



2017 Annual Report



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

Letters of Transmittal



His Honour, the Honourable W. Thomas Molloy
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, 2017.

A handwritten signature in black ink that reads "Warren Kaeding". The signature is fluid and cursive.

Warren Kaeding
Minister of Government Relations



The Honourable Warren Kaeding
Minister of Government Relations

It is my honour to submit the Annual Report of the Saskatchewan Municipal Board for the year ending December 31, 2017.

A handwritten signature in black ink that reads "Dianne Ford". The signature is cursive and stylized.

Dianne Ford
Chair

Introduction

The Saskatchewan Municipal Board's (Board) Annual Report outlines results and outcomes for the year ending December 31, 2017. It reports to the public and elected officials the commitments and key accomplishments of the Board.

The 2017 Annual Report is presented in relation to the vision and goals outlined in the Board's 2015-18 Strategic Plan.

The Report demonstrates progress made on government commitments as stated in the Government Direction for 2017-18: Meeting the Challenge, the Minister's Mandate letter, throne speeches, and other commitments and activities of the Board.

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

Alignment with Government's Direction

The Board's activities in 2017 align with government's vision and four goals.

Our Government's Vision

"... to be the best place in Canada – to live, to work, to start a business, to get an education, to raise a family and to build a life."

Government's Goals

They include: sustaining growth and opportunities for Saskatchewan people; meeting the challenges of growth; securing a better quality of life for all Saskatchewan people; and delivering responsive and responsible government.

In an effort to achieve the government's plan for growth, the Board:

- Supports local authorities, ensuring fiscally sustainable growth.
 - Providing advice and regulatory approval on capital financing, debt management, sewer and water rate establishment and other related financial matters.
- Supports local authorities in meeting the challenges of growth.
 - Adjudicating applications for alteration of municipal boundaries or amalgamation of municipalities where there is a disagreement.
 - Hearing and deciding property assessment and planning appeals.
- Delivers responsive government.
 - Providing timely decisions and approvals.

Board Overview

Vision Statement

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

Mandate

The Saskatchewan Municipal Board is an administrative tribunal established for regulatory and quasi-judicial purposes in dealing with issues from local authorities. The Board 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 Board 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 Board 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 Board is staffed with 13 full-time equivalents, which includes four full-time Board members. Additionally, the Board has 12 part-time members located throughout the province.

The Board fulfills the majority of its mandate through the following committees:

- Local Government Committee;
- Assessment Appeals Committee;
- Planning Appeals Committee;
- Road Maintenance Agreement Committee;
- Municipal Boundary Committee;
- Weed Control Appeals Committee; and
- Fire Prevention Appeals Committee.

The Board's organization chart is included on page 21.

Progress in 2017

The 2015-18 Strategic Plan continues to rejuvenate the Board by implementing recommendations from a Board Review, best practices for administrative tribunals and stakeholder feedback.

The Strategic Plan established two main goals:

1. Increase the number of appeals processed while reducing the time from receipt to resolution and continue to issue decisions within an average of 60 days from hearing completion.
2. Continue to implement technology that supports the work of the Board and its stakeholders.

And one supporting goal:

1. Continue to enhance customer service and stakeholder relations.

Key Actions:

1. Reduce overall appeal times.
2. Implement technological solutions.
3. Enhance customer service and build stakeholder relations.

Performance Measurement

Increase the number of appeals processed while reducing the time from receipt to resolution and continue to issue decisions within an average of 60 days from hearing completion.

Results

In anticipation of receiving an increase in appeals, we investigated innovative methods to resolve appeals by focusing energies at the beginning of the process. In 2017, we:

- created case management documents including new procedures and revised application forms;
- met with stakeholders, discussed changes and incorporated feedback;
- streamlined submission guidelines to reduce the time required to prepare for hearings; and
- investigated and accessed training in alternative dispute resolution procedures to allow us to resolve and reduce issues prior to hearings.

Our previous year's focus was to issue appeal decisions within an average of 60 days from the date of hearing completion. We will continue to maintain and enhance those results as we train and innovate procedures.

We anticipate the following results:

- reduced timelines from receipt of appeals to resolution;
- implement alternative methods (mediation) to resolve issues to reduce the number of hearings required;
- address and resolve appeals earlier in the process;
- identify and pursue innovation in appeal resolution;
- improve streamlined submissions to reduce the time required to prepare for hearings; and
- hearings will be more focused and require less time as issues will be streamlined and agreed upon with parties during the pre-scheduling stage.

As outlined in Figure 1, the average number of days from hearing completion until the decision is issued decreased significantly from 2012. We continue to see improvements as we adopt best practices, monitor timelines and create and update tools for members.

In 2012, the average number of days to release a decision was 273. As a result of training, building capacity in Board and staff and attention to performance metrics, these numbers continually improved to 56 days in 2017.

Significant progress has been made by improving the number of decisions issued within 60 days from date of hearing completion. In 2013, only 25% of the decisions were issued within the 60 day target and by 2017, it increased to 69%.

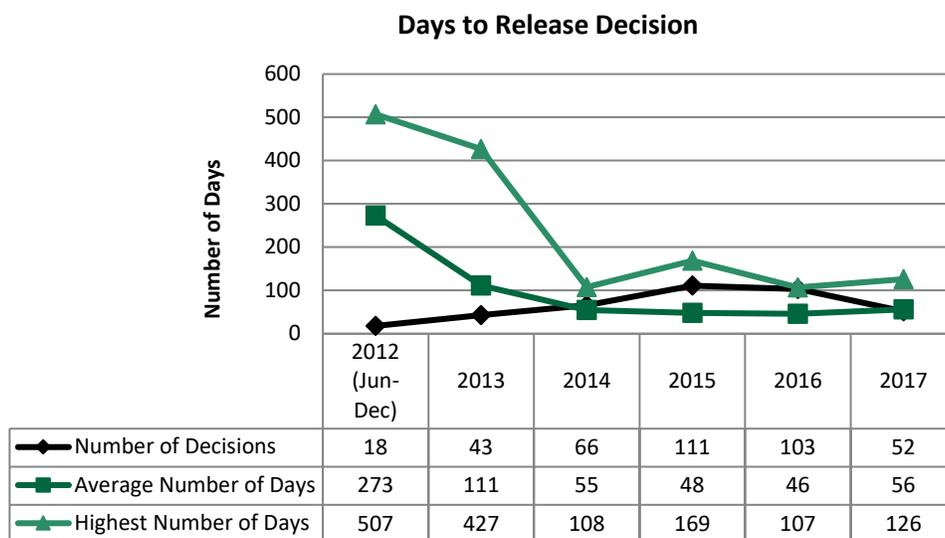


FIGURE 1

Key Actions Contributing to the Results

Several factors have contributed to the success achieved to date. These include:

- ongoing professional development, increasing capacity of Board members and staff;
- realignment and reorganization of positions and corresponding staff changes;
- creating and continuing to revise tools to support the efficiency and effectiveness of the hearing and decision writing process; and
- setting benchmarks, monitoring progress, and resolving issues as they arise.

Continue to implement technology that supports the work of the Board and its stakeholders.

Results

Shared paperless hearing technology (BoardEffect) with parties to align hearing books and allow them to explore implementation.

Our case management system (ProLaw) continues to evolve. Local Government Committee applications and appeals from 2016 to date have been entered and there are plans for integration with Microsoft Office products. We continue implementing enhancements to streamline case management and redefine processes.

A video conference system was installed through partnership with the Ministry of Social Services. We will continue to explore the use of this technology creating flexibility and cost efficiencies through reduced travel of the Board and stakeholders.

We finalized the website upgrade including redevelopment of content and forms on Saskatchewan.ca creating value-added features, branding and identity.

Key Actions Contributing to the Results

- Continued research on technology solutions to streamline processes and create tools and online resources to enhance stakeholder experience.
- Established a uniform approach to better manage and analyze incoming files and applications.
- Staff changes, aligning position descriptions with evolving roles and using a team approach to attain goals.
- Continued process review, including the development of simplified, user-friendly application forms and guidelines to support the approval process and standardization across all committees.

Supporting Goal

Key Actions and Results

Continue to enhance customer service and stakeholder relations.

The Board continues to develop its relationships with stakeholders by:

- attending the following annual conferences and association meetings:
 - Urban Municipal Administrators Association of Saskatchewan;
 - Rural Municipal Administrators' Association of Saskatchewan;
 - Saskatchewan Urban Municipalities Association;
 - Saskatchewan Association of Rural Municipalities; and
 - Saskatchewan Assessment Management Agency.
- holding or attending meetings with stakeholders to discuss strategic direction, provide opportunities to share resources, and provide training and information sessions as requested; and
- distributing customer service surveys.

As outlined in Figure 2, over 97% positive comments from customer satisfaction surveys distributed with approvals to Local Government Committee applicants were received. Results provide feedback and identify areas for improvement.

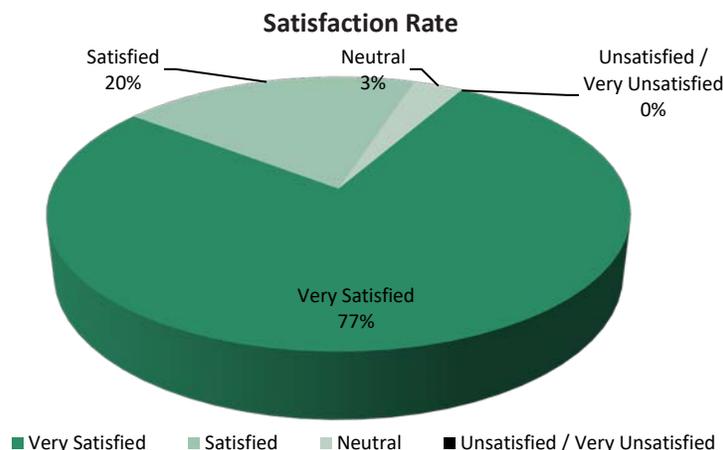


FIGURE 2

Activity by Key Area

Local Government Committee

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 purpose of approving long-term borrowing and local improvements is to ensure financial stability of local authorities and compliance with legislation.

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

The Board continues to reduce the turnaround days when issuing approvals for Local Government Committee applications. In 2017, there were a total of 320 applications approved. This was an increase from 307 in 2016. There were 153 sewer and water rate approvals issued totaling 48% of all applications received.

Figure 3 illustrates the percentage of applications approved in 2017 by type.

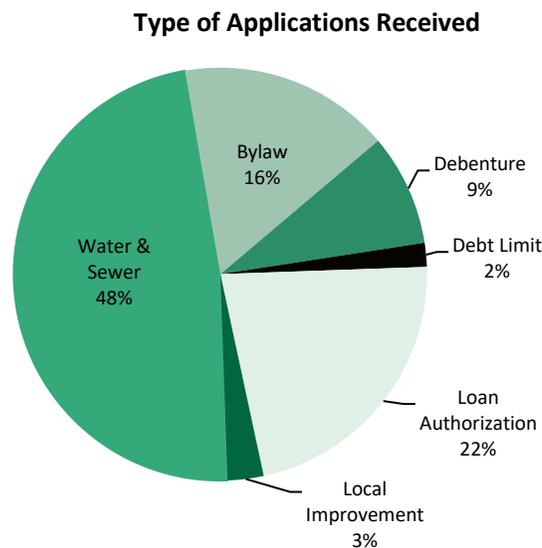


FIGURE 3

By streamlining the analyst review process, the average turnaround time from application receipt to approval continues to improve as outlined below.

Figure 4 summarizes the average turnaround for each type of application. The overall number of applications approved during 2017 increased slightly when compared to 2016.

Average Turnaround Time (Days) vs. Applications Complete

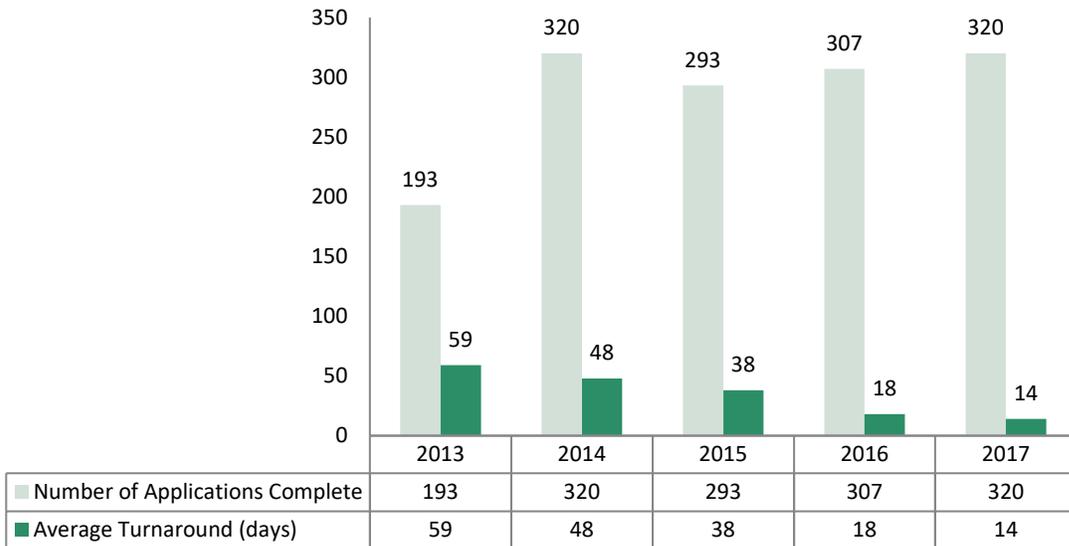


FIGURE 4

Figure 5 outlines the number for each type of application.

Regulatory Approvals

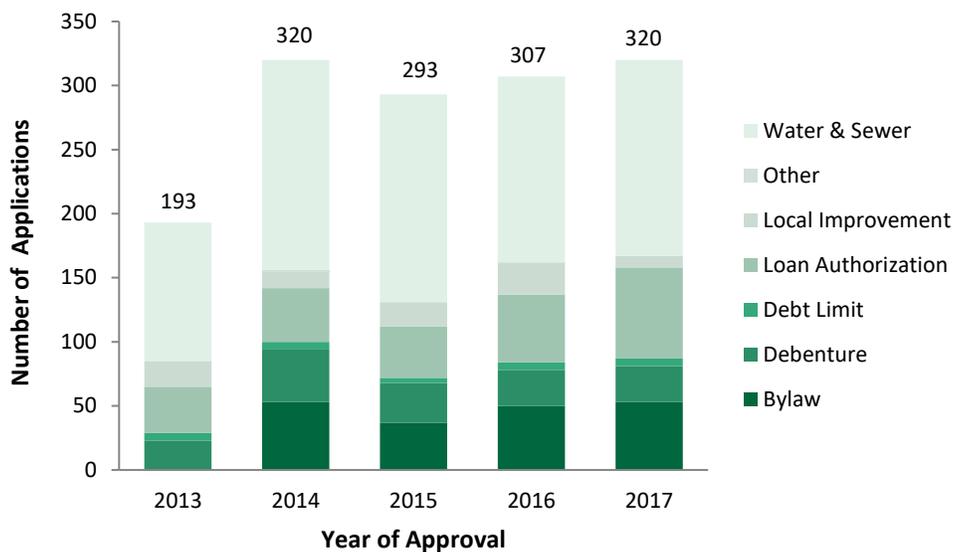
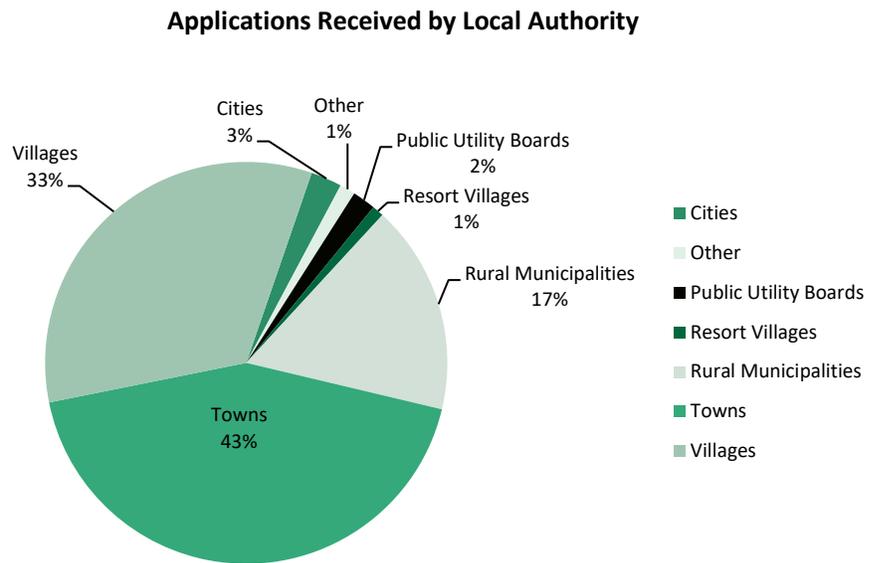


FIGURE 5

Figure 6 illustrates approvals and authorizations of the Local Government Committee by type of local authority for 2017.



Note: Other includes conservation and development area authorities and northern municipalities.

FIGURE 6

Debt Limit

The Board is responsible to establish the debt limit for the cities in the province. Total city debt limit established as of December 31, 2017, increased slightly to \$1.54 billion.

Figure 7 shows the incremental debt limit for the last five years.

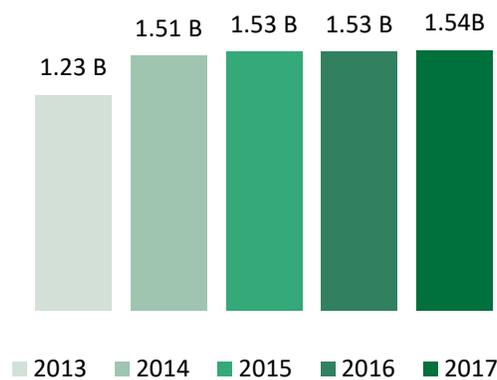


FIGURE 7

Appeals

The Board is working to ensure our caseload is processed in a timely fashion. We have made significant progress in reducing decision release timelines; now the focus is on addressing the appeals upon receipt.

Figure 8 outlines the number of appeals received by committee.

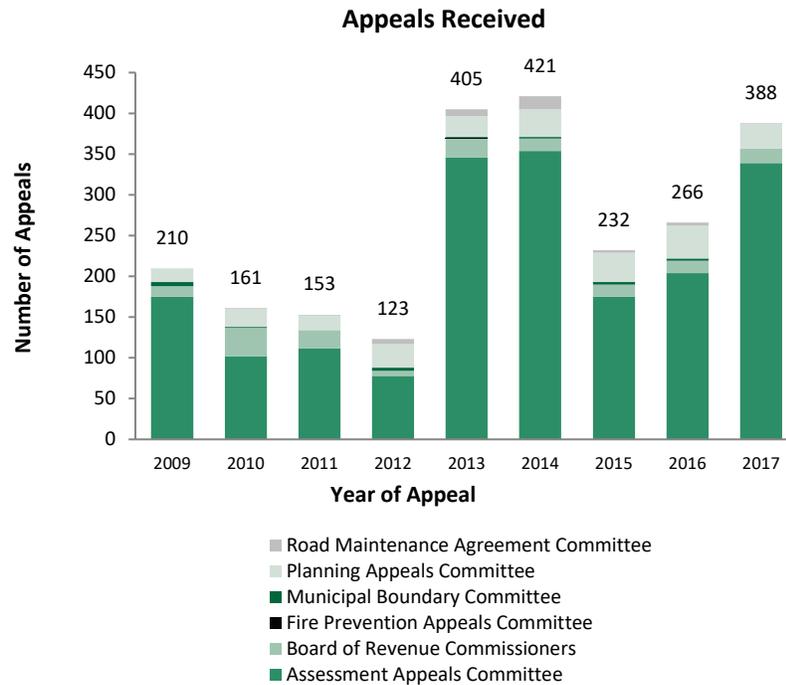


FIGURE 8

Assessment Appeals Committee

Major Activities

- Hear and determine assessment appeals pertaining to the tax exempt status and assessed values of real property, local improvement assessments, and conservation and development area authority assessments.
- Hear direct appeals with respect to industrial or commercial properties exceeding \$1 million in assessed value, where the appellant, the board of revision, and the municipality have agreed to proceed in this manner or where an application for leave to consolidate appeals has been granted.
- 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 board or court of revision.

The Committee 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 in Saskatchewan, with 2017 being the first year of the current cycle.

The number of assessment appeals received during the 2013 revaluation cycle was more than double the number received in the 2009 revaluation cycle.

This number will continue to grow as we await the remaining appeals from the 2015 and 2016 assessment years.

Figure 9 outlines the timing of receipt of appeals.

Assessment Appeals: Period Received

Appeal Year	Number of Assessment Appeals Received In:					Total of Appeals
	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Following Year(s)	
2013	1	2	131	169	44	347
2014	4	97	193	55	5	354
2015		48	90	32	5	175
2016		18	123	56	7	204
2017		9	54	276		339

FIGURE 9

Figure 10 outlines the volume received for the past two assessment cycles as at December 31, 2017.

Also shown is the projection for the 2017 revaluation cycle, anticipating a 40% increase over the 2013 cycle.

Assessment Appeals Received

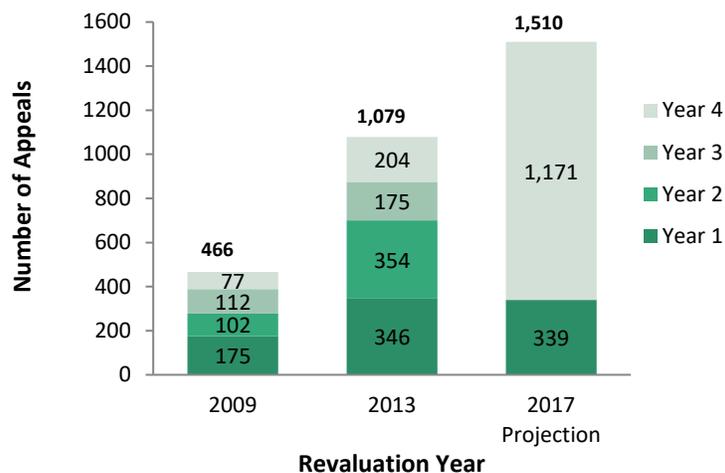


FIGURE 10

The timing of receipt of appeals, as well as those decisions before the higher courts, has a significant impact on when appeals can be addressed. Appeals are numbered based on their assessment year, rather than the year received.

During 2015 and 2016, Saskatoon’s Board of Revision was granted an extension. It is expected the Committee will receive 2015 and 2016 appeals throughout 2018.

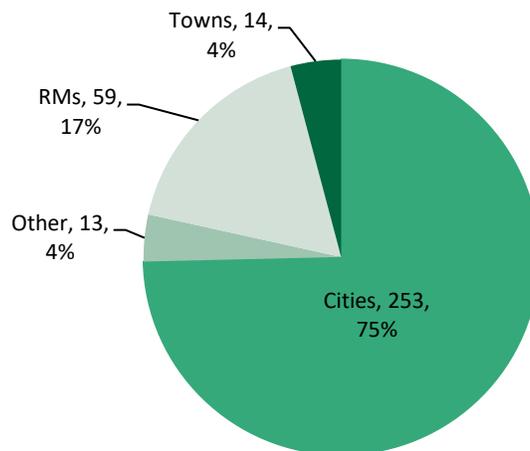
Figure 11 shows the status of outstanding assessment appeals. There are a cumulative total of 120 waiting for higher courts and cannot be scheduled. A total of 38 or 9% have already been scheduled for 2018 with 17 appeals pending scheduling. The remaining 267 appeals received by year-end are awaiting information. Depending on higher court decisions, the number of hearings required may be reduced.

Assessment Appeals Caseload Overview	2013	2014	2015	2016	2017
Received	347	354	175	204	339
Invalid	1	11		3	2
Withdrawn	68	129	14	30	20
Decided	278	182	145	89	1
To be heard:					
- Held by a higher court		32	16	72	
- Awaiting information					267
- To be scheduled				9	8
- Hearing scheduled				1	37
Heard - decision pending					4

FIGURE 11

Figure 12 shows the breakdown of the 2017 appeals. Of the 339 assessment appeals received in 2017, 75% were from cities.

Assessment Appeals Received in 2017



Note: Other includes conservation and development area authorities, northern municipalities, villages and resort villages.

FIGURE 12

Planning Appeals Committee

Major Activities

- Hear and determine appeals relating to municipal planning and development and the subdivision of land.
- Provide advice and support to stakeholders with the appeal application and process.

The purpose is to provide a provincial level of appeal to applicants when they are not satisfied with decisions by the local development appeals board or an authorized subdivision approving authority. Also, to provide an avenue for appeals where there is no local development appeals board.

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

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

Figure 13 shows the status of the outstanding appeals and a historic review of the caseload of the Committee.

Planning Appeals Caseload Overview	2013	2014	2015	2016	2017
Received	26	34	36	41	30
Invalid	4	3	2	1	4
Withdrawn	6	7	10	7	3
Decided	16	24	23	29	8
To be heard:					
- Awaiting information				4	6
- To be scheduled					1
- Postponed / Adjourned			1		
- Hearing scheduled					8

FIGURE 13

Municipal Boundary Committee

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

Following receipt of a complete application and proof mediation occurred, the Committee hears and decides within a legislated four month timeframe.

Decisions are based on *The Municipal Board Act*, which outlines the matters the Committee shall take into consideration respecting boundary disputes.

During 2015, the Ministry of Government Relations developed the Principles for Financial Settlements between Municipalities for Boundary Alterations guideline which is considered by the Committee. There were no applications received in 2017 for this Committee.

Road Maintenance Agreement Committee

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 the haulers regarding the determination process.

In 2017, the Committee received one application that was subsequently withdrawn.

Figure 14 shows the status of the historic review of the past five years of the caseload of the Committee.

Road Maintenance Agreement Caseload Overview	2013	2014	2015	2016	2017
Received	8	16	3	4	1
Invalid	1		1	2	
No Jurisdiction	1	2			
Withdrawn	3	14	1		1
Decided	3		1	2	

FIGURE 14

Fire Prevention Appeals Committee

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.

The Committee did not receive any appeals in 2017.

Board of Revenue Commissioners

The Board of Revenue Commissioners (BRC) is established pursuant to subsection 13(1) of *The Revenue and Financial Services Act*. Full-time members of the Saskatchewan Municipal Board 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 monies claimed to be due and payable to the province.
- Approval of write-off or cancellation of money owed to the province.

Figure 15 shows the status of outstanding BRC appeals.

Board of Revenue Commissioners Caseload Overview	2013	2014	2015	2016	2017
Received	23	15	15	15	18
Invalid - No Jurisdiction	1		1	2	3
Withdrawn	19	11	8	9	2
Decided	2	3	4	2	2
To be heard:					
- Awaiting information		1		1	7
- Postponed/Adjourned				1	
- To be scheduled	1				3
- Hearing scheduled			2		1

Note: These appeals are generally in the process of negotiations or audit in progress.

FIGURE 15

Figure 16 shows the write-offs and cancellations approved by the BRC.

	2013		2014		2015		2016		2017	
	No.	\$'s	No.	\$'s	No.	\$'s	No.	\$'s	No.	\$'s
Cancellations	14	1,476,488	19	1,140,070	12	151,670	14	265,313	16	3,690,516
Write-Offs	38	11,722,411	28	2,602,937	40	11,059,022	35	7,301,739	44	9,053,384
TOTAL	52	13,198,899	47	3,743,007	52	11,210,693	49	7,567,052	60	12,743,901

FIGURE 16

Summary of Hearings and Decisions Issued in 2017

Appeals with the same issues may be grouped for the purpose of hearing and issuing a decision. Figure 17 summarizes the number of hearings held and decisions issued in 2017.

	Hearings		Decisions Issued	
	No.	No. of Appeals	No.	No. of Appeals
Heard and issued in 2017*	40	96	38	92
Heard prior to 2017; issued in 2017			14	40
Total	40	96	52	132

*2 decisions (4 appeals) to be issued in 2018

FIGURE 17

Summary of Matters Appealed to Court of Appeal or Court of Queen's Bench

In 2017, nine or 23% of the decisions were appealed to the Court of Appeal and one was appealed to the Court of Queen's Bench. In addition, there were four decisions appealed prior to 2017 that were still outstanding at the Court of Appeal, as of December 31, 2017.

Figure 18 shows the status of appeals that were before the Court of Appeal in 2017.

Summary of Appeals at the Court of Appeal

Status	AAC	PAC
Abandoned, Adjourned or Withdrawn	6	2
Awaiting Leave	2	
Leave to Appeal Denied	8	3
Leave Granted	9	
Leave Granted, Appeal Denied	4	1
Leave Granted, Appeal Granted	1	
Leave Granted, Appeal Partially Granted	2	
Total	32	6

FIGURE 18

Goals for 2018

While continuing to maintain the results achieved with timelines of decisions and approvals, the Board's focus for 2018 will be on increasing efficiency in processing appeals while reducing the time from receipt to resolution, optimize technology that will support the work of the Board and their stakeholders and continue to enhance stakeholder relations to improve services.

Key actions to complete in 2018 include:

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

- Continue updating case management system.
- Implement new procedures to reduce the number of hearings required.
- Continue to standardize processes across committees.
- Fully implement the use of updated, online application forms.
- Move forward with case management and amend processes as required.
- Access professional development to support progress and transformation.
- Dialogue with stakeholders to discuss issues, proposed changes and provide opportunity for input.

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

- Create tools and online resources to enhance stakeholder experience.
- Continue to enhance the SMB website by introducing value-added features.
- Maximize efficiencies with ProLaw, enhance monitoring and reporting and complete integration with Microsoft products.
- Investigate additional software solutions to allow concurrent review of decisions and enhance communication with Board and staff.
- Expand the use of video conferencing equipment to support efficiencies in hearings and Board activities.

Continue to enhance stakeholder relations to improve services.

- Continue to meet with stakeholder executives and attend conferences and annual meetings of stakeholder organizations.
- Provide presentations to stakeholders as requested.
- Distribute and collect customer service surveys.

2017 Financial Overview

Financial Results

Total 2016-17 expenses for the Board were \$1.62 million, representing a variance of \$229 thousand under the approved appropriation. The variance resulted from lower than anticipated system consulting costs for website development, lower than anticipated salaries due to vacancies and fewer hearings resulted in savings in part-time member per diems.

The total 2016-17 revenues were \$100.1 thousand, a variance of \$40.1 thousand above budget. The variance is due to receiving higher valued appeals.

Expenses

	Actual 2016-17	Budget / Estimate 2016-17	Variance Over/(Under)	Note
(thousands of dollars)				
Salaries	\$1,164	\$1,344	(\$180)	[1]
Operating Expenses	456	505	(\$49)	[2]
TOTAL	\$1,620	\$1,849	(\$229)	

Explanations of Variances – Notes

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

[2] - Lower than budgeted system consulting costs.

Revenue

	Actual 2016-17	Budget / Estimate 2016-17	Variance Over/(Under)	Note
(thousands of dollars)				
Filing Fees	\$66,150	\$21,000	\$45,150	[1]
Debenture Authorizations	31,460	35,000	(\$3,540)	
Debenture Forms	2,500	4,000	(\$1,500)	
TOTAL	\$100,110	\$60,000	\$40,110	

Explanations of Receipts

[1] - Filing fees are treated as conditional receipts until the finalization of the appeal. Appellants that are successful in their Assessment Appeals Committee appeal or withdraw their appeal within 30 days prior to the hearing are eligible for a refund. Where the appellant is not successful in their appeal, the filing fee is transferred from conditional receipts to revenue.

Financial Accountability Statement

The Board 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 Board 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 Board may be called to appear before the Public Accounts Committee of the Legislature.
- *Accountable to Legislature* - The Board's annual budget is detailed in the Saskatchewan Provincial Budget Estimates.
- *Public Reporting* - Expense and revenue details as they pertain to the Board are published in the Board'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 Saskatchewan Municipal Board and the Board of Revenue Commissioners is available at www.smb.gov.sk.ca.

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

For more information about the Board, or to provide feedback about our 2017 Annual Report, please contact us at:

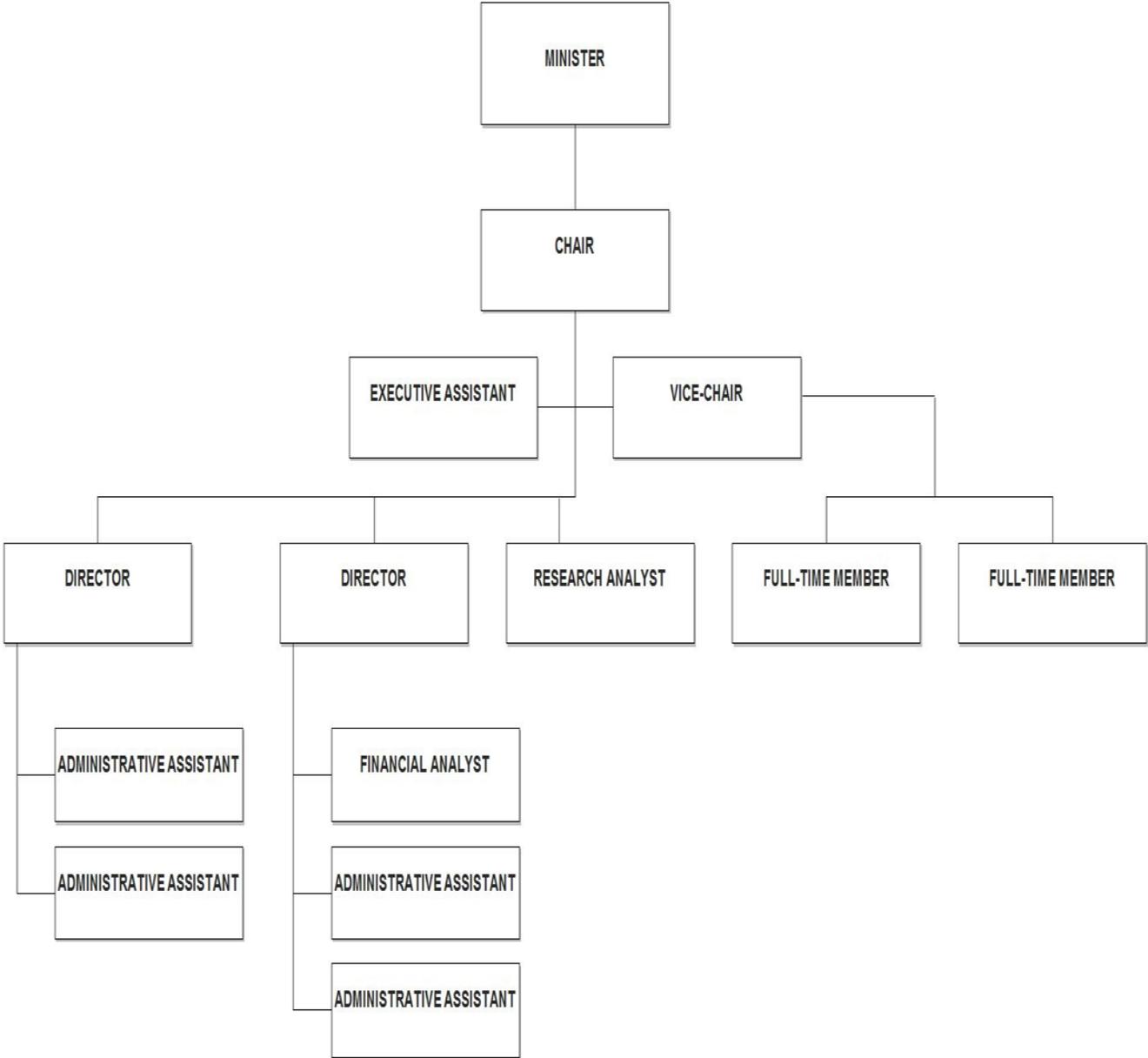
Phone: (306) 787-6221

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 12 part-time members who assist with appeals.

Appendix 2 – Legislation

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

The Board 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.

