski (Alternate-Mbr of Council)</b>	November 13, 2024
<b>Saskatoon Airport Authority</b>	Mayor G. Dionne (Mbr of Council)	<b>Mayor G. Dionne (Mbr of Council)</b>	November 13, 2024



City of  
**Prince Albert**

*INQ 22-12*

**MOTION:**

Be received as information and filed.

**ATTACHMENTS:**

1. November 7, 2022 Inquiry Responses

Written by: Sherry Person, City Manager

To: City Council  
From: City Manager

November 7, 2022 - City Council Inquiries

Councillor	Inquiry #	Inquiry	Dep't Sent to	Date Responded	Response
Councillor Ogradnick	INQ#22-30	1. How much money is owed to The City in unpaid taxes from both residential and commercial properties; 2. What is the process The City follows to collect these unpaid taxes; 3. How long does this process take; 4. How many properties, on average, have their titles transferred to The City each year because of unpaid taxes; and, 5. Can a list be provided on the property titles The City has acquired over the last six (6) years?	Financial Services	18-Nov	Please see attached response from the Director of Financial Services.

## **RESPONSE TO INQUIRY #22-30**

### **1. *How much money is owed to The City in unpaid taxes from both residential and commercial properties;***

Response:

As of October 24, 2022, there was \$7,056,938 owing in unpaid taxes. We should note that because some people are on the TIPPS program, they are going to show that they have a balance owing until after December 1 when their last payment is withdrawn from their accounts. The breakdown is as follows:

- \$2,360,959 owing in Commercial taxes
- \$4,695,979 owing in Residential taxes

Of the \$7,056,938 owing in unpaid taxes, taxpayers owing \$3,096,462 are registered for the TIPPS program so after December 1, 2022, there will be \$3,960,476 owing in unpaid taxes unless some of the taxpayers pay off their outstanding tax amount prior to the end of the year.

Collection of outstanding monies is one of the items that was highlighted to be addressed in the restructuring of the Financial Services Department. Over the next year and once everyone has been established in their positions, this is one area that will be a focus on collection of bad debt, so the City can get closer to a much lower amount owing to the City. This will never be a 0 amount, but the lower the amount, the better for all residents of the City.

### **2. *What is the process The City follows to collect these unpaid taxes;***

Response:

The process is as follows for tax enforcement:

1. Your taxes are due June 30th. No tax enforcement happens until the following calendar year;
2. The following February, a letter goes to the owner advising them that they are in arrears and if the taxes are not paid, their property will be advertised in the Rural Roots advising that a lien will be placed;
3. April/May, the advertisement goes to the Rural Roots;
4. September/October, the liens are placed on the property accordingly; and,
5. After this process is complete, the timeline can vary. We issue a 6-month notice after the lien is placed. Depending on if there is a payment plan in place, the process can be paused or delayed. If no payment is made, the process continues.



**3. How long does this process take;**

Response:

It takes roughly 3 years before we take the title through tax enforcement after following all the steps from the *Tax Enforcement Act* from start to finish.

**4. How many properties, on average, have their titles transferred to The City each year because of unpaid taxes; and,**

Response:

On average, we take approximately 2 properties per year.

**5. Can a list be provided on the property titles The City has acquired over the last six (6) years.**

Response:

**2022**

129 – 23<sup>rd</sup> Street West  
951 – 17<sup>th</sup> Street West  
450 – 18<sup>th</sup> Street West  
418 – 7<sup>th</sup> Street East  
551 – 6<sup>th</sup> Street East  
56 – 18<sup>th</sup> Street West  
1610 – 15<sup>th</sup> Street West  
163 – 29<sup>th</sup> Street East

**2021**

17 Gurney Crescent

**2020**

67 – 13<sup>th</sup> Street East

**2019**

None

**2018**

None

**2017**

1203 Central Avenue

**2016**

432 – 6<sup>th</sup> Street East  
1279 – 1<sup>st</sup> Street East

***MOT 22-21***

**MOTION:**

“That Administration install Snow Fences in the following locations:

1. 15<sup>th</sup> Avenue East by Holy Cross School;
2. Pederson Road in Crescent Acres; and,
3. Muzzy Drive by the mail boxes near the park.”

Written by: Councillor Ogradnick