

## Chapter 13

# Saskatchewan Municipal Board—Providing Timely and Supported Municipal Appeal Decisions

### 1.0 MAIN POINTS

The Saskatchewan Municipal Board is responsible for hearing appeals regarding disputes arising between Saskatchewan municipalities and other parties (e.g., property owners). This includes appeals relating to property assessments (e.g., assessed value) and planning and development (e.g., proposed subdivision rejection). In 2024, the Municipal Board received 356 appeals (334 property assessment appeals and 22 planning and development appeals).

We audited the Saskatchewan Municipal Board's processes to provide timely and supported appeal decisions and found it had effective processes, except it needs to:

- Periodically analyze key stages of the appeal process to identify where delays occur and take action to address issues (e.g., staff availability). We found appeals at various stages (e.g., case management, waiting to have a hearing scheduled) taking longer than the Municipal Board's expectation. For example, three appeals have each taken 288, 320, and 337 days to reach the hearing date. Analyzing delays at key stages can help appeals to meet the expectation of the entire appeal process taking 200 days.
- Monitor appeals in case management taking more time than expected. Monitoring appeals which are close to or exceeding the 20-day target for case management may identify unnecessary delays. Four appeals tested found case managers did not document reasons for delays (case management took 32–74 days). For two of these appeals, Board management determined case management was not needed and the appeals could move straight to scheduling.
- Require board members to annually sign-off on having read its code of conduct, including declaring any conflicts of interest. This requirement can decrease the risk of bias, either real or perceived, in decisions issued.
- Enhance public reporting by including the status of property assessment appeals in its annual report.
- Regularly update its appeal guidance to be consistent and fully aligned with legislation. We found various policies and procedures for handling appeals not consistently updated to ensure alignment with legislation. Regular updates can decrease the risk legislative requirements may not be met or followed consistently during appeals.

Effective processes to provide timely and supported appeal decisions help to demonstrate the Municipal Board's credibility and impartiality, and ensure decisions are made fairly and consistently.



## 2.0 INTRODUCTION

We audited the Saskatchewan Municipal Board's processes to provide timely and supported appeal decisions regarding disputes arising between Saskatchewan municipalities (e.g., cities, towns, rural municipalities) and other parties (e.g., property owners).

We focused our audit on municipal property assessment appeals and planning and development appeals.

A municipal property assessment appeal is submitted to the Municipal Board when a party disagrees with a decision from the first level of appeal agency (e.g., local boards of revision). A property assessment is appealable if a perceived error (e.g., assessed value, classification) exists.<sup>1</sup> A planning and development appeal challenges decisions made by various parties (e.g., development appeal board, municipalities) related to land use and development (e.g., zoning, development permits).<sup>2</sup>

## 2.1 Municipal Appeals in Saskatchewan

The Ministry of Government Relations, municipalities, Saskatchewan Assessment Management Agency, local boards of revision, the Saskatchewan Municipal Board, and property owners are the key parties involved in municipal property assessment and planning and development appeals in Saskatchewan. **Figure 1** summarizes their roles and responsibilities.

**Figure 1—Key Parties in Appeals for Municipal Property Assessments and Planning and Development**

Key Parties	Roles and Responsibilities in Property Assessment Appeals	Roles and Responsibilities in Planning and Development Appeals
Provincial Government	Ministry of Government Relations, along with the Ministry of Finance, govern the provincial property tax system by establishing: <ul style="list-style-type: none"><li>• Assessment policies</li><li>• Municipal tax parameters</li><li>• Education tax rate policies</li><li>• Other laws and regulations regarding property assessment</li></ul>	Ministry of Government Relations approves subdivisions for most municipalities (except larger cities) <sup>A</sup>
Municipalities (e.g., towns, cities, rural municipalities)	Administer the property tax system: <ul style="list-style-type: none"><li>• Set municipal tax rates</li><li>• Bill and collect property taxes</li></ul>	Make initial planning and development decisions (e.g., issuing permits, enforcing zoning bylaws)
Saskatchewan Assessment Management Agency (SAMA)	Independent agency that provides property assessment services on behalf of most municipalities in Saskatchewan. Some municipalities (i.e., Regina, Saskatoon, Prince Albert, Swift Current) provide their own property assessment services. Administers the property assessment system, including the classification and establishment of assessed values for all properties province wide. SAMA's role in the appeal process is to prove the accuracy of its assessments.	N/A—not involved in planning and development appeals

<sup>1</sup> Government of Saskatchewan, *Assessment Appeals Guide in Saskatchewan for Citizens*, p. 3. Property tax levies are not appealable to the Saskatchewan Municipal Board.

<sup>2</sup> Saskatchewan Municipal Board, *Annual Report 2024*, p. 13.

Key Parties	Roles and Responsibilities in Property Assessment Appeals	Roles and Responsibilities in Planning and Development Appeals
Agency responsible for first level of appeal (e.g., local boards of revision appointed by municipal councils)	Local boards of revision provide the first level of appeal to property owners if they disagree with their property assessment or believe their property is incorrectly classified based on their current use	Specific agency (i.e., local development appeal board or an authorized subdivision approval authority) provides first level of appeal
Saskatchewan Municipal Board	Hears appeals from municipalities or property owners disagreeing with the accuracy of the property assessment or classification that SAMA or the specific city (with its own assessment services) determined after engaging with local boards of revision Parties can appeal Saskatchewan Municipal Board decisions to a higher court (i.e., Saskatchewan Court of Appeal)	Hears appeals from parties (e.g., developers, property owners) who disagree with the decisions of the first level of appeal (i.e., local development appeal board or an authorized subdivision approval authority) Parties can appeal Saskatchewan Municipal Board decisions to a higher court (i.e., Saskatchewan Court of Appeal)
Property owners	File appeals if they disagree with their property assessment or believe their property is incorrectly classified based on current use Property owners can hire agents and lawyers, at their own cost, to represent them during the appeal process	Initiate planning and development appeal if they disagree with the decision of a municipality or the Ministry of Government Relations

Source: Office of the Provincial Auditor of Saskatchewan.

<sup>A</sup> *The Planning and Development Act, 2007*, (section 13), grants the cities of Estevan, Lloydminster, Moose Jaw, North Battleford, Prince Albert, Regina, Saskatoon, Swift Current, Weyburn, and Yorkton status as subdivision approval authorities.

Under *The Municipal Board Act*, the Saskatchewan Municipal Board, an administrative tribunal, is responsible for hearing appeals regarding property assessments, planning and development, road maintenance, municipal boundaries, fire prevention, and any other issues referred by the Minister of Government Relations or through legislation.<sup>3,4</sup>

The Municipal Board uses various committees to handle appeals. Board members serve on committees to hear and make decisions on municipal appeals. Its two most active committees are the Assessment Appeals Committee, which receives approximately 90% of the annual appeals submitted to the Municipal Board for consideration, and the Planning Appeals Committee. These two committees were the focus of our audit.

The **Assessment Appeals Committee** is a second level of appeal for appellants (i.e., party filing appeal), including for municipalities, when they disagree with decisions of the local board of revision regarding property assessments.<sup>5</sup> This Committee also hears some appeals directly when not heard by a local board of revision, such as consolidation appeals (e.g., owner has multiple properties in different municipalities), or some appeals involving commercial or industrial property (must be assessed at more than \$1 million).

The **Planning Appeals Committee** is the provincial level of appeal for appellants who disagree with decisions by local development appeal boards or authorized subdivision approval authorities regarding issues such as zoning or development permits.<sup>6,7</sup>

<sup>3</sup> An administrative tribunal is a government-established board, commission, appeal committee, or other administrative body to assist in carrying out its decision-making responsibilities.

<sup>4</sup> Saskatchewan Municipal Board, *Annual Report 2024*, p. 3.

<sup>5</sup> The local board of revision is appointed by each municipality to hear appeals related to property tax assessments and local improvement assessments.

<sup>6</sup> A local development appeals board is a body appointed by municipal councils to hear appeals related to development-related decisions, such as zoning and development permits.

<sup>7</sup> The Ministry of Government Relations' Community Planning Branch acts as the authorized subdivision approval authority for most of Saskatchewan (excluding 10 cities).



Located in Regina, the Municipal Board employs seven full-time equivalent staff (e.g., legal coordinator, scheduler), including three full-time board members (e.g., chair) for a total of 10 full-time equivalents as of June 30, 2025. It also has five part-time board members throughout the province.<sup>8</sup>

The Municipal Board receives funding from the Ministry of Government Relations. In 2023–24, the Municipal Board spent \$1.3 million handling appeals and collected \$218,000 in revenue (2022–23: \$1.5 million spent; \$283,000 collected).<sup>9</sup>

## 2.2 Risks Associated with Unfair Appeal Processes

During appeals, all parties expect a fair process and to receive impartial treatment and unbiased outcomes. An effective appeal process resolves issues in a timely and objective way.

Delays in appeals can create uncertainty for municipalities and appellants, and may significantly impact all parties financially.

If an administrative tribunal, like the Saskatchewan Municipal Board, acts outside of its jurisdiction or fails to act reasonably, a higher court (i.e., Court of Appeal) may overturn its decision. The matter would then be sent back for redetermination. In very rare cases, the court may replace the tribunal's findings with its own.

Effective processes to provide timely and supported appeal decisions regarding disputes between municipalities (e.g., towns, cities, rural municipalities) and other parties (e.g., property owners) help to ensure decisions are made fairly, consistently, and in accordance with legislation. It also helps the Municipal Board demonstrate credibility and impartiality thereby upholding public confidence in its decision-making process.

## 3.0 AUDIT CONCLUSION

**We concluded, for the period ended June 30, 2025, the Saskatchewan Municipal Board had, other than the following areas, effective processes to provide timely and supported appeal decisions regarding disputes arising between Saskatchewan municipalities and other parties (e.g., property owners).**

**Saskatchewan Municipal Board needs to:**

- **Monitor appeals in case management taking more time than expected**
- **Periodically analyze key stages of the appeal process to identify necessary actions to address delays**
- **Require board members to annually sign-off on having read its code of conduct, including declaring any conflicts of interest**

<sup>8</sup> Information provided by Saskatchewan Municipal Board.

<sup>9</sup> Saskatchewan Municipal Board, *Annual Report 2024*, p. 17.

- Publicly report information on the status of property assessment appeals
- Regularly update its appeal guidance to be consistent and fully aligned with legislation

**Figure 2—Audit Objective, Criteria, and Approach**

**Audit Objective:**

To assess whether the Saskatchewan Municipal Board had effective processes, for the period ended June 30, 2025, to provide timely and supported appeal decisions regarding disputes arising between Saskatchewan municipalities and other parties (e.g., property owners).

**Audit Criteria:**

Processes to:

**1. Set appeals framework**

- Set policies and procedures for handling appeals that align with good practice and legislation
- Provide ready access to clear information on appeals (e.g., who can appeal, how to appeal, standard forms, hearing process)
- Use qualified and impartial staff (e.g., Municipal Board members) to handle appeals

**2. Conduct impartial and timely hearings**

- Confirm completeness of notice of appeal (e.g., clear explanation of issues, appropriate communication)
- Use case management to facilitate the appeal process
- Assign appeals to impartial Municipal Board members
- Schedule appropriate hearings using reasonable formats (e.g., written, virtual, in-person)
- Carry out hearings
- Issue timely and supported decisions

**3. Monitor performance of the appeal process**

- Respond to complaints timely
- Analyze key performance information (e.g., timeliness of hearings, number of appeals, number of overturned decisions by higher court)
- Take action based on trends and recurring issues for systemic improvement
- Periodically report key performance information to senior management and the public

**Audit Approach:**

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate Saskatchewan Municipal Boards's processes, we used the above criteria based on our related work, review of literature including reports of other auditors, and consultations with management and an independent consultant. Municipal Board management agreed with the above criteria.

We examined the Municipal Board's legislation, policies and procedures, website, and other key documents relating to providing timely and supported appeal decisions regarding disputes arising between Saskatchewan municipalities and other parties. We also interviewed key Municipal Board staff and observed an in-person hearing. We tested a sample of appeals to assess whether appeal decisions were timely and supported. In addition, we used an independent consultant with subject matter expertise in the area to help us identify good practice and assess the Municipal Board's processes.

## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Guidance Not Consistent and Fully Aligned with Legislation

The Saskatchewan Municipal Board uses various policies and procedures for handling appeals; however, these are not updated consistently to ensure alignment with legislation. It also outlines its policies and procedures in several manuals, which are not reviewed and updated concurrently.



The Municipal Board has an overarching Board Policy Manual that includes procedures for its meetings, board chair responsibilities, code of conduct, and procedures for each committee.

The Municipal Board uses various procedures outlined in separate manuals to guide its work on assessment and property appeals. See **Figure 3** for a description of each manual. We found these manuals align with good practice.

**Figure 3—Description of Manuals Used to Guide Work on Handling Appeals**

**Rules of Procedures for Hearings for All Committees:** includes 17 rules of procedures for all committees covering areas such as filing hearing material, pre-hearing conferences, non-attendance at a hearing, conduct of hearing, and recordings and transcripts.

**Case Management Procedure Manual:** includes detailed procedures for conducting case management with a checklist of items that should be discussed during case management meetings with the parties involved in an appeal (see **Section 4.6** for further details on case management).

**Hearing and Decision Procedure Manual:** includes detailed procedures for scheduling a hearing, preparing for a hearing (e.g., room set-up, panel chair responsibilities), post-hearing deliberations, types of evidence, and writing and issuing decisions.

Source: Adapted from Saskatchewan Municipal Board manuals.

The Municipal Board also has detailed procedures for staff to follow on property assessment and planning and development appeals, which include requirements set out in legislation.<sup>10</sup>

For example, legislation requires:

- Notice of appeals to be received within 30 days after the appellant is served with a decision from a board of revision or development appeals board
- Appellants to be granted one 14-day extension to perfect a notice of appeal
- Appellant to pay appeal fees

However, we found not all its manuals contain consistent information for committees to follow. For example, we found the Planning Appeals Committee Procedure Manual does not include all types of appeals as noted in legislation—such as appeals relating to development permits issued pursuant to *The Global Transportation Hub Authority Act*.

We also found the Planning Appeals Committee procedures within the Board Policy Manual have not been updated since 2001. In addition, the content in the Board Policy Manual does not fully align with the guidance in the manuals referenced in **Figure 3**, and does not always align with legislation (e.g., manuals included a different number of days for appeal deadlines).

Not consistently updating guidance regularly increases the risk legislative requirements may not be met or followed during appeals.

**1. We recommend the Saskatchewan Municipal Board update its appeal guidance to be consistent and fully aligned with legislation.**

<sup>10</sup> Legislation includes, but not limited to *The Municipalities Act*, *The Municipal Board Act*, *The Planning and Development Act*, *The Cities Act*, *The Northern Municipalities Act*, 2010.

## 4.2 Annual Code of Conduct Review and Conflict of Interest Declaration Needed

The Saskatchewan Municipal Board has a code of conduct policy for its board members; however, it does not require its board members to review and sign the code of conduct annually, including declaring potential conflicts of interest.

The Municipal Board's code of conduct policy for its board members, which includes details on conflicts of interest and bias, aligns with good practice and *The Municipal Board Act*. As shown in **Figure 4**, the policy outlines nine areas of consideration. We found it clearly written, easy to understand, and included detailed descriptions, definitions, and examples in each area.

**Figure 4—Details of Saskatchewan Municipal Board Code of Conduct Policy**

**Conflict of Interest and Bias:** members should strive to conduct themselves in a manner that does not create bias nor raise a reasonable apprehension of bias.

**Independence:** members should fulfill their duties and responsibilities free of influence from any person, interest group, or the political process. Upon appointment to the board, a member should review all organizational memberships, and consider resigning from membership in organizations having a partisan interest in issues that may come before the board.

**Impartiality and Objectivity:** members should not prejudice a case.

**Pecuniary Interest, Personal Interest, or Perception of Bias:** refers to *The Municipal Board Act* (which outlines what is considered a conflict of interest) and provides definitions and examples. The policy indicates what should be done when a conflict of interest happens (e.g., inform the board chair immediately, refrain from participation in any discussion of a matter before the board).

**Competence and Knowledge:** members should foster their professional competence and knowledge.

**Diligence:** members should perform their duties and responsibilities fully and diligently. Members should conduct hearings as expeditiously as the circumstances and considerations of fairness permit.

**Courtesy, Discretion, and Integrity:** members should treat each person who appears before them with dignity and respect. Members should endeavour to maintain the integrity of the decision-making process.

**Collegiality:** members should foster a collegial approach in performing their official duties and responsibilities; accordingly, they should assist colleagues through the exchange of views, information and opinions in a spirit of respect for the special skills and qualities of each board member.

**Outside Activities:** members should not engage in any outside activities that could have the effect of bringing disrepute upon themselves or the board.

Source: Adapted from Saskatchewan Municipal Board Policy Manual.

The Municipal Board does not have a formal process for its eight board members to declare conflicts of interest.

The Municipal Board assigns board members to various panels to hear appeals. It will remove a board member and assign a different board member to the panel if the member has a conflict of interest, or if requested due to a perceived conflict of interest. For example, during our testing of nine appeals, we found one board member removed from one appeal panel at the request of an appellant due to a perceived conflict of interest. We did not identify any additional instances of conflicts of interest.

Good practice recommends board members, upon appointment and annually thereafter, review and sign-off on a code of conduct, including a conflict-of-interest declaration, to confirm they are aware of and have managed any conflicts of interest that could affect their decision-making.





Not requiring board members to annually review and sign-off on the code of conduct increases the risk of bias, either real or perceived, in decisions issued.

**2. We recommend the Saskatchewan Municipal Board have board members annually review and sign-off on its code of conduct, including declaring any conflicts of interest.**

### 4.3 Ready Access to Clear Information on Appeals Provided

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The Saskatchewan Municipal Board provides parties involved in an appeal (i.e., appellants, respondents) with ready access to information on the appeal process that is clear and easy to understand.

Good practice indicates accessibility as one of the key elements of a fair appeal process. An accessible appeal process is one that is easily found and understood by individuals in a format and language they understand.<sup>11</sup>

We found the Municipal Board publishes key information about the appeal process on its website.<sup>12</sup> We found the information clear, easily understandable, and contains sufficient detail to understand the appeal process.

For example, the website includes:

- Eligibility criteria for each appeal type
- How to apply—includes detailed steps on how to apply along with the fee structure and links to notice of appeal forms
- Appeal process—sets out what happens after an appeal is filed (e.g., case management, submission deadlines, hearing types, decision timeframe)
- Relevant legislation for each type of appeal

We also found, upon request, the Municipal Board makes presentations to its partners to help inform appellants and respondents of roles and obligations. For example, in April 2025, the Municipal Board presented to the Saskatchewan Assessment Management Agency an overview of its mandate and structure, committee statistics (e.g., appeals received, withdrawn, decided, to be heard), the appeal process, and the conduct of hearings.

Providing parties with clear, accessible, and understandable information on the appeal process helps ensure parties have a fair, transparent resolution.

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<sup>11</sup> Ombudsperson British Columbia, *Quick Tips: Leading Practices in Conducting Appeals*, p. 1.

<sup>12</sup> [www.saskatchewan.ca/government/municipal-administration/appealing-decisions-made-by-municipalities](https://www.saskatchewan.ca/government/municipal-administration/appealing-decisions-made-by-municipalities) (29 September 2025).



## 4.4 Qualified Personnel Handle Appeals

The Saskatchewan Municipal Board has qualified personnel to handle appeals and to conduct hearings.

The Municipal Board had seven staff responsible for handling appeals as of June 2025. The Municipal Board's job descriptions set out qualifications and experience required for staff handling appeals (e.g., receiving applications, scheduling, reviewing decisions). We found it uses qualified staff to handle appeals. We tested four staff who each had the required qualifications (e.g., bachelor's degree in business/public administration) and experience required for their position.

The Municipal Board had eight board members responsible for hearing appeals as of June 2025. *The Saskatchewan Municipal Board Member Qualification Regulations, 2003*, sets out the requirements for appointment to the board. For example, the Regulations note a board member must be at least one of the following:

- A member in good standing in an accounting profession;
- A member in good standing in other associations such as Law Society of Saskatchewan, or;
- A holder of a rural or urban municipal administrator's certificate.

It also notes its board members must have experience in conducting public hearings, appeals, or meetings that involve hearing submissions from local authorities and the public.

For the four board members tested, each met the requirements of the Regulations.

Upon hiring, the Municipal Board provides its board members and staff with training material (e.g., onboarding manuals) augmented with on-the-job training. For example, members are invited to attend one or two hearings, depending on their previous experience, to observe and learn the Municipal Board's processes.

We found the onboarding manuals included relevant information related to the Municipal Board's processes (e.g., rules of procedures for hearings, writing and reviewing decisions, other staff checklists).

We also found the Municipal Board provides staff with other additional training including from other entities (e.g., Foundation of Administrative Justice). We found staff attended appropriate training for their positions (e.g., legal coordinator attended Principles of Administrative Justice and Interpreting Legislation courses in 2025).

Having qualified staff and board members handling appeals and conducting hearings help to ensure parties receive a fair appeal process.



## 4.5 Notice of Appeal Completeness Confirmed and Acknowledged Timely

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The Saskatchewan Municipal Board reviews notices of appeal to confirm completeness and sends timely acknowledgment (i.e., within 14 days) to appellants.

Staff have 14 days to conduct an initial review of, and to acknowledge, an appeal. During the review, staff confirm appellants submitted all necessary documentation (e.g., assessment notice for assessment appeals) including payment, as well as notice of appeal form correctly completed and within 30 days of a local board of revision decision. Staff follow up via email if appellants are missing documents (e.g., assessment notice). The Municipal Board considers a notice of appeal complete once it receives both the notice of appeal form and payment.

The Municipal Board also has the option of sending a 'Perfection Request,' which is a formal request to amend/correct the notice of appeal—used generally when the grounds of the appeal are deemed insufficient (i.e., explanation of issue unclear).

Our testing of nine appeals (seven assessment appeals and two planning appeals) found:

- Six appeals were complete and included all relevant information when the appellant submitted the application.
- Three appeals were incomplete. Staff appropriately followed up on the missing information.
- All nine appeals clearly explained the issues.
- Staff acknowledged receipt of all nine appeals with appellants within 14 days (from 0–10 days).

Confirming completeness of notices of appeal and timely acknowledgement of their receipt helps facilitate a timely, fair, and transparent appeal process.

## 4.6 Case Management Not Always Timely

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The Saskatchewan Municipal Board uses case management to assist parties with appeals to create more efficient hearings, but this is not always occurring within targeted timeframes.

As noted in **Section 4.1**, the Municipal Board's Case Management Procedure Manual aligns with good practice. The purpose of case management is to have the Municipal Board's case manager meet and work with the parties to clarify the grounds of appeal, determine hearing format (in-person, written, virtual), review jurisdictional issues, discuss preliminary matters, and discuss confidentiality of information.

As noted in **Figures 7 and 8**, the Municipal Board typically receives over 600 assessment appeals in a year and about 20 planning appeals. The Municipal Board assigned two board members responsibility for case management—one for assessment appeals, the other for

planning appeals. These members can delegate case manager duties to other board members as needed. The Municipal Board expects case management to take approximately 20 days once the notice of appeal is acknowledged and the appeal is sent to the case manager (i.e., board member).

We found case managers are not always conducting case management timely.

For 13 appeals tested (11 assessment appeals and two planning appeals), we found:

- Five appeals in case management took less than 20 days (ranged from 4–12 days).
- Eight appeals in case management took over 20 days.
  - Four appeals (case management ranged from 52–191 days) where we found the reasons for longer case management reasonable (e.g., Municipal Board waiting for decision on a similar case, parties negotiating independently).
  - Four appeals (case management ranged from 32–74 days) where we found case managers did not document reasons for the delays (e.g., in two appeals, when the appellant asked the Municipal Board for a status update, the case manager determined no case management was needed and moved straight to scheduling).

We found the Municipal Board uses a case management tracking spreadsheet for assessment appeals, but it does not always update this spreadsheet (e.g., missing dates, missing board member assignments). The Municipal Board does not track the status of case management for planning appeals. We also found the Municipal Board does not always follow up with case managers who are close to or have exceeded the 20-day target for case management.

Without adequately monitoring appeals in case management and following up on those taking more than 20 days, the risk of delays in scheduling hearings increases. As a result, appeals may not be heard within a reasonable timeframe thus delaying a decision.

**3. We recommend the Saskatchewan Municipal Board monitor and follow up on property assessment and planning and development appeals in case management taking more time than expected.**

The Municipal Board should also periodically analyze key stages of its appeal process, such as its case management process, to determine whether it needs to take action to address delays (see **Recommendation 4**).

## 4.7 Hearings Scheduled Based on Availability and in Format Requested but Not Always Timely

The Saskatchewan Municipal Board schedules hearings based on availability of panel members (i.e., board members) and parties, and in the format agreed to by the parties but scheduling does always occur timely.



A hearing is scheduled after the case manager notifies the scheduler the case is ready for a hearing. The Municipal Board's Hearing and Decision Procedure Manual sets out detailed steps used to schedule hearings. For example, the scheduler will:

- Confirm panel member availability and determine roles (i.e., panel chair, decision writer, panel member) to ensure balanced workloads
- Consult parties (appellant, respondent) for availability based on preselected hearing dates
- Use hearing format (virtual, in-person, written) agreed upon during case management

We found the scheduler maintains a spreadsheet to track and assign board members to appeals. It includes each working day of the month and sets out the details of the appeals on each day such as the time, city, location, type (written, virtual, in-person), committee (e.g., Assessment Appeals Committee, Planning Appeals Committee), appeal number, appellant, respondent, and the role (e.g., decision writer, panel chair) of each member for the appeal.

The Municipal Board expects scheduling to occur within seven days after the case manager notifies the scheduler the appeal is ready for a hearing.

For nine appeals tested, we found:

- Seven appeals took 24–137 days after the case manager notified the scheduler for the hearing to be scheduled therefore lengthening the total appeal process for certain appeals (see **Section 4.12** for instances where appeals took longer than expected). Management indicated delays were due to capacity of decision writers, capacity of respondent staff (e.g., respondents who appear frequently for hearings cannot be scheduled back-to-back), and other work of the Municipal Board (e.g., Local Government Committee, inter-municipal disputes).
- All nine appeals held in the format agreed to by the parties (four written, four in-person, one virtual).

While management provided reasonable explanations for the delays, we suggest the Municipal Board inform parties during case management whether it is experiencing scheduling delays. The Municipal Board should also periodically analyze key stages of its appeal process to determine whether it needs to take action to address delays (see **Recommendation 4**). For example, if the Municipal Board identifies challenges with scheduling timely hearings, it could make changes to improve panel member availability (e.g., hire additional board members).

Timely scheduling of hearings help to avoid unnecessary delays and ensure appeals are heard within a reasonable timeframe.

## 4.8 Relevant Hearing Information Provided to All Parties Timely

The Saskatchewan Municipal Board sends sufficient notices of hearing to all parties (appellant, respondent), receives submissions of evidence from the parties, and provides hearing books to all parties and panel members within expected timeframes to help ensure hearings are carried out as scheduled.

The Municipal Board has well-defined procedures for issuing the notice of hearing to all parties, receiving evidence, and providing the hearing book to all parties and panel members. **Figure 5** provides a brief description of this process.

**Figure 5—Brief Description of Hearing Information Provided**

- Once a hearing is scheduled, staff send a 'notice of hearing' email to all parties with the date, time, location, and panel members for the hearing. It also includes an information sheet (e.g., on the appeal process such as hearing formats, what can be presented as evidence, and when to expect a decision), submission template (outline for the submission with guidance on what each section should contain), and a sample submission. The Municipal Board expects staff to prepare and send this email at least 60 days prior to the hearing.
- The Municipal Board gives the appellant 45 days prior to the hearing (40 days prior to February 2025) to submit any evidence related to the appeal and the respondent 30 days prior to the hearing to respond to the appellant. The appellant has 23 days prior to the hearing to provide the last word.
- Once the Municipal Board receives all submissions, staff send the hearing book to all parties and the panel members. The hearing book is the record book (complete record that was before the lower appeal board [e.g., local board of revision], notice of appeal to the Municipal Board, case management notes) and submissions. The Municipal Board expects staff to share the hearing book with the parties and panel members at least 14 days prior to the hearing date.

Source: Adapted from information provided by Saskatchewan Municipal Board.

We found the notice of hearing contained sufficient information about the hearing and the hearing process. We also found the hearing notice, submission of evidence, and provision of hearing book processes to be aligned with good practice.

For nine appeals tested (seven assessment appeals and two planning appeals), we found:

- Notice of Hearing provided to all parties at the same time (via email)
- Notice of Hearing sent at least 60 days prior to hearing for all nine appeals
- Submissions received from appellant and respondent as expected for six appeals (submissions for three appeals not yet due at time of testing)
- Hearing books sent to all parties at least 14 days prior to the hearing date for six appeals (hearing books for three appeals were not yet due at time of testing)

Management indicated staff send the hearing book to all parties for the majority of appeals via the Government of Saskatchewan's secure file transfer service. Using a secure file transfer service wherever possible or use of other mechanisms (e.g., require password to open the hearing book) help protect confidential information.

Sending timely notices of hearing, receiving all the submissions of evidence, and providing hearing books within set timeframes allow the Municipal Board to conduct hearings as scheduled and help facilitate fair hearings.



## 4.9 Hearings Conducted Appropriately

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The Saskatchewan Municipal Board conducts hearings consistent with good practice.

The Municipal Board has well-defined procedures for preparing for hearings (e.g., room set-up, virtual hearing procedures, swearing in witnesses). All parties are required to be in attendance for in-person and virtual hearings. Consistent with good practice, the Municipal Board records all appeals made directly to the Municipal Board, as well as complex appeals, and gives parties the option for other appeals (e.g., planning appeals, assessment appeals of lower board decisions).<sup>13</sup> Both parties defend their case based on the hearing book staff provided to the panel members and parties prior to the hearing.

For six appeal hearings tested (four assessment appeals and two planning appeals), we found:

- All appropriate parties were in attendance for the three in-person hearings.
- Two in-person hearings were recorded. The appellant did not request a recording for the third in-person hearing.
- Three appeals were written submissions therefore attendance and recordings not required.

We observed a hearing and found the hearing followed good practice. For example, the panel chair controlled the hearing and followed established procedures (e.g., opening statement, confirming issues, presenting evidence, closing statement). We also found the hearing room appropriately set up, the hearing started on time and was recorded, and parties were given suitable breaks.

Appropriately conducting hearings help facilitate a fair resolution of an appeal. It also builds public trust in the hearing process.

## 4.10 Written and Rationalized Hearing Decisions Provided Timely

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The Saskatchewan Municipal Board issues written, rationalized decisions within its expected timeframe (i.e., 60 days).

The Municipal Board has well-defined procedures for writing decisions, including decision templates, that align with good practice. Once a hearing concludes, the decision writer (i.e., assigned panel member) prepares the draft decision and distributes it to panel members for review. Once the panel completes its review and the writer updates the decision, the writer sends the decision to the legal coordinator for review. The legal coordinator proofreads, formats, and fact checks (e.g., dollar amounts correct, quotes are properly cited according to the hearing book) the draft decision. If adjustments are needed, the legal coordinator will consult the writer. Once finalized, staff send the decision to the parties, and the Municipal Board publishes the issued decision on the Canadian Legal Information Institute website (CanLII).<sup>14</sup>

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<sup>13</sup> The Assessment Appeals Committee also hears some appeals directly when not heard by a local board of revision, such as consolidation appeals (e.g., owner has multiple properties in different municipalities), or some appeals involving commercial or industrial property (must be assessed at more than \$1 million).

<sup>14</sup> CanLII is a website for access to court judgements, tribunal decisions, statutes, and regulations from all Canadian jurisdictions.

The Municipal Board expects decisions to be issued within 60 days of a hearing taking place. We found this expectation reasonable, and aligned with other jurisdictions (i.e., British Columbia, Manitoba). Staff maintain a spreadsheet to track decision status (e.g., when the first draft is due, final draft due) to monitor the 60-day issuance timeframe.

For six appeal decisions tested (four assessment appeals and two planning appeals), we found all decisions:

- Issued within 60 days as expected (ranged from 33–44 days)
- Went through the quality review process
- Easily understandable and included reasons for the decision (i.e., supported)
- Sent out to all the parties at the same time and on the same day the decision was finalized

As shown in **Figure 6**, our analysis of decisions issued found the Municipal Board met its 60-day target over 90% of the time, except for assessment appeals in 2023. We found lateness ranged from only one to 30 days late during that year.

**Figure 6—Summary of Decisions Issued from 2022 to 2025**

Year	Assessment Appeals			Planning Appeals		
	Decisions Due <sup>A</sup>	Decisions Issued within 60 Days	On Time	Decisions Due <sup>A</sup>	Decisions Issued within 60 Days	On Time
2025 (January to June)	16	16	100%	9	9	100%
2024	32	31	97%	18	18	100%
2023	52	40	77%	16	15	94%
2022	118	107	91%	11	11	100%

Source: Adapted from information received from Saskatchewan Municipal Board on decisions issued.

<sup>A</sup>Decisions may relate to multiple appeals.

Setting targets and meeting those targets for issuing decisions allow for appeals to be resolved in a timely and efficient manner.

## 4.11 Formal Complaints Responded to Promptly

The Saskatchewan Municipal Board responds to formal complaints promptly.

Individuals wishing to lodge a complaint about the Municipal Board's processes can contact them directly via a general inquiries phone line or email, or file a complaint with the Ministry of Government Relations. When appellants do not agree with the Municipal Board's decision, they have the right to appeal the decision to the Court of Appeals (see **Section 4.12** for the Municipal Board's analysis on decisions appealed).

We found individuals contacted the Municipal Board inquiring about the status of their appeal; however, the Municipal Board does not track these inquiries.





If the Ministry of Government Relations receives a complaint or inquiry, the Municipal Board is required to prepare a briefing note in response to the complaint/inquiry. Since 2023, the Municipal Board received four complaints from the Ministry with only one relating to assessment appeals. Management indicated the Municipal Board has not received any complaints directly in that same period. We suggest the Municipal Board develop a process on how to handle direct complaints in the event it receives such complaints in the future.

We tested the one complaint relating to an assessment appeal the Ministry received in 2024. We found the Municipal Board prepared and submitted the briefing note with an appropriate response for the Minister of Government Relations on the same day the complaint was received.

Resolving complaints and inquiries timely can increase public confidence in the Municipal Board's processes.

## 4.12 Periodic Analysis of Appeal Process Needed

The Saskatchewan Municipal Board needs to periodically analyze key stages of its appeal process to determine whether it needs to take action to address any issues.

On a quarterly basis, the Municipal Board Chair monitors the status of property assessment appeals. The information is also sent to the Municipal Board's key partners (e.g., SAMA, City of Regina, City of Saskatoon, Ministry of Government Relations).

**Figure 7** summarizes the status of the assessment appeals. At June 30, 2025, the Assessment Appeals Committee had 485 outstanding appeals. Of those, 269 were waiting for higher court decisions (i.e., Saskatchewan Court of Appeal), 115 appeals waiting to be heard, and 101 decisions pending.

**Figure 7—Status of Appeals with the Assessment Appeals Committee at June 30, 2025**

Status of Appeal	Year Received					Total <sup>A</sup>
	2021	2022	2023	2024	2025	
Received	786	653	746	334	24	2,543
Pending 14-day initial review	-	-	-	-	6	6
In case management <sup>B</sup>	46	-	-	6	-	52
Held for Committee decision <sup>C</sup>	-	-	2	-	-	2
Hearing to be scheduled	1	5	18	20	-	44
Hearing scheduled	-	-	2	9	-	11
<b>Total outstanding appeals</b>	<b>47</b>	<b>5</b>	<b>22</b>	<b>35</b>	<b>6</b>	<b>115</b>
<b>Hearing heard—decision pending</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>98</b>	<b>-</b>	<b>101</b>

Source: Information provided by Saskatchewan Municipal Board.

<sup>A</sup> Excludes 269 appeals received (but not heard) where a decision of the higher court (i.e., Saskatchewan Court of Appeal) could impact the Assessment Appeals Committee's decisions on appeals of similar matters.

<sup>B</sup> Case management includes Municipal Board staff reviewing the issues in the appeal to ensure they are succinct prior to proceeding to a hearing.

<sup>C</sup> Appeals received (but not heard) awaiting a decision of the Committee on appeals of similar matters.

On an annual basis, the Municipal Board assesses and summarizes the status of the planning appeals (see **Figure 8**). At December 31, 2024, the Planning Appeals Committee had 13 outstanding appeals waiting to be heard and had two decisions pending.

**Figure 8—Status of Appeals with the Planning Appeals Committee at December 31, 2024**

Status of Appeal	Year Received				Total
	2021	2022	2023	2024	
Received	18	27	20	22	87
Awaiting information from appellant	-	-	1	5	6
Hearing scheduled	-	-	-	6	6
Postponed/adjourned	-	1	-	-	1
<b>Total outstanding appeals</b>	-	<b>1</b>	<b>1</b>	<b>11</b>	<b>13</b>
<b>Hearing heard—decision pending</b>	-	-	-	<b>2</b>	<b>2</b>

Source: Saskatchewan Municipal Board, *2024 Annual Report*, p. 13.

If appellants disagree with the Municipal Board's decision, the final level of appeal is to the Saskatchewan Court of Appeal. The Municipal Board monitors the number and results of appeals (assessment and planning) to the higher court against its decisions. As shown in **Figure 9**, in 2024, the percentage of decisions appealed to the higher court doubled as compared to the previous three years. However, the percentage of successful appeals (i.e., overturned decisions) compared to decisions released remains low.

**Figure 9—Status of Appeals with the Higher Court**

	2021	2022	2023	2024
Municipal Board decisions released	62	126	63	50
Unsuccessful/withdrawn	7	11	6	4
Still ongoing	-	-	2	12
Appeals successful	2	6	3	1
Total number of appeals to higher court	9	17	11	17
% of decisions appealed	15%	14%	17%	34%
% of decisions successfully appealed	3.2%	4.8%	4.7% <sup>A</sup>	2% <sup>A</sup>

Source: Adapted from information provided by Saskatchewan Municipal Board.

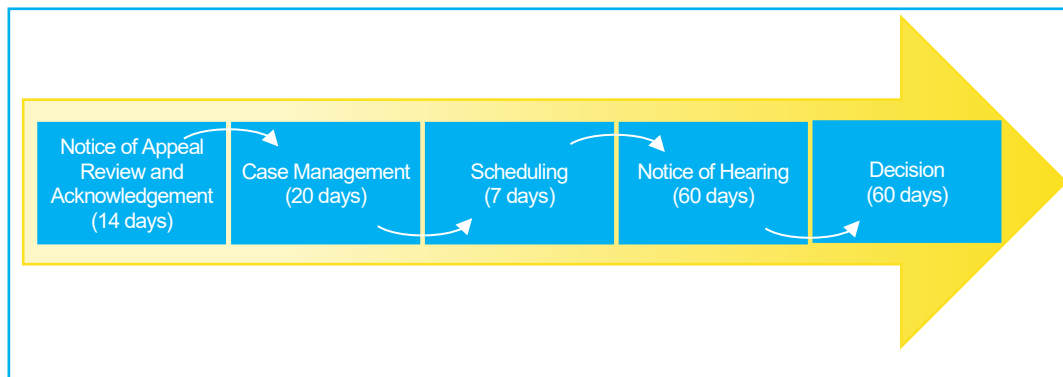
<sup>A</sup> Excludes appeals still ongoing where a decision of the higher court (i.e., Saskatchewan Court of Appeal) could increase the % of decisions successfully appealed.

As noted in **Section 4.10**, the Municipal Board maintains a spreadsheet to track decision status to monitor the 60-day issuance timeframe. We found it is meeting its 60-day target for issuing a decision after a hearing is complete over 90% of the time. However, delays are occurring before a hearing is held.

We found the Municipal Board does not analyze other key stages of the appeal process (e.g., case management, scheduling) to determine whether appeals progress as expected. **Figure 10** sets out the key stages of the appeal process. The Municipal Board has set expected timeframes for key stages in the appeal process. For example, it expects case management to take 20 days; scheduling to take seven days; and the whole appeal process (i.e., from notice of appeal to hearing decision) to take approximately 200 days.



**Figure 10—Key Stages of the Appeal Process (Total Process Approximately 200 Days)<sup>A</sup>**



Source: Adapted from information provided by the Saskatchewan Municipal Board.

<sup>A</sup> Other parts of the process not depicted take approximately 40 days to complete (e.g., preparation of hearing information).

For the nine appeals tested (seven assessment appeals and two planning appeals), we found instances where appeals are taking longer than expected. For example:

- Four appeals were in case management for over 20 days (ranged 32–74 days) but case managers had not documented reasons for delays.
- Seven appeals took longer than seven days (ranged from 24–137 days) for the hearing to be scheduled.
- Three appeals well past the 200-day expectation. For these appeals the Municipal Board has taken 288, 320, and 337 days to reach the hearing date (does not include the 60-day decision period).

Without periodically analyzing its key stages in the appeal process, the Municipal Board may be unable to determine whether it needs to take action (e.g., provide additional training, hire staff, improve IT system) to address any issues causing delays.

**4. We recommend the Saskatchewan Municipal Board periodically analyze key stages of its property assessment and planning and development appeal process to determine actions needed to address delays.**

## 4.13 More Reporting to the Public Needed

The Saskatchewan Municipal Board provides the public with information on its assessment and planning appeals, but reporting should be enhanced.

Each year, the Municipal Board reports various statistics with trend information in its annual report. For example, it reports:

- Average number of days to issue decisions following a hearing
- Number of new appeals received in the year
- Change in volume of appeals (i.e., year-over-year trend)
- Classification of appeals (e.g., city, town, rural municipality)

We found the statistics reported in its annual report consistent with other jurisdictions, other than the Municipal Board does not include a summary of the status of the assessment appeals at various stages (e.g., case management, hearing to be scheduled, hearing scheduled) as shown in **Figure 7**. We found it only provides this information for planning appeals (see **Figure 8**).

In addition, to keep the public informed of its decisions, the Municipal Board publishes decisions issued on Canadian Legal Information Institute (CanLII) giving the public access to those decisions.

Periodic public reporting of all key appeal information increases the transparency of the Municipal Board's processes and decisions, and keeps the public better informed about efforts occurring to provide timely and supported appeal decisions.

**5. We recommend the Saskatchewan Municipal Board publicly report information about the status of property assessment appeals.**

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