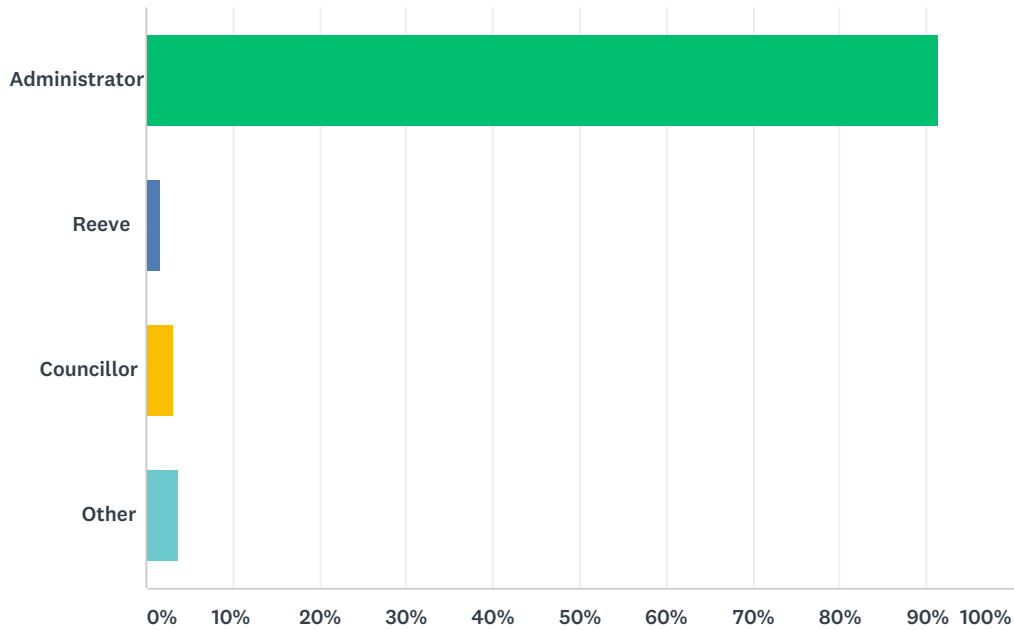


Q3 What is your position within the municipality?

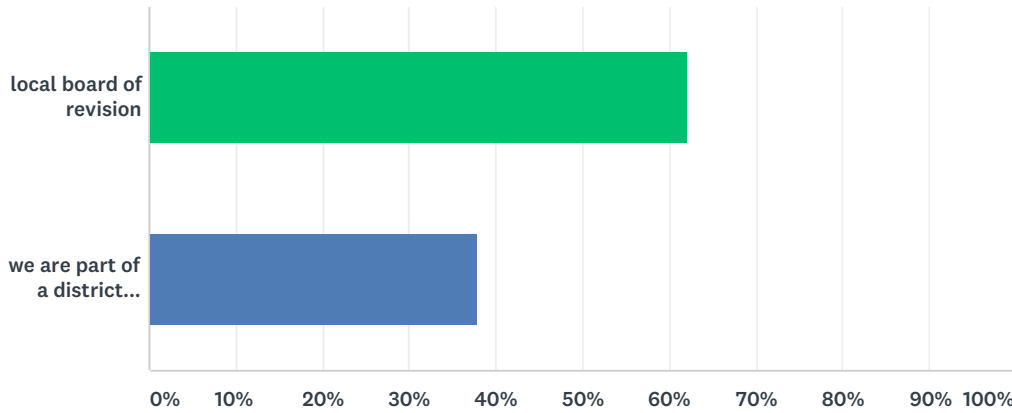
Answered: 188 Skipped: 0



ANSWER CHOICES	RESPONSES	
Administrator	91.49%	172
Reeve	1.60%	3
Councillor	3.19%	6
Other	3.72%	7
TOTAL		188

Q4 What type of board of revision hears assessment appeals for your municipality?

Answered: 164 Skipped: 24



ANSWER CHOICES	RESPONSES	
local board of revision	62.20%	102
we are part of a district board of revision	37.80%	62
TOTAL		164

Q5 How is your local board of revision funded?

Answered: 164 Skipped: 24

#	RESPONSES	DATE
1	The RM pays the committee members and secretary if they are called upon for training or to sit on an issue. Costs are not charged back to the property or proposal being appealed	12/20/2018 9:58 AM
2	1	12/19/2018 3:55 PM
3	per RM fee	12/19/2018 9:37 AM
4	RM	12/18/2018 2:38 PM
5	General Revenues	12/18/2018 1:34 PM
6	Billed by the board for services provided according to an established fee schedule.	12/18/2018 11:58 AM
7	Municipality	12/18/2018 11:29 AM
8	Councilt	12/18/2018 10:28 AM
9	RM	12/18/2018 10:25 AM
10	out of municipal general revenue	12/17/2018 1:38 PM
11	expenses are divided to be paid by each municipality	12/17/2018 9:44 AM
12	Mnicipality	12/14/2018 3:51 PM
13	Annual levy	12/14/2018 2:48 PM
14	Each Rm pays their own fees.	12/14/2018 2:02 PM
15	\$100 per appeal and general funds of the municipality	12/13/2018 12:08 PM
16	Paid for by the Municipality	12/12/2018 3:53 PM
17	N/A	12/12/2018 11:31 AM
18	RM	12/11/2018 3:41 PM
19	Paid by Tax dollars	12/11/2018 1:45 PM
20	We Hire Grismer and Associates	12/11/2018 11:46 AM
21	Retainer fee	12/11/2018 11:43 AM
22	Expensed out of general revenue.	12/11/2018 10:44 AM
23	Municipal Levy	12/10/2018 2:53 PM
24	Memberhsip fees	12/10/2018 2:46 PM
25	RM of Frontier	12/10/2018 1:50 PM
26	RM'S OWN SOURCE REVENUES	12/10/2018 12:55 PM
27	general revenue	12/10/2018 10:01 AM
28	Municipal Revenue	12/9/2018 1:39 PM
29	By the municipality	12/7/2018 3:57 PM
30	\$200.00 per appeal and By R.M. Levy	12/7/2018 12:47 PM
31	We pay the board on a per appeal basis	12/7/2018 8:49 AM
32	by the Municipalities	12/6/2018 3:32 PM
33	By the Municipality	12/6/2018 2:40 PM
34	Through the RM's	12/6/2018 2:12 PM

35	Our RM pays a certain amount per member of the board and the secretary.	12/6/2018 1:29 PM
36	The RM	12/6/2018 12:08 PM
37	From each municipality.	12/6/2018 12:01 PM
38	Levy	12/6/2018 11:47 AM
39	Municipal funds	12/6/2018 11:38 AM
40	through the district planning commission	12/6/2018 11:27 AM
41	municipality's expense	12/6/2018 11:23 AM
42	Municipality charges \$50 per appeal. The board remuneration comes out of our assessment budget	12/6/2018 11:11 AM
43	Municipality pays all expenses	12/6/2018 10:31 AM
44	by the municipality with a charge to the appealent	12/6/2018 9:38 AM
45	by municipality	12/6/2018 8:18 AM
46	Appeal Fees	12/5/2018 3:23 PM
47	Through Levies for general expenses and then are billed for anything extra such as specific secretary time and hearing expenses	12/5/2018 3:10 PM
48	Each municipality pays own costs	12/5/2018 2:39 PM
49	General Funds	12/5/2018 1:12 PM
50	Na	12/5/2018 12:55 PM
51	RM mainly and appeal fees	12/5/2018 12:01 PM
52	by the municipality	12/5/2018 11:56 AM
53	Retainer	12/5/2018 11:53 AM
54	Appeal fees and tax dollars	12/5/2018 10:47 AM
55	have a disctrict board of revision not local	12/5/2018 10:37 AM
56	the municipality pays a deposit and then is billed for services	12/5/2018 10:36 AM
57	each municipality pays for the time for the appeals for their municipality	12/5/2018 10:29 AM
58	The costs borne by each municipality is proportional to the time spent by the board in hearing the appeals of the respective municipality.	12/5/2018 10:20 AM
59	Part of our budget	12/5/2018 10:17 AM
60	Contracted as needed.	12/5/2018 10:12 AM
61	\$50 per appeal by rate payer the rest from the RM	12/5/2018 10:05 AM
62	We pay Krismer & Associates an annual retainer	12/5/2018 9:52 AM
63	Through appeal fees and out of tax revenue	12/5/2018 9:32 AM
64	through the member municipalities	12/5/2018 9:27 AM
65	Each Municipality pays for it's own appeals	12/5/2018 9:26 AM
66	RM	12/5/2018 9:14 AM
67	RM pays when there is a hearing - assessment appeal fees may offset these costs.	12/5/2018 9:04 AM
68	RM pays remuneration	12/5/2018 8:51 AM
69	User Pay	12/5/2018 8:32 AM
70	Annual Levy, plus fee for service	12/5/2018 8:17 AM
71	n/a	12/5/2018 8:14 AM
72	it is a District Board of Revisions	12/4/2018 5:52 PM
73	Through Taxes	12/4/2018 4:52 PM

74	RM annual budget	12/4/2018 4:39 PM
75	RM	12/4/2018 4:11 PM
76	?	12/4/2018 4:02 PM
77	R.M. taxes.	12/4/2018 3:50 PM
78	THROUGH THE RM	12/4/2018 3:44 PM
79	per diem	12/4/2018 3:36 PM
80	retainer fee issued	12/4/2018 3:33 PM
81	The R.M. pays them	12/4/2018 3:24 PM
82	Assessment Appeal fees	12/4/2018 3:21 PM
83	n/a	12/4/2018 3:16 PM
84	COLLECTION OF TAXES	12/4/2018 3:15 PM
85	Municipalities that are members.	12/4/2018 2:18 PM
86	We hire them and pay	12/4/2018 1:54 PM
87	the municipality which has the appeal pays all fees; it is administered by one municipality.	12/4/2018 1:20 PM
88	Cost share based on use	12/4/2018 12:58 PM
89	General Revenue and Fees	12/4/2018 12:42 PM
90	SHARED AMONG MUNICIPALITIES	12/4/2018 12:15 PM
91	RM	12/4/2018 11:31 AM
92	We contract the services of a local company to provide these services. We have yet to use their services.	12/4/2018 11:13 AM
93	General Municipal Funds	12/4/2018 11:09 AM
94	through the municipality	12/4/2018 10:04 AM
95	Each municipality pays their representatives	12/4/2018 9:32 AM
96	RM pays for board services	12/4/2018 9:15 AM
97	The municipality receiving revision request pays board members	12/4/2018 9:02 AM
98	General municipal revenue	12/4/2018 8:35 AM
99	Municipalities	12/4/2018 8:32 AM
100	Taxpayer dollars	12/4/2018 7:52 AM
101	Each Municipality contributes.	12/3/2018 3:24 PM
102	We dont use a local board	12/3/2018 3:19 PM
103	Participating Municipalities pay their share for services	12/3/2018 3:18 PM
104	Fee for service	12/3/2018 2:58 PM
105	The local Board of Revision is contracted - Krissmer - funded by General Revenue	12/3/2018 2:28 PM
106	Agreement with other municipalities	12/3/2018 1:53 PM
107	annual fee/levy	12/3/2018 1:51 PM
108	Municipality	12/3/2018 1:48 PM
109	We are a part of Gord Krissmer and Associates	12/3/2018 1:42 PM
110	RM FUNDS	12/3/2018 1:33 PM
111	Membership fees	12/3/2018 1:26 PM
112	They charge a retainer fee	12/3/2018 1:20 PM
113	Municipal funds	12/3/2018 1:18 PM

114	The RM pays	12/3/2018 1:12 PM
115	By the R.M. which includes the assessment appeal fees	12/3/2018 1:10 PM
116	By the municipality requiring it	12/3/2018 1:05 PM
117	separately by each municipality involved	12/3/2018 1:03 PM
118	by the RM/village requesting the service	12/3/2018 12:50 PM
119	Participating Municipalities	12/3/2018 12:48 PM
120	By the RM	12/3/2018 12:44 PM
121	Annual membership fees	12/3/2018 12:42 PM
122	RM general revenue	12/3/2018 12:27 PM
123	Through Municipality	12/3/2018 12:27 PM
124	paid through the RM funds	12/3/2018 11:59 AM
125	RM	12/3/2018 11:57 AM
126	Twin Rivers Board of Revision through bylaw	12/3/2018 11:49 AM
127	ratepayer's money	12/3/2018 11:48 AM
128	set fees	12/3/2018 11:47 AM
129	Regional pool - yearly contributions when required	12/3/2018 11:34 AM
130	Fee for service	12/3/2018 11:30 AM
131	Tax revenues	12/3/2018 11:28 AM
132	municipal taxes	12/3/2018 11:26 AM
133	the RM	12/3/2018 11:23 AM
134	Municipality	12/3/2018 11:23 AM
135	Each municipality contributes equal amounts annually	12/3/2018 11:18 AM
136	Municipal Funds - Taxation	12/3/2018 11:17 AM
137	The municipality (we have a fairly low appeal fee)	12/3/2018 11:15 AM
138	by the municipality	12/3/2018 11:01 AM
139	Each member municipality pays an annual fee based on population	12/3/2018 10:55 AM
140	Municipality	12/3/2018 10:52 AM
141	Through General Fund	12/3/2018 10:51 AM
142	We pay to the district	12/3/2018 10:50 AM
143	RM	12/3/2018 10:49 AM
144	By the municipality.	12/3/2018 10:41 AM
145	GK Plus. Pay annual retainer plus all expenses if required	12/3/2018 10:40 AM
146	Taxes	12/3/2018 10:39 AM
147	From municipal funding	12/3/2018 10:39 AM
148	General revenues/Appeal fees	12/3/2018 10:39 AM
149	Paid for by the municipality	12/3/2018 10:29 AM
150	We appoint GK Plus Krismer and Assc. as our board of revisions	12/3/2018 10:29 AM
151	Per diem	12/3/2018 10:23 AM
152	user pays fees	12/3/2018 10:22 AM
153	n/a - RM is invoiced	12/3/2018 10:20 AM
154	RM funded	12/3/2018 10:18 AM

155	N/A	12/3/2018 10:17 AM
156	Each municipality pays for their delegates to the Board	12/3/2018 10:17 AM
157	fee for service	12/3/2018 10:14 AM
158	Krismer & Associates. Retainer and by length of time sitting.	12/3/2018 10:12 AM
159	RM pays a retention fee	12/3/2018 10:12 AM
160	Membership Fees	12/3/2018 10:12 AM
161	general taxation/appeal fees	12/3/2018 10:12 AM
162	general municipal revenue	12/3/2018 10:11 AM
163	Municipal funds	12/3/2018 10:11 AM
164	Each member contributes equal amounts to fund regardless of who has appeals. RM of Bone Creek Administers the funds - receipts and expenditures	12/3/2018 10:11 AM

Q6 How is your board of revision structured?

Answered: 164 Skipped: 24

#	RESPONSES	DATE
1	4 members are appointed from general ratepayers. This allows for a minimum of 3 members to sit and decide on an issue, allowing for a person to be away or to be excused due to conflict of interest. The secretary to the board is an additional person for minutes and other clerical. None of these positions are members of council or the administrator of the RM.	12/20/2018 9:58 AM
2	1	12/19/2018 3:55 PM
3	one member from each municipal entity	12/19/2018 9:37 AM
4	Secretary + 3 members	12/18/2018 2:38 PM
5	We have a Gord Krissmer on retainer thru our regional planning commission Waterwolf	12/18/2018 1:34 PM
6	Members approve mutually agreed upon board members.	12/18/2018 11:58 AM
7	The Municipality contracts Gord Krismer & Associates Ltd.	12/18/2018 11:29 AM
8	Don't know for sure	12/18/2018 10:28 AM
9	Appointed	12/18/2018 10:25 AM
10	up until now, 3 members and secretary have been appointed from a neighboring RM. for 2019, Gord Krismer and Assoc Ltd. has been appointed and retained for Municipal Board Services.	12/17/2018 1:38 PM
11	Consists of 7 members one member to be appointed by each participating municipality. Member of council of the municipalities or the board of the school division shall not sit on the board of revision. Municipalities shall pay the cost for their respective appointed board member attending authorized training sessions and share equally the cost for secretary training.	12/17/2018 9:44 AM
12	secretary is appointed as well as board members	12/14/2018 3:51 PM
13	Members are divided north and south and members from the north only hear appeals from the south and vice versa.	12/14/2018 2:48 PM
14	We have seven RM's involved with one rep from each RM on the Board.	12/14/2018 2:02 PM
15	contracted to a company with Board services	12/13/2018 12:08 PM
16	Contracted.	12/12/2018 3:53 PM
17	N/A	12/12/2018 11:31 AM
18	3 members plus secretary	12/11/2018 3:41 PM
19	There is a secretary and 8 Board members	12/11/2018 1:45 PM
20	We Hire Grismer and Associates	12/11/2018 11:46 AM
21	Appointment of Board of Revision Company	12/11/2018 11:43 AM
22	We appoint 3 Councilors from the neighboring RM, and their Administrator to our Board of Revision. They in turn do the same for us.	12/11/2018 10:44 AM
23	5 members, 1 secretary	12/10/2018 2:53 PM
24	One representative for each member.	12/10/2018 2:46 PM
25	We contract Gord Krismer and Associates.	12/10/2018 1:50 PM
26	Secretary, Chairperson, 2 other board members at a hearing	12/10/2018 12:55 PM
27	we appoint Gord Krismer & Associates	12/10/2018 10:01 AM
28	3 members plus one secretary	12/9/2018 1:39 PM
29	With appointed members at large	12/7/2018 3:57 PM

30	n/a	12/7/2018 12:47 PM
31	That is left to the discretion of the board.	12/7/2018 8:49 AM
32	Four Municipalities have one member on the board and one of the assistant administrators in the Secretary	12/6/2018 3:32 PM
33	1 Secretary and 3 Board Members.	12/6/2018 2:40 PM
34	One member from each RM	12/6/2018 2:12 PM
35	Our neighboring RM is the board of revision for our RM and we are the board of revision for their RM.	12/6/2018 1:29 PM
36	3 Board Members and 1 secretary	12/6/2018 12:08 PM
37	It is part of the the Twin Lakes District Planning Committee. We have a rep from each of the municipalities that sit on the board.	12/6/2018 12:01 PM
38	RM#335 is involved with a District Board of Revision as per Bylaw #3-2000 and pay a \$200.00 levy per year. Assessment appeals are sent to both the District Board of Revision and SAMA.	12/6/2018 11:47 AM
39	It has a secretary and members to hear appeals.	12/6/2018 11:38 AM
40	one member from each member municipality	12/6/2018 11:27 AM
41	three member board, with an appointed chairperson	12/6/2018 11:23 AM
42	volunteer appointed board, secretary- assistant administrator	12/6/2018 11:11 AM
43	Secretary and 3 members	12/6/2018 10:31 AM
44	1 secretary 3 members	12/6/2018 9:38 AM
45	contracted service	12/6/2018 8:18 AM
46	We hire Krismer & Associates to handle our board of revision.	12/5/2018 3:23 PM
47	10 Municipalities, 1 board member for each with a a chair person from the board, a paid secretary and an outside treasurer.	12/5/2018 3:10 PM
48	District Board of Revision that is contracted out to Krismer & Associates	12/5/2018 2:39 PM
49	Chairman, Secretary, Members	12/5/2018 1:12 PM
50	Na	12/5/2018 12:55 PM
51	Secretary & 3 board members	12/5/2018 12:01 PM
52	3 members and secretary from other RMs	12/5/2018 11:56 AM
53	Contracted Company	12/5/2018 11:53 AM
54	as they choose	12/5/2018 10:47 AM
55	1 member from each municipality	12/5/2018 10:37 AM
56	Usually made up of three people which are pick by Gord Krismer and Associates Ltd.	12/5/2018 10:36 AM
57	each municipality appoints one or two members to make a pool of 8 members. Those members DO NOT hear appeals for the appointing municipality. A board is formed by 3-4 members from the pool to make a panel.	12/5/2018 10:29 AM
58	There are five members appointed. Two are appointed by R.M.of Swift Current No. 137, one member appointed by R.M. of Sask Landing No. 167, one member appointed by Village of Stewart Valley and one member appointed by the Resort Village of Beaver Flat.	12/5/2018 10:20 AM
59	Appointed	12/5/2018 10:17 AM
60	Services contracted with Gord Krismer & Associates Ltd.	12/5/2018 10:12 AM
61	It is a company contracted by the Municipality	12/5/2018 10:05 AM
62	through Krismer	12/5/2018 9:52 AM
63	I am unsure. We have not had to use the board of revision for a number of years.	12/5/2018 9:32 AM

64	North and South boards. Our representative will never hear an appeal from our municipality or one close to it.	12/5/2018 9:27 AM
65	An appointed secretary and then one member appointed by each Council	12/5/2018 9:26 AM
66	1 Secretary and 3 Board Members	12/5/2018 9:14 AM
67	We contract with GK+ & Associates.	12/5/2018 9:04 AM
68	Appointed	12/5/2018 8:51 AM
69	Contracted	12/5/2018 8:32 AM
70	Each member municipality appoints a representative	12/5/2018 8:17 AM
71	Each participating municipality appoints a representative. Members from the North hear appeals from the South and vice versa.	12/5/2018 8:14 AM
72	Numerous Municipalities make up the Notukeu Board of Revisions - each Municipality pays a fee as well as appoints a representative to the board.	12/4/2018 5:52 PM
73	Contracted	12/4/2018 4:52 PM
74	n/a	12/4/2018 4:39 PM
75	We use Gordon Krismer and Associates	12/4/2018 4:11 PM
76	Contracted out. Not sure about the adequate training.	12/4/2018 4:02 PM
77	Our BOR is contracted out.	12/4/2018 3:50 PM
78	A CHAIR A SECRETARY AND 2 OTHER BOARD MEMBERS.	12/4/2018 3:44 PM
79	three appointed members and a secretary on the committee	12/4/2018 3:36 PM
80	hire company to be our board of revision	12/4/2018 3:33 PM
81	Administrators from other municipalities	12/4/2018 3:24 PM
82	We use GK Plus	12/4/2018 3:21 PM
83	Call me for the appendix schedule. At the end of the year we will be withdrawing from the district board and contracting the services out to a third party law firm in Regina who does appeals, for both assessment and development.	12/4/2018 3:16 PM
84	3 MEMBERS	12/4/2018 3:15 PM
85	Each participating municipality has a representative sitting on the board.	12/4/2018 2:18 PM
86	We appoint 3 to the board and a secretary	12/4/2018 1:54 PM
87	A secretary has been appointed and named in the agreement. Each municipality then appoints one representative.	12/4/2018 1:20 PM
88	Outside entity - Krismer & Associates	12/4/2018 12:58 PM
89	1 Chairman and 3 Board Members.	12/4/2018 12:42 PM
90	CHAIR, SECRETARY, MEMBERS	12/4/2018 12:15 PM
91	Three Members & a Secretary	12/4/2018 11:31 AM
92	The local company takes care of that. They have individuals within their company who are versed in the types of appeals municipalities see.	12/4/2018 11:13 AM
93	Hired a Firm To Do	12/4/2018 11:09 AM
94	comprised of local individuals	12/4/2018 10:04 AM
95	We have two member of the three municipalities involved	12/4/2018 9:32 AM
96	Three members & one secretary appointed by municipal council	12/4/2018 9:15 AM
97	Members of the public	12/4/2018 9:02 AM
98	Chair established by board. Secretary appointed by council.	12/4/2018 8:35 AM
99	Each RM that belongs has an appointed individual on the board. along with a Secretary mutually appointed by all municipalities apart of the agreement.	12/4/2018 8:32 AM

100	Another RM does the BOR for us and we for them	12/4/2018 7:52 AM
101	Not exactly sure, its quite new.	12/3/2018 3:24 PM
102	We use Krismer and Associates. There is a Secretary Chair and a number of board members	12/3/2018 3:19 PM
103	Each Municipality appoints a member	12/3/2018 3:18 PM
104	We contract the BoR to Krismer & Associates	12/3/2018 2:58 PM
105	Contracted	12/3/2018 2:28 PM
106	Each Municipality appoints a member to the District Board of Revision.	12/3/2018 1:53 PM
107	a representative appointed from each municipality	12/3/2018 1:51 PM
108	Secretary & Board (not sure how to answer this!)	12/3/2018 1:48 PM
109	We have never needed to utilize them.	12/3/2018 1:42 PM
110	3 MEMBERS APPOINTED, RECORDING SECRETARY HIRED	12/3/2018 1:33 PM
111	One representative from each Municipality.	12/3/2018 1:26 PM
112	It is an appointed company.	12/3/2018 1:20 PM
113	Chairperson, 2 regular board members, 1 secretary	12/3/2018 1:18 PM
114	We use Krismer & Associates	12/3/2018 1:12 PM
115	It consists of a combination of agriculture producers as well as recreational property owners	12/3/2018 1:10 PM
116	3 members of another Council - reciprocal agreement	12/3/2018 1:05 PM
117	One member from each of the 8 municipalities in our planning district	12/3/2018 1:03 PM
118	3 members of our council as board of revision for RM of Invergordon No. 430 and Village of St. Louis, RM of Invergordon appoints 3 of their council members to the board of revision of our municipality	12/3/2018 12:50 PM
119	One Rep. from each Municipality + Jointly hired secretary	12/3/2018 12:48 PM
120	usually 3 members with a secretary	12/3/2018 12:44 PM
121	Just joining this year.	12/3/2018 12:42 PM
122	secretary and four board members	12/3/2018 12:27 PM
123	Council appoints a Secretary and 4 Board members annually	12/3/2018 12:27 PM
124	local council members with a neighboring RM	12/3/2018 11:59 AM
125	Contracted out to a private company to provide all appeal services	12/3/2018 11:57 AM
126	the local municipalities have passed a bylaw agreement for joint Board of Revision	12/3/2018 11:49 AM
127	3 members and the secretary	12/3/2018 11:48 AM
128	Contracted through Krismer Associates	12/3/2018 11:47 AM
129	Our Regional Board of Revision is Krismer & Associates Ltd.	12/3/2018 11:34 AM
130	Hired by Krismer & Associates	12/3/2018 11:30 AM
131	Municipalities Act	12/3/2018 11:28 AM
132	chairman and board	12/3/2018 11:26 AM
133	Availablity	12/3/2018 11:23 AM
134	Council Members and administration	12/3/2018 11:23 AM
135	Use Gord Krismer and Associates	12/3/2018 11:18 AM
136	Contract - Krismer & Associates	12/3/2018 11:17 AM
137	Previously 3 members appointed from the community and secretary appointed from another RM. 2019 we have appointed Gord Krismer as we found it overwhelming for our members and secretary with very little resources available.	12/3/2018 11:15 AM

138	three members who pick a chairperson internally	12/3/2018 11:01 AM
139	Each member municipality appoints 1 representative and the secretary is appointed annually.	12/3/2018 10:55 AM
140	Three appointed by Council from neighbouring municipalities	12/3/2018 10:52 AM
141	RM was part of District Board of Revision, however, as of December 31, 2018 RM is withdrawing from the District Board of Revision and has appointed Gord Krimser & Associates to serve as the RM's local board of revision	12/3/2018 10:51 AM
142	Not sure we just switched this year after we could get no local support	12/3/2018 10:50 AM
143	We use Krismer & Associates	12/3/2018 10:49 AM
144	We hire services from Gord Krismer and Associates.	12/3/2018 10:41 AM
145	GK Plus provides all members and schedules hearings.	12/3/2018 10:40 AM
146	We contract an outside party	12/3/2018 10:39 AM
147	Local citizens	12/3/2018 10:39 AM
148	3 RMs appoint one from each. Administrators act as Secretary to each other's B.O.R.	12/3/2018 10:39 AM
149	Gord Krismer & Associates sets up own structure	12/3/2018 10:29 AM
150	N/A	12/3/2018 10:29 AM
151	3 members at large from within the RM	12/3/2018 10:23 AM
152	appointments from participating municipalities.	12/3/2018 10:22 AM
153	an independent company	12/3/2018 10:20 AM
154	3rd party (GK Associates)	12/3/2018 10:18 AM
155	N/A	12/3/2018 10:17 AM
156	Three RM's each have one or two representatives on the Board	12/3/2018 10:17 AM
157	we hire Gord Krismer and associates on a fee for service basis	12/3/2018 10:14 AM
158	Up to the company but president, members and secretary.	12/3/2018 10:12 AM
159	Krismer & Associates.	12/3/2018 10:12 AM
160	An East and West Division. East Division hears the West Appeals and vice versa. Three appointees on each hearing board.	12/3/2018 10:12 AM
161	seven persons appointed , normally 3 sit. We use professional board members on a retainer from Krismar & Associates.	12/3/2018 10:12 AM
162	Independent individuals structure board upon first meeting	12/3/2018 10:11 AM
163	There is board and a secretary	12/3/2018 10:11 AM
164	We contract Krismer and Associates	12/3/2018 10:11 AM

Q7 How are your board of revision representatives appointed?

Answered: 164 Skipped: 24

#	RESPONSES	DATE
1	Council appoints them annually at the beginning of the year when all other appointments to boards and comities are discussed.	12/20/2018 9:58 AM
2	1	12/19/2018 3:55 PM
3	by the member Councils	12/19/2018 9:37 AM
4	By council	12/18/2018 2:38 PM
5	We use Gord Krissmer and Associates	12/18/2018 1:34 PM
6	3 members mutually agreed upon. Chosen to represent town, village and rural interests. If a municipality wishes, they may appoint an additional member to sit at their hearing and they will be responsible for those costs related to the additional member.	12/18/2018 11:58 AM
7	By resolution of council	12/18/2018 11:29 AM
8	Council	12/18/2018 10:28 AM
9	By council	12/18/2018 10:25 AM
10	by resolution of Council	12/17/2018 1:38 PM
11	municipalities shall pass complimentary resolutions approving the appointed board member	12/17/2018 9:44 AM
12	council	12/14/2018 3:51 PM
13	Appointed by member municipalities.	12/14/2018 2:48 PM
14	By Council	12/14/2018 2:02 PM
15	through resolution	12/13/2018 12:08 PM
16	Annual Appointment by Resolution	12/12/2018 3:53 PM
17	Council appoints Gord Krismer & Associates Ltd.	12/12/2018 11:31 AM
18	yes by council	12/11/2018 3:41 PM
19	We hired Krismer and Associates to be our Board of Revision. We appoint them through a resolution of Council	12/11/2018 1:45 PM
20	We Hire Grismer and Associates	12/11/2018 11:46 AM
21	Appointment of Board of Revision Company	12/11/2018 11:43 AM
22	see above	12/11/2018 10:44 AM
23	by Council	12/10/2018 2:53 PM
24	Council appoints the representative.	12/10/2018 2:46 PM
25	RM council appoints Gord Krismer and Associates	12/10/2018 1:50 PM
26	We renew contract yearly. Council at their Dec meetings decides for the next calendar year to continue contract with existing board of revision.	12/10/2018 12:55 PM
27	through resolution	12/10/2018 10:01 AM
28	3 members from the RM of Antelope Park No. 322 council are appointed to the RM of Milton No. 292 Board of Revision	12/9/2018 1:39 PM
29	At a regular council meeting each November by resolution of council.	12/7/2018 3:57 PM
30	Hire Krismer Assoc. from Regina	12/7/2018 12:47 PM
31	Council members from neighbouring RM	12/7/2018 8:49 AM

32	Annual by each Council	12/6/2018 3:32 PM
33	Council appoints the Board of Revision members at the January meeting.	12/6/2018 2:40 PM
34	The RM appoints	12/6/2018 2:12 PM
35	By Council resolution	12/6/2018 1:29 PM
36	By council resolution	12/6/2018 12:08 PM
37	One from each municipality. They do not have to be a councillor	12/6/2018 12:01 PM
38	Unknown	12/6/2018 11:47 AM
39	Resolution	12/6/2018 11:38 AM
40	by resolution	12/6/2018 11:27 AM
41	by annual resolution	12/6/2018 11:23 AM
42	volunteer, by resolution,	12/6/2018 11:11 AM
43	By resolution of council	12/6/2018 10:31 AM
44	by resolution	12/6/2018 9:38 AM
45	by motion of the council	12/6/2018 8:18 AM
46	By motion in the minutes	12/5/2018 3:23 PM
47	Through resolution of council.	12/5/2018 3:10 PM
48	Krismer & Associates	12/5/2018 2:39 PM
49	Council resolution	12/5/2018 1:12 PM
50	Na	12/5/2018 12:55 PM
51	From the neighboring RM, our RM Council appoints three Councilors as board members & their administrator as our Secretary	12/5/2018 12:01 PM
52	They are appointed at council	12/5/2018 11:56 AM
53	Minutes	12/5/2018 11:53 AM
54	annually	12/5/2018 10:47 AM
55	by council	12/5/2018 10:37 AM
56	Once Gord Krismer and Associates Ltd. picks the board representatives the municipality passes a resolution appointed the representatives and the secretary of the board.	12/5/2018 10:36 AM
57	8 member municipalities and each appoint one or two members	12/5/2018 10:29 AM
58	Board member terms shall be one year and the appointments shall be made by January 31. The municipalities pass complimentary resolutions approving the appointments to the Board.	12/5/2018 10:20 AM
59	Appointed by council	12/5/2018 10:17 AM
60	Services are contracted with Gord Krismer & Associates Ltd. and appointed for Board of Revision.	12/5/2018 10:12 AM
61	Company	12/5/2018 10:05 AM
62	through Krismer	12/5/2018 9:52 AM
63	through resolution at a regular council meeting	12/5/2018 9:32 AM
64	1 member from each municipality	12/5/2018 9:27 AM
65	By resolution	12/5/2018 9:26 AM
66	Local volunteers, approved by council.	12/5/2018 9:14 AM
67	Council appoints this board by resolution on an annual basis.	12/5/2018 9:04 AM
68	By Council	12/5/2018 8:51 AM
69	Contracted	12/5/2018 8:32 AM
70	Anyone interested can be appointed	12/5/2018 8:17 AM

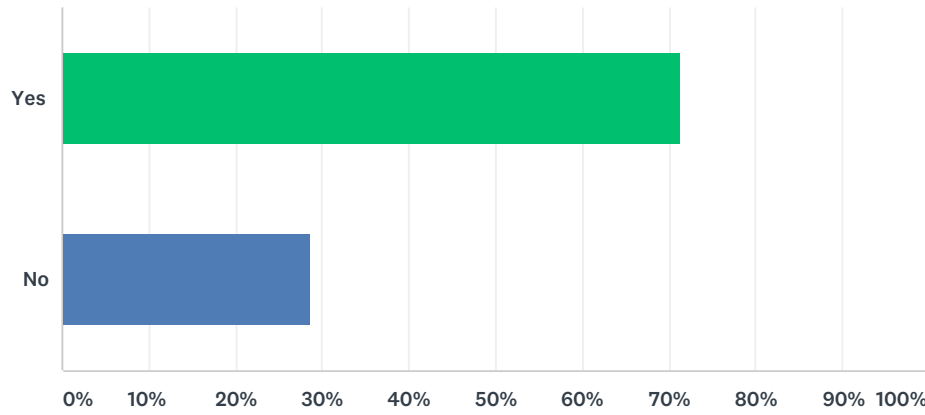
71	By council	12/5/2018 8:14 AM
72	at the November Council meeting	12/4/2018 5:52 PM
73	List from contractor	12/4/2018 4:52 PM
74	I don't know	12/4/2018 4:39 PM
75	by council for a two year period	12/4/2018 4:11 PM
76	Appointed by motion	12/4/2018 4:02 PM
77	N/A	12/4/2018 3:50 PM
78	THROUGH RESOLUTION OF COUNCIL	12/4/2018 3:44 PM
79	by resolution of council - typically former councillors that have agreed to the appointment	12/4/2018 3:36 PM
80	company has them appointed	12/4/2018 3:33 PM
81	Appointed by council	12/4/2018 3:24 PM
82	By GK Plus	12/4/2018 3:21 PM
83	by resolution of council	12/4/2018 3:16 PM
84	YEARLY	12/4/2018 3:15 PM
85	They are appointed by the representatives from each participating municipality.	12/4/2018 2:18 PM
86	Once a year at the January meeting	12/4/2018 1:54 PM
87	by each individual municipality.	12/4/2018 1:20 PM
88	Outside entity - Krismer & Associates	12/4/2018 12:58 PM
89	By Council Resolution	12/4/2018 12:42 PM
90	RESOLUTION OF COUNCIL	12/4/2018 12:15 PM
91	By Council	12/4/2018 11:31 AM
92	The local company provides the individuals names within their corporation and we appoint those specific people.	12/4/2018 11:13 AM
93	Krismer and Associates is Appointed	12/4/2018 11:09 AM
94	appointed by the municipality	12/4/2018 10:04 AM
95	Each municipality appoints two representative	12/4/2018 9:32 AM
96	appointed by municipal council	12/4/2018 9:15 AM
97	By Council	12/4/2018 9:02 AM
98	Appointed annually by council.	12/4/2018 8:35 AM
99	Council	12/4/2018 8:32 AM
100	Volunteer	12/4/2018 7:52 AM
101	Each Municipality appoints a council member to the board.	12/3/2018 3:24 PM
102	Resolution of Council	12/3/2018 3:19 PM
103	By Council	12/3/2018 3:18 PM
104	List from Krismer & Associates - appointed by resolution	12/3/2018 2:58 PM
105	By Appointment Annually at the recommendation of the contractor - Krissmer	12/3/2018 2:28 PM
106	By resolution of Council. In 2019 we will no longer be members of a District Board of Revision and will be contracting the services from a private company.	12/3/2018 1:53 PM
107	yearly council resolutions	12/3/2018 1:51 PM
108	Resolution of Council	12/3/2018 1:48 PM
109	Krismer and Associates supply us with a list of names.	12/3/2018 1:42 PM

110	BY COUNCIL	12/3/2018 1:33 PM
111	Appointed at the November meeting of Council	12/3/2018 1:26 PM
112	By motion.	12/3/2018 1:20 PM
113	Volunteer/past municipal council experience	12/3/2018 1:18 PM
114	Annually at RM Meeting	12/3/2018 1:12 PM
115	They are appointed by Council based on recommendations received by the Administrator	12/3/2018 1:10 PM
116	By the entire Council	12/3/2018 1:05 PM
117	Appointed by each respective council	12/3/2018 1:03 PM
118	at first meeting of council in election year, in November meeting in non election years	12/3/2018 12:50 PM
119	By Each Municipality	12/3/2018 12:48 PM
120	Board of Revision members are appointed by Council along with the secretary.	12/3/2018 12:44 PM
121	Appointed in November meeting	12/3/2018 12:42 PM
122	by rm council resolution	12/3/2018 12:27 PM
123	Appointed By Council	12/3/2018 12:27 PM
124	Through a regular meeting - volunteers	12/3/2018 11:59 AM
125	By the company	12/3/2018 11:57 AM
126	appointed yearly by each municipality	12/3/2018 11:49 AM
127	by council	12/3/2018 11:48 AM
128	Contracted through Krismer Associates	12/3/2018 11:47 AM
129	N/A	12/3/2018 11:34 AM
130	By Krismer	12/3/2018 11:30 AM
131	By Council	12/3/2018 11:28 AM
132	by resolution of council	12/3/2018 11:26 AM
133	Volunteers	12/3/2018 11:23 AM
134	by resolution	12/3/2018 11:23 AM
135	No idea	12/3/2018 11:18 AM
136	Resolution	12/3/2018 11:17 AM
137	Previously annually at large by recommendation of Council.	12/3/2018 11:15 AM
138	at large by the Council	12/3/2018 11:01 AM
139	Each council must appoint a representative by January 31st each year.	12/3/2018 10:55 AM
140	By Council on their knowledge of assessment	12/3/2018 10:52 AM
141	Yes	12/3/2018 10:51 AM
142	Not sure	12/3/2018 10:50 AM
143	Once a year	12/3/2018 10:49 AM
144	Hired	12/3/2018 10:41 AM
145	We appoint GK Plus staff annually.	12/3/2018 10:40 AM
146	We contract an outside party	12/3/2018 10:39 AM
147	By Council Resolution	12/3/2018 10:39 AM
148	Annually by each of three RMs	12/3/2018 10:39 AM
149	Krismer appoints them	12/3/2018 10:29 AM
150	N/A	12/3/2018 10:29 AM

151	By resolution of council.	12/3/2018 10:23 AM
152	through municipalities	12/3/2018 10:22 AM
153	by resolution	12/3/2018 10:20 AM
154	3rd party (GK Associates)	12/3/2018 10:18 AM
155	N/A	12/3/2018 10:17 AM
156	By Council	12/3/2018 10:17 AM
157	Council appoints and hires annually	12/3/2018 10:14 AM
158	By resolution of Council appointing the company as BOR	12/3/2018 10:12 AM
159	By resolution.	12/3/2018 10:12 AM
160	One appointee from each Municipality is appointed.	12/3/2018 10:12 AM
161	by resolution. Krismar provides names of individuals for us to appoint	12/3/2018 10:12 AM
162	By council resolution - annually	12/3/2018 10:11 AM
163	By motion of council	12/3/2018 10:11 AM
164	By resolution of Council	12/3/2018 10:11 AM

Q8 Are board of revision representatives receiving adequate training?

Answered: 164 Skipped: 24



ANSWER CHOICES	RESPONSES	
Yes	71.34%	117
No	28.66%	47
TOTAL		164

Q9 If no, What additional training would be beneficial?

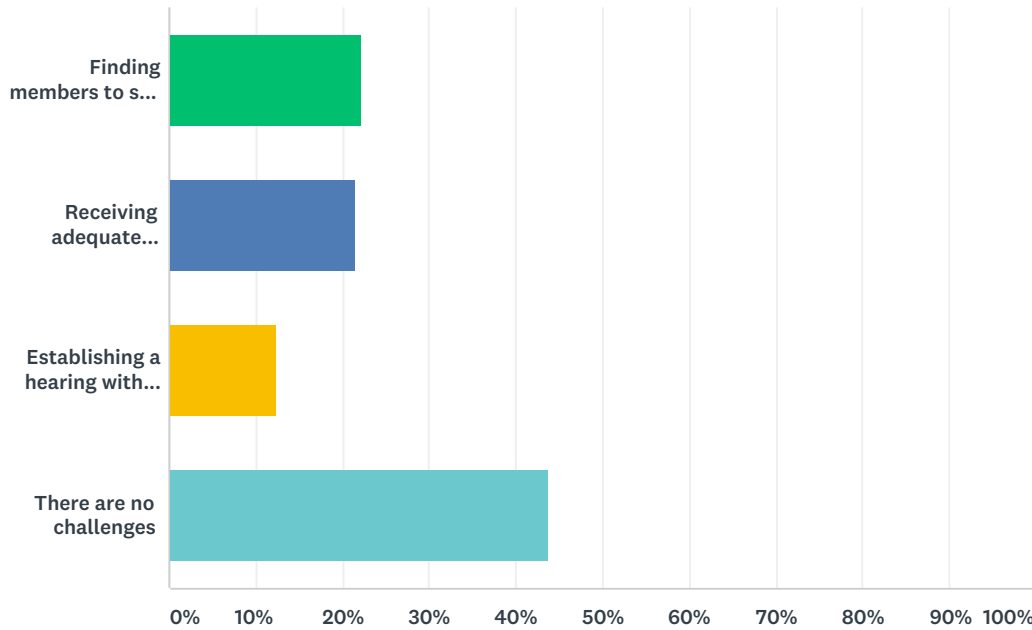
Answered: 48 Skipped: 140

#	RESPONSES	DATE
1	definitions of various assessment terms...the rules and regs related to ...responsibilities of the review group...guidelines to making good decisions	12/19/2018 9:39 AM
2	Actual training, what their roles and responsibilities are? Our assistant administrator found someone to be secretary but had no information to give that person. Fortunately we had no appeals.	12/18/2018 2:40 PM
3	For appeals from oil companies we have hired a company that was more qualified than our local board. Prior to hiring this company we looked into training for our board but thought it would be too much for them. We will ensure our local board gets any training or support they require prior to any decision they would make.	12/18/2018 10:30 AM
4	What expected	12/18/2018 10:29 AM
5	I am fairly new to the position and unaware of any training that would be available to them. But I could be very wrong	12/17/2018 9:44 AM
6	any sort of hearing training, sama information as well	12/14/2018 3:52 PM
7	webinar for board members	12/11/2018 3:41 PM
8	Very hard to get away for specialized training, especially if the Secretary is an Administrator.	12/11/2018 10:45 AM
9	We haven't had a hearing since late 1990's so nobody has had formal training or had experience going through a hearing. Training on how a hearing should be conducted would be helpful.	12/10/2018 2:54 PM
10	Additional training, in any field is always beneficial.	12/10/2018 2:46 PM
11	Detailed workshops on how to conduct a Board of Revision meeting. Additional workshop on industrial appeal concerns.	12/9/2018 1:39 PM
12	I am not exactly sure as I have not spoke to our Board Member regarding this. He has been on the Board for many years now.	12/6/2018 3:33 PM
13	Webinars and workshop please	12/6/2018 2:13 PM
14	I'm not sure if additional training would be beneficial. I think it would be better if our board of revision is contracted out. That is what we are going to do in 2019. Neither our Council members not I feel that we have adequate knowledge regarding assessment for large commercial entities (eg. Viterra) or urban properties.	12/6/2018 1:31 PM
15	Any kind. The administrator just supply them with the list of their duties/responsibilities.	12/6/2018 12:12 PM
16	There are webinars out there that they can sit and listen to. Our rep has done this but did not feel that it was enough for them to be a great help.	12/6/2018 12:02 PM
17	If our assessment was more complicated - rural residential, recreational, commercial etc- we would seek more training. Board governance may be required at some point. Basic training on how assessment is conducted would be helpful too	12/6/2018 11:12 AM
18	Half of them don't even have a great understanding of the appeal process. Many are just typical volunteers from the community. They don't understand the work (or how little)that goes into certain duties of the secretary, which can result in significant overpayments and claims in fees.	12/5/2018 3:11 PM
19	Na	12/5/2018 12:56 PM
20	Assessment valuation process on all Property types IE: Elevators, and like types and the factors that effect us locally but we do not deal with regularly.	12/5/2018 12:04 PM
21	Workshops at Convention	12/5/2018 10:38 AM
22	It would be helpful to have the training offered annually. Right now, I believe it is only available on reval years	12/5/2018 10:29 AM

23	I don't think any of them have any training in the past 10 years. Any training would be beneficial	12/5/2018 10:17 AM
24	Workshops for the members on the board.	12/5/2018 9:34 AM
25	Our members are trained initially and then go a long time between appeals. So annual webinars to refresh would be good.	12/5/2018 9:26 AM
26	The board needs to understand assessment value and assessing procedures, SAMA, legislation, and conflict of interest.	12/4/2018 3:17 PM
27	workshops would be beneficial; but if they don't attend, not sure what can be done.	12/4/2018 1:21 PM
28	One day workshops.	12/4/2018 12:42 PM
29	perhaps a workshop once per year or even every two years	12/4/2018 10:05 AM
30	Someone from SAMA attend a council meeting or a municipality hold a local workshop with SAMA in attendance	12/4/2018 9:02 AM
31	Anything would help. They are looking at outsourcing for 2019 but there has been no firm acceptance from the third party as of today.	12/4/2018 7:52 AM
32	I believe training or updating on procedures is always helpful	12/3/2018 3:21 PM
33	Board members are aware if there is training but none have been able to take the time to attend	12/3/2018 1:18 PM
34	they receive the guide for board of revision members, pointers from Administrator. Training at SARM convention would be helpful	12/3/2018 12:52 PM
35	2018 is our last year as a member of the District Board. We will be going with a Professional Board starting 2019.	12/3/2018 12:49 PM
36	The RM of Wallace would like to see training where appointed members may attend workshops. Workshops are great to answer questions and needs of the members appointed.	12/3/2018 12:46 PM
37	one day seminars on the process.	12/3/2018 12:28 PM
38	Any... my Council has not attended any training	12/3/2018 12:00 PM
39	See that they get to the workshop	12/3/2018 11:49 AM
40	Boards should be regional with one trained board designated for several municipalities.	12/3/2018 11:29 AM
41	What powers they have	12/3/2018 11:28 AM
42	It's a very small community with only a number of volunteers. No they would not do it.	12/3/2018 11:24 AM
43	Training for board and secretaries RE: general process, legislative requirements.	12/3/2018 11:15 AM
44	Anything would be beneficial. There are the odd training sessions offered once in awhile but nothing offered on a regular basis that new appointees could attend or experienced ones could get a refresher.	12/3/2018 10:58 AM
45	Not sure	12/3/2018 10:50 AM
46	With new O&G appeals, it is becoming increasing difficult to manage. Outside realm of expertise. Will be considering outsourcing responsibility to outside firm.	12/3/2018 10:40 AM
47	I am unsure how much training is offered as the board of revision we use is administered through the Town of Canora	12/3/2018 10:22 AM
48	By the time we know if there will be an appeal or not, there isn't enough time for the members to take a responsibility course. When the courses are available the Board Members aren't interested in taking them unless they know an appeal is going to happen. The members who have taken the course would like to take a refresher course before the hearings however assessment happens during seeding time and as farmer's they don't have time to be taking courses	12/3/2018 10:17 AM

Q10 What is the biggest challenge in regard to your board of revision?

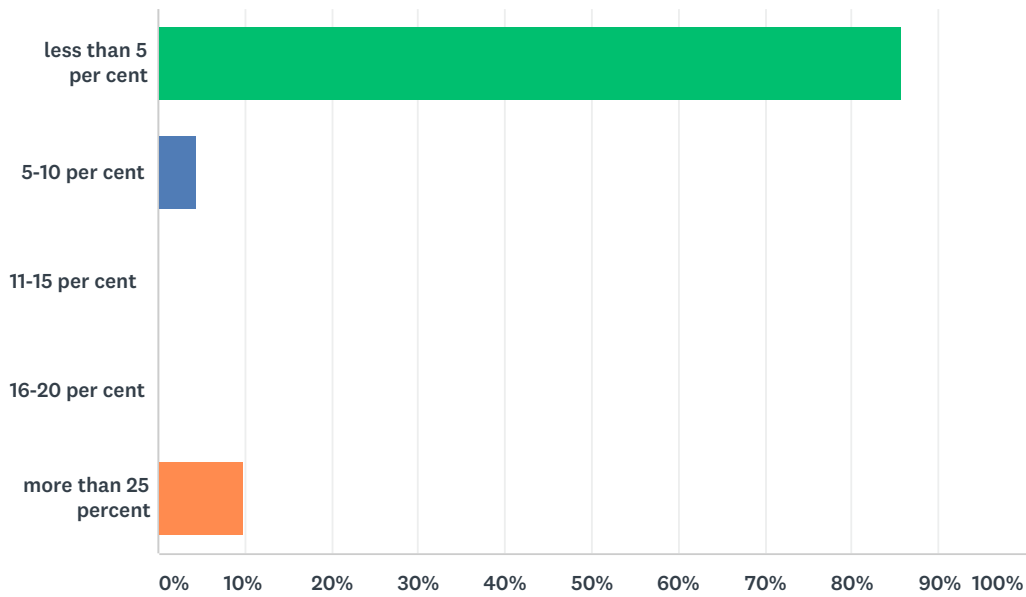
Answered: 162 Skipped: 26



ANSWER CHOICES	RESPONSES	
Finding members to sit on the board	22.22%	36
Receiving adequate training to understand the appeals	21.60%	35
Establishing a hearing within the allotted timeframe	12.35%	20
There are no challenges	43.83%	71
TOTAL		162

Q11 What percentage of your board of revision decisions are being appealed to the Saskatchewan Municipal Board?

Answered: 162 Skipped: 26



ANSWER CHOICES	RESPONSES	
less than 5 per cent	85.80%	139
5-10 per cent	4.32%	7
11-15 per cent	0.00%	0
16-20 per cent	0.00%	0
more than 25 per cent	9.88%	16
TOTAL		162

Q12 What is the most frequent reason for your board of revision decisions being overturned?

Answered: 162 Skipped: 26

#	RESPONSES	DATE
1	we actually haven't had the board sit for over 10 years	12/20/2018 9:59 AM
2	1	12/19/2018 3:56 PM
3	errors	12/19/2018 9:40 AM
4	?	12/18/2018 2:41 PM
5	none	12/18/2018 1:35 PM
6	We have not been affected in this way to date.	12/18/2018 11:59 AM
7	N/A	12/18/2018 11:30 AM
8	N/A	12/18/2018 10:33 AM
9	Don't know	12/18/2018 10:31 AM
10	n/a	12/17/2018 1:39 PM
11	Again, fairly new to the position and I have not heard of this rm having this problem	12/17/2018 9:46 AM
12	sama appeals	12/14/2018 3:53 PM
13	Difference of interpretation; Board of Revision should be represented at SMB appeal proceedings.	12/14/2018 2:50 PM
14	Gas and Oil Well Companies not satisfied	12/14/2018 2:03 PM
15	n/a	12/13/2018 12:13 PM
16	In my time here, we have not had any move to this level.	12/12/2018 3:54 PM
17	They are not being overturned.	12/12/2018 11:31 AM
18	oilfield equipment errors	12/11/2018 3:42 PM
19	No sure. Haven't had one since I've been here (2017)	12/11/2018 1:46 PM
20	They usually are not overturned	12/11/2018 11:47 AM
21	n/a	12/11/2018 11:44 AM
22	Seemed like a mass appeal to the SMB this year with concrete elevators. Even though this Board of Revision agreed with the grain company, they still appealed to SMB. We do not have alot of hearings, as most appeals fall under Agreement to Adjust.	12/11/2018 10:47 AM
23	We have never had a decision overturned.	12/10/2018 2:59 PM
24	I do not have any information regarding this.	12/10/2018 2:48 PM
25	not sure	12/10/2018 1:51 PM
26	In recent years, none of our B of R decisions have been overturned at SMB or even at the Court of Appeal level.	12/10/2018 1:08 PM
27	no opinion	12/10/2018 10:01 AM
28	I have had no hearings	12/10/2018 9:53 AM
29	N/A	12/9/2018 1:40 PM
30	n/a	12/7/2018 3:57 PM
31	n/a	12/7/2018 12:47 PM
32	We haven't had an appeal that has gone as far as the board of revision.	12/7/2018 8:51 AM

33	I am unsure of the above question	12/6/2018 3:33 PM
34	The R.M. hasn't had a decision overturned in the last 10 years.	12/6/2018 2:40 PM
35	Never have had that issue.	12/6/2018 2:14 PM
36	We only had 1 appeal (Viterra). Our board of revision ruled in favor of Viterra, but SAMA is taking it to the Municipal Board.	12/6/2018 1:32 PM
37	NA	12/6/2018 12:13 PM
38	We have not had any that I am aware of.	12/6/2018 12:02 PM
39	Unknown	12/6/2018 11:49 AM
40	Never had a case.	12/6/2018 11:39 AM
41	n/a	12/6/2018 11:27 AM
42	n/a	12/6/2018 11:24 AM
43	We have never had one so not applicable	12/6/2018 11:13 AM
44	we haven't had any	12/6/2018 9:40 AM
45	N/a at this time	12/6/2018 8:19 AM
46	n/a	12/5/2018 3:23 PM
47	Not sure.	12/5/2018 3:12 PM
48	Not applicable	12/5/2018 2:44 PM
49	N.A.	12/5/2018 2:39 PM
50	Na	12/5/2018 12:56 PM
51	I'm not aware of one being over turned here. (only 2 years at this RM)	12/5/2018 12:06 PM
52	N/A	12/5/2018 11:57 AM
53	N/A	12/5/2018 11:53 AM
54	n/a	12/5/2018 10:47 AM
55	In 10 years I have been here, I have never had a board of revision.	12/5/2018 10:39 AM
56	In regards to small acreage country residential property being assessed similar to country residential property. The zoning is usually the problem.	12/5/2018 10:38 AM
57	have not had the hearings yet.	12/5/2018 10:30 AM
58	N/A We have not had the SMB overturn any of the Boards decisions in the last 7 years that I have been here	12/5/2018 10:24 AM
59	N/A	12/5/2018 10:18 AM
60	Lately the only decision sent to the SMB is oil related and the only one in 7 years.	12/5/2018 10:14 AM
61	When the rate payer is not happy with local board of revision decision they carry on the SMB, so far the decision has been the same from the SMB	12/5/2018 10:07 AM
62	unknown	12/5/2018 9:53 AM
63	haven't had any	12/5/2018 9:35 AM
64	we personally haven't had one.	12/5/2018 9:28 AM
65	I don't think we have ever had one go to SMB	12/5/2018 9:27 AM
66	N/A	12/5/2018 9:16 AM
67	NA	12/5/2018 9:05 AM
68	Not adequate information	12/5/2018 8:52 AM
69	Have had none to date	12/5/2018 8:33 AM
70	?	12/5/2018 8:18 AM

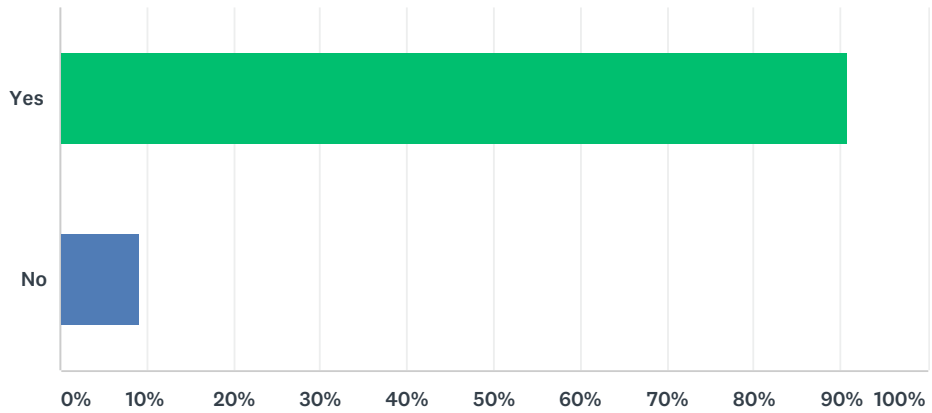
71	unknown	12/5/2018 8:14 AM
72	unknown	12/4/2018 5:53 PM
73	No decisions, no board called in years	12/4/2018 4:53 PM
74	I don't feel qualified to answer this as I have only been an RM administrator for 1 year.	12/4/2018 4:40 PM
75	n/a	12/4/2018 4:12 PM
76	n/a	12/4/2018 4:03 PM
77	Since I have been administrator, we have not had an appeal go to the BOR - they have been settled by agreement to adjust. We are lucky - not many appeals.	12/4/2018 3:51 PM
78	HAS NEVER HAPPENED TO US	12/4/2018 3:46 PM
79	N/A	12/4/2018 3:37 PM
80	haven't had one	12/4/2018 3:34 PM
81	The appellants not agreeing with SAMA	12/4/2018 3:25 PM
82	Hasn't happened here	12/4/2018 3:23 PM
83	No idea.	12/4/2018 3:18 PM
84	NONE	12/4/2018 3:16 PM
85	N/A	12/4/2018 2:19 PM
86	We have not had any.	12/4/2018 1:54 PM
87	none	12/4/2018 1:21 PM
88	Not applicable - none overturned	12/4/2018 12:59 PM
89	None in the last 3 years.	12/4/2018 12:43 PM
90	HAVE NOT HAD ONE OVERTURNED	12/4/2018 12:16 PM
91	None have ever been overturned	12/4/2018 11:32 AM
92	Haven't had any board of revision hearings.	12/4/2018 11:15 AM
93	They Usually are not	12/4/2018 11:10 AM
94	N/A	12/4/2018 10:05 AM
95	The technical basis that the assessments are based on can be confusing and misunderstood	12/4/2018 9:35 AM
96	n/a	12/4/2018 9:16 AM
97	We haven't held a hearing.	12/4/2018 9:02 AM
98	None have been overturned recently.	12/4/2018 8:35 AM
99	Never seen a board of revision decision being overturned	12/4/2018 8:33 AM
100	N/A because there have been no appeals that have not been adjusted or dealt with by SAMA	12/4/2018 7:53 AM
101	Only once was a decision overturned and it was a big industrial site that was not in operation. I believe SAMA has since made changes to avoid such appeals in the future in similar circumstances.	12/3/2018 3:28 PM
102	unsure	12/3/2018 3:26 PM
103	Unknown, I had two appeals in six years, do not know if the appellant will seek to appeal to the Mun Board.	12/3/2018 3:23 PM
104	We are dealing with industry trying to reduce the amount of tax they pay.	12/3/2018 2:59 PM
105	There were no board of revision decision hearings - all appeals were settled by agreement/	12/3/2018 2:30 PM
106	not sure that there is any - secretary for our Notukeu District Board of Revision is in Hazenmore - need to consult with her.	12/3/2018 2:08 PM
107	Haven't had one overturned.	12/3/2018 1:53 PM

108	N/A	12/3/2018 1:49 PM
109	N/A	12/3/2018 1:43 PM
110	HAVE NOT NEEDED A BOARD OF REVISION FOR YEARS AS NO APPEALS HAVE BEEN FILED	12/3/2018 1:36 PM
111	Richardson was the only appeal decision that was appealed and it was due to their equipment in the terminal being assessed	12/3/2018 1:30 PM
112	None in my history of working for the Municipality	12/3/2018 1:27 PM
113	N/A	12/3/2018 1:20 PM
114	unsure	12/3/2018 1:15 PM
115	This has not been an issue in our Municipality	12/3/2018 1:11 PM
116	We have not had any overturned	12/3/2018 1:06 PM
117	none	12/3/2018 1:04 PM
118	our appeals have all resulted in agreements to adjust, no board decision necessary	12/3/2018 12:53 PM
119	All our appeals, are appeals lodged by Oil Companies. Oil Company Appeals are more an appeal of legislation interpretations than anything else.	12/3/2018 12:52 PM
120	Wrongfully assessed.	12/3/2018 12:47 PM
121	Just joining this year so not too sure.	12/3/2018 12:43 PM
122	n/a	12/3/2018 12:28 PM
123	NA	12/3/2018 12:28 PM
124	Have not had any go to SMB	12/3/2018 12:00 PM
125	n/a	12/3/2018 11:58 AM
126	as a whole we do not get many appeals	12/3/2018 11:50 AM
127	No overturns	12/3/2018 11:47 AM
128	The only Board decision which was appealed to the SMB was from Crescent Point Energy Corp. relating to Disposal Wells. It has since been withdrawn from SMB pending further decisions.	12/3/2018 11:41 AM
129	We had one appeal but the B of R decision was not overturned	12/3/2018 11:31 AM
130	lack of knowledge	12/3/2018 11:31 AM
131	SAMA out of scope with local challenges	12/3/2018 11:29 AM
132	There have not been any appeals which have been overturned.	12/3/2018 11:28 AM
133	has not happened	12/3/2018 11:19 AM
134	N/A	12/3/2018 11:18 AM
135	We have never had a BOR decision overturned. The municipality rarely has received any appeals that go to a BOR, but our most recent was a large commercial that was then appealed to SMB with no decision made yet.	12/3/2018 11:15 AM
136	not applicable / none overturned	12/3/2018 11:02 AM
137	We have not had any decisions overturned that I am aware of during my time here.	12/3/2018 11:00 AM
138	Only had two & the applicants did not agree with the mitigating factors	12/3/2018 10:53 AM
139	Only had one board of revision decision appealed and it was overturned because Board of Revision decision was based on local opinion not fact	12/3/2018 10:53 AM
140	Have not had any for a while	12/3/2018 10:51 AM
141	We haven't had any decisions overturned	12/3/2018 10:50 AM
142	Have not had any.	12/3/2018 10:41 AM
143	Oil & Gas assessments being appealed by SAMA.	12/3/2018 10:41 AM

144	N/A	12/3/2018 10:40 AM
145	N/A	12/3/2018 10:40 AM
146	N/A	12/3/2018 10:39 AM
147	Have not had an appeal overturned	12/3/2018 10:38 AM
148	further information provided	12/3/2018 10:30 AM
149	N/A	12/3/2018 10:29 AM
150	n/a	12/3/2018 10:23 AM
151	Unsure - would need to access previous board of revision records through the Town of Canora	12/3/2018 10:23 AM
152	n/a	12/3/2018 10:21 AM
153	N/A	12/3/2018 10:19 AM
154	We have never had any over turned.	12/3/2018 10:19 AM
155	2017 appeals - oil company disputing Sama's Assessment Change in demographic - Oil company changing wells to water disposal and trying to change legislation	12/3/2018 10:19 AM
156	Market Adjustment Factors	12/3/2018 10:17 AM
157	Removal of the Market adjustment factor. SAMA must then appeal.	12/3/2018 10:14 AM
158	Oil companies interpretation of assessment different than SAMA's	12/3/2018 10:14 AM
159	n/a	12/3/2018 10:14 AM
160	None.	12/3/2018 10:12 AM
161	There has not been any since I have been employed here.	12/3/2018 10:12 AM
162	None have been thus far.	12/3/2018 10:12 AM

Q13 From the view of your municipality, are boards of revision effective?

Answered: 162 Skipped: 26



ANSWER CHOICES	RESPONSES	
Yes	90.74%	147
No	9.26%	15
TOTAL		162

Q14 If no, what would make boards of revision more effective?

Answered: 16 Skipped: 172

#	RESPONSES	DATE
1	Properly trained people that deal with appeals more than once every 20 years	12/18/2018 10:35 AM
2	I feel that the Board of Revisions are a waste of time and money. The appeal this year proves that we wasted time and money. It was known before the hearing that the appellant was taking it to the SMB no matter what the decision was.	12/11/2018 10:49 AM
3	If the appealing parties could not appeal the decision set by the local appeal board.	12/10/2018 9:53 AM
4	It think it would be best if in cases where an agreement to adjust cannot be reached at the local level, then there should be another level like a provincially appointed board of revision (almost like a contracted entity - eg. Krismer and Associates or a district board of revision - not a local board of revision). Then the people making the rulings at that board of revision level are more knowledgeable and would have more training. If the appeal can't be settled at that level, then it should go to the Mun. Board.	12/6/2018 1:43 PM
5	Did not had an appeal in the last 3 years. Didn't use the board.	12/6/2018 12:13 PM
6	I feel that any council members do not understand the assessment process.	12/5/2018 10:40 AM
7	I said because we haven't used the board of revision in over ten years	12/5/2018 10:19 AM
8	Having the Secretary be the Administrator of the Municipality they serve.	12/4/2018 11:33 AM
9	Training and proper 3rd party boards. Councils have enough responsibility and are not necessarily unbiased towards other municipality's decisions	12/4/2018 7:54 AM
10	Properly trained individuals that are familiar with the process	12/3/2018 12:01 PM
11	Having a regional board that has knowledge of assessment issues.	12/3/2018 11:33 AM
12	Allowing local assessor to deal with simple issues without having to refer them to the board	12/3/2018 11:19 AM
13	Large district board with members who have a general understanding of appeals. Or hiring a firm that specializes in appeals. It is difficult at the local level to find community members with this basic understanding and no real training seems to be offered. The manuals offered by gov. relations are helpful, but in instances with large commercial appeals I think it is overwhelming for local board members.	12/3/2018 11:18 AM
14	Having knowledgeable representatives	12/3/2018 10:52 AM
15	More knowledgeable board members and better communication about hearings and activities back to the municipalities	12/3/2018 10:24 AM
16	It seems that personal preference takes effect. In the last three years the board has removes the MAF on a property only to have the SMB reinstate it. The BOR did not consider that in their next decision which did the same thing. Huge waste of time and money.	12/3/2018 10:15 AM

Q15 What role does, or should, the Saskatchewan Assessment Management Agency play in board of revision appeals from your community?

Answered: 158 Skipped: 30

#	RESPONSES	DATE
1	informing administrators, councillors and ratepayers of how amounts are arrived at; legislation, etc.	12/20/2018 10:00 AM
2	informative and resource based role	12/19/2018 9:41 AM
3	Provide a training session, even if it is an online explanation. Something that everyone receives exactly the same	12/18/2018 2:42 PM
4	n/a	12/18/2018 1:36 PM
5	Once an appeal is received discussions with a SAMA rep are initiated to gain a good understanding of the appeal. Through discussion it tends to become better understood by SAMA and the municipality. If the appeal/situation warrants a review by SAMA, SAMA a is then in a position to discuss the assessment information directly with the appellant. SAMA is able to explain their assessment procedures and the values they have arrived at. If it is clear that an adjustment is appropriate discussions of an agreement can be had with the appellant. SAMA plays an important role in that process.	12/18/2018 11:59 AM
6	Have no complaints, they review appeals and make changes where necessary or prepare for appeal process.	12/18/2018 11:32 AM
7	None	12/18/2018 10:37 AM
8	to provide expertise and communicate to ratepayers the assessment process and provide for agreements to adjust where appropriate	12/17/2018 1:40 PM
9	I am not sure if SAMA would attend the meetings, as far as I understand they do not.	12/17/2018 9:48 AM
10	They attend hearings as the respondant	12/14/2018 3:53 PM
11	Continue doing what they are currently doing.	12/14/2018 2:50 PM
12	Further training to understand the appeal process	12/14/2018 2:04 PM
13	defending the value they have placed on the property	12/13/2018 12:13 PM
14	assist when needed	12/12/2018 4:05 PM
15	From my point of view the support I receive is adequate.	12/12/2018 3:54 PM
16	Support	12/12/2018 11:33 AM
17	RM representative	12/11/2018 3:42 PM
18	A major role. They are in charge of Assessing all our properties so they should be there to represent us in regards to all appeals.	12/11/2018 1:47 PM
19	The role they currently play..... providing assessment information	12/11/2018 11:48 AM
20	Simplified appeals	12/11/2018 11:44 AM
21	I feel that SAMA should continue with the Agreement to Adjust, and then if they cannot come to an agreement...then go to the SMB. Take out the entire step of Board of Revision. Or, in the very least, make it mandatory to hire professionals that are experienced in this sort of thing. Having Councillors and Administrators perform these duties for a neighbor does not work.	12/11/2018 10:50 AM
22	Not sure. Haven't had to have a hearing since I've been the administrator.	12/10/2018 3:00 PM
23	If SAMA handled the appeals instead of a district board I think there would be less issues arising out of appeals, plus they know exactly what they are dealing with.	12/10/2018 2:49 PM
24	not sure	12/10/2018 1:51 PM

25	To provide an explanation to appellant or B of R on how SAMA arrived at the assessment figures.	12/10/2018 1:09 PM
26	they assess the property and should defend their values	12/10/2018 10:02 AM
27	They should be at every appeal.	12/10/2018 9:54 AM
28	Provide information to the Board of Revision.	12/9/2018 1:40 PM
29	To provide support, give information as requested relating to property or how it was assessed.	12/7/2018 3:58 PM
30	Yes, SAMA should play a role in appeals	12/7/2018 12:48 PM
31	Hard to answer since I've never gotten that far.	12/7/2018 8:52 AM
32	SAMA is a valuable resource of information and a helpful partner in the process.	12/6/2018 2:41 PM
33	Giving more information to help the board members with these important decisions they are required to make.	12/6/2018 2:14 PM
34	In most of our appeals, SAMA and the owner sign an agreement to adjust. But this past year, in our RM, Viterro appealed. SAMA did not agree with the Board of Revision ruling, so they are taking it to the Mun. Board. I think SAMA should be involved in all the board of revision appeals because assessment is their specialty. They are the ones who have to calculate the assessment amounts and follow the laws that govern these calculations. The municipalities' job is to ensure that the assessment process is carried out - not justify the amounts. Our local boards of revision do not have the knowledge or training or qualifications to make such rulings. Maybe it is time to change the legislation and remove the board of revision step as we know it, and change it to a step where the entity making the board of revision ruling is better qualified. That is the reason why our RM is going to work with Krismer and Associates in 2019.	12/6/2018 1:56 PM
35	NA	12/6/2018 12:13 PM
36	SAMA usually meets with those who has an appeal to see if they can reach a mutual agreement prior to the Board of Revision deadline. This has proved to be very helpful and efficient in the past.	12/6/2018 12:04 PM
37	SAMA is representing the municipality and works off of formulas regarding all assessment classes.	12/6/2018 11:52 AM
38	Communication	12/6/2018 11:39 AM
39	unknown	12/6/2018 11:27 AM
40	unknown	12/6/2018 11:25 AM
41	SAMA is the assessment agency. They are cited in all appeals and they review all the appeals. Most of the time, the appeal has been valid. I would say 98% are solved with agreements to adjust. SAMA has the technical knowledge, as well as the provincial knowledge and the capacity to look at issues and address them. To have to seek additional resources would be onerous and expensive. It may be only my area but they are reasonable, fast and knowledgeable. The only time I see it going farther is when the method is faulty and that then is an issue for provincial legislation not individual cases.	12/6/2018 11:17 AM
42	They should be there to explain the assessment and the legalities of it, after all it is their appeal that is being question. As for much more that would be a conflict.	12/6/2018 9:42 AM
43	to alleviate appeals getting to the BOR, SAMA should encourage and do as much as possible to assist in negotiating Agreements to Adjust	12/6/2018 8:19 AM
44	they provide the assessments	12/5/2018 3:31 PM
45	I would like them to get the appeals first. I would rather pay professionals for a service rendered than spending money frivolously by going to the secretary first, when 9/10 it will end up as an agreement to adjust anyway.	12/5/2018 3:14 PM
46	They should be there to defend their assessments and provide support to the municipality.	12/5/2018 2:55 PM
47	Provides technical support	12/5/2018 2:40 PM
48	They should be a part of it as they know assessment.	12/5/2018 12:57 PM
49	Our local assessment appraiser plays a huge role in the appeal process from reviewing the appeal application, reviewing details of assessment and preparing an agreement of revision is applicable. 99.9% of our appeals are satisfied before it goes to a hearing.	12/5/2018 12:08 PM
50	SAMA attends to verify why the assessment is correct and fair.	12/5/2018 11:58 AM

51	Review & Advise. The majority of the time it is just corrective in nature.	12/5/2018 11:55 AM
52	?	12/5/2018 10:47 AM
53	The Saskatchewan Assessment Management Agency set the rules and guidelines to follow. All municipalities are different. Clearly defined rules that all municipalities should be followed. 293 exemptions are a problem with a number of municipalities. A number of municipalities abuse the rules and change to suit.	12/5/2018 10:43 AM
54	I haven't had a board of revision, but they should be available if we do to explain assessment to the board members.	12/5/2018 10:40 AM
55	We view SAMA as the contractor that we have hired to defend their work (i.e. assessment figures)	12/5/2018 10:31 AM
56	SAMA enters an agreement to adjust if it is warranted and if an adjusting agreement is not warranted, they defend the assessment being appealed.	12/5/2018 10:26 AM
57	Don't know. SAMA usually does their part and most of our appeals have been simplified and clients are satisfied with the revision made by SAMA and sign off. So I would say that whatever SAMA is doing when an appeal comes forward is effective. I believe they are doing their job.	12/5/2018 10:21 AM
58	Not sure.	12/5/2018 10:16 AM
59	To effectively communicate required information	12/5/2018 9:54 AM
60	It would be good for SAMA to provide the information that they have on the property	12/5/2018 9:36 AM
61	Appeals should be handled first by SAMA, the municipality and the ratepayer. If reach agreement, should end their and not have to involve the District Board and have to pay when they do nothing.	12/5/2018 9:29 AM
62	Provide mentorship and training plus assessment expertise	12/5/2018 9:27 AM
63	The role they are playing now. If there is an appeal, they should review their assessment to determine if it is accurate.	12/5/2018 9:17 AM
64	Depending on the reason for the appeal, SAMA should be defending the assessment values.	12/5/2018 9:06 AM
65	To advise members of the board of revision.	12/5/2018 8:53 AM
66	To communicate - our Board of Revision and SAMA work well together.	12/5/2018 8:34 AM
67	I think the agreements to adjust are very valuable.	12/5/2018 8:22 AM
68	Work with ratepayers and explain assessments	12/5/2018 8:15 AM
69	They assist in advising the ratepayer and assist with the Municipal Administrator understanding assessment.	12/4/2018 5:53 PM
70	They have reviewed their numbers, prior to the board meeting, and usually come to an agreement to adjust	12/4/2018 4:53 PM
71	They provide the property and assessment information required to make an informed decision.	12/4/2018 4:41 PM
72	Should ensure the assessment is correct	12/4/2018 4:15 PM
73	They are already involved	12/4/2018 4:04 PM
74	SAMA is the expert in assessment, I value their input in areas I don't have knowledge about or a clue about!	12/4/2018 3:52 PM
75	HONESTLY, WE HAVE A GREAT SAMA GUY WHO HELPS WORK THROUGH THE APPEAL, AND USUALLY AN AGREEMENT TO ADJUST IS DRAWN UP.	12/4/2018 3:47 PM
76	Their knowledge is invaluable and usually a discussion with them results in an agreement between parties.	12/4/2018 3:39 PM
77	not sure	12/4/2018 3:34 PM
78	They attend the board hearing with information.	12/4/2018 3:26 PM
79	The role they are currently playing	12/4/2018 3:23 PM
80	Not sure but people are appealing SAMA's numbers and assessments, so they should have some sort of role.	12/4/2018 3:19 PM
81	NONE	12/4/2018 3:17 PM

82	SAMA is necessary for any appeals by explaining the facts and legislation to the board of revision.	12/4/2018 2:33 PM
83	They usually come out to the appeal and defend their position.	12/4/2018 1:56 PM
84	They should provide the background information - why and how they assessed a property.	12/4/2018 1:23 PM
85	Provide technical information	12/4/2018 12:59 PM
86	The only Board of Revision I have attended was in the Town of Outlook about 8 years ago. SAMA's role was to support their assessment and they did a good job doing so.	12/4/2018 12:44 PM
87	TRAINING TO UNDERSTAND ASSESSMENT PROCESS	12/4/2018 12:16 PM
88	Information	12/4/2018 11:33 AM
89	They need to defend how they came up with the assessment of a property.	12/4/2018 11:16 AM
90	Information as they do	12/4/2018 11:10 AM
91	resource and information	12/4/2018 10:06 AM
92	For local issue the local board is fine, but for elevators, oil wells etc they should go to the provincial level, not understood well enough	12/4/2018 9:37 AM
93	SAMA provides support as well as working with property owners to arrive at an agreement to adjust in regards to errors or discrepancies regarding assessment.	12/4/2018 9:18 AM
94	Educational and clarification of criteria of assessment information	12/4/2018 9:03 AM
95	Provide technical data	12/4/2018 8:35 AM
96	They answer questions	12/4/2018 8:34 AM
97	They are the ones doing the assessment and should hear the appeals first. They get paid a lot of money and in our RM the building portion of the assessments is missing unless the land is a subdivision.	12/4/2018 7:55 AM
98	SAM offers an overview as to how the assessment was determined and meets with the property owner when the appeal is filed. I do not know what more they can do. The other option could be that the party appealing ones assessment would appeal directly to the SMB and the Board would hear the appeal.	12/3/2018 3:36 PM
99	SAMA needs to be able to defend their assessment values and how they have been calculated.	12/3/2018 3:28 PM
100	Be present at an appeal if required to explain the assessment in detail and help the members.	12/3/2018 3:27 PM
101	As our assessment provider SAMA should be able to stand behind their information at a hearing.	12/3/2018 3:00 PM
102	SAMA must work with Assessor to ensure appellants understand assessment, and any adjustments made by agreement.	12/3/2018 2:32 PM
103	advise, profiles	12/3/2018 2:09 PM
104	No comment.	12/3/2018 1:54 PM
105	Handling the appeal on behalf of the municipality. NOTE: There haven't been any appeals in a very long time here. Although I've selected answers, I don't believe that they are applicable in this particular survey, as the board is not used... SAMA is doing a great job I guess!	12/3/2018 1:51 PM
106	Describe the reason for their assessment and answer all questions that the board or revision or appellant may have.	12/3/2018 1:50 PM
107	I believe that we need more qualified people to be trained to this position, so that there are other Boards to choose from, if needed.	12/3/2018 1:43 PM
108	BE PRESENT AT THE BOARD OF REVISION	12/3/2018 1:37 PM
109	The participate in getting information to the Ratepayer and assist with the understanding of the assessment process.	12/3/2018 1:28 PM
110	They shouldn't play a role.	12/3/2018 1:21 PM
111	They need to explain how they arrived at the current assessment.	12/3/2018 1:16 PM
112	Defending the assessed value they have placed on the property in question that is appealing as well as assisting the Municipality in explaining assessment changes when an inquiry is made as to assessment increase, change of property class, etc.	12/3/2018 1:12 PM

113	Information to the person appealing as to how the assessment was or is established	12/3/2018 1:07 PM
114	None	12/3/2018 1:04 PM
115	SAMA are required to support the technical side of the appeal (Municipal side of the equation.)	12/3/2018 12:54 PM
116	Provide a better understanding of the assessed property and how it is assessed.	12/3/2018 12:48 PM
117	N/A	12/3/2018 12:43 PM
118	We have not needed the Board, SAMA has always managed to reach an Agreement	12/3/2018 12:30 PM
119	SAMA discusses the appeal with the ratepayer and they usually come to some agreement. Its usually just a defect in information.	12/3/2018 12:29 PM
120	They currently explain all aspects to the appellant prior to going to boards	12/3/2018 12:02 PM
121	Representing themselves at hearings as the assessor	12/3/2018 12:00 PM
122	Training and providing information in regards to valuation.	12/3/2018 11:53 AM
123	they are very good to work with when it comes to the appeals	12/3/2018 11:51 AM
124	SAMA usually talks to appellant and then if required provides info to the appeal board. This is satisfactory.	12/3/2018 11:48 AM
125	I am not certain as the only SMB referral was withdrawn.	12/3/2018 11:42 AM
126	They have done the assessments and therefore are there to defend the assessments. They usually are able to correct any errors prior to the appeals board being required.	12/3/2018 11:36 AM
127	They are adequately providing their information regarding the appealed assessment.	12/3/2018 11:32 AM
128	Leave it as it is	12/3/2018 11:30 AM
129	SAMA should assist in providing the confirmation of information only applicable to their rules and regulations and not involve themselves in the decision of revision appeals decided by the Board of Revision	12/3/2018 11:30 AM
130	Not sure	12/3/2018 11:20 AM
131	In most instances I believe they should not play much of a part outside being a party involved as in most instances it is the numbers supplied by SAMA that are being appealed. I do think SAMA could play a larger roll in educating the general public on the basics of assessment	12/3/2018 11:20 AM
132	N/A	12/3/2018 11:18 AM
133	SAMA defends the assessment as initially determined	12/3/2018 11:02 AM
134	SAMA plays an important part right now as far as dealing with questions and helping to move through the process.	12/3/2018 11:02 AM
135	I am not familiar with appeals yet	12/3/2018 10:55 AM
136	SAMA's responsibility is to ensure all assessments are equal and fair based on established rules and their role in appeals is to ensure their responsibility is met	12/3/2018 10:54 AM
137	Should defend assessments	12/3/2018 10:53 AM
138	Working together with the RM's	12/3/2018 10:50 AM
139	Current Role is good. Sama works very well with our board of revision (GK Plus).	12/3/2018 10:43 AM
140	Support role	12/3/2018 10:41 AM
141	Structure appeal process.	12/3/2018 10:41 AM
142	Our assessor addressed questions or concerns that ratepayers may have regarding their assessment. We find through education we can eliminate most if not all of our board of revision applications. The rest are usually resolved with an agreement, with only one having to go to the board of revision in the past 3 years.	12/3/2018 10:40 AM
143	We think everything is working well as it is.	12/3/2018 10:40 AM
144	Provides all the technical data	12/3/2018 10:38 AM
145	Agreements to adjust and further explanation of classes and regulations.	12/3/2018 10:30 AM

146	They should be involved as they are the most knowledgeable about assessment.	12/3/2018 10:30 AM
147	Support for preparation of appeals and communication to the municipalities of process, outcome, etc.	12/3/2018 10:25 AM
148	Provides information as required.	12/3/2018 10:24 AM
149	assessor work hard to reach an agreement prior to having to go to the board of appeals and for the most, are settled agreements.	12/3/2018 10:23 AM
150	Considering the appeals are based on SAMA's numbers, they should only be there to defend their reasoning for the numbers.	12/3/2018 10:20 AM
151	defending their assessment data that we have hired them to complie	12/3/2018 10:20 AM
152	They have to provide the information.	12/3/2018 10:19 AM
153	They represent the assessment on behalf of the RM.	12/3/2018 10:18 AM
154	SAMA defends the assessment on our behalf (& I was impressed at the last hearing I attended!)	12/3/2018 10:16 AM
155	Support of their assessment process and valuation. Just like they do now.	12/3/2018 10:15 AM
156	I'm not too sure.... I send the assessment notice with the appeal to SAMA and Krismer & Associates and they deal with it from there. I don't usually hear from either party, unless there is question, until there is an agreement in place.	12/3/2018 10:15 AM
157	Should provide support assist with agreements to adjust when possible rather than going through entire appeal process. Defend their assessment.	12/3/2018 10:15 AM
158	Supportive.	12/3/2018 10:12 AM