

# BOARD OF REVISION



## *Board Policy Guidelines*

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## **PURPOSE:**

**The purpose of this document is to summarize information on the role and responsibilities of the Board and to detail the policy guidelines of the Board for conducting hearings and writing decisions.**

### **A. GUIDING PRINCIPLES**

The Board of Revision is an independent and impartial body established pursuant to Section 192 of the *Cities Act* (the “Act”) to adjudicate property and local improvement assessment appeals.

All hearings of the Board will be conducted according to the rules of natural justice and procedural fairness.

### **B. STRUCTURE**

#### **1. COMPOSITION**

The Board of Revision is appointed by resolution of City Council, pursuant to Section 192 of *The Cities Act* (the “Act”). The Board cannot have less than three members. The Chairperson of the Board may appoint panels of not less than three persons from the members of the Board and appoint a chairperson for each panel. Subject to the conditions prescribed in Section 195 of the *Act*, the Chairperson of the Board may appoint a panel consisting of only one person from among the members of the Board to hear and rule on simplified appeals.

A panel of Board members has jurisdiction to hear and rule on appeals as though it were the Board of Revision in every instance, pursuant to subsection 192(8) of the *Act*.

#### **2. JURISDICTION**

The Board of Revision adjudicates appeals as provided for under the provisions of Sections 192-212 of the *Act* and Sections 33-36 of *The Local Improvement Act, 1993*.

#### **3. REMUNERATION**

Members of the Board of Revision are not employees of the City of Regina.

Pursuant to subsection 192(4) of the *Act*, City Council established the current rates of remuneration for members on October 18, 2004.

#### **4. *CHAIRPERSON***

**T**he Chairperson for the Board is elected by the other members of the Board.

The duties and responsibilities of the Chairperson include:

- Chairs Board meetings.
- Appoints panel chairpersons.
- Assigns members to panels.
- Ensures that all panels and members follow Board policies and procedures.
- Chairs a panel of the Board that deals primarily with commercial appeals.
- Makes decisions on behalf of the Board concerning the need for legal opinions.

#### **5. *PANEL CHAIRS***

**T**he duties and responsibilities of a panel chairperson include:

- Chairs a panel, as assigned.
- Ensures that the panel follows Board policies and procedures.
- Reviews panel decisions to ensure that all the issues under appeal have been addressed and takes corrective measures, as required.
- Assigns or re-assigns the writing of appeal decisions and ensures that panel members prepare their assigned decisions in accordance with the “Decision” section of these policy guidelines.
- Controls the procedures, sets the ground rules and maintains order at the hearing.

#### **6. *MEMBERS***

**T**he duties and responsibilities of a member include:

- Attends Board meetings.
- Follows Board policies and procedures.
- Attends assigned hearings.
- Reviews appeal dockets in preparation for hearings.

- Contributes at hearings by taking accurate notes, participating in discussions/deliberations and by respecting the role of the panel chair.
- When the Board Assistant is not present in the hearing room, one member is assigned to complete the duties of the Assistant. Refer to Section #8 Board Assistant - “When present in the hearing room” - for the duties that are to be performed.
- Declares any conflict of interest regarding appeals and informs the panel chairperson of any potential conflict of interest in advance of the hearing.
- Writes appeal decisions, as assigned.

## **7. SECRETARY**

City Council, by resolution on September 22, 1997 appointed the City Clerk as the Secretary to the Board of Revision.

The duties and responsibilities of the Secretary include:

- Facilitates the orientation/training of Board members on legislative requirements, the assessment system, hearing protocol, and decision writing.
- Ensures that notices of appeal are submitted in prescribed form and contain the information set out in subsection 197(6) of the *Act*.
- Collects and/or reimburses appeal filing fees pursuant to subsection 196(4) of the *Act*.
- Schedules hearings and produces hearing dockets for panels.
- Serves Notice of Hearing at least 30 days prior to the hearing date.
- Processes requests for recording hearings and the production of transcripts.
- Posts a list in the municipal office of the appeals to be heard and ensures the list remains posted during the sittings of the Board.
- Issues Subpoenas to persons as requested by a party to an appeal pursuant to subsection 205 (2) of the *Act* or the Board pursuant to subsection 205 (3) of the *Act*.
- Distributes decisions to parties within 14 days of a panel’s decision, with instructions regarding appeals to the Saskatchewan Municipal Board Assessment Appeals Committee (SMBAAC).
- Prepares agendas for and attends Board meetings.

- Transmits appealed records to the Saskatchewan Municipal Board Assessment Appeals Committee (SMBAAC).
- Arranges for legal opinions and/or presentations from the Board's legal counsel, as required.
- Amends the Board Policy Guidelines document as required to update items that become out of date as a result of decisions of either the Board or City Council.
- Processes requests to withdraw appeals pursuant to subsection 197 (7) of the *Act* at any time prior to evidence being heard by the Board on the appeal. When an appeal is withdrawn prior to the distribution of the docket, the appeal will be removed from the hearing docket.

## **8. BOARD ASSISTANT**

**The duties and responsibilities of the Board Assistant include:**

- Handles general inquiries from the public prior to the appeal hearings regarding hearing protocol and the status of appeals.
- Provides information to panel members on the hearing schedule and the status of appeals.
- Handles requests for rescheduling appeals that occur before the hearing docket has been prepared.
- Processes requests for taping and transcription services.
- Prepares and circulates hearing dockets.
- Posts a list, outside of the meeting room, of the appeals to be heard.
- Prepares the meeting room.
- When present in the hearing room:
  1. Greets Appellants as they arrive at the hearing to confirm who is in attendance and advises the Appellants when they can expect to be heard by the panel.
  2. Advises Court Reporter who is in attendance (Panel Members, Assessor, Appellants/Agents) and who will be charged for Court Reporting Service.
  3. Advises the panel chair which Appellants are in attendance and which appeals, if any, have been rescheduled.
  4. Advises the panel of any issues on the appeals.
  5. Call Appeals/Appellants forward for their hearing in the order that they appear on the schedule, unless otherwise directed by the panel chair.

6. Pulls the relevant file, as each appeal is called, and ensures that any necessary forms are completed (e.g. Board Orders, Court Reporter Form, Evidence and Attendance Sheets)
  7. Provides copies of Board Orders, issued by the panel, to the Assessor, Appellant/Agent and Panel members and files Board Orders in the appeal file.
  8. Receives and labels documents submitted from the Appellant or Respondent (as instructed by the panel chair) and provides a copy to the panel members and retains a copy for the appeal file.
  9. Records information on the “*Evidence and Attendance*” sheet such as documents received by the panel, who is in attendance at the hearing and which member is assigned to write the decision.
  10. Accesses information, as required, on legislative or SAMA manual references made during the hearing for the review of panel members.
  11. Assists panel members, as required, during hearings.
- Communicates with Appellants and Respondents, as required, on any interim orders or proceedings associated with a hearing.
  - Arranges for appeal decisions to be typed and returned to the author.
  - Distributes appeal decisions to the Appellants and Respondents, in accordance with legislative requirements.
  - Ensures that the file for each appeal is complete and in good order.

## **9. *LEGAL COUNSEL***

The Board Secretary shall arrange for legal counsel to be available to the Board, as required.

## **10. *BOARD MEETINGS***

**F**ormal Board meetings can be scheduled in the following manner;

- Resolution of the Board.
- The Secretary shall call a meeting of the Board whenever requested to do so by the Chairperson or a majority of the members.
- The Chairperson may call a meeting with less than twenty-four (24) hours notice, either verbally or in writing, if all members give written consent to the notice before the commencement of the meeting.

When a meeting is to be held, the Secretary shall provide, whenever possible, written notice of the time, date and place of the meeting to all members at least twenty-four (24) hours prior to the meeting. The notice shall also include information on the business to be transacted at the meeting. The notices shall be delivered to the usual

place where members have requested that their dockets and other Board information be delivered.

The Secretary, or the Secretary's designate, shall attend all formal meetings of the Board to record the decisions of the Board.

Quorum for Board meetings is a majority of Board members. A quorum shall be required to be present to hold a formal Board meeting. If a quorum is not present within fifteen minutes of the scheduled time for the meeting, the meeting shall be deemed to be cancelled, due to lack of quorum.

The Board may hold informal meetings at any time for orientation, training, or other purposes.

## **C. CONFLICTS OF INTEREST**

In accordance with Bylaw No. 2002-57 "The Regina Code of Conduct and Disclosure Bylaw", the onus is on each Board member to make immediate disclosure to the panel chairperson upon becoming aware that he/she is or may be in a conflict of interest in connection with an appeal. Where the possibility of a conflict exists, a member must not sit on that appeal. If the member becomes aware of a conflict during a hearing, the member must immediately advise the panel chair, excuse himself/herself from the remainder of the hearing and take no part in deliberations of the panel.

Where there is merely a possibility of a conflict, the best course of action is to withdraw from the hearing. It is costly for all concerned if Board decisions are challenged on the basis of perceived bias; a reasonable perception of bias (rather than actual proof of bias) is all that need be shown to invalidate a Board decision.

It is not possible to outline all circumstances where conflicts of interest might arise for Board members; however, the following examples represent clear instances where a Board member should disclose his/her potential conflict:

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

- The member bears personal antipathy towards the Appellant.
- There is, for some other reason, a reasonable basis for believing that the member may not act impartially towards one of the parties.

These instances are taken from general law. As well, subsection 192(3) of the *Act* states that no member shall hear or vote on any decision that relates to a matter with respect to which the member has a pecuniary interest within the meaning of Section 115 'Financial interest' is defined, in Section 115, as follows:

115(1) Subject to subsection (2), a member of council has a financial interest in a matter if:

- (a) the member or someone in the member's family has a controlling interest in, or is a director or senior officer of, a corporation that could make a financial profit from or be adversely affected financially by a decision of council, a council committee or a controlled corporation; or
- (b) the member of council or a closely connected person could make a financial profit from or be adversely affected financially by a decision of council, a council committee or a controlled corporation.

(2) A member of council does not have a financial interest by reason only of any interest:

- (a) that the member or a closely connected person may have as an elector, taxpayer or public utility customer of the city;
- (b) that the member or a closely connected person may have by reason of being appointed:
  - (i) by the council as a director of a company incorporated for the purpose of carrying on business for and on behalf of the city; or
  - (ii) as the representative of the council on another body;
- (c) that the member or a closely connected person may have with respect to any allowance, honorarium, remuneration or benefit to which the member or person may be entitled by being appointed by the council to a position described in clause (b);
- (d) that the member may have with respect to any allowance, honorarium, remuneration or benefit to which the member may be entitled by being a member of council;
- (e) that the member or a closely connected person may have by being employed by the Government of Canada, the Government of Saskatchewan or a federal or provincial Crown corporation or agency, except with respect to a matter

directly affecting the department, corporation or agency of which the member or person is an employee;

(f) that someone in the member's family may have by having an employer, other than the city, that is monetarily affected by a decision of the city;

(g) that the member or a closely connected person may have by being a member or director of a non-profit organization as defined in section 125 or a service club;

(h) that the member or a closely connected person may have:

(i) by being appointed as the volunteer chief or other volunteer officer of a fire or ambulance service, emergency measures organization or other volunteer organization or service; or

(ii) by reason of remuneration received as a volunteer member of any of those voluntary organizations or services;

(i) that the member or a closely connected person may hold in common with the majority of electors of the city or, if the matter affects only part of the city, with the majority of electors in that part;

(j) that is so remote or insignificant that it cannot reasonably be regarded as likely to influence the member of council;

(k) that a member may have by discussing or voting on a bylaw that applies to businesses or business activities when the member or a closely connected person has an interest in a business, unless the only business affected by the bylaw is the business of the member or closely connected person; or

(l) that the member may have by being the publisher of a newspaper who publishes advertisements for or on behalf of the city in that newspaper, as long as only the regular advertising rate is charged and the advertisement before council for consideration is for a notice or other matter required by statute or regulation to be published in a newspaper.

(3) Clauses (2)(g) and (h) do not apply to a member of council who is an employee of an organization, club or service mentioned in those clauses.

A suggestion by a party to an appeal that a member may be in a conflict of interest, or that there is reason to believe that the member is biased or may not be impartial must never be dismissed out of hand. The panel should always take the time to consider whether there is a reasonable apprehension of bias. The Secretary and the counsel to the Board may be consulted. Where the allegation of conflict or bias is clearly unfounded after deliberation, the panel may proceed as originally constituted. If there is real doubt, the simple and sensible solution is to replace the member for the hearing of that appeal and avoid future challenges.

## **D. ISSUANCE OF SUMMONS**

The Board of Revision has the statutory authority under subsection 205(3) of the *Act* to issue a summons to any person to appear as a witness at an appeal and produce documents.

The following must be submitted before a request for a summons will be considered:

- The completed form of summons; including:
  - An explanation of what evidence is sought and why it is relevant and necessary; and
  - A statement that the party believes that the witness has the evidence sought in his/her possession.

Where the request appears to be over-board, or excessive, or to relate entirely to matters clearly irrelevant to the appeal, the panel may, at its discretion, refuse to issue the summons or instruct the parties to the appeal to attend a pre-hearing meeting to make submissions concerning the request.

Responsibility for serving a summons rests entirely with the party requesting it, as does responsibility for calculation and payment of proper conduct money (for attendance and travel expenses) pursuant to subsections 205(7) and (8) of the *Act*.

The panel may, at its discretion, amend or quash a summons issued by it, if subsequent information is received that warrants such action.

## **E. HEARINGS**

Once the hearing schedule has been confirmed, the Board will only consider rescheduling a hearing for extenuating circumstances. Rescheduling requests should be made in writing to the Secretary of the Board for consideration at least 15 days prior to the date of the hearing, along with information on the reasons for the request. The Appellant may be required to appear before the Board to present the request.

### **1. SCOPE OF THE APPEAL**

The hearing reviews the correctness of the assessment being appealed. The panel must find an error in the assessment before applying remedies, keeping in mind the limitations of subsection 210(3) of the *Act*. Hearings will be conducted according to the rules of natural justice and procedural fairness, consistent with subsection 203 of the *Act*.

## NATURAL JUSTICE AND PROCEDURAL FAIRNESS

Natural justice means that the law requires all parties be given a fair hearing.

### A FAIR HEARING TAKES PLACE WHERE:

- The parties to the hearing have had proper notice of the hearing.
- All parties know the case made against them and are given a fair chance to present their case.
- All parties are given the opportunity to dispute, correct, or contradict any evidence, which is prejudicial to their position.
- All parties present arguments and evidence to fully support their case.
- The adjudicator who hears the case decides the case free from bias.

## COMMUNICATION

Pending a decision, the Board, individual panel members, the Board Secretary and support staff will maintain the confidentiality of the Board's deliberations. Any communication with the Appellant or the Assessor outside of formal hearings will be transparent and non-prejudicial to the positions of both parties.

### 2. ***HEARING DOCKET***

Hearing dockets will be prepared for each panel at least five days prior to the hearing date. The docket will contain the details of each appeal together with any supporting evidence/submissions received from the Appellant and/or City Assessor and/or the Saskatchewan Assessment Management Agency. Copies will be made available to each member of the panel and, if requested, to the City Assessor. Dockets will be delivered to the members as soon as they become available.

### 3. ***LOCATION***

The Board of Revision will hold hearings at City Hall, 2476 Victoria Avenue.

### 4. ***QUORUM***

A majority of the members of the Board or panel constitutes a quorum for the purpose of a hearing. In order to obtain alternates for hearings, Board members are requested to contact the Secretary, or the Board Assistant, at least one day in advance of any absence. Pursuant to Section 119(1) of *The Cities Act*, any member who declares a pecuniary interest pursuant to Section 117 is not to be counted for the purpose of determining whether a quorum is present.

## 5. **CONDUCTING THE HEARINGS**

The panel chair controls the procedures and rules to be followed at the hearings. The panel chair will set the ground rules and maintain order.

## 6. **EXPERT WITNESSES**

Where an Appellant or the Assessor wishes to call an expert witness (i.e., a person who has specialized training and expertise in some or all of the issues in the hearing), they will have to “qualify” the expert before the Board will grant the person expert witness status. This will occur at the beginning of that witness’s testimony. The party calling the witness will ask the witness to testify about their expertise, and then will ask the Board to accept the witness “. . . as an expert in . . .”. The other party will then receive an opportunity to cross-examine the witness on their expertise. Once that cross-examination is complete, the Board will ask the other party if they object to acceptance of the witness as an expert. If they do, they should outline those objections and the parties can make argument on those points. The objecting party might argue, for example, that the witness is not an expert at all, or that the witness’s expertise does not support the description of the expertise put forward by the party calling the witness. The Board must then decide whether or not to accept the witness as an expert, as requested by the party calling the witness. (If appropriate, the Board may limit the description of expertise more narrowly than that put forward by the party calling the expert witness.) The Board shall be guided by the Court of Appeal for Saskatchewan decision *Kolitsas Holdings Ltd. v. The City of Regina and Saskatchewan Assessment Management Agency*, 2003 SKCA 74, August 12, 2003 regarding expert testimony as follows:

“The introduction of expert testimony before a Board of Revision or the Committee must be determined on a case by case basis. Before expert opinion evidence is admitted, the moving party must demonstrate that such evidence is required on some matter beyond the common store of knowledge of the trier of fact, and about which the trier of fact would be unlikely to reach a correct decision without the expert’s help.

In assessment cases, the Board of Revision and possibly the Committee must assume the role of a trial judge and act as the “gatekeeper” in determining such an admissibility issue: See *R. v. J.J.*, [2002] 2 S.C.R. 600; 148 C.C.C. (3d) 487 at 499-500.

Since the admissibility issue is not squarely before us in this case, we go no further than refer to the criteria for admissibility of expert opinion evidence articulated by the Supreme Court of Canada in *R. v. Mohan*, *supra*. In *Mohan*, Sopinka J., speaking for the Court, outlined the following criteria that must be satisfied to permit the introduction of such evidence:

- 1) Relevance
- 2) Necessity
- 3) Absence of any exclusionary rule; and
- 4) A properly qualified expert.

It is for the “gatekeeper” to determine on a case by case basis whether such criteria have been satisfied.”

The expert may give opinion evidence and may also give factual evidence. Opinion evidence may be given hypothetically. If this is done, the party calling the witness should set out a hypothetical question stating all of the assumptions necessary for the expert to give the opinion. Then that hypothetical question can be applied to the facts of the case. Opinion evidence may also be given based on the expert’s knowledge of the facts of the case. In that event, the expert should describe the factual bases to support his/her conclusions.

An oath/affirmation may be administered by any Board Member hearing the appeal pursuant to subsection 203(3) of the *Act*, or by a Commissioner for Oaths, if such person is available at the hearing.

### **Oaths/Affirmations**

- Ask the witness if he/she wishes to swear an oath on the Bible or affirm.

#### **Oaths:**

- Have the witness place the Bible in his/her right hand.

Ask the witness:

“Do you swear that the evidence you are about to give in these proceedings shall be the truth, the whole truth and nothing but the truth so help you God?”

#### **Affirmations:**

- For persons who do not swear an oath on the Bible and to a God, or when a Bible is unavailable.

Ask the witness:

“Do you affirm that the evidence you are about to give in these proceedings shall be the truth, the whole truth and nothing but the truth?”

## **7. *EVIDENCE***

**A** panel of the Board, through its chair, is required to make a decision on the admissibility of any documents submitted to the panel during the appeal hearing. Any documents that are considered to not be relevant to the appeal shall be returned to the individual who submitted them.

### ***Procedure for Handling Information or Evidence:***

In accordance with Section 200 of the *Act*, the Appellant’s notice of appeal form and any written submissions received from the Appellant at least 20 days before the

hearing or from the Respondent at least 10 days before the hearing shall be included in the docket for each appeal and form the basis of the appeal. The Appellant also has the option to provide a written response to the Respondent's submission at least 5 days before the hearing and this response shall be provided to the panel as soon as possible. It is not necessary to consider the admissibility of these documents or to record their receipt by the panel.

In accordance with s. 24 of *The Interpretation Act, 1995*, for the purpose of determining whether a submission was received 20, 10 or 5 days in advance of the hearing, the date of filing and the date of the hearing are not counted. There must be 20, 10 or 5 clear days between the date of filing and the date of the hearing. Where the date for filing falls on a weekend or holiday, the time for filing the submission is extended to the next day on which the Board of Revision office is open for business. The following procedure shall be used for recording the receipt of any other relevant documents from either the Appellant or the Respondent and for determining if the detail should be considered as information or evidence.

Submissions that are considered by the panel as relevant to the appeal, but which are not considered to be evidence in support of the grounds of appeal shall be received as information (e.g. summary of the Appellant's arguments or presentation to the panel or a further report from the Respondent). Submissions deemed by the panel to be admissible as evidence shall be received as an exhibit and shall be referenced in the appeal decision. Any objections raised at the hearing related to the receipt of an exhibit shall also be referenced in the appeal decision.

On instruction from the panel chair, the Board Assistant shall label documents received by the panel as either information or an exhibit (evidence).

Document Labels:

Appeal Number

IA# Information Appellant

IR# Information Respondent

A# Exhibit Appellant

R# Exhibit Respondent

# Reference number for the document

Detail on the documents retained by the Board for each appeal shall be recorded, by the Board Assistant, on the inside cover of the file for the appeal and the documents will be retained in the file and form part of the record for the appeal.

Information Documents:

Reference	Description	Number/Pages
IA#	Written submission on presentation	15
IR#	Further written argument	4

Evidence Documents:

<b>Reference</b>	<b>Description</b>	<b>Number/Page</b>
A1	Photos of public walkway next to house	2
A2	Photos of basement condition	4
A3	Report on comparable properties	5
R1	Sales comparison report	5

The Board is not bound by the rules of evidence as set forth in section 203 of the *Act*; however, the Board has practiced the following:

***Presenting Evidence:***

The “rules of evidence” were developed for the courts to accomplish their mandate. The principles of evidence are a set of rules designed to ensure that the Board renders their decisions on relevant and reliable information. The rules of evidence are designed to address the following questions or concerns:

1. Is the material that the Board is relying on to make its decision, sufficient to support that decision?
2. Is the information relevant? That is, it must be capable of assisting the Board in reaching a conclusion about the existence of a fact that is related to one of the issues to be decided by the Board in an appeal.
3. How much can the Board rely on the information provided to make its decision?
4. Is the information provided subject to rules of exclusion?

***Confidentiality of Information:***

In accordance with section 202 (1) of *The Cities Act*, the Board may, by Board Order, declare information provided by a party to be confidential.

***Admissibility:***

Evidence is either admissible or inadmissible, there is no middle ground. Information becomes evidence (admissible) if it meets three conditions:

- a) it is relevant;
- b) it is not excluded by some other principle of evidence (see the exclusionary rules)
- c) it is submitted to the Board through the proper channels.

### ***The Exclusion Rules:***

These rules exclude relevant information on the basis of a competing and overriding interest which the lawmakers have decided must be protected, even if it means that the Board will be deprived of information that would have been helpful.

The main exclusionary rules are:

- a) protection of confidential relationships;
- b) illegally obtained evidence;
- c) settlement discussions;
- d) off the record discussions;
- e) state secrets;
- f) statutory privilege;
- g) the hearsay arguments;
- h) opinion evidence.

### ***Summary of Evidence:***

When all evidence has been tendered, the Appellant and the Respondent provide the Board with a summary of the evidence presented. The Appellant presents a summary, followed by the Respondent's summary. The Appellant may present a rebuttal summary, only where the Respondent has raised an issue, which was not previously mentioned by the Appellant.

All evidence presented at the hearing must relate to the applicable rules set out by legislation or the Saskatchewan Assessment Manual.

Section 206 of the *Act* requires all evidence to be tendered at the hearing. The Board will not accept any submissions after the hearing has closed, unless the parties are required to make submissions following the hearing pursuant to a Board Order.

## **8. DECISIONS**

The panel chair, or member designated by the panel chair, will prepare a written decision for each appeal.

Panel members are responsible for taking accurate notes during the hearing process. The panel will hold a post hearing meeting to ensure proper summary of all facts presented at the hearing are documented and that all evidence is included in the decision. The Board Assistant will provide administrative/secretarial support.

Decisions on appeals shall be signed by the panel chair, and concurring member(s). The final appeal decision is due within the 180 day decision deadline, pursuant to section 210(4) of *The Act*. In the event that the panel member assigned to write the decision is unable to meet the deadline, the panel chair or Board chair may re-assign responsibility for writing the decision to another member of the panel. A panel member is entitled to write dissenting reasons. In that event, the signature line of the

dissenting member will reflect that the member dissents. No decision is final until reviewed by the panel members and signed by a quorum of the panel

In rendering a decision, the Board shall request the Assessor to provide assessment figures based on the decision of the Board. The Appellant may contact the Assessor for information on how the assessment figures were calculated based on the Board's decision.

The Secretary shall serve the written decisions on the parties in accordance with *The Act*.

The decision format shall include the following headings:

- Introduction
- Preliminary Matters
- Issues
- Facts
- Rules/Legislation
- Analysis/Conclusion
- Decision.

Decisions will include references to adjournments, exhibits, Board orders and other preliminary matters related to the appeal.

Decisions on specific appeals may be accessed by request to the Secretary of the Board of Revision, care of the City Clerk's office.

## **9. *CORRECTIVE POLICY/ADDENDUMS***

In the event that a decision, once served, contains an error in the nature of a typographical error, mathematical error, or requires changes of a non-substantive nature, then the Board may issue an addendum to rectify that matter where the Board feels it is appropriate. If the Board is of the opinion that the "error" is of a substantive nature, no addendum will be issued, and the parties may seek redress before the Saskatchewan Municipal Board, Assessment Appeals Committee, as they feel necessary. An addendum may be in the form of a letter, signed by the panel chair or, in the absence of the chairperson, by another member of the panel that heard the appeal. Addendums will be sent by registered mail and the appeal deadline to the SMBAAC will be 30 days from the date of receipt of the addendum.

The Board may require that the request for an addendum be made in writing. Requests must be made prior to the 180-day decision deadline or within the 30-day appeal period to the SMBAAC. Addendums will not be issued after the 180-day decision deadline or after the 30-day appeal period to the SMBAAC has passed. Any requests must be referred to the panel for review to determine whether an addendum should be issued. The decision of the panel is final.