

Property Assessment Appeals Process

Administrator Training Session, SAMA 2026 Annual General Meeting

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1. Clarification of Terms

- Assessor, Assessment Appraiser, Assessment Service Provider
 - For the cities of Regina, Saskatoon, Prince Albert and Swift Current that have in-house property assessment services, the terms “assessor” and “assessment appraiser” are interchangeable and the assessment service provider is the city itself.
 - For the rest of the municipalities that use Saskatchewan Assessment Management Agency (SAMA) for assessments, “assessor” is a staff member of the municipality appointed to maintain the assessment roll, often the administrator. The “assessment appraiser” is an appraiser that works for SAMA and the “assessment service provider” is SAMA.
- Time Limits and Deadlines

If a deadline (such as deadline to appeal, filing of documents, etc.) falls on a holiday, it will be extended to the next day that is not a holiday. If a deadline falls on a day the office is not open during regular operating hours, it will be extended to the next day when the office is open.
- Mail, Ordinary Mail and Email

The definition of “mail” and “ordinary mail” includes email or other means of electronic transmission but only if an email address has been provided by the recipient and the recipient has consented to receive mail electronically. Boards of revision may use email communication in this way for the filing of a notice of appeal, disclosure of evidence, etc. Please note that this does not apply to a document that is required to be sent by registered mail, personal service, posting, etc.

Reference: Page 4, [Assessment Appeals Guide in Saskatchewan for Municipalities and Boards of Revisions](#)

2. Appeal Levels

Three levels of appeal:

- 1) **Board of Revision (Focus):**
First level, for most property assessment appeals.

- 2) **Saskatchewan Municipal Board**, Assessment Appeals Committee:
Second level if not satisfied with the decision of a board of revision. Also the first level for direct appeals (subject to circumstances).
- 3) **Court of Appeal**, only on a question of law or jurisdiction

3. Who Can Appeal and What Can Be Appealed?

- Any person who has an interest in the property. Can be a property owner, a municipality or SAMA.
- Anyone who believes that there is an error in the valuation, classification or preparation of or content of the assessment roll or assessment notice.
- Property tax levy cannot be appealed.

4. Appointing a Board of Revision (BOR)

Municipal council must appoint a BOR through a resolution before preparing assessment roll and ensure the BOR is certified before hearing appeals.

5. Options for Boards of Revision

- (1) Form your own BOR
 - At least three board members plus one secretary
 - All members and secretaries complete a mandatory [Board of Revision \(BoR\) Training Program](#)
 - Be aware of ineligibility requirements
- (2) Join a District BOR
[List of certified boards of revision](#) in Saskatchewan
- (3) Contract with a private service provider. The contact information can be found in the above list.
 - Western Municipal Consulting
 - Nor Sask Board Services

6. Information on Board of Revision Training and Certification

If a municipality is interested in forming its own BOR, it needs to have at least three board members plus one secretary. All members and secretaries must complete an online [Board of Revision \(BoR\) Training Program](#). Please be aware of the ineligibility requirements in the municipal Acts. (s. 220, 221, 222 MA; s. 192, 193, 194 CA; s. 24, 242, 243 NMA)

The training is provided by Johnson Shoyoma Graduate School of Public Policy, University of Regina. It takes about 20 hours to complete in 10 weeks. Cost is \$125 per person. This online training program has 12 modules.

- Principles of Administrative Justice
- Property Assessment Concepts in Saskatchewan
- The Valuation Process
- Effective Hearings/Administrative Tribunal Proceedings
- Rules of Evidence
- Deliberation and Decision Writing
- Clear Writing and Plain Language
- Interpreting Legislation
- Compiling a Record of Hearing
- Case Management

- The Role of the Chairperson
- The Role of the Secretary

Once a BOR is formed, the board may apply for certification at this webpage: [Board of Revision Training and Certification](#). There are two webforms available, one for certification application and the other for the board to submit regular updates, such as changes in membership or contact information.

7. Sending Assessment Notices

Notice of preparation of assessment roll should include **the name and contact of secretary of the BOR** and the **deadline to appeal**. Notice must be advertised in the Saskatchewan Gazette and in one issue of a newspaper or in another form the municipality considers appropriate, such as posting in the office.

Be mindful of deadlines and requirements of preparation of assessment roll and sending assessment notices (s. 214-218 MA; s.184-188 CA; s. 235-239 NMA).

Deadline to appeal: Within 30 days in a non-revaluation year or 60 days in a revaluation year after notice is mailed out. If no notice is mailed out, then after the later of assessment notice publication date or notice of bylaw dispensing with the preparation of assessment notices publication date.

8. Appeal Procedure - Early Discussions

If contacted by ratepayers on concerns about property assessment appeals, assessors may explain the assessment to help them understand or advise them to talk to a SAMA appraiser to help them better understand the assessment.

If not resolved, ratepayers may prepare to file a notice of appeal and pay the fee. Administrator can provide contact information of the secretary of the BOR to the ratepayer. **Note: it is the administrator who receives and refunds appeal fees, not the board secretary.** Appeal fees are set by council.

Appeals should be filed with the secretary of the BOR. If the administrator receives the file, please forward it to the board secretary as soon as possible.

9. Appeal Procedures – Hearing and Decision

- Notice of hearing
- Disclosure of evidence
- Board requests for witnesses, confidentiality, recording of hearing, etc.
- During the hearing (sequence of activities)
- Decision
- Applying the decision (assessor makes changes to assessment roll if required)

Please find details on Page 12-16, [Assessment Appeals Guide in Saskatchewan for Municipalities and Boards of Revisions](#)

10. Approval of a Board of Revision Extension Request

- A board of revision should decide on an appeal within 180 days of publication of the assessment notice.
- If the board of revision is unable to meet the above deadline, they may request that the **municipal council** extend this deadline through a bylaw.
- An extension cannot go beyond December 31 of the financial year in which the appeal was filed.

11. Additional Resources and Contact Information

[Assessment Appeals Guide in Saskatchewan for Citizens](#) (April 2025)

[Assessment Appeals Guide in Saskatchewan for Municipalities and Boards of Revisions](#)
(September 2025)

For property assessment appeals, contact:

assessment.registrar@gov.sk.ca

For municipal administration, contact:

advisoryservices@gov.sk.ca

12. Abbreviations

MA: *The Municipalities Act*

CA: *The Cities Act*

NMA: *The Northern Municipalities Act, 2010*

Appendix A: Details of Bill 43 related to property assessment appeals

- Bill 43 *The Municipalities Modernization and Red Tape Reduction Act* is currently being debated in the Legislative Assembly and is anticipated to receive Royal Assent this spring.

Amendments	CA	MA	NMA
Corrections to assessment roll	178	208	229
Removing inconsistent language in deadline of filing a notice of appeal	185	215	236
Require council to appoint a certified board of revision before preparing assessment roll.	192	220	241
(Reg to follow) Allow council to set non-refundable appeal fees to cover administration costs.	196	224	245
Require all appellants to discuss their appeal with an assessor prior to filing.	197(1)	225(1)	246(1)
Require appellants to include agent authorization when filing a notice of appeal.	197(6)	225(6)	246(6)
(Reg to follow) Provide the board of revision secretary with more flexibility to consolidate appeals.	197.1	225.1	246.1
Remove the board of revision secretary's discretion to file deficient appeals.	199	226	247
Expand the time window to allow more agreements to adjust.	204	228	249
(Reg to follow) Move deadlines for several appeal procedures to the regulations following more consultation, such as: <ul style="list-style-type: none"> - Scheduling a hearing - Disclosure of evidence - Applying for recording a hearing 	199, 200, 208	229, 230, 238	250, 251, 259
Clarify rules regarding confidentiality of assessment information.	201	231	252
(Reg to follow) Application of amending a notice of appeal by adding more grounds.	209	239	260
(Reg to follow) Move the circumstances for direct appeals to the SMB to regulations.	214	244	265
Allow a party before SMB to request adjournment if they have more than one hearing on the same day.	225	255	276