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**Court of Appeal for Saskatchewan**  
**Docket: CACV4052**

**Citation: *Concorde Group Corp. v Regina (City)*,**  
**2025 SKCA 61**

**Date: 2025-06-18**

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Between:

**Concorde Group Corp.**

*Appellant*  
*(Appellant)*

And

**City of Regina and Saskatchewan Assessment Management Agency**

*Respondents*  
*(Respondents)*

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Before: Schwann, Tholl and Kilback JJ.A.

Disposition: Appeal allowed

Written reasons by: The Honourable Justice Lian M. Schwann  
In concurrence: The Honourable Justice Jerome A. Tholl  
The Honourable Justice Keith D. Kilback

On appeal from: 2022 SKMB 75, Regina  
Appeal heard: October 30, 2024

Counsel: Allison Graham for the Appellant  
Steven Dribnenki, K.C., for the City of Regina  
No one appearing for the Saskatchewan Assessment Management Agency

## Schwann J.A.

[1] Concorde Group Corp. [Concorde] is the owner of a strip mall located in downtown Regina. Concorde's appeal from its 2021 property assessment was dismissed by the Regina Board of Revision [Board]: *Concorde Group Corp. v Regina (City)* (1 November 2021) Regina, Appeal #2021-29046 (Regina Board of Revision) [*Board Decision*]. Its appeal of the *Board Decision* to the Assessment Appeals Committee of the Saskatchewan Municipal Board [Committee] was also dismissed: *Various (Altus Group Limited) v Regina (City)*, 2022 SKMB 75 [*Committee Decision*].

[2] Concorde applied to this Court under s. 33.1 of *The Municipal Board Act*, SS 1988-89, c M-23.2, for leave to appeal the *Committee Decision*. Leave was granted on the questions of whether the Committee erred in law or jurisdiction (*Concorde Group Corp. v Regina (City)*) (30 November 2022) Regina, CACV4052 (Sask CA) at para 16):

(a) Did the Committee err in law or jurisdiction by affirming the Board's finding that no duty of disclosure had been breached, whether imposed by the common law or *The Cities Act*?

(b) Did the Committee err in law or jurisdiction by affirming the Board's failure to compel production of information, whether pursuant to the common law or *The Cities Act*?

(c) Did the Committee err in law or jurisdiction by finding that the Board did not err in its identification, interpretation or application of the governing assessment law and practice?

[3] The within appeal comes to this Court as a companion to the appeal in *Canada Life Assurance Company v Regina (City)*, 2025 SKCA 60 [*Canada Life SKCA*], where substantially the same issues were raised.

[4] Some brief context for this appeal is in order.

[5] At issue was the 2021 property tax assessment for 44 neighborhood mall properties located in the City of Regina [City]. The properties in question are classified as retail strip (commercial) and are non-regulated. Acting as the lead appellant for this group of property owners, Concorde carried the assessment appeal to the Board and, subsequently, to the Committee.

[6] In 2021, the City's Assessor determined the assessed value for these mall properties using the income approach. That method values property based on the present worth of its anticipated future income. The Assessor used multiple regression analysis [MRA] to create both the rent and capitalization rate [CAP rate] models used in the overall commercial model. The Assessor

described MRA as a statistical mass appraisal technique that “is used for estimating unknown data on the basis of known and available data” (“Introduction”, *Market Value Assessment in Saskatchewan Handbook*, ver 4.1 (Regina: Saskatchewan Assessment Management Agency, 2020) at 13), and for “analysing common data to determine what features add or detract from the data being analysed” (City’s 10-day submission to the Board at para 94).

[7] The rent component was developed by using 1,650 retail net rents that predicts rents based on the type of lease space, its location within the city, the size of the building, and the age of the building. The Assessor made several adjustments to this model.

[8] The CAP rate model was derived from 142 sales, which included a wide variety of commercial-type enterprises, of which 19 were neighborhood shopping centres. Among other things, the Assessor’s decision to group shopping centre sales with general commercial mall properties was animated by the need for more sales in the grouping.

[9] Concorde was of the view that the array selected by the Assessor did not reflect what was occurring in the marketplace and that it did not achieve equity. Concorde also argued that the Assessor erred in its approach to comparability. The mall properties, it said, should not have been grouped within the large, general commercial category and ought to have been sub-stratified as a singular group for assessment purposes.

[10] Following receipt of its assessment, Concorde pressed for substantial disclosure. In due course, the Assessor and the City provided certain information to Concorde, including the year or years of rent data used in the assessment model, the masked vacancy rate data breakdown, and the coefficients table. However, the Assessor and the City refused to provide the rents used to develop the assessment model, the rent regression testing results, the data sets used, results of all testing, the model summary, the ANOVA table, and other regression statistics. When that body of information was not forthcoming, Concorde filed a notice of appeal with the Board.

[11] In its appeal to the Board, Concorde identified the grounds as being a lack of comparability and inappropriate use of MRA, failure to achieve equity, and the Assessor’s failure to adhere to basic procedural fairness and fulfill its statutory obligations respecting disclosure. As a preliminary matter, Concorde asked the Board to make an order compelling further disclosure and for an adjournment of the appeal hearing to allow it time to consider the import and potential use of that material.

[12] The Board dismissed Concorde's appeal in its entirety, including its preliminary application. Regarding the matter of enhanced disclosure, the Board found Concorde's request to be extensive and beyond the purview of *The Cities Act*, SS 2002, c C-11.1 [Act]. It commented on how the *Act* is a concise code for assessment purposes, writing as follows (*Board Decision* at 5):

It is not within the contemplation of an assessment appeal regime in our jurisdiction to engage in extensive and far-reaching pre-hearing disclosure, or adjournments to compel production of extensive documentation. As well, documentation requested that exceeds the obligations included in s. 200(4) of the *Act*, must be retrieved at a cost. That cost is set by the city administration, not by this Board, or the Assessor.

[13] Concorde appealed from the *Board Decision* to the Committee. Although Concorde advanced seven substantive grounds (most containing numerous sub-grounds), the central issues before the Committee boiled down to much the same key arguments as in the *Canada Life SKCA* appeal: disclosure and comparability.

[14] Ultimately, the Committee found no merit to any of Concorde's arguments and dismissed its appeal in its entirety. In response to Concorde's argument that the Board had failed to apply the factors identified in *Baker v Canada (Citizenship and Immigration)*, [1999] 2 SCR 817 [*Baker*], to determine the scope of procedural fairness owed by the Assessor, it concluded the Board had not erred. In reaching that determination, the Committee was guided by the primacy of the statutory language in relation to disclosure and process, writing as follows in response to Concorde's argument (*Committee Decision*):

[37] ... The *Baker* factors expressly say that one of the key principles to take into consideration is the nature of the statutory scheme and the terms of the statute to which the body operates. The Board did precisely that in determining the Assessor complied with his obligations for disclosure under Section 200 of the *Act*. Similarly, the Board considered the nature of the decision and the process followed in making it, another *Baker* factor. We do not agree that the Board failed to address an issue concerning its obligation of procedural fairness.

[15] The Committee acknowledged that issues concerning the Assessor's disclosure obligations and procedural fairness had been raised in an appeal that was under reserve with this Court. That being said, it was not prepared to depart from its previous jurisprudence on the matter, which narrowed an assessor's disclosure obligations to those enshrined in s. 200 of the *Act*. It concluded as follows: "We see no reason to depart from our previous decision that the *Act* provides for disclosure as laid out in Section 200, that the *Act* does not provide for pre-hearing disclosure and, in the particular circumstances of the case under reserve, a refusal of an adjournment was not unfair" (at para 42).

[16] Pertinent to the disposition of this appeal is a September 30, 2021, carry over agreement that exists between Concorde and the City. Pursuant to its terms, the parties agreed to carry over all argument, evidence and any cross-examination from the Canada Life appeal to the present matter. Most pressing in that regard was the ground of appeal concerning the Assessor’s disclosure obligations, the scope of s. 200 of the *Act*, and common law procedural fairness.

[17] Much like the matter at hand, the Committee did not give effect to Canada Life’s disclosure and procedural fairness arguments: see *Various (Altus Group Limited) v Regina (City)*, 2022 SKMB 73 at para 43 [*Canada Life Committee Decision*]. In the *Canada Life Committee Decision*, the Committee saw no error with the Board’s bottom-line conclusion that the Assessor’s obligation to disclose was “based on the statute” and that the Board had taken the statutory scheme into consideration in its *Baker* analysis (at para 43). It also found – as was the case with the Concorde appeal – that “the *Act* provides for disclosure as laid out in Section 200, that the *Act* does not provide for pre-hearing disclosure and, in the particular circumstances of the case under reserve, a refusal of an adjournment was not unfair” (*Canada Life Committee Decision* at para 48).

[18] However, as this Court pointed out in *Canada Life SKCA*, neither the Board nor the Committee grappled directly with Canada Life’s request for the undisclosed information, let alone considered if it was relevant to its appeal:

[80] ... The absence of any analysis reaffirms my conclusion that the Board did not put its mind to whether the Assessor and the City had disclosed all information relevant to the assessment appeal in either its 10-day submission or pursuant to s. 200(4) of the *Act*. The fact that the City and the Assessor appeared to comply with their obligations under s. 200 (by submitting material) was accepted as a full answer to Canada Life’s request.

[19] By way of a bottom-line summary in *Canada Life SKCA*, this Court found the Committee had erred by affirming the Board’s decision respecting disclosure and procedural fairness on the basis of flawed reasoning: i.e., that disclosure was limited to the documents an assessor is statutorily obliged to provide and by not determining whether procedural fairness dictated enhanced disclosure.

[20] Given those errors, we allowed Canada Life’s appeal, set aside the *Canada Life Committee Decision*, and remitted the matter to the Committee for reconsideration – in light of this Court’s more recent jurisprudence in *SBLP Southland Mall Inc. v Regina (City)*, 2022 SKCA 115, 474 DLR (4th) 702 [*Southland*], and *Boardwalk REIT Property Holdings Ltd. v Regina (City)*, 2022 SKCA 128.

