



2022 ANNUAL REPORT

DECEMBER 31, 2022



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This annual report is also available in electronic format from the SMB's website at www.smb.gov.sk.ca.

Letters of Transmittal



His Honour the Honourable Russ Mirasty, M.S.M.
Lieutenant Governor of Saskatchewan

May it Please Your Honour:

As the Minister responsible for the Saskatchewan Municipal Board, I respectfully submit the Annual Report for the year ending December 31, 2022.

A blue ink signature of the name "Don McMorris".

Don McMorris
Minister of Government Relations



The Honourable Don McMorris
Minister of Government Relations

It is my honour to submit the Annual Report of the Saskatchewan Municipal Board for the year ending December 31, 2022.

A blue ink signature of the name "Chad Boyko".

Chad Boyko
Chair

Introduction

The Saskatchewan Municipal Board's (SMB) 2022 Annual Report (Report) outlines results and outcomes for the year ending December 31, 2022. It reports to the public and elected officials the commitments and key accomplishments of the SMB.

The Report is presented in relation to the vision and goals outlined in the SMB's Strategic Plan.

The Report demonstrates progress made on government commitments as stated in the Response to Government Direction 2022-23, the Minister's Mandate letter, throne speeches, and other commitments and activities of the SMB.

The Report also demonstrates the SMB's commitment to effective performance reporting, transparency, and accountability to the public.

Alignment with Government's Direction

Protect. Build. Grow. The SMB's activities in 2022 align with government's vision and three goals.



Together, all organizations align their programs and services to build a strong Saskatchewan.

In an effort to achieve the government's commitment to build a strong Saskatchewan, the SMB:

- Supports local authorities, building a strong economy.
 - Providing advice and regulatory approval on capital financing, debt management, sewer and water rate establishment, and other related financial matters.
- Supports local authorities in building strong communities.
 - Adjudicating applications for alteration of municipal boundaries or amalgamation of municipalities where there is a disagreement.
 - Hearing and deciding property assessment and planning appeals.
- Supports building strong families.
 - Providing timely decisions and approvals, for a better quality of life for the people of our province.

Overview of the Saskatchewan Municipal Board

Vision Statement

Enhancing positive stakeholder experiences, we exemplify leadership as an administrative tribunal by providing timely, reasoned, consistent decisions.

Mandate

The SMB is an administrative tribunal established for regulatory and quasi-judicial purposes in dealing with issues from local authorities. The SMB hears appeals regarding assessment, planning and development, road maintenance, municipal boundaries, fire prevention, noxious weed orders, and any other issues referred by the Minister or through legislation. The SMB also provides approval for municipalities, including: establishing and setting debt limits; authorizing borrowing; approving utility rate applications; and reviewing business plans that support these activities.

As the Board of Revenue Commissioners, the SMB hears provincial tax assessment appeals and approves write-offs and cancellations of provincial debt.

Key stakeholders include local authorities, ratepayers, developers, tax agents, financial institutions, crowns, and ministries.

Located in Regina, the SMB is staffed with 14 full-time equivalents, which includes four full-time Board members. Additionally, the SMB has 10 part-time members located throughout the province.

The SMB fulfills its mandate through the following committees:



The SMB's organization chart is included on page 20.

Progress in 2022

The SMB Strategic Plan continues to focus on recommendations from a board review, best practices for administrative tribunals and stakeholder feedback.

The Strategic Plan establishes five goals:

- 1) Increase efficiency in processing appeals while reducing the time from receipt to resolution.
- 2) Optimize technology that supports the work of the SMB and stakeholders.
- 3) Continue to enhance stakeholder relations to improve services.
- 4) Issue decisions within an average of 60 days from date of hearing completion.
- 5) Issue approvals for Local Government Committee applications on average 21 days from receipt of application.

Performance Measurement

1) Increase efficiency in processing appeals while reducing the time from receipt to resolution.

- Case management conference calls with parties resolved issues, reduced the number of hearings or created more efficient hearings.
- As a result of case management, we were able to focus and resolve appeals earlier in the process and shorten the appeal process from receipt to resolution.
- Continued to refine case management methods and supporting documents.
- Reinforced guidelines to reduce submission preparation by stakeholders and hearing preparation by Board members.
- Continued to hold the majority of hearings through written submissions to provide efficiencies in time and travel for the SMB and stakeholders while ensuring the safety of all stakeholders and staff.

2) Optimize technology that supports the work of the SMB and stakeholders.

- The continued success in sharing BoardEffect (paperless hearing technology) with parties allowed us to enhance our stakeholder experience.
- During the COVID-19 pandemic, we expanded the use of the video-conferencing system and virtual meetings to ensure the safety of our staff and stakeholders and to continue the timely hearing of appeals.

3) Continue to enhance stakeholder relations to improve services.

- Attended stakeholder annual conferences and association meetings as required.
- Participated in stakeholder sessions to revamp the board of revision process.
- Distributed and received customer service surveys.
- Engaged with stakeholders to discuss strategic direction, providing opportunities to share resources and to design collaborative, innovative improvements to the provincial appeal processes.
- Customer satisfaction surveys were distributed with approvals to Local Government Committee applicants. As outlined in Figure 1, we consistently received positive feedback from stakeholders.

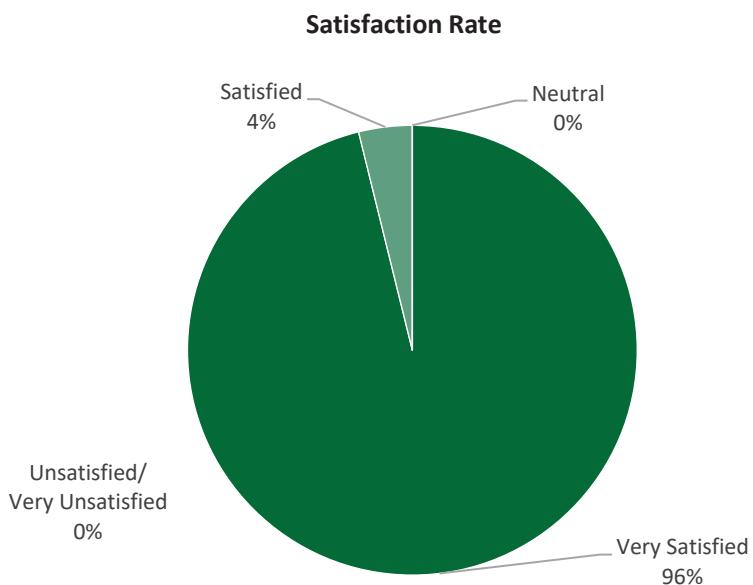


FIGURE 1

4) Issue decisions within an average of 60 days from date of hearing completion.

As outlined in Figure 2, despite COVID-19 restrictions, our hearing practices allowed us to work remotely as required and continued to serve our stakeholders in a safe manner. The following factors contributed to our successful achievement of this goal:

- case management practices to streamline hearings;
- ongoing professional development, increasing capacity in Board members and staff;
- realignment and reorganization of positions and filling vacancies with professional staff;
- close monitoring of practices to ensure decision standards and release times met our targets;
- created and continued to revise tools to support the efficiency and effectiveness of the hearing and decision writing processes;
- written submissions as an alternative hearing method and relying on video-conference hearings rather than in-person hearings where appropriate; and
- set benchmarks, monitored progress and resolved issues as they arose.

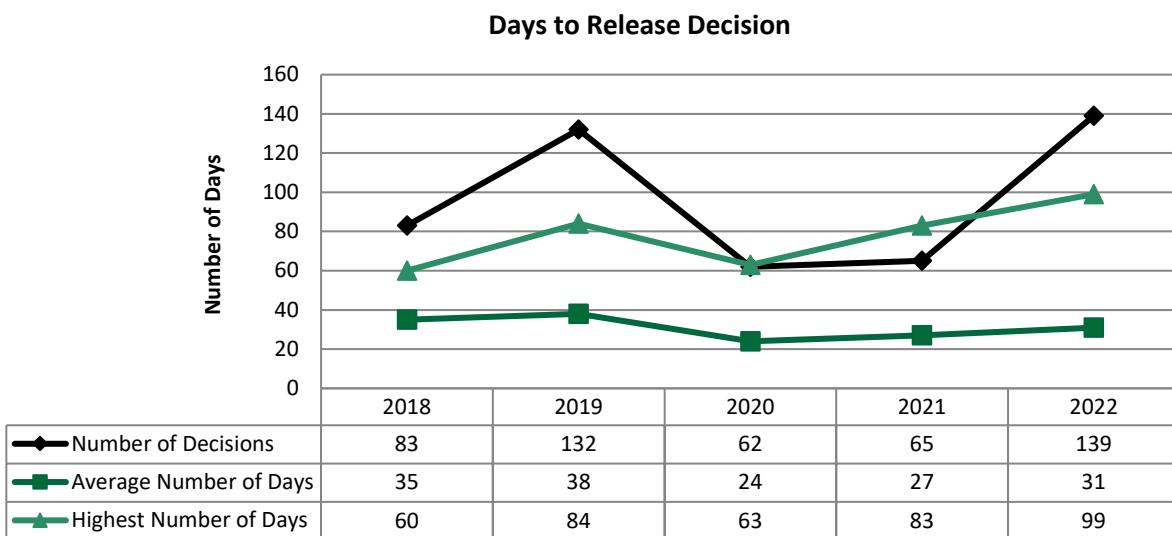


FIGURE 2

5) Issue approvals for Local Government Committee applications on average 21 days from receipt of application.

- Continued to issue approvals within an average of 21 days from receipt of application.
- During 2022, the Local Government Committee approved 285 applications and the average turnaround time was 20 days as depicted in Figure 3.

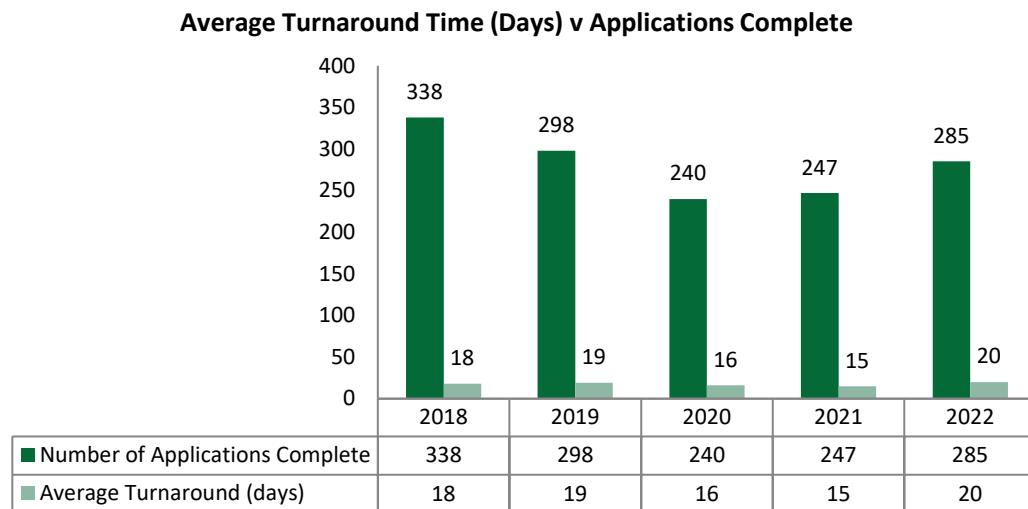


FIGURE 3

Activity by Key Area

Local Government Committee (LGC)

Major Activities

- Approve long-term borrowing including issuing debentures.
- Approve local improvements.
- Approve sewer and water rates for towns, villages, rural and northern municipalities.
- Provide advice and assistance to stakeholders.

The SMB is mandated to approve long-term borrowing and local improvements to ensure financial stability of local authorities and compliance with legislation.

The purpose of approving sewer and water rates is to ensure they are equitable for users and the utility is self-sustaining or moving in that direction.

Figure 4 illustrates the percentage of applications approved in 2022 by type.

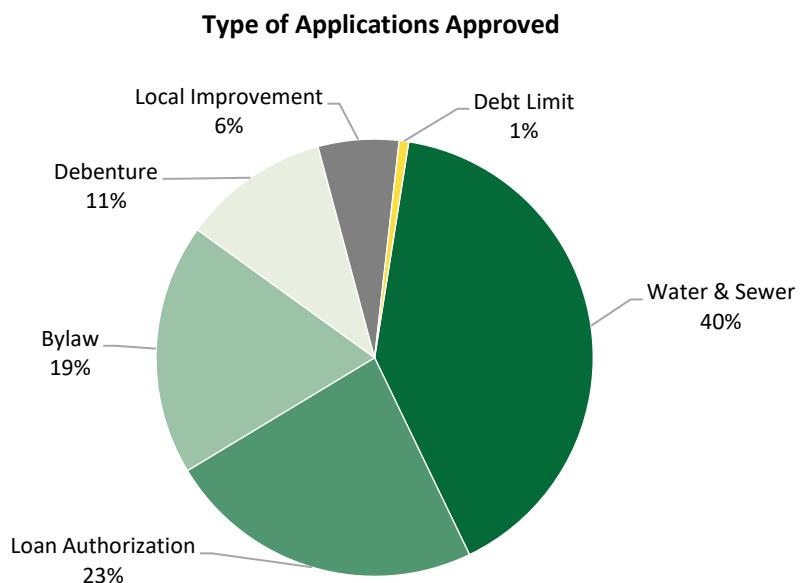


FIGURE 4

Figure 5 outlines the number for each type of application approved.

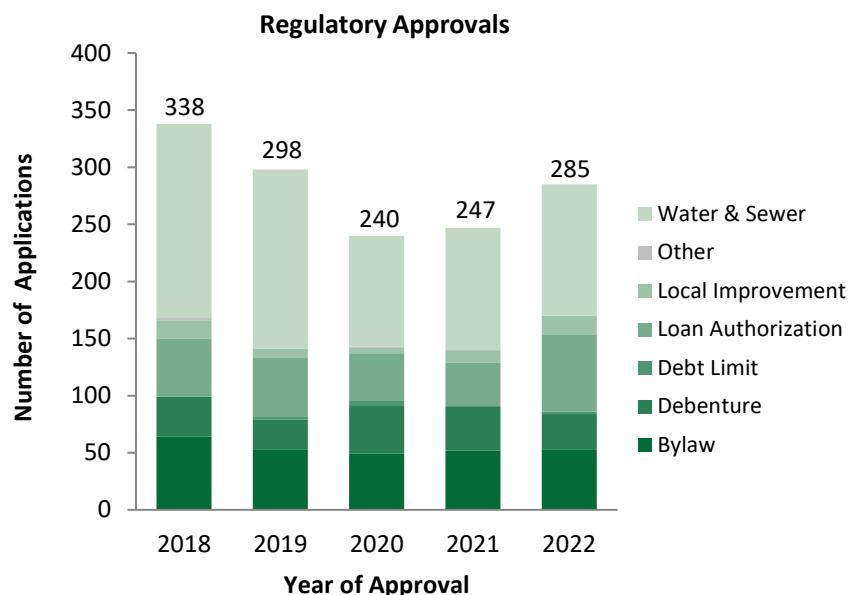
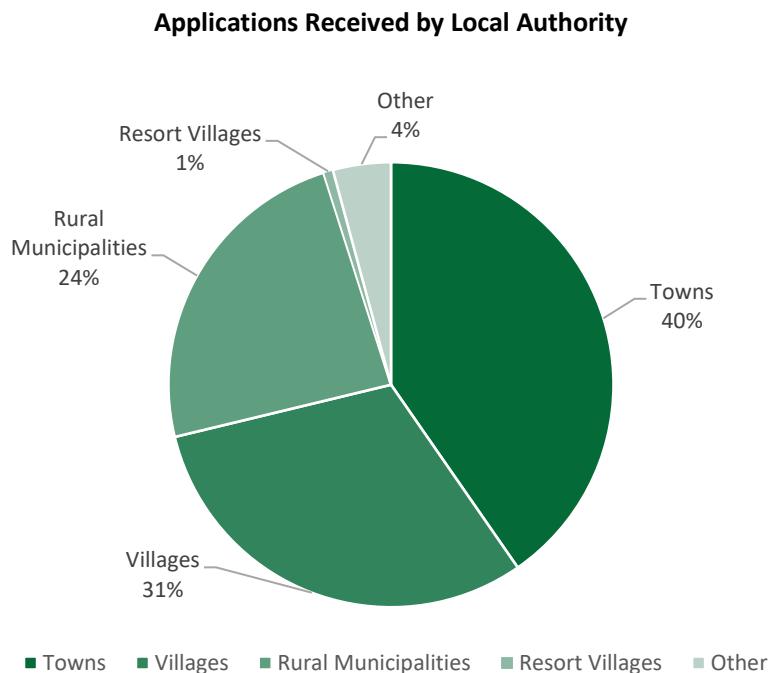


FIGURE 5

Figure 6 illustrates approvals and authorizations of the LGC by type of local authority as well as a breakdown of the type of applications approved for 2022. Towns accounted for 40% of the applications received.



Note: Other includes cities, resort villages, northern municipalities and public utility boards.

FIGURE 6

Debt Limit

The SMB is responsible to establish the debt limit for the cities in the province. Total city debt limit approvals for 2022 increased from \$1.58B to \$1.64B.

Figure 7 shows the historical debt limit approvals for the last five years.

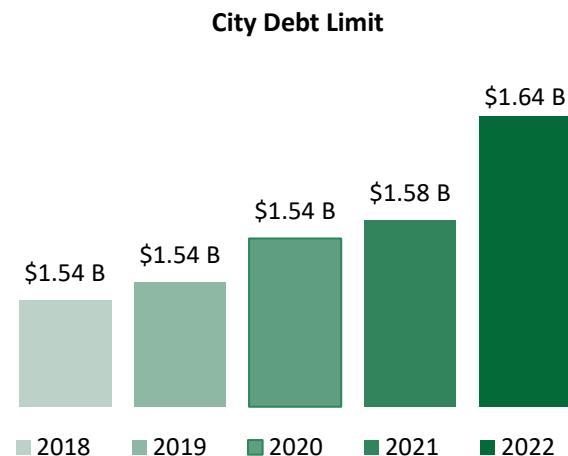


FIGURE 7

Appeals

The SMB is working to ensure appeals are processed in a timely fashion. Significant progress has been made in decision release timelines. The next milestone to achieve is to reduce the time required to resolve an appeal from receipt of the notice of appeal.

Figure 8 outlines the number of appeals received by committee.

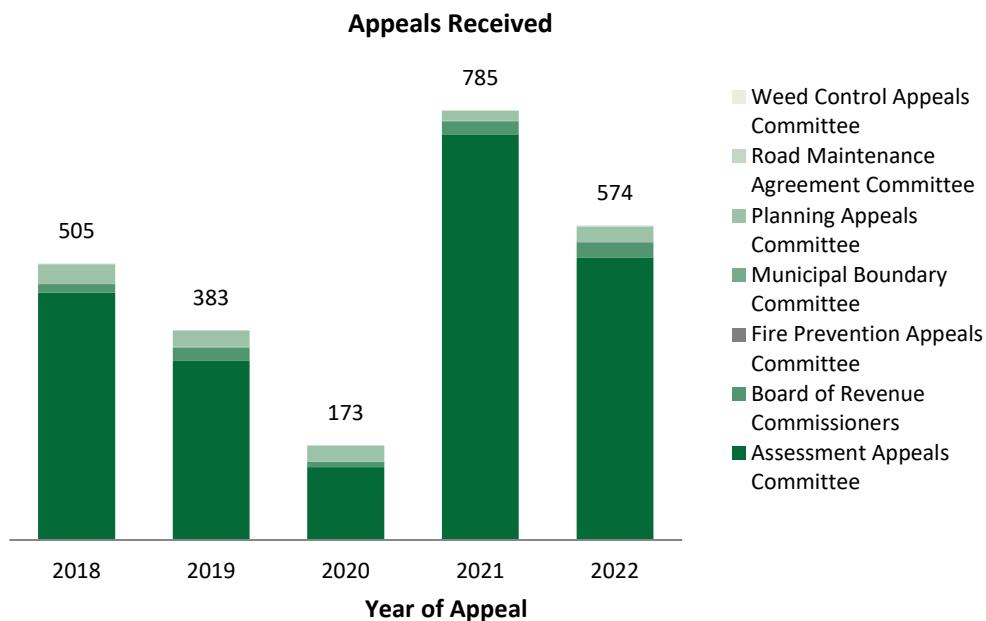


FIGURE 8

Assessment Appeals Committee (AAC)

Major Activities

- Hear and determine assessment appeals:
 - from a decision made by a board of revision (BOR);
 - that were refused, omitted or neglected to be heard by a BOR;
 - that include a commercial or industrial property with an assessed value of more than \$1M; or
 - where an owner has multiple properties in multiple municipalities.
- Provide advice and support to stakeholders with the appeal application and process.

The purpose is to provide a second level of appeal to applicants, municipalities, as well as conservation and development area authorities when they are not satisfied with decisions of the local BOR or court of revision.

The AAC strives to hear appeals within a reasonable time of receipt of a notice of appeal, taking into consideration the availability of the parties. Where practical, appeals with similar issues are grouped and heard at the same time.

Revaluation cycles are four years, with 2022 being the second year of this cycle.

As noted in Figure 9, the number of assessment appeals received has significantly increased during the last two cycles. We project the 2021 revaluation cycle to be higher than the 2017 revaluation cycle.

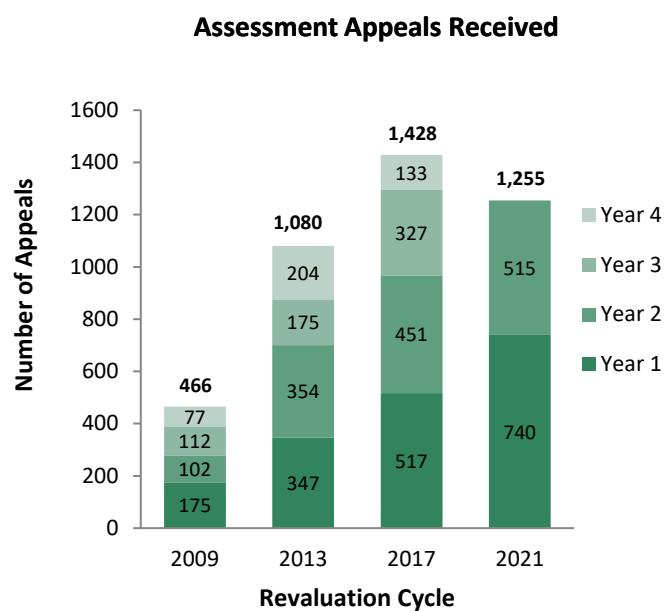


FIGURE 9

Appeal Receipt Times

Appeals are numbered based on their assessment year rather than the year received. Figure 10 outlines the timing of receipt of AAC appeals as of December 31, 2022. We will continue to receive 2022 appeals during 2023.

AAC Appeals: Period Received

Appeal Year	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Following Year(s)	Total of Appeals
2018		19	247	144	41	451
2019		57	82	117	71	327
2020		2	16	54	61	133
2021		2	28	343	367	740
2022		22	306	187		515

FIGURE 10

Our case management practices have resulted in efficiencies and greater services to our stakeholders. The SMB continues to focus on addressing and resolving appeals earlier in the process through enhanced case management practices.

Figure 11 shows the breakdown of the 2022 assessment year appeals received during 2022. Of the 515 assessment appeals received in 2022, 91% were from cities, 7% from rural municipalities (RM), 2% from towns and less than 1% from other municipalities.

AAC Appeals Received in 2022

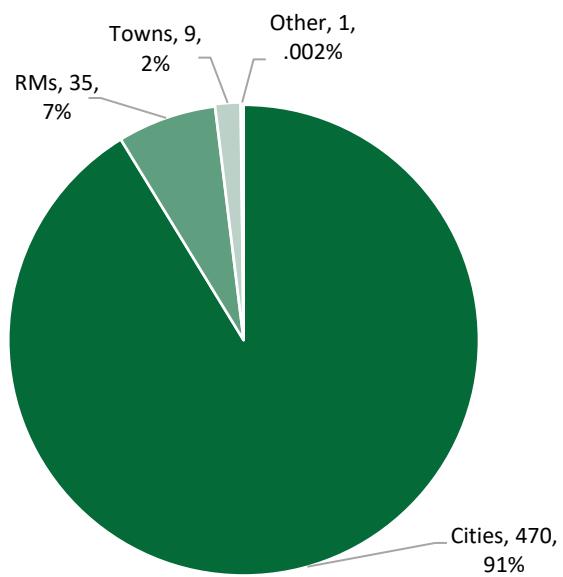


FIGURE 11

Planning Appeals Committee (PAC)

Major Activities

- Hear and determine appeals relating to municipal planning and development, and the subdivision of land.
- Provide advice and support to stakeholders.

The purpose is to provide a provincial level of appeal to appellants when they are not satisfied with decisions by the local development appeals board (DAB) or an authorized subdivision approving authority.

The PAC strives to hear appeals as soon as practical upon receipt of a complete application, giving consideration to the construction season.

Where legislation permits, the PAC attempts to facilitate an agreement between the affected parties prior to a formal hearing.

Figure 12 shows the status of the outstanding appeals and a historic review of the caseload of the PAC.

PAC Appeals

Caseload Overview	2018	2019	2020	2021	2022
Received	35	29	29	18	27
Invalid	2	2	1	1	2
Withdrawn	8	5	7	2	2
Decided	24	22	20	15	7
To be heard:					
- Awaiting information			1		7
- Hearing scheduled					7
- Postponed / Adjourned	1				
Heard – decision pending					2

FIGURE 12

Municipal Boundary Committee (MBC)

Major Activities

- Review applications for the alteration of municipal boundaries or the amalgamation of municipalities.
- Provide advice and support to stakeholders with the application and process.

The purpose of reviewing applications is to facilitate an agreement between the affected parties or, where this cannot be accomplished, to hear and decide on the proposed alteration.

The full-time Board members and one part-time member appointed by each of the Saskatchewan Urban Municipalities Association and the Saskatchewan Association of Rural Municipalities make up the MBC.

Following receipt of a complete application and proof mediation occurred, the MBC hears and reports its decision to the Minister.

Decisions are based on *The Municipal Board Act*, which outlines the matters the MBC shall take into consideration respecting boundary disputes. There was one application received during 2022.

Road Maintenance Agreement Committee (RMAC)

Major Activities

- At a first level, hear and determine applications relating to road maintenance agreements including the terms of the proposed agreement as well as whether or not an agreement is required.
- Where the parties have entered into an agreement, any issue involving any matter governed by the agreement.
- Provide advice and guidance to the municipalities and any affected party regarding the determination process.

Figure 13 shows the status of the historic review of the past five years of the caseload of the RMAC. In 2022, the RMAC received two appeals.

RMAC Agreements

Caseload Overview	2018	2019	2020	2021	2022
Received	1	1	1	1	2
Invalid	1			1	1
No Jurisdiction					
Withdrawn		1	1		
Decided					1

FIGURE 13

Fire Prevention Appeals Committee (FPAC)

Major Activities

- Hear and determine appeals and matters concerning fire prevention arising from orders issued by a fire inspector or commissioner or certificate for costs incurred in carrying out an order respecting fire prevention and safety.

The purpose is to provide a second level of appeal to applicants where they are not satisfied with an order or decision from the Fire Commissioner. There was one appeal received during 2022.

Weed Control Appeals Committee (WCAC)

Major Activities

- Hear and decide appeals from decisions made by a municipality about weed control orders.

No appeals were received during 2022.

Other

In 2022, we received one inter-municipal dispute application.

Board of Revenue Commissioners (BRC)

The BRC is established pursuant to subsection 13(1) of *The Revenue and Financial Services Act*. Full-time members of the SMB act as members of the BRC and are responsible to the Minister of Finance.

Major Activities

- At a first level, hear and determine appeals regarding taxes due or assessed in accordance with any provincial taxing authority as well as any other money claimed to be due and payable to the province.
- Approve write-off and cancellation of debt owed to the province.

Figure 14 shows the status of outstanding BRC appeals.

BRC Appeals

Caseload Overview	2018	2019	2020	2021	2022
Received	16	24	10	24	28
Invalid - No Jurisdiction	1	1	2	3	
Withdrawn	12	14	3	15	7
Decided	2	9	1	2	2
To be heard:					
- Awaiting information			3	4	19
- Hearing scheduled					
- Postponed / Adjourned	1		1		
Heard - decision pending					

Note: These appeals are generally in the process of negotiations with the Ministry of Finance.

FIGURE 14

Figure 15 shows the write-offs and cancellations approved by the BRC.

Write-offs and Cancellations

Year	Cancellations		Write-Off's		Totals	
	No.	\$'s	No.	\$'s	No.	\$'s
2018	13	4,544,458	30	4,674,934	43	9,219,392
2019	6	194,502	20	4,016,186	26	4,210,688
2020	10	4,174,921	31	5,107,915	41	9,282,836
2021	13	3,843,418	16	4,428,848	36	8,272,266
2022	10	1,392,158	29	4,291,522	39	5,683,680

FIGURE 15

Summary of Hearings and Decisions Issued in 2022

Appeals with the same issues may be grouped for the purpose of hearing and issuing a decision. Figure 16 summarizes the number of hearings held and decisions issued in 2022. During 2022, the SMB held 135 hearings, totalling 675 appeals. A total of 683 appeals were decided resulting in 139 decisions issued.

2022 Hearings and Decisions

	Hearings Held		Decisions Issued	
	No.	No. of Appeals	No.	No. of Appeals
Heard and issued in 2022	130	661	130	661
Heard in 2022; to be issued in 2023	5	14		
Heard prior to 2022; issued in 2022			9	22
Total	135	675	139	683

FIGURE 16

Summary of MattersAppealed to Court of Appeal or Court of King's Bench

In 2022, 19 or 15% of the AAC and PAC decisions were appealed to the Court of Appeal. One BRC decision was appealed to the Court of King's Bench in 2022.

Figure 17 shows the status of AAC and PAC appeals that were active before the Court of Appeal as of December 31, 2022.

Appeals at Court of Appeal

Status	AAC	PAC
Awaiting Leave to Appeal Hearing	2	1
Awaiting Leave to Appeal Decision		
Adjourned		
Leave Granted, Awaiting Appeal Hearing	9	1
Leave Granted, Awaiting Appeal Decision		
Total	11	2

FIGURE 17

By December 31, 2022, there was only one active BRC decision at the Court of King's Bench.

Goals for 2023

The SMB's focus for 2023 will be to address and resolve appeals earlier in the process through innovation. Key actions for 2023 include:

1) Increase efficiency in processing appeals while reducing the time from receipt to resolution.

- Advance the case management process to reduce the time from receipt of appeal to resolution.
- Mandate conference calls with parties early in the process to streamline issues and identify and resolve preliminary matters where possible.
- Reinforce submission requirements to reduce and provide shorter more focussed hearings.
- Continue to hold hearings through written submission or video-conferencing rather than traditional in-person hearings.
- Continue to revise online application forms to provide specific and meaningful information.
- Continue professional development to support progress.
- Continue collaboration with stakeholders to discuss issues, proposed changes and provide opportunity for input.

2) Optimize technology that supports the work of the SMB and stakeholders.

- Enhance SMB website with value-added features.
- Continue to improve video-conferencing system to support hearings and SMB activities.

3) Continue to enhance stakeholder relations to improve services.

- Continue to attend conferences and annual meetings of stakeholder organizations.
- Provide presentations and training to stakeholders as requested.
- Increase usage of video-conference and other technologies.
- Continue dialogue with stakeholders to explore enhancements to appeal processes.
- Continue to distribute and collect customer service surveys.

4) Issue decisions within an average of 60 days from date of hearing completion.

- Continue to place emphasis and importance on meeting the 60-day average for decisions.
- Reinforce decision-writing protocol with Board and staff annually.

5) Issue approvals for Local Government Committee applications on average 21 days from receipt of application.

- Provide timely service to stakeholders by meeting the 21-day turnaround for approvals.
- Create value-added features for the website.
- Provide training and presentations to organizations or municipalities as required.

2022 Financial Overview

Financial Results

Total 2021-22 expenses for the SMB were \$1.60M, representing a positive variance of \$291K to the approved appropriation. The variance resulted from lower than anticipated contract services due to the pandemic and lower than anticipated salaries due to vacancies.

The total 2021-22 revenues were \$89K, above budget by \$14K. The variance resulted from higher volume and dollar value of debentures received.

Expenses

	Actual 2021-22	Budget / Estimate 2021-22	Variance Over/(Under)	Note
	(thousands of dollars)			
Salaries	\$1,267	\$1,416	(\$149)	[1]
Operating Expenses	330	472	(\$142)	[2]
TOTAL	\$1,597	\$1,888	(\$291)	

Explanations of Variances

[1] - Lower than anticipated salaries due to vacancies.

[2] - Lower than budgeted contract services.

Revenue

	Actual 2021-22	Budget / Estimate 2021-22	Variance Over/(Under)	Note
	(thousands of dollars)			
Filing Fees	\$ 9	\$30	(\$21)	[1]
Debenture Authorizations	76	40	36	[2]
Debenture Forms	4	5	0	
TOTAL	\$89	\$75	\$14	

Explanations of Receipts

[1] - Higher than anticipated number of refunds due to assessment appeal successful decisions.

[2] - Higher than anticipated number and dollar value of debenture authorizations.

Financial Accountability Statement

The SMB is responsible for ensuring:

- public accountability for government finances entrusted to it;
- fiscally responsible management of its resources and financial affairs;
- compliance with existing legislation and regulations;
- systems and controls are in place to safeguard public assets; and
- results are reported to the public and the legislature.

There are a number of external controls in place to monitor responsibilities. These include:

- *Audited Results* - The Office of the Provincial Auditor of Saskatchewan has legislative responsibility to audit the SMB in conjunction with the Ministry of Government Relations. Audit conclusions are published in a report to the Legislative Assembly of Saskatchewan. If a deficiency is reported by the Provincial Auditor, the SMB may be called to appear before the Public Accounts Committee of the Legislature.
- *Accountable to Legislature* - The SMB's annual budget is detailed in the Saskatchewan Provincial Budget Estimates.
- *Public Reporting* - Expense and revenue details as they pertain to the SMB are published in the SMB's Annual Report and included with the Ministry of Government Relations in the Public Accounts volumes 1 and 2.

For More Information

Additional information about the SMB and the BRC is available at www.smb.gov.sk.ca.

The website includes information about the SMB, its key services and legislation for which the SMB is responsible.

For more information about the SMB, or to provide feedback about our 2022 Annual Report, please contact us at:

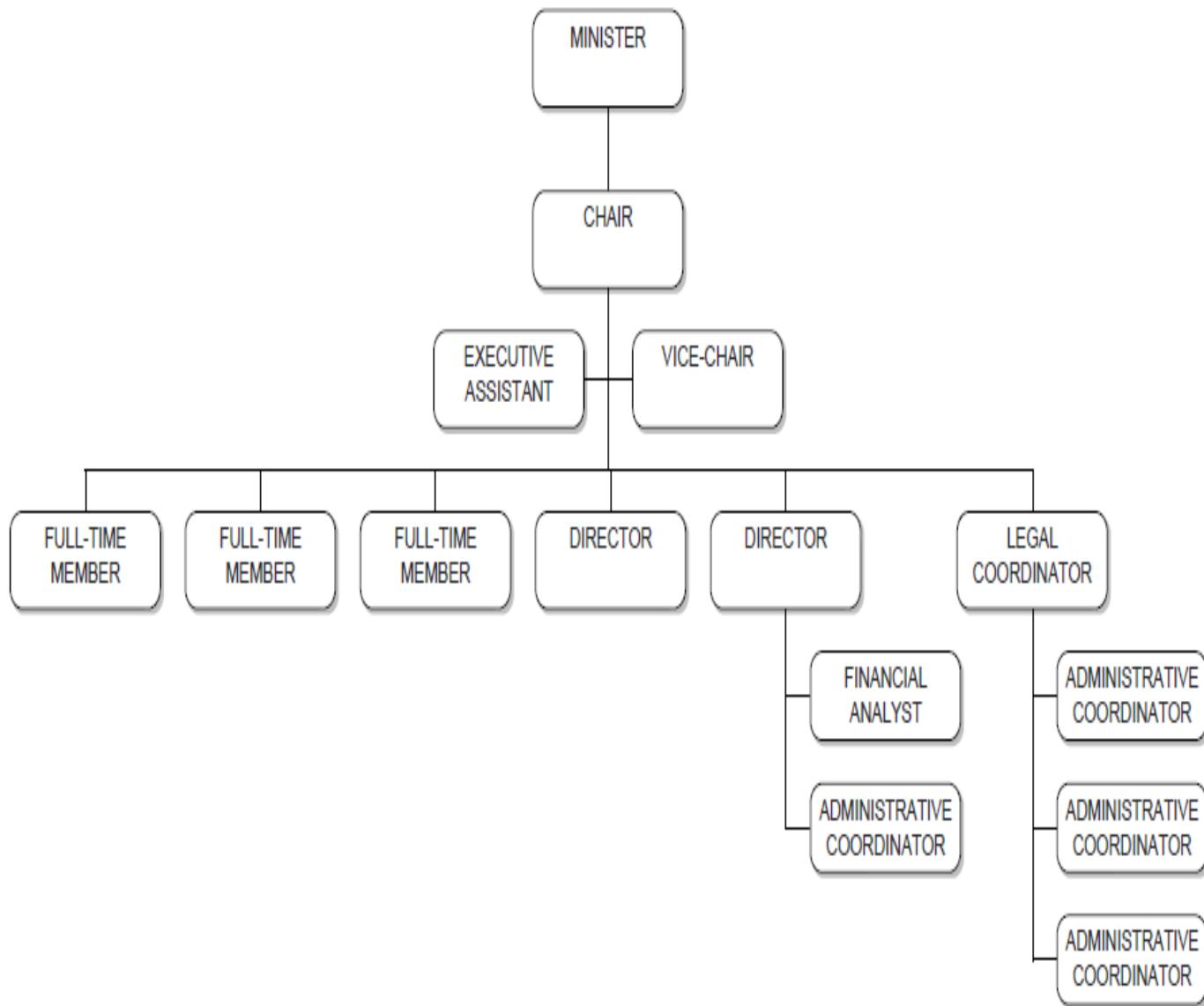
Phone: 306-787-6221

Email: info@smb.gov.sk.ca

Mailing address: Saskatchewan Municipal Board
480 - 2151 Scarth Street
REGINA SK S4P 2H8

Appendices

Appendix 1 - Organizational Chart



* In addition to the full-time staff, the Saskatchewan Municipal Board has 10 part-time members who assist with appeals.

Appendix 2 – Legislation

The SMB fulfills its mandate through a number of acts and their associated regulations. Enabling legislation is listed below:

The Assessment Management Agency Act
The Cities Act
The Conservation and Development Act
The Education Act, 1995
The Fire Safety Act
The Global Transportation Hub Authority Act
The Local Improvements Act, 1993
The Meewasin Valley Authority Act
The Municipal Board Act
The Municipalities Act
The Northern Municipalities Act, 2010
The Planning and Development Act, 2007
The Public Libraries Act, 1996
The Saskatchewan Housing Corporation Act
The Weed Control Act

The SMB has authority to approve or determine matters under several other acts; however, applications and/or appeals under these acts are not often received.

The SMB fulfills its mandate as the BRC through the following enabling legislation:

The Corporation Capital Tax Act
The Crown Minerals Act
The Fire Safety Act
The Freehold Oil and Gas Production Tax Act, 2010
The Fuel Tax Act, 2000
The Liquor Consumption Tax Act
The Mineral Taxation Act, 1983
The Provincial Sales Tax Act
The Revenue and Financial Services Act
The Tobacco Tax Act, 1998

There are seven other acts the BRC has authority to approve or determine matters under; however, appeals pursuant to these acts are not often received.

