

Please note: This sample was created for informational purposes only, to assist parties in preparing their written submission to the Saskatchewan Municipal Board (SMB). If you require clarification, please contact us at info@smb.gov.sk.ca or 306-787-6221.

SUBMISSION TO THE SASKATCHEWAN MUNICIPAL BOARD

- Assessment Appeals Committee (AAC)
Board of Revenue Commissioners (BRC)
Fire Prevention Appeals Committee (FPAC)
Municipal Boundary Committee (MBC)
Planning Appeals Committee (PAC)
Road Maintenance Agreement Committee (RMAC)
Weed Control Appeals Committee (WCAC)

Appeal Number: AAC 2019-9999

Hearing Date and Location: June 26, 2020, Regina SK

SUBMITTED BY:

The Appellant

Appellant's Name

Representative's Name (if applicable)

Mr. Kenneth Anon

Ms. Jill Smith

The Respondent

Respondent's Name

Representative's Name (if applicable)

Dated at Sample City, SK Prov. this 21 Day day of April Month, 2020 Year

Signature: _____

Name: _____

Company: (if applicable) _____

DOCUMENT FORMATTING
Font: We recommend Calibri or Helvetica
Font Size: 12 point
Line Spacing: Double spaced
Pages: Maximum 5 pages per issue
Supporting documents: Only include supporting documents that have been specifically referred to in your written submission.

Table of Contents

Insert your Table of Contents here

1) Introduction	Page 3
2) Issues and Analysis	
a. Lack of Reasons	Page 4
b. Incorrect Assessment	Page 5
3) Request	Page 6
4) Appendices	
a. Inspection Record of Unleasable Space – March 18, 2018	Page 7
5) Case Law	
a. <i>XY Ltd. v Canada (Minister of Immigration)</i> , 2000 SCC 213	Page 8
b. <i>DX Ltd. v The City of Animate</i> , 2010 SKCA 170	Page 8

**TABLE OF
CONTENTS
SHOULD INCLUDE:****1) Introduction****2) Issues and Analysis**

a. Issue No. 1 Title

b. Issue No. 2 Title

c. Issue No. 3 Title

3) Request**4) Appendices (optional)**

a. Appendix A Title

b. Appendix B Title

c. Appendix C Title

5) Case Law (optional)

a. Case A Title

b. Case B Title

c. Case C Title

1) Introduction

Answer the following questions:

- a) What is the dispute?*
- b) Is there background information (i.e., meetings, adjustments to the assessment, etc.) necessary to understand the appeal?*
- c) Describe the proposed solution.*

- [1] ABC Company Ltd. appeals its property assessment for 2018. The property is non-regulated and Commercial. The Assessor used the Income Approach to value the property.
- [2] On March 18, 2019, the property owner spoke with the Assessor who inspected the property. The Assessor reduced the original assessment from \$475,000 to \$450,000 because the amount of leasable space was previously recorded incorrectly.
- [3] The property owner believed the amount of leasable space was still incorrect after the adjustment and appealed to the Board of Revision (Board) for the City of Sample (City).
- [4] The Board upheld the assessed value of \$450,000 and ABC Company Ltd. asks the Assessment Appeals Committee (Committee) to change the Board's decision and find the correct property assessment is \$400,000.

INTRODUCTION SHOULD INCLUDE:

- A **summary** of the specifics in dispute.
- **Important background information** (meetings, adjustments, etc.).
- A **statement** of what you'd like the Committee to do.

INTRODUCTION SHOULD AVOID:

- A **summary** of your issues and their analysis.

2) Issues and Analysis (5 page maximum per issue)

Each issue must have its own analysis. Provide more information to expand on the brief statement made in Section 5 of the Notice of Appeal form.

Issue No. 1: The Board did not provide sufficient reasons in its decision.

Analysis:

- [5] Section 200 of *The Reasons Act*, SS 2001, c M-23.1 requires a board of revision to provide sufficient reasons in its decisions.
- [6] The Board’s decision states at paragraph [4]: “After reviewing the evidence we believe there is nothing wrong with the assessment and we deny the appeal.”
- [7] The Board’s decision does not indicate how the Board reviewed the evidence or any type of analysis. We cannot tell how the Board came to the decision it did.
- [8] *XY Ltd. v Canada (Minister of Immigration)*, 2000 SCC 213 discusses the obligation administrative tribunals have to provide sufficient reasons in their decisions. “Administrative tribunals must provide sufficient reasons in decisions so that all parties know how the decision makers made their decisions.”

**COPY THE ISSUES
FROM YOUR
NOTICE OF
APPEAL**

YOUR ANALYSIS SHOULD INCLUDE:

- **Separate analysis** of each issue.
- Explanation of each issue’s **supporting facts** from the **Notice of Appeal**.
- Sections of **legislation** that **support** your **analysis**.
- References to **case law** that **supports** each issue.*

**Maximum three cases/issue*

Graphics and data tables that are less than one page.

Issue No. 2:

The assessment is incorrect – the correct amount is \$400,000.

Analysis:

[9] ABC Company Ltd. believes the Board did not review the information about leasable space correctly.

[10] The following table depicts data that was in the Board’s record but was not discussed in the Board’s decision:

Area of Property	Square Footage	Assessed Value
1 st Floor	275 ft ²	\$ 5,899
2 nd Floor	1186 ft ²	\$25,440
3 rd Floor	870 ft ²	\$18,661
TOTAL	2331 ft²	\$50,000

Table 1: Inspection Record of Unleasable Space

LABEL
and provide a
BRIEF
DESCRIPTION
of your graphics and
tables.

[11] The current appeal is similar to *DX Ltd. v The City of Animate*, 2010 SKCA 170 [*DX Ltd.*]. The Court said the Board must discuss information that could potentially result in a change to property assessment (para 17). There is nothing in the Board’s decision about the unleasable space in Table 1; therefore, the Board did not correctly follow *DX Ltd.*

[12] ABC Company Ltd. believes the property assessment of \$450,000 is incorrect and should be decreased by \$50,000, which is the assessed value of the unleasable space in Table 1.

CITING DOCUMENTS

If you mention a court **case, book** or **article** in your analysis, tell the Committee which document you’re speaking of by including the name of:

- **book and author; OR**
- **article and date it was published; OR**
- **case and case reference.**

If you reference a **case, book** or **article** in your written submission, make sure you’ve **highlighted** your reference **in the supporting documents.**

3) Request

Describe the proposed solution.

[13] ABC Company Ltd. asks the Committee to find the amount of the property assessment is incorrect and the correct amount is \$400,000.

BE CLEAR
BE CONCISE
BE CONSISTENT

What you're asking the Committee to do should match what you've asked them to do in the **introduction.**

4) Appendices

Provide full copies of documents (policies, reports, photos, etc.) mentioned in your analysis.

Only include information you mention in the analysis.

Highlight specific text that supports your analysis.

- a. Inspection Record of Unleasable Space – Dated March 18, 2018

SUPPORTING DOCUMENTS SHOULD INCLUDE:

- **Highlighted text** that supports your analysis.

SUPPORTING DOCUMENTS SHOULD AVOID:

- generic submissions;
- general information;
- more than three case law on each issue;
- lengthy run on submissions; and
- duplicate information (if in record, no need to include here).

5) Case Law

Provide full copies of case law mentioned in your analysis.

Highlight specific text that supports your analysis.

a. *XY Ltd. v Canada (Minister of Immigration)*, 2000 SCC 213

b. *DX Ltd. v The City of Animate*, 2010 SKCA 170