OBSTRUCTION, ABUSE OF PROCESS, BAD FAITH and WILLFUL BLINDNESS

in the PROVINCIAL GOVERNMENT of SASKATCHEWAN:

Request for a Public Inquiry

for

Minister of Justice and Attorney General of Canada

The Honourable Minister Lametti

and

NDP Justice Critic

The Honourable Randall Garrison

May 13, 2022

Compiled and Submitted by:

[redacted]

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Document Summary

We are asking you to consider this letter and accompanying documents as a request for a public inquiry into activities of the Saskatchewan Government, some of its agencies, the Sask Party, and the inappropriate actions we have been subjected to over the past seven years. It is in continuation of communications between Norman Zigarlick and former Attorney General Wilson-Raybould.

We are approaching your office as the Attorney General of Saskatchewan, and his predecessor, are party to the obstruction, court abuse and political interference we have experienced.

Our cabin owner working group of five-members have faced a total of eight legal actions initiated by Suffern Lake Regional Park Authority (SLRPA, also called "the Board"), six of which were Queen's Bench actions. The park authority is a form of local government and is defined as a "public body performing a function of government" by the Canada Revenue Agency and the province of Saskatchewan. It is legislated into existence with the Ministry of Parks, Culture & Sport responsible for oversight under *The Regional Parks Act and Regulations 2013*.

We contend that our negative experiences resulted because we dared to bring a variety of valid concerns to the attention of elected government officials and their bureaucratic counterparts, and government feared exposure of the issues. Each time we have identified significant abuses within the Saskatchewan government and its agencies or indicated intentions to make our findings public, we have been promptly served legal notice and/or are subjected to punitive actions. Their use and abuse of the court system has kept us occupied and effectively silenced for months on end with the additional impacts of running us out of time, money and energy.

Our initial questions to government and their agencies regarding inequitable taxation and taxation without representation were ignored. This led us to do our own research into concerns and led to the discovery of tax evasion/tax fraud in several rural Saskatchewan regional parks.

During our foray into government, political and judicial systems we experienced political interference, obstruction, and punitive action undertaken by government and their agents to hide

their wrongdoing. Elected ministers and their bureaucratic counterparts have taken a consistent position to ignore, obstruct and disguise wrongdoing, using Suffern Lake Regional Park Authority (SLRPA) to take punitive actions locally and act as their surrogate applicant in court actions.

The background of the tax evasion schemes is easily understood. People did not approve the implementation of school taxes, especially in rural areas, especially as it coincided with the impact of the provincewide revaluations of 1997 (the first reassessments for 30 years). There is a wealth of historical information addressing rural Saskatchewan being unhappy over the increasing costs of EPT at the turn of the millennium. Cottage communities in regional parks were outraged over the fact that they had to pay school taxes on properties where they had no voting rights, nor the right to send their children to school in those RMs.

Questioning the government about tax issues, exposing assessment/tax manipulation in three regional parks using varied methods for tax evasion resulted in our being abused in and out of the court system. Government has allowed the perpetrators of tax fraud to remain in place without penalty, enabled and empowered in their continued abuse of us.

Government was aware that RM administrators and regional park administrators in the three parks had failed to follow legislative requirements of their oversight ministries while other parks paid their fair tax share. Selective application of the already unpopular education property tax would be difficult to explain to rural voters and it is rural voters who determine the winning party in Saskatchewan; they are the core of Sask Party support.

The following are some examples of political interference, obstruction, and punitive actions:

- Don Morgan, Former Justice Minister and Attorney General, (months prior to the decisions being rendered in SKQB 230 & 231 of 2019) was informed by the CEO of the Saskatchewan Assessment Management Agency that assessment/taxation manipulation had taken place in Suffern Lake Regional Park. The Justice Minister did not provide the information to the judges for consideration in their deliberations even though it was a material change in fact.

- We received a response from the Premier's office addressed to "Lisa Wildman et al" which stated that it would be inappropriate for him to comment on our concerns as the matter was before the courts; the letter was dated prior to our being served and constitutes proof that he knew we were being sued before we did.
- When Justice Minister and Attorney General Gordon Wyant was asked what the penalty might be for a government agency that defrauded its parent of tax revenue, his advice was to get a lawyer. We were then promptly sued again by Suffern Lake Park Authority (SLRPA) in SKQB 174 & 175 of 2021.
- We have been subjected to repeated summary court actions where we do not have the same rights as in evidence-based trials. Furthermore, in these summary actions, 95% of the applicant's information comes from one source, SLRPA's park secretary/treasurer, main person of interest in tax manipulation at Suffern Lake.
- Saskatchewan Liquor and Gaming Authority (SLGA): Responsive FOIP documents included clear evidence SLRPA had violated conflict of interest guidelines for raffles over $1000. This information, when compared to correspondence and documents supplied by other senior managers at SLGA, showed we had been lied to regarding the type of licenses SLRPA had applied for in a four-year period. Furthermore, there is a $17,250 discrepancy that still has not been accounted for.
- Greg Miller, Deputy Minister for Saskatchewan Ministry of Government Relations**,** has been less than cooperative in his dealings with us. Government Relations holds regional park taxation legislation, municipal oversight and is responsible for SAMA. Yet, Miller advised us Government Relations "plays no role" and declined to participate in our request for mediation/resolution through the Office of Dispute Resolution, Ministry of Justice.
- Twyla MacDougall, Deputy Minister for Saskatchewan Ministry of Parks, Culture & Sport Ms. MacDougall requested that the Office of the Privacy Commissioner deny our FOIP requests stating we were vexatious, harassing the Ministry in our efforts to prove "perceived corruption" of the Suffern Lake Regional Park Authority. This was 10 months after SAMA had acknowledged the assessment/tax manipulation at Suffern Lake. The Privacy Commissioner's review stated, *it is appropriate for requesters to seek information "to publicize what they consider to be inappropriate or problematic decisions or processes undertaken" by government institutions* and denied the request.

We have had to recognize that the entrenched provincial government has no incentive to champion transparency and accountability. They have shown consistent disregard of misgovernance enabled and empowered by failed ministerial oversight. Acknowledging these tactics and behaviours does not alleviate our deep concern about any level of government that exhibits such extraordinary aversion to accountability.

We have tried everything we know how to do in Saskatchewan according to our supposed democratic rights. How can we be the ones who have been subjugated? What other avenues are there for us to resolve these very serious problems in Saskatchewan government?

How do we, as ordinary citizens, protect ourselves from the abuses of this government and their agencies?

How could the agency of government who had defrauded their parent government of taxes remain in place after egregious wrongdoing had been exposed and be further empowered to take us to court again and win?

When we informed the government of the tax fraud, why did it not result in resolution of the problems? Why did it instead end up with us being on the receiving end of repeated punitive action both in and out of court?

The expansive document that follows is a more thorough, if not yet complete, telling of our story. It is impossible to include everything while still trying to make our experiences comprehensible to those outside the story. We include some verifying documentation, but should additional information be required, we have hundreds of other documents and are prepared to release them to you.

We thank you for your consideration.

A Request for a Public Inquiry

Honourable Minister Lametti and Honourable Member of Parliament Garrison,

We are asking you to consider this letter and accompanying documents as a request for a public inquiry into activities of the Saskatchewan Government, some of its agencies, and the Sask Party. It relates to previous communications between Norman Zigarlick and former Attorney General Wilson-Raybould (Attachment A).

Our five-member working group has since, collectively, and individually, faced a total of eight legal actions – six of which found their way to court of Queen's Bench (SK QB174, QB230, QB231, QB232 of 2019 and SK QB174, QB175 of 2021). The court actions were all initiated by Suffern Lake Regional Park Authority (SLRPA), the organization noted in the Wilson-Raybould communications.

Our group includes a grandmother in her 50's and pensioners aged 66, 68, 75 and 77. Limited financial ability required that we self-represent in every case.

The 2019 actions were discontinued or decided in our favour. Nevertheless, we filed review requests with the Canadian Judicial Council regarding the conduct of Madam Justice Goebel and Justice Lyle Zuk relating to their decisions in QB230 and 231 of 2019. BC Chief Justice Hinkson conducted the review.

In the decisions for recent actions QB174/175 of 2021 provided April 21, 2022, Justice Zuk found for the plaintiff, SLRPA. At the hearing, Justice Zuk acknowledged the CJC complaints and offered to recuse himself. We said that would not be necessary and further agreed to have both cases heard simultaneously as the applications were identical.

We are not and will not be asking the office of the Attorney General to address the decisions noted above.

Charter Violations – Our Most Recent Concern; Not Our Greatest Concern

There is a downstream effect to Justice Zuk's recent decision. Conditions include a time-limited opportunity for us to sell our cottages. The Charter violation concern arises as any purchaser will be subject to the current SLRPA lease (Attachment B) which violates Section 8 of the Canadian

Charter of Rights and Freedoms where in clause 7.12 the park authority is claiming they "*may at any time enter the Lot and any improvements*". The cottages are privately owned improvements on a bare land lease; SLRPA is claiming the authority to enter private residences. The Canadian Charter of Rights and Freedoms precludes such unwarranted action.

We apprised the Deputy Minister for Parks, Culture and Sport, the senior oversight body for regional parks of the Charter issue on April 26, 2022. No meaningful response has been received (Attachment C).

We have since queried Ministry of Environment who issues the Crown lease under which SLRPA sub-leases are required to "*comply with all provisions of law, including federal, provincial or municipal, which relate to the said land or the Lessee's maintenance, operation and use of the said land*" (Crown lease 350340 Acts and Regulations: clause 1). No response has been received to date (Attachment D).

The Prime Issue, Evading Education Property Tax (EPT)

In mid-2016 we became aware of disparities in property taxes at Suffern Lake Regional Park (the Park) where it seemed certain properties had unusually low tax values. Eventually this led to the court disputes noted above with our defence centered around the belief that local property taxes were somehow being manipulated to favour some at the expense of others.

The decisions of Justice Zuk (SK QB230 of 2019) and Madam Justice Goebel (SK QB231 of 2019) contained comments that were personally disparaging and incorrect where they stated our claims of manipulated taxes were "*disingenuous at best*" and had been "*debunked*".

More than three months prior to the reserved decisions being rendered, CEO Irwin Blank of Saskatchewan Assessment Management Agency (SAMA) confirmed irregularities in the assessment/taxation process at Suffern Lake (Attachment E).

Blank recommended that legislation be amended to address the process gaps and that penalties be applied for infractions; he acknowledged we had identified a weakness in their reporting system and thanked us for bringing the issue forward. At his direction, SAMA undertook a community-wide, on-site reassessment of the Suffern Lake cottage community in the summer/fall of 2020.

Blank's correspondence of February 21, 2020 is cc'd to senior members of Government, including the Justice Minister/Attorney General for the Province. The new information was a material change of facts and critical to both QB230/231 of 2019 yet the Justice Minister/Attorney General of the day, Don Morgan, did not provide the information to the Judges for consideration in their decisions.

Once Happenstance, Twice Coincidence, Third Time It's Enemy Action

Court actions were never initiated directly by government. We contend that, in large part, SLRPA has been the Saskatchewan government's supported and directed surrogate in court applications which were designed to protect government from exposure of wrongdoing and failed oversight and to provide time for changes to be made in the background without the requirement to acknowledge wrongdoing.

The use/abuse of the court system kept us occupied and effectively silenced for months on end with the additional benefit of running us out of time, money and energy.

We can demonstrate a pattern wherein each time we have identified significant abuses within government and its agencies or indicated intentions to make our findings public, we are promptly served legal notice and/or are subjected to punitive actions.

Despite over two years of sometimes heated correspondence no one directly involved in a management role in Wall's government took, or threatened, court action against us; all court applications that were activated have occurred under Premier Moe.

Within 30 days of Scott Moe becoming Premier, our bare land leases held by SLRPA with improvements (cottages, sheds etc) owned by lessees, were terminated. Four months later, we were advised Writs of Possession were on their way – Duffee had held a lease for well over 20 years, his family for double that time; Danilak had been a lease holder for almost 30 years; Wildman purchased in 2013.

The timing of Premier Moe's response to our 2019 "*we're prepping for media*" letter relative to the actioning of the Wildman et al court case ten days later is similar to circumstances around the 2021 Queen's Bench actions where a week after the Premier received a letter from us asking "*when did we become the enemy*", QB174 and 175 of 2021 were actioned.

Benefits of Tax Fraud Exposure and Other Outcomes

Manipulation of assessments did take place at Suffern Lake Regional Park and directly affected the amount of taxes paid by property owners. SLRPA's abuse of the process was long term, intentional and relative to the size of our community, of significant scope.

With new, equitable values identified at Suffern Lake, Education Property Tax (EPT) due to the Government of Saskatchewan has doubled. This was not a uniform increase, some values changed by well over 300% while others were in the order of 50%. In a community of 55 cottages only one had been assessed near its true market value. It was the property of James Duffee.

In addition to being sued in QB174 and QB232 of 2019, Duffee was the sole respondent to another Queen's Bench action initiated in late 2017 which was withdrawn two days before the hearing. Duffee was subsequently sued in 2018 in Saskatchewan Provincial Court. The matter was to be heard at trial July 4 and 5, 2019. John Danilak, Joanna Ritchot, Lisa Wildman and Norm Zigarlick had all agreed to appear as witnesses on Duffee's behalf.

Timing and Dates

On June 10, 2019, in a letter unrelated to Duffee's issues, we wrote Premier Scott Moe indicating we would no longer wait for his government to take meaningful action against SLRPA abuses and were prepared to make our concerns available to the media.

On June 26, 2019, we received a response from the Premier's office addressed to "Lisa Wildman et al" which stated that it would be inappropriate for him to comment on our concerns as the matter was before the courts. While the response was sent as an email attachment on June 26, the date on the Premier's signed letter is June 19, 2019.

On June 20, 2019, Duffee and all his would-be witnesses were named as respondents to SK QB174 of 2019. The service documents contained errors and were re-served on June 21, 2019. Both applications indicated the respondents as "Lisa Wildman et al".

In four years of group correspondence with government, the Premier's response was the first instance of any document using that form of address. That and the date on his signed letter,

indicate that the Premier was aware we were being sued prior to the application being served on us (Attachment F).

In the shadow of the subsequent Summary Queen's Bench actions, Duffee's Provincial action simply faded away, taking with it our only opportunity in eight court actions to hold people subject to examinations for discovery and to expose related considerations.

Regional Park Organization

Regional Park Authorities are a creation of the province and subject to oversight by the province and mandated agencies including Saskatchewan Regional Parks Association (SRPA) and affiliated rural municipalities (RM), villages and towns. One of the affiliated RMs is mandated to hold an oversight role for taxation processes.

However, property tax processes in Regional Parks do not reflect those of municipal governments. Some parks apply a municipal property tax at a mill rate set by the park authority, but other parks fund their operations through lease and service levy fees only – its optional. In cases where a Park chooses to implement a municipal tax, monies collected go the parent RM and about 80% is returned to the Park in the form of an operating grant.

Also optional is cottage owner representation on the park authority and that option can be elected representatives or appointed representatives. *The Regional Parks Act 2013* requires that 60% of the representatives be representatives from the affiliated bodies.

At Suffern Lake all representatives are appointed into their positions of authority by the RM of Senlac which holds taxation oversight. Typically, park authorities have an administrator or secretary/treasurer who handles finances, regulatory compliance, government liaison including reporting and funding applications etc.

Reporting real estate transactions and upgrades to SAMA is the role of either the Park Administrator or the Municipal Administrator. SAMA uses these updates to calculate current real estate values for tax purposes.

Details of Regional Park Tax Evasion Schemes

Suffern Lake Regional Park. There are 55 privately owned cottages on bare land lots subleased from SLRPA under a Crown lease held by Ministry of Environment. We have exposed how property taxes at Suffern Lake Regional Park have been manipulated as a standard practice over a significant number of years.

The method was brilliant in its simplicity. By withholding critical sale price information and in selected cases, failing to report expensive upgrades to properties, the Park Authority created the impression of a stagnant local market far less valuable than it really was.

The reality was that properties sold between 2012 and 2018 were, in some cases, changing hands at prices 300% to 400% of their assessed values at the time of sale.

The results of the community-wide reassessments, directed by SAMA CEO Blank, were startling:

1. A current SLRPA representative purchased a cottage less than 3 years ago for $200,000. The assessed value at the time was under $80,000. He has recently listed the property for $260,000 (improvements since purchase consist of an uncovered deck).
2. A lakefront property previously assessed at around $70,000 recently sold for a reported $230,000.
3. Previously, empty lots had a fixed taxable value of $900. SLRPA's administrator sold the rights to lease his empty lakefront lot for a reported $24,000. SAMA's assessment rolls indicate a current value for the empty lot of $24,900.
4. The most confusing transaction involves an empty lot that had been leased by a family for many of years who did not undertake any development or improvements. A cottage owner (who has supported our court defenses) was approached by the owner of the empty lot to purchase the lot which is located opposite his current cottage. He offered the lease holder $15,000 for the right to take over the non lakefront property. SLRPA initially claimed he was not eligible to hold the lot and refused the lease transfer although the money had already changed hands. During discussions regarding his eligibility, SLRPA

> approached the leaseholder to make their own offer of $15,000 on a lot they already subleased from the Crown at no cost. The lot, previously assessed at $900, now has a tax value of $8,400.

The point of these examples is to show that SLRPA clearly understood the true value of Suffern Lake properties but chose to hide that from tax authorities.

By artificially keeping property assessments low and the mill rate very high SLRPA defrauded the government but still met their own budgetary needs. Following the community-wide reassessment the local mill rate was cut by half, the EPT rate increased less than a percentage point but the amount due to the government doubled.

These circumstances were presented to government with Zigarlick querying the current Justice Minister Gordon Wyant as to what penalty might be applied to a government agency that defrauded its parent of tax revenue. Minister Wyant did not address the fraud concern but offered this advice, "*get a lawyer*". The Minister's comment was puzzling until Zigarlick was sued shortly after by SLRPA, the government agency who had perpetrated the decades-long tax fraud.

Lemsford Ferry Regional Park. We were introduced to this park when PCS mistakenly provided historic and oversight information for Lemsford Ferry in response to our 2016 query about Suffern Lake taxpayers having no voting rights to accompany their tax responsibilities, unelected cottage owner representatives, no input into park management and operation on the private side of the park and the lack of transparency and accountability that accompanied this regime.

In subsequent exchanges PCS Park Planner, Dominique Clincke was adamant that we did not pay taxes at Suffern Lake, only lease fees and service levies. Wildman provided her tax notices and our taxation status and correct location was acknowledged.

Early in 2021 we learned Lemsford Ferry Regional Park was being dissolved with the intention that cottages be removed at the owners' expense or razed. This was a result of planning discussions that had begun in late 2018. According to written commentary the core decision was based on the idea it was "*cheaper to tear it down now than later*".

Two Rural Municipalities and several communities are involved in Lemsford oversight. The area is very thinly populated.

Lemsford Ferry is about a three-hour drive from Suffern Lake. The Park is in a lovely location along the South Saskatchewan River. We noted there were a number of RV type trailers on site, a few vintage house trailers and 15 or 16 permanent cottages as well.

We attempted to research the value of the Lemsford cottages on the SAMA web site to compare them to Suffern Lake. No cottages could be found. We asked SAMA why the Lemsford cottages weren't on showing on the assessment roll.

SAMA's prompt response indicated that, as per The Municipalities Act, an RM or regional park can levy an annual license fee for mobile homes or trailers in lieu of an assessment. The oversight RM of Clinworth followed this process at Lemsford without regard for the requirement to have permanent structures/cottages assessed. The Administrator did not report the existence of cottages to SAMA and as a result EPT has never been applied to cottages in Lemsford.

Eston-Riverside Regional Park. Eston-Riverside's amenities include a swimming pool, golf course and a cottage community of over 100. Many of these dwelling/lot combinations are assessed in excess of $100,000.

On April 20, 2022, we undertook to investigate cottage values at Eston-Riverside and discovered that 32 cottages were designated tax exempt in 2020. This seems to go back to long-defunct legislation allowing a landowner whose property was located within one of the RMs affiliated with the regional park and who was already paying provincial taxes, to hold tax exempt status for their regional park cottage. These exemptions were disallowed around 2000.

We do not know how many years these properties have enjoyed inappropriate exemptions, but SAMA has confirmed they were present for the entire revaluation cycle of 2017-2020 and removed in 2021.

The current Administrator for the RM of Snipe Lake, [redacted], (the taxation authority for Eston-Riverside) provided the astonishing explanation that the exemptions had been allowed "*under a misinterpretation of regulations by a previous administration*" (Attachment G) and he further indicates "*SAMA is in the process of doing physical inspections on the properties at*

Eston-Riverside to ensure that the assessment values reflect changes which previously not picked up year by year". That sounds familiar to us and suspiciously similar to the tax evasion scenario employed at Suffern Lake.

SAMA's Chief Assessment Governance Officer, Shaun Cooney clarified that SAMA sends the municipality a list of existing exemptions at the start of every revaluation cycle. It is then the responsibility of the RM administrator to determine the validity of the exemptions pursuant to legislation prior to providing them to SAMA to register on their assessment rolls (Attachment H).

A Viable Scenario

Our recent discovery of the additional **Eston-Riverside** tax irregularities suggests a reasonable explanation of the regional parks tax mystery.

Eston-Riverside is situated in the RM of Snipe Lake; also affiliated is the RM of Newcombe. Newcombe plays a dual role in regional park oversight as it is affiliated with both Eston-Riverside and Lemsford Ferry Regional Park.

Suffern Lake Regional Park is in the RM of Senlac in the provincial constituency of Turtleford-Cutknife which borders Bill Boyd's former constituency of Kindersley. Boyd is a founder of the Sask Party, a former Cabinet Minister and one-time political heavyweight who farms near Eston. According to entries on Eston-Riverside Regional Park's Facebook page, Boyd actively supports the park. Boyd was expelled from the Party he helped found mere days before his planned resignation in 2017. His much-publicized reputation is that of a politician with a casual disregard for rules and regulations (news articles, political history).

We believe that, for the success of the tax evasion schemes we have exposed, the participation of both the RM Administrator responsible for taxation in the oversight RM and the park's Administrator is required.

At Suffern Lake Regional Park tax loads were adjusted up or down through information provided to SAMA. Duffee, whose property was built only to lock-up, had the highest tax value in the Park by a wide margin due to deliberately erroneous reporting. Following SAMA's community

reassessment, Duffee's property remained in the top five but was no longer at the top of the list and his tax load dropped considerably.

Duffee is a retired Civil Engineer. He had long been at odds over the Board's management tactics. It became obvious that Duffee was being targeted for tax income when our group began compiling and comparing taxation information. Duffee's 2017 tax increase was 71% on a property that had seen no improvements while others, also without additional improvements, had increases as low as 14%. This inequity spurred us to investigate property assessments and taxation processes.

The Ties That Bind

There are interesting connections between individuals with influence over Regional Parks in the west-central and south-west regions of Saskatchewan.

The RM of Senlac is in the constituency of Turtleford-Cutknife. The RM office is very close to the border of the constituency of Kindersley, Boyd's former constituency. Close enough that long-time Park Administrator, David Kiefer (over 25 years involvement with the Park), lives in Boyd's former constituency.

[redacted] served as Administrator for the RM of Senlac from at least 2000 to 2007. [redacted] would have worked closely with Kiefer and any park administration that preceded him. [redacted] held the Administrator position when the EPT was implemented province-wide and would have had to know both the municipal and regional park considerations of the new legislation. In 2007 [redacted] left and was replaced by Paulina Herle who still holds the position.

[redacted] took a position as Administrator for the RM of Newcombe which is affiliated with Eston-Riverside and Lemsford Ferry regional parks, both parks with property assessment/taxation irregularity issues.

[redacted] has held administrative responsibility roles in RMs with all three Parks we have identified as having defrauded EPT monies from the province.

During [redacted] time with the RM of Newcombe, [redacted] would, in all probability, have come to know Boyd. These are very small communities on sparsely settled land. Their political, administrative, and social activities almost certainly overlapped.

[redacted] is of an age where retirement is a plausible consideration. However, we note the coincidence of [redacted] retirement from the RM of Newcombe with the timing of EPT issues in regional parks being exposed.

[redacted] Administrator RM of Snipe Lake, says inappropriate tax exemptions on 32 cottages was due to a misinterpretation of regulations. We find that questionable. Eston is home to a man active in the operations of Eston-Riverside Regional Park; a man who was a mover and a shaker in the years (1998-2000) when EPT was initiated; a man who was familiar enough with the legislation being implemented to lead the opposing political charge. Suggesting this multi-year failure to comply with legislation was a simple misunderstanding is not believable.

Exposure

Our finances and research resources are limited and burdened by court actions which have consumed 19 months of our time since June 21, 2019. Yet, we have uncovered tax evasion in three of the four regional parks we scrutinized. This should not be possible. We feel it is evidence of a systemic problem in regional parks. A problem government does not want disclosed.

We see the tax evasion schemes being initiated more as an act of political disdain than as evidence of petty greed. More for the pure pleasure of beating the tax man than paring down a personal invoice.

Taxes, the one constant besides death. Taxes, a main character on the stage of most political campaigns. Did someone counsel regional park and RM administrators on how to evade taxes? We don't know. We do know tax evasion occurred in at least three regional parks for decades. We discovered the local scheme and exposed it to the appropriate oversight bodies with the naïve expectation that the situation would be acknowledged and resolved. The reality is that we continue to pay a terrible price for identifying wrongdoing.

The short version is that our efforts have increased tax revenues for the province and instead of thanks, we were again sued by the now proven perpetrator of the tax evasion scheme and the judge rule in their favor. The question can only be WHY?

Fear of Political Embarrassment Led to Lawsuits

The amount of regional park EPT unpaid as result of the fraudulent activities is not a significant amount dollarwise. The failure to acknowledge the infraction and sanction the perpetrators looms large as a Sask Party coverup.

In late 2017, post Premier Wall's resignation but while he was still in office, PCS tasked Park Planner Dominique Clincke to investigate our taxation concerns. Clincke completed his review before Premier Wall left office.

Information received through FOIP requests showed Clincke spoke with the Park Administrator and the Administrator for the RM of Senlac – the only two people who could have facilitated a long-term tax evasion scheme by failing to report as required to SAMA.

In December 2020, we issued several FOIP requests to PCS. One asked for correspondence relevant to Clincke's tax review and including a copy of the review. PCS Deputy Minister Twyla MacDougall is the information access officer for the Ministry. MacDougall submitted a section 45.1 application to the Office of the Privacy Commissioner petitioning that all our FOIP requests be disregarded as they were vexatious and amounted to harassing the Ministry in our efforts to expose perceived "corruption" on the part of the Suffern Lake Park Authority. (PCS had been privy to SAMA CEO Blank's correspondence of February 2020 acknowledging SLRPA's assessment/taxation manipulation.)

The Commissioner's ruling stated: "*A request is not vexatious simply because a government institution is annoyed or irked because the request is for information the release of which may be uncomfortable for the government institution*" (para 57) and "*The intention to use information obtained from an access request in a manner that is disadvantageous to the government institution does not qualify as bad faith. To the contrary, it is appropriate for requesters to seek information "to publicize what they consider to be inappropriate or problematic decisions or processes undertaken" by government institutions.*" (para 58) (Attachment I).

Ultimately, we paid over $150 for the tax review records but received pages of redaction for our investment. The content and outcomes of Clincke's tax review remain unknown to us – redacted as Ministerial communications.

When FOIPed for records pertaining to Clincke's tax queries, Government Relations Deputy Minister J. Greg Miller, replied stating there were no responsive records even though FOIP documents received from PCS show that a file referral number had been assigned and inter-ministerial email correspondence involved several Government Relations senior staffers.

Surprisingly, none of the records indicate Clincke approached SAMA, the agency mandated to establish property assessments, for discussion of Suffern Lake taxation concerns.

Why was PCS initiating a tax review? Regional Park taxation is the purview of Government Relations, the ministry under which SAMA operates. It is reasonable to believe the review did expose the flaws in the reporting process that allowed regional parks to easily manipulate assessed values. Has government been aware since early 2018 that several rural regional parks were cheating on their EPT contributions while others paid their fair share? Was government protecting their image in concern that a high-profile personality in the Sask Party may have facilitated the regional park tax avoidance scheme? Or was government afraid that the inequitable compliance to the already unpopular EPT would be hard to explain to rural voters? Rural voters determine who will rule the province, they have long been the core of Sask Party support.

If the assessments flaw and subsequent tax losses were explained to senior government officials and the political implications clarified, they would readily identify their two choices: deal with it directly and risk exposure and angry rural voters; or keep it quiet and try to clean up the mess behind the scenes.

A number of indicators suggest government opted for a quiet cleanup.

The Opposition and Committee Theatrics

In early March 2018, we contacted the Official Opposition NDP and voiced our tax and lottery concerns. On March 21, Ritchot, Wildman and Zigarlick were invited to meet with the NDP Issues Manager, [redacted], at the Saskatchewan Legislature. We discussed our concerns and frustration that the Sask Party was not addressing identified wrongdoing. We provided [redacted] with a hard copy file relating to our tax concerns and another on the Sask Liquor and Gaming Authority concerns. ([redacted] has since left the NDP and is now listed as a Saskatchewan government employee).

Late in March 2018, Ritchot corrected SLRPA Secretary Kiefer when he claimed there were no issues with raffle license conditions in the period 2011 thru 2014.

April 3, 2018, Wildman and Danilak's leases were terminated. The rationale was non payment of taxes. Taxes were 90 days overdue and being disputed (the tax concerns have since been proven valid). Meanwhile, relatives of the Park Authority's Chair were five years overdue and no action had been taken.

FOIP records show Clincke was asked by his PCS colleagues if this was standard procedure. His reply stated nonpayment of taxes was a breach of a lease clause and "we are allowing them to continue". His answer seemed to be incredibly prompt given it was provided the day after PCS was supposedly informed of the terminations. They had to use breach of lease conditions as justification for the action because SLRPA has no authority to collect taxes or enforce tax matters, that is the purview of the RM of Senlac.

Subsequent Government Action

On May 14, 2018, during a Legislative Committee Meeting, NDP Parks Critic, Warren McCall, addressed the newly appointed Minister for Parks, Culture and Sport, Gene Makowsky, asking about cottage owner concerns at Suffern Lake Regional Park. Questions included taxation without the democratic right to vote but did not address taxation irregularities. Their interchange took 37 minutes during which Minister Makowsky stated 13 times that issues would be resolved at the local level.

Although both parties were aware that our leases had been terminated over tax considerations, the issue was not raised.

During the discussion, the Minister said there was an ongoing offer of mediation. We immediately contacted the Ministry and asked that mediation be arranged as per the ongoing offer. The reply was we can't force anyone into mediation. FOIP searches have not found any indication that our acceptance of and request for mediation was ever communicated to the Park Authority from Government.

Bizarre PR

While these aggressive actions were taking place in the foreground, in the background the Ministry for PCS was conducting various Public Relations efforts. One of those was a satisfaction survey that surveyed more cottage owners than existed. To call it skewed is a serious understatement. PCS was involved in the development and implementation of this. In FOIP documents, Clincke refers to questions being approved by the M.O (Minister's Office).

On a cold and wintry March Saturday, a bus load of "fans" was brought to Suffern Lake from a community 80 kilometers away. The Park was officially closed for the season and with the spring snow load park roads would have been impassable had Danilak not been clearing them with his quad. The fans were to cheer for a hockey player skating on outdoor ice with trees in the background. This somehow had something to do with a film tribute around NHL legend Gordy Howe's life. Gordy Howe grew up 300 kilometers from Suffern Lake.

The Silent Partner – Government Involvement

Sask government has steadfastly claimed they have no role in Regional Park operations. However, there are plenty of situations that demonstrate they were deeply involved.

Following lease terminations, eviction notices and the physical removal of water lines in the spring of 2018, we retained a lawyer to counter the aggressive behavior of the Board.

On July 25, 2018, although only three of us are cabin owners, all five members of our group received notice of the intention to file for Writs of Possession. Our pursuit of answers to tax and lottery concerns was now putting our ownership of two residences and one recreational cottage at risk. We were still absolutely certain justice would prevail when Kim Anderson, a municipal law expert from Robertson Stromberg LLP issued the notice.

We would become very familiar with this Robertson Stromberg – between July 2018 and October 2021, three lawyers from this firm either warned of or initiated the seven legal actions against our group of five.

Kim Anderson had a strong working relationship with the Saskatchewan Regional Parks Association. He regularly worked with Darlene Friesen the Executive Director for the Association. On July 26, 2018, Friesen passed away suddenly. About two weeks later James D

Steele of Robertson Stromberg advised he was taking over the file. Our lawyer responded to the notification of the Writ saying the illegally applied taxes would be contested. Anderson's threatened Writ actions died on the vine.

Our Experience With Legal Representation

In January 2019 the lawyer requested that we come to Regina for a meeting. We advised him we did not have the funding required to take further action against SLRPA and unless he was prepared to work on a contingency basis, there was no point in making the over six-hour drive. He was insistent which we assumed meant he was willing to proceed on contingency and Ritchot, Wildman and Zigarlick made the trip. Danilak and Duffee attended by phone.

Upon arrival, we were immediately informed that contingency was not a possibility. Then it moved to if we wrote "a comprehensive story" he could "shop" it with a 30% chance someone would buy it. Although Ritchot, Wildman and Zigarlick all had media and writing experience from roles as college educator, journalist and magazine contributor, the lawyer said the writing should be done by his office (our group opinion formed post-meeting was that this scenario appeared to be "catch and kill" effort). The lawyer commented on the issues we had raised calling them "massive" and saying our opponent was not the local body but "its all government" and if it made its way to court, he gave us to understand that time and money would run out before resolution was found. He noted that the Park's lawyer, James D. Steele was a "good guy" he had worked with before. We returned home, discussed our disappointment and notified the lawyer that we were terminating the relationship.

For more than a year after leases were terminated no eviction attempts were made, instead the Park Authority advised us we would be billed $11/day rental annually and sent out sporadic invoices. Many legal threats and odd behaviors have occurred. We experienced petty vandalism, were branded troublemakers and harassed and ostracised in the community. At one point, in a public meeting, the group was referred to as being harder to get rid of than a troublesome bear. This was taken quite seriously considering a bear had been shot in the Park not long before the meeting. The Ministry for Parks Culture and Sport was made aware of these events and some reports were presented to the nearest RCMP detachment (Unity SK).

Distrust of Saskatchewan Attorneys General

Despite all the legal threats, no significant legal actions were taken by the Board or anyone else, from the time concerns were first raised in September 2015, until we sent a letter to Premier Scott Moe June 10, 2019, saying we were prepared to take the story to mainstream media. Within days a Queen's Bench Writ of Possession (QB174 of 2019) action was filed against all five of us even though Zigarlick and Ritchot presented sworn statements that they had no financial interest in any properties in the province of Saskatchewan. QB174 was discontinued. Days later QB230, 231 and 232 of 2019 replaced QB174.

Decisions were delivered in May 2020, eight months after the hearings. The decisions favoured the Respondents but two included incorrect and disparaging statements and led to CJC Review Requests being filed against Justice Lyle Zuk and Madam Justice Goebel. Comments in question were Justice Zuk saying claims of tax manipulation were "disingenuous at best" and Madam Justice Goebel referring to "the now debunked theory of tax manipulation".

The Judges comments regarding tax manipulation were offensive as, in legal language, we were being called liars plus we were stunned that two Federal Judges would make such profoundly wrong statements considering that the tax manipulation had been acknowledged months prior to the decisions. (Between the time of the hearings in September 2019 and the decisions being delivered in May 2020, Saskatchewan Assessments Management Agency CEO Irwin Blank advised numerous people, including then Justice Minister and Attorney General, Don Morgan, that assessment/tax irregularities had been found at Suffern Lake).

In August 2020, we discovered through FOIP requests for SLRPA and RM minutes that the Park Authority was planning another round of lawsuits. We received advice suggesting we contact the Office for Dispute Resolution, Ministry of Justice to try and forestall more court actions with prelitigation mediation. We initiated our request asking for representation from the three ministries holding regional park legislation (Parks, Government Relations, Environment) in early September.

The request stalled during the Provincial Election process. Post-election change included Morgan being removed from the Justice portfolio to be replaced by Gordon Wyant. Shortly after those changes were made Government Relations Deputy Minister J. Greg Miller advised his

department would not take part in mediation because the arguments didn't involve Government Relations. Stunning to say the least. We withdrew our request for mediation in December without ever receiving a response from Parks or Environment.

We also learned of an avenue through which we could address our concerns with the court decisions by requesting conduct reviews from the Canadian Judicial Council. This began a new round of research, planning and consideration, this time with just four of the original five people being included in the new process. We recognized that either Justice Zuk and Madam Justice Goebel had been notified of a material change in facts pertinent to their cases involving an agency of government and had subsequently chosen to ignore the information OR Justice Minister Morgan did not forward the information to the courts. We decided the latter was the most likely scenario because Morgan providing the information would amount to a public statement that taxes in a Regional Park had been manipulated by administrators.

Our requests were made in October. Reviews were conducted by BC Chief Justice Hinkson. Results were provided February 2, 2021. On February 10, 2021, Travis J Kusch of Robertson Stromberg advised that leases ordered returned by Justice Zuk and Madam Justice Goebel would not be renewed and that properties must be vacated (the leases had never been returned).

Had Justice Minister Morgan provided the information to the court, the CJC Conduct Reviews would never have been requested.

Once we (the four respondents QB230/231 of 2019) were advised in February 2021 that leases would not be renewed, there was little interaction between SLRPA and the cottage owners for several months. During that period, we discovered the assessment manipulation at Lemsford Ferry Regional Park.

We decided to try corresponding with the new Justice Minister hoping he would be more forthcoming with a different approach to justice than Morgan. Zigarlick wrote asking Minister Wyant how law/government would handle an agency that was created by government and funded by government who had been cheating government of tax income for many years as confirmed by the CEO of the province's Assessment Agency. The condensed content of Minister Wyant's response is summed in his statement, "get a lawyer".

A puzzling response. Why would the person reporting the tax fraud need a lawyer? Perhaps the Minister saw the future. Not long after, Zigarlick and friends found themselves back in court again, sued by the perpetrator of the tax scheme.

The circumstances played out similarly to the 2019 actions. We wrote Premier Moe asking when "did we become the enemy". Right on schedule, eight days later, we were named in two new lawsuits.

Coincidence? Just hours before being served notice of QB174/175 of 2021, PCS Deputy Minister MacDougall provided a FOIP return confirming that a letter (Zigarlick in a July email to DM MacDougall referred to it as a forgery) being circulated by the Park Authority in support of the new cottage leases (an imposed not negotiated contract giving rise to much cottage owner outrage) was not all it seemed. The Park Authority had circulated this letter in a newsletter where it appeared as if it was addressed to the Board and had been signed by Park Planner Dominique Clincke. DM MacDougall's FOIP response said the letter did not exist in their files.

The lease being supported by the unidentified author is the same one we are questioning for violation of Section 8 of the *Canadian Charter of Rights and Freedoms* as we are ordered to sell our properties by October 20, 2022 (how can we sell in good faith into the lease in its current form?).

DM MacDougall stated that the letter did not exist in PCS files and that the Park Authority was "utilizing" a letter sent in a different form in privileged communications between Clincke and cottage owners. In submissions to the court the Applicant (SLRPA) said they could not comment on a letter written by a third party and that it had not been written by anyone in the Park. Neither of these answers say they did not know who the writer was. Neither say Clincke did or did not write it.

If it was not addressed and signed by Clincke and the Park Authority circulated it to influence cottage owners to sign the contentious lease, it would still fit the criteria of a forged document under the *Criminal Code of Canada* and DM MacDougall should have addressed it in a timely fashion with appropriate authorities. Instead, in typical Saskatchewan government fashion, the official response was delayed as long as possible, contained empty, dismissive comments and completely ignored the possibility and implications of criminal behaviour by their created entity.

Early Answers

Just prior to the six-month Queen's Bench deadline for delivering decisions, Ritchot filed FOIP requests regarding tax assessments concerns at Eston-Riverside Regional Park. Requests were sent to Government Relations and to the Administrator for the RM of Snipe Lake who is the mandated taxation authority for Eston-Riverside.

Typically, FOIP and LAFOIP responses take a month. Shockingly, within one day of receiving the requests, the RM of Snipe Lake and Government Relations both replied. GR passed the request off to SAMA and the RM Administrator for Snipe Lake provided his "misinterpretation of regulations" response.

Less than 24 hours later, we received the negative decisions from Justice Zuk.

FOIP respondents seemed in quite the rush to provide information. Were they trying to get ahead of the decisions? Given that earlier decisions took as long as eight months, how would they know the exact day these decisions would be delivered? Coincidence? Why would both decide to send responses four weeks earlier than required for a FOIP response? We believe some eventuality pre-planning had occurred – some "what will we do if those vigilante seniors contact us" type of communications. Ritchot had no previous correspondence with Eston-Riverside; this was not an established contact touching base.

Education Property Tax History

Education Property Tax (EPT) contributes about $790 million per year to government coffers. The overall EPT income from the entire Saskatchewan Regional Park system is a very minor entry on the comprehensive spreadsheet; even if manipulated in three or four parks, the lost income would not be noticeable in Provincial revenues. That does not make tax fraud acceptable.

The implementing of the EPT in Regional Parks was a very unpopular move initiated by the NDP government in Saskatchewan leading up to the year 2000. Legislative debates show the Liberals and Conservatives of the day fought hard against it. It was in this atmosphere that several Liberals and Conservative members joined to form the Sask Party. One of the strongest voices in the group was former Conservative Leader, Bill Boyd. Former Premier Brad Wall has said there would be no Sask Party without Bill Boyd.

Elwin Hermason, former House Leader for the Reform Party in federal politics was chosen to be leader of the fledgling Sask Party. His provincial constituency adjoined that of Bill Boyd, as did Wayne Elhard's, the first member elected to the legislature as a representative of the Sask Party. Brad Wall was elected shortly thereafter and became Party Leader in 2004. His constituency adjoined that of Elhard. The constituency that is home to Suffern Lake Regional Park was represented by Rudi Peters. It adjoins Boyd's constituency from the Northwest.

The Saskatchewan Regional Parks Association had John Froese as the President of the Association and Darlene Friesen as Executive Director. With the exception of Boyd, all the people just noted appeared to have strong ties to the Mennonite Church as did a several people in management at SLGA and the staffer who replaced Minister Cheveldayoff on the SLRPA file.

Boyd, Elhard and Wall became deeply embroiled in the Global Transportation Hub (GTH) scandal.

Working From A Position of Bias

It would have been expedient to conclude that Mennonites had created a close-knit organization to infiltrate the government of Saskatchewan. Because we did not work from a position of bias and then set out to prove it, we put a great deal of effort into research and, despite ongoing obstruction by Government and its agents, we determined there was no Mennonite "Mafia" involved in the events leading up to our many court battles and abuses. We found quite the opposite in some connections. Though a very strong supporter of Regional Parks and a friend of Premier Brad Wall, we found no evidence that SRPA President John Froese had been aware of taxation improprieties or taken any inappropriate actions and that the Association's Executive Director, Darlene Friesen, was dedicated and well liked.

When Premier Wall was in office FOIP documents indicate there was departmental massaging of regional park information to put the best picture forward to the boss, but we found no indication that Wall was aware of any regional park tax scams.

Neither have we found evidence that Peters or Hermason played any role in tax manipulation or were aware of it.

Integrity and Intentions

We cannot find fault with the Saskatchewan government en masse. After years of believing we were fighting the Government of Saskatchewan, we recognize we have been wrongly identifying our opponent. Our battle has been with the Sask Party. They just happen to be the current governing party. There are plenty of good people in government in the Ministries, the bureaucracies, the agencies and in the house working with integrity, good intentions and professional competence. Some have spoken out in our defense and seemingly paid a price.

SAMA. SAMA oversees assessments for some one million Saskatchewan properties worth billions of dollars. Former CEO, Irwin Blank and his staff have been an outstanding example of responsible management acknowledging concerns and actioning remedies. Blank offered to testify to SAMA's findings stating in an email, "*let the judge(s) interpret those assessment changes and what those changes infer about the level of diligence to the community*". That opportunity did not materialize as the application proceeded in summary fashion. After 40 years with SAMA, 15 as CEO, Blank announced his retirement in December 2021. We do not know the circumstances behind his departure.

Office of the Privacy Commissioner. Commissioner Ron Kruzeniski and his staff have consistently shown integrity and a commitment to resolving issues through review recommendations – recommendations which have not been implemented by the Ministries of Justice, Government Relations or Parks, Culture and Sport.

Former Minister for Parks, Culture and Sport (PCS). Ken Cheveldayoff, seemed genuine in his efforts to resolve issues at the Park. He forestalled the Park's eviction of Duffee and indicated he would investigate other concerns which included the Park inappropriately issuing both charitable and tax receipts. Cheveldayoff was unexpectedly removed from our file at the direction of former Premier Brad Wall to be replaced by a midlevel staffer in the department. The staffer contacted us about seven months later saying our receipt concerns should be presented to CRA. We followed up on the belated redirect but have never heard from CRA.

Former Deputy Minister, PCS. Lin Gallagher acknowledged our concerns with consideration and professionalism in 2016. She moved to a different Ministry then left Government to teach at the Johnson Shoyama Graduate School of Public Policy, University of Regina.

Former Saskatchewan Liquor and Gaming Authority (SLGA), Vice President Corporate Services and Gaming Operations. Jim Engle responded to our SLGA freedom of information requests. We found him to be professional and honest. Responsive FOIP documents included clear evidence SLRPA had violated conflict of interest guidelines for raffles with prize values over $1000. This information, when compared to correspondence and documents supplied by other senior managers at SLGA, showed we had been lied to regarding the type of licenses SLRPA had applied for in a four-year period. Engle left a 33-year career with the Saskatchewan government for the Johnson Shoyama Graduate School of Public Policy, University of Regina.

Obstruction and the ~~Four~~ Five D's – Dismiss, Discredit, Deflect, Deny and Delay

Deputy Minister PCS. Twyla MacDougall's obstructionist intentions have been blatant and perhaps best showcased by her abortive attempt to have our FOIP requests disregarded. She complied with the Commissioner's ruling but took all the allotted time available even requesting extensions whenever she could, redacting over 11 pages of 18 (the unredacted materials were mostly our related correspondence) and priced some of the FOIPs out of our reach – one was going to cost us over $2700 and the fine print showed 77 hours of document prep which is political lingo for redaction).

Her most recent evasion is dismissing our concern with the cottage owner lease clause which violates the *Charter*. Other Suffern Lake cottage owners contacted PCS with similar concerns about that clause a year ago. As with so many concerns appropriately directed to PCS, DM MacDougall and Clincke provided responses that did not answer the concerns or even the questions asked.

DM MacDougall excels at the political game using dismiss, deny, deflect, answer the question you wish they had asked, act as if nothing is wrong and an endless array of delay tactics.

Former Minister of Justice/Attorney General. Don Morgan. Our communications may well fall into a black hole en route to the Minister's office, most times we have no idea what becomes of them after we push send – no acknowledgement and few responses. It seems SAMA CEO Irwin Blank's message of February 21, 2020, met the same fate as our communications and didn't make it past the black hole. Because, it is very clear that Minister Morgan did not share Blank's "material change of fact" information which confirmed assessment/taxation manipulation had most definitely occurred at Suffern Lake Regional Park with the Park Authority identified as the perpetrator. The perpetrator was currently "before the courts" as the Applicant in a Summary Writ of Possession case against us. Blank's information should have had an impact on the Judges' decisions had they received it while deliberating.

Current Minister of Justice/Attorney General. Gordon Wyant. Following the community-wide Suffern Lake reassessment undertaken in the wake of SAMA's acknowledgement of assessment manipulation, the local mill rate was cut in half, the provincially set EPT rate increased less than a percentage point but the amount due to the government from cottage assessments doubled.

These circumstances were presented to government when we asked Minister Wyant what penalty might be applied to a government agency that defrauded its parent body of tax revenue. Minister Wyant did not address the fraud concern but offered advice, "*get a lawyer*". The Minister's comment was puzzling until we were again sued by SLRPA, the government agency who had perpetrated the decades-long tax fraud. We don't have access to tax monies or government funding, getting a lawyer is not an option.

Deputy Minister for Government Relations. Greg Miller has been less than cooperative in his dealings with us. Government Relations holds regional park taxation legislation, municipal oversight and is responsible for SAMA. Yet, Miller advised us Government Relations "plays no role" and declined to participate in our request for mediation/resolution through the Office of Dispute Resolution, Ministry of Justice. Miller claimed no responsive records to a FOIP request we generated in December 2020 when we had a referral file number assigned by his Ministry. When we called him on it, he delayed until the OIPC office prodded them. A GR Director finally called in late April to adjust the parameters of the request which allowed them to reissue it as a

new request and bought them an additional month. That was an obstruction technique we had not encountered before. Miller is returning to public education as he has been appointed Director of Education/CEO of Regina Public Schools as of July 1, 2022.

Saskatchewan Liquor & Gaming Authority. SLGA managers knew of SLRPA's violation of regulations and of the negative community impacts we were subjected to as a result. SLGA provided an investigative report in response to a FOIP request. Part of the investigator's findings were redacted based on FOIP legislation ss15(1)(k) "*the record contains information respecting a law enforcement matter*".

We were unaware of a second report until December 2020 when we requested the initial investigator's report be supplied without redactions as we felt any law enforcement matter should have been resolved. SLGA responded that no, the redaction remained in force but that "*in the interest of full disclosure*" we are providing you with a copy of an additional report that was generated and provided to the Park Authority. The entire report was redacted with the exception of a line complimenting the Park. A $17,250 discrepancy between income reporting to SLGA and financials provided to Park stakeholders has never been reconciled.

PCS Park Planner. Dominique Clincke is the staffer Premier Wall assigned to the Suffern Lake file. Our efforts through FOIP, phone and email correspondence show Clincke's significant involvement in additional regional parks with Education Property Tax issues. This ended right around the time QB174 and 175 of 2021 went to court and PCS DM MacDougall provided her FOIP response minimizing the importance of the "utilized/forged" letter which was penned in a different format by Clincke. PCS moved Clincke into a different division of that does not require direct participation in Park administrations.

Research and Resources

Over the past 7 years, we have used a plethora of research processes and resources to find information to understand the issues as we now see them. We have used official avenues to learn what we needed to know, such as FOIP and LAFOIP requests. We found a great amount of information using local and provincial online news sources, Facebook and of course, just google in general.

We have also used various Saskatchewan government organizations and their websites, speaking with individuals in person, on the phone and through correspondence. We have used the Saskatchewan OIPC when information was not forthcoming via official requests for information. We have requested reviews with the Privacy Commissioner who undertook them, all of which ruled in our favour, and many published on the OIPC website. We have found The OIPC to be extremely helpful, treating us with courtesy, transparency and professionalism.

The Saskatchewan Assessments Management Agency (SAMA) has also been helpful as an organization, in person, on the phone and via email. The software application on their website, SAMAview, was invaluable and is what provided us with the information in various regional parks regarding property assessment values and other information such as tax exemptions. We took the information collected from SAMAview and created excel documents to do comparisons of properties within a single regional park and comparisons of total property values between regional parks. SAMA has also worked with us and displayed courtesy, transparency and professionalism.

We also used many professional websites extensively such as: Information Services Corporation (ISC) (online Corporate Registry & Land Titles) for entity information, land information and documents; Saskatchewan publications for legislation, reports, and Orders in Council; Saskatchewan Hansard, for all manner of recorded discussions, in the House or in Committee meetings; and CanLII for legislation, reports and case law regarding the various subjects we required in our experiences with government. We also used information from the Saskatchewan Association of Rural Municipalities (SARM) website and Saskatchewan Regional Parks Association website. This is not an exhaustive list, but the following are some examples of the resources that we used.

The Education Property Tax Act, SS 2017, c E-4.01, Retrieved May 12, 2022 from https://canlii.ca/t/532bm

This *Act* explains the rules around the collection and processing of Education Property Tax. It also explains the responsibilities and processes of government, municipalities and separate school boards in tax collection and payment of taxes to the General Revenue Fund.

Information Services Corporation (ISC; Corporate Registry and Land Titles). Retrieved May 12, 2022 from https://www.isc.ca/

This website contains all the information available regarding entities, including Other Legislated Entities and Non-Profit organizations. I used this service to gain information regarding regional parks, SRPA, and other government departments. It is not a free service. The website was primarily used, but phone calls to service agents were also made.

The Municipalities Act. SS 2005, c M-36.1Retrieved May 12, 2022 from https://canlii.ca/t/557cl

This is the legislation that gives rural municipalities taxation authority over cabins within regional parks and explains the taxation and assessment processes. This is also the legislation that gives regional parks its tax-free status. This *Act* states that while the land within the regional park is NOT in the rural municipality (RM), the improvements are, thereby giving the RM the authority to apply tax to them. This legislation also explains some of the duties of the Administrator and Assessor within the RM.

Munroe, D. (2011). *Education Property Tax Reforms in Saskatchewan (1997-2011): An Analysis of Political Rationality and Policy Rationales* [Thesis]. University of Saskatchewan, Political Studies. Saskatoon, SK. Retrieved from https://central.bac-lac.gc.ca/.item?id=TC-SSU-20110851&op=pdf&app=Library&oclc_number=1032943707

This report has an excellent history of EPT history along with the political atmosphere between 1997-2011. It shows the machinations and perspectives of political parties,

administration at different levels of government, advocacy groups, and ordinary tax payers.

The Regional Parks Act, 2013. SS 2013, c R-9.11. Retrieved May 12, 2022 from https://canlii.ca/t/52fjh

The Regional Parks Act is the legislation that regional parks and regional park authorities are constituted by and fall under. This *Act* also is what enables SRPA to act as an oversight body with ministerial powers. There are additional *Regulations* that work in concert with this *Act*.

Saskatchewan Assessments Management Agency. SAMAView. Retrieved May 12, 2022 from https://www.sama.sk.ca/property-owner-services/assessments-online-samaview

This was a great resource and without it we would not have been able to see property values, or the fact that taxation manipulation was going on in not only our own regional parks but at least two others. We also were able to see when there didn't appear to be inequities between properties in some other parks. Due to the laborious and time consuming nature of going through each property assessment number within a particular unorganized or organized resort hamlet (what cabin communities in regional parks are called), we were unable to research every single regional park cabin community. This website holds a wealth of information that anyone can access.

Saskatchewan Legislative Assembly. Retrieved May 12, 2022 from https://www.legassembly.sk.ca/

On this Legislative Assembly website, we extensively searched and gleaned information from *Hansard*, both house meetings and committee meetings on various topics, ministries and MLAs. We also utilized the video archive to watch some of the meetings in addition to reading them to learn more about our subjects of interest.

Saskatchewan Regional Parks Association [Homepage]. Retrieved May 12, 2022 from https://saskregionalparks.ca/

The Saskatchewan Regional Parks Association (SRPA) is a non-profit organization and has an Administration Agreement in place with the Saskatchewan Ministry of Parks, Culture &

Sport as per *The Regional Parks Act*. Certain ministerial duties have been passed on to SRPA. It is a paid membership organization for regional park authorities. Not all regional park authorities in Saskatchewan belong to SRPA, but most do. Public money from the Ministry is diverted to the Regional Parks Association who in turn grants it to individual regional parks.

This organisation did not provide much in the way of information via phone call or correspondence; however, we did use the website to ascertain leases, bylaws and policies of other regional parks, with or without cabin communities.

Supporting Attachment Documents

Gmail

ATTACHMENT A A-1

Fwd: ATTN: Crown Prosecutor RE: Malicious Libel Query - hard copy to follow

[redacted]

---------- Forwarded message ---------
From: norm zigarlick [redacted]
Date: Thu, Apr 12, 2018 at 3:56 PM
Subject: ATTN: Crown Prosecutor RE: Malicious Libel Query - hard copy to follow
To: <webteam@gov.sk.ca>
CC: <jus.minister@gov.sk.ca>

April 12, 2018

Norm Zigarlick

[redacted]

Regional Crown Prosecutor

Suite 910, 1801 Hamilton Street

Regina SK S4P 3C6

I am taking what is perhaps an unusual step in asking your office for basic guidance regarding a complaint of Malicious Libel, which I understand has Criminal Code considerations. The circumstances of the complaint are well defined (see additional email letter below) with extensive corroborating documentation.

Considerations/Background

I have close family ties to current and past members of the RCMP.

I have social ties to an Ottawa-based Senior Investigator for the RCMP Civilian Review and Complaints Commission.

Members of the RCMP detachment in Unity, Saskatchewan, were involved in the original investigation that evolved into the current circumstances.

Anecdotal evidence provided by local area citizens suggests one or more of the individuals in my potential complaint have previously been involved in serious RCMP investigations not related in any way to the concerns noted by me.

I am asking your office directly for guidance for one main reason, I want to be absolutely certain that any steps I take that might lead to criminal charges cannot be tainted by, or perceived to be tainted by, insider bias of any kind.

I fully understand the gravity of the situation. I strongly believe moving forward must be based solely on merit which I feel certain can be demonstrated.

All allegations made in this document can be supported by information gained from Access to Information Requests (FOI18-535, ENV489/17G), a voice recording from a public meeting, a large volume of correspondence going back about three years and if required, by testimony under oath.

History of the Complaint

Suffern Lake Regional Park Authority (SLRPA) is described as an "Other Legislated Entity" defined as a public body performing a function of Government. During a public meeting in late May 2017 (Annual General Meeting) attended by in excess of 30 people, in addition to several members of SLRPA, the Chairman of the organization specifically accused me of costing the Park $6000 in revenue. This was during discussion related to raffle/lottery operations conducted by SLRPA in previous years.

There is zero evidence that I "cost" the Park that amount of money or any other amount of money in raffle/lottery revenue at any point in history. When I demanded an explanation I received an email letter from SLRPA's secretary stating the amount was a loss of potential lottery income (based on an average of previous years) because SLRPA had not operated a lottery/raffle in 2017. The implication being that actions I had taken had led to SLRPA losing its ability to hold charity raffles/lotteries.

There are two prime considerations that take credibility away from the verbal accusation by the Chairman and the written statement by the Secretary:

1. Extensive communications with Saskatchewan Liquor and Gaming Authority (SLGA) showed that no sanctions had been placed on SLRPA that would have prevented them from holding charity raffles similar to earlier ones conducted by the organization.
2. There is no record of SLRPA having applied for such a license in 2017 and/or being refused.

SLRPA in 2015 had decided (and stated) to no longer hold Lottery/Raffles of the type that include large payouts because the returns were not worth the efforts.

There is a documented pattern of behaviour that shows SLRPA uses retaliation as a form of Park administration. This has included past use of falsehoods, humiliation and intimidation. I believe the personal attack on me at the 2017 AGM was in retaliation for questions I have asked about Park administration and the occasions upon which I have pointed out breaches of privacy, serious violation of Federal Provincial Environmental laws and addressed troubling financial considerations.

Specific Considerations

The printed agenda for the 2017 AGM had lottery discussions scheduled in for about midway through the meeting. The Chairman opened that part of the discussion and within 30 seconds made a reference to “backstabbing” then shortly thereafter mentioned the $6000 loss. A short time later a former Chairman (serving during the time of the lottery operations that were questioned) also used the term “backstabbing”. The Secretary delivered a long and involved rant of 10 minutes or so that included numerous false statements.

Since the May 2017 events, SLRPA has been given many opportunities to correct their statements.

Those opportunities have simply been ignored. At the time of this writing, April 12th, the community perception remains that I have cost the Park $6000. In general discussions it has even been implied this loss of income has influenced the increase in local property taxes.

I strongly believe the attack on me was not an off-the-cuff one time remark that was made in the heat of the moment. I believe at least two current SLRPA members and one former member conspired to plan this attack which was intended to humiliate, intimidate and discredit me in the eyes of the cottage community. Given the heckling I experienced at the AGM and the subsequent negative reactions from the community, their plan appears to have been successful.

Disclosures

I am 73 years old. I am not a cottage owner at Suffern Lake Regional Park. I am a long-time, personal friend of a cottage owner. I have assisted her in extensive renovation of a cottage purchased in late 2013. My efforts do not involve employment in any sense. I have no financial interest in her property at Suffern Lake.

In 2015, I wrote a document presented to Sask Environment that pointed out that SLRPA and an employee had unlawfully imported approximately 40 tonnes (two tractor trailer loads) of barked pine wood in the fall of 2013. This was in direct contravention of Federal Provincial laws regarding protection from the Mountain Pine Beetle. Having worked in British Columbia at the peak of the MPB infestation I had some knowledge of the subject. There is a protected pine forest near Suffern Lake.

That event began a long process of disagreement between myself and SLRPA and its close supporters, although I have not been accused of presenting false evidence of any kind.

In early 2017, I was part of a group that identified anomalies in financial reporting regarding raffles/lotteries operated by SLRPA in the years 2012, 2013 and 2014. These concerns were taken to Saskatchewan Liquor and Gaming Authority (SLGA). I have included an email/letter I sent to the Federal Justice Minister, it is a good summary of my perspective as to how that process evolved and led to this letter.

I will also state the obvious, I have no legal training whatsoever.

Malicious Libel

My personal research shows the type of legal charge I am inquiring about is not often applied.

It is my understanding that if applied, it may be done at one of two levels: one in which unknowingly, false information is used defame; and the other, more serious level, where false information is deliberately used to defame.

I believe in my case both have occurred.

The Chairman for SLRPA is not a sophisticated man. It is clear to me he often takes direction from the Secretary and a former Chairman. Those gentlemen do appear to have a broader understanding of society in general.

I believe the current Chairman may have been given partial information regarding the lottery issues. I believe the information may have been framed in such a way that he was under the impression his claims were based in some fact and therefore justified.

It is quite possible that, with the exception of the secretary and the former Chairman, other Board members were also working with partial or incorrect information and simply never bothered to follow up on my communications (and the correspondence of others) on this matter. This is not a group well known for its thorough research.

The Secretary and the former Chairman were both heavily involved in the early raffle/lotteries of 2011 and 2012. The current Chairman took office after 2012 and may have played a role in license applications or prize money presentations.

The culture of retaliation, firmly installed at SLRPA, might have led to their choice to discredit me for questioning their actions rather than addressing the concerns that led to their investigation by SLGA. That same culture has been quarterbacked by the current Secretary for about two decades.

Other than issues related to Park administration, I have no relationships with any current SLRPA representatives. I am the friend of a former Board member who was asked for his resignation by the Chairman in 2015. I might suggest the reasons given were somewhat “trumped up”. The request for his resignation came within a few weeks of his questioning SLRPA's use of untendered contracts. He was subjected to treatment very similar to mine at a “special public meeting”. The main difference being, he was targeted, not by SLRPA representatives, but by the contractor who had enjoyed the untendered contracts.

Support Documentation

I will supply all documentation available to me on this matter if so requested. I can also produce an unedited two hour and forty seven minute voice recording of the 2017 SLRPA AGM.

One document that, to the best of my knowledge, has not been circulated is a written report regarding the issues at Suffern Lake that I delivered June 29th 2017 to the Constituency Office of former Premier Brad Wall. The document focused on actions of SLGA. The communication did not include any stated or implied threats. It was primarily political in nature and with the intention of pointing out emerging political problems. Premier Wall acknowledged the receipt of the document in an email. Within minutes I received another email from his staff asking to retract the first email. I was not familiar with how that could be done so I just deleted the email in question and informed his office. That was followed by a third email saying the second email had been sent to me in error. They did not provide me a replacement copy and there were no further communications in that stream.

In my original hard copy package, I wrote there would only be one copy of the document which would be his to do as he liked with. I have honoured that commitment. [redacted]

In Conclusion

I have a good understanding of the work load on police officers and offices such as yours.

I have no intention of wasting anyone's time while in pursuit of an action that may be deemed a non-viable complaint by the office the Crown Prosecutor.

As previously stated I do not want to create any circumstances that could lead to the conclusion I am trying to take advantage of my proximity to police officers/police forces.

Therefore I am asking this of your office: if the basic information I have presented in this letter and the attached email, sent to the Federal Justice Minister, are taken at face value would it meet the standards required to justify Malicious Libel charges under the Criminal Code of Canada? If you feel they do not, a brief summary of why not would be greatly appreciated.

For the purpose of confidentiality, but acknowledging the need for a certain level of transparency, this letter will be distributed only to the following:

- The Office of the Regional Crown Prosecutor
- The Minister for Justice, Government of Saskatchewan
- RCMP Detachment, Unity, Saskatchewan

Thank you for your consideration.

Norm Zigarlick

[redacted]

[redacted]

1. Attached letter

From: **norm zigarlick** [redacted]
Date: Mon, Apr 9, 2018 at 7:50 PM
Subject: Regarding an Independent Review of Saskatchewan Liquor and Gaming Authority
To: Jody.Wilson-Raybould@parl.gc.ca

Regarding an Independent Review of Saskatchewan Liquor and Gaming Authority

Honourable Jody Wilson-Raybould MP

Madam Minister:

There is no easy way for an everyday citizen to determine which Independent Oversight Body is tasked with investigating the Saskatchewan Liquor and Gaming Authority (SLGA). Nor do we know who should review the documented evidence that SLGA provided deliberately misleading information and engaged in inappropriate behaviour with regard to the gaming operations of a so-called "Other Legislative Entity". There are several instances/occasions upon which SLGA representatives responded wrongly, to the benefit of a third party.

Because elements of the Acts governing lotteries/raffles are covered in the Criminal Code of Canada which, I believe, falls under your authority, I am asking your guidance as to how, and with what agency, I should proceed to take steps to formally request an Independent Review of the SLGA.

My involvement comes from the fact that I have been personally accused of costing the Suffern Lake Regional Park Authority (SLRPA) $6000.00 in revenue losses related to raffles. SLRPA is an "Other Legislated Entity", an organization investigated by SLGA in 2017 regarding their lottery/raffle operations. Their claim of $6000 loss, supposedly due to actions taken by me, have been proven to be absolutely false.

The false claim does, unfortunately, include the circumstances in which SLGA **presented false** information regarding their investigation into SLRPA lottery operations which was initiated by cottage owners looking for answers to apparent financial discrepancies involving reported lottery income and payout amounts. The misleading/false information certainly proved to be a benefit to SLRPA, the organization investigated.

This allegation can be supported by information gained from an Access to Information Request (FOI 18-535) and by signed documents provided by SLGA representatives. There are at least four occurrences in a time-frame of eight months - including a telephone conversation during which an SLGA employee (Manager, Charitable Gaming Licensing Branch) reiterated the false information while encouraging me to "clear my name".

The documents containing false information include SLGA clearly stating SLRPA had operated "small raffles" for which normal rules of play did not apply. This involved lottery/raffles for the years 2012, 2013 and 2014. The "small raffle" status would exempt SLRPA from a host of regulatory considerations. This supposed freedom from normal rules of play was subsequently outlined in a letter from an SLGA Manager.

FOI material shows SLRPA in fact operated Regular Raffles with potential payouts of 2500% greater than allowed under "small raffle" standards. Additional information shows there were no special allowances or permissions given that would allow SLRPA such regulatory freedom.

SLGA chose not to apply any sanctions even though it is apparent SLRPA violated operating standards for Regular Raffles for no less than three years. Even though both SLGA and the operator, SLRPA, knew exactly what licenses were applied for, approved and operated, the small raffle myth has been perpetuated by both organizations. This get-out-of-jail-free card led to SLRPA claiming a perfect record in raffle management and then

using the strength of that false record to defame those who had questioned their operations. SLGA was alerted to this defamatory behaviour but chose to conceal the truth and continued to provide false information.

The claim that I had cost SLRPA $6000 in lost lottery revenue was made during their May 2017 public meeting with an audience in excess of thirty people, not including SLRPA officers and staff. The result was that I was heckled, shouted at, threatened with legal action for harassment and labelled a "backstabber". I have since been shunned in the community.

SLGA was made aware of all of this, but has continued to support the "small raffle" falsehood until the FOI was launched in December of 2017. As recently as March 2018, David Kiefer, Secretary for SLRPA, stated they had been audited by SLGA and no wrongdoing found. Mr. Kiefer was the individual tasked with managing the raffles in question.

To date, neither SLGA or SLRPA have made any attempt to correct the public misconception that I have cost SLRPA $6000. Several actions taken by SLRPA appear to meet the criteria for Criminal Code charges related to Malicious Libel.

The issues are further complicated by the Minister of Parks, Culture and Sport (PCS) - the ministry tasked with oversight of Regional Parks, who is also responsible for SLGA oversight. With respect to the defamatory statements and the malice with which they were made, this Minister has stated he will not address SLRPA's "management style". This forms a loop of protection between PCS, the SLGA and the SLRPA.

From my perspective, there is an additional complication as RCMP officers from the Unity, Saskatchewan, detachment assisted in the SLGA investigation related to the raffles in question. That participation certainly gives an impression of added credibility to the integrity of the investigation.

It is my understanding the RCMP might typically play the role of Independent Oversight Body when an enforcement agency is being investigated in matters such as this. That raises the obvious question would it be appropriate for them to fill that role in this case?

I wish to make it perfectly clear that I am not in anyway implying the RCMP took part in any inappropriate behaviour whatsoever.

For the sake of full disclosure, I will point out my close ties to the RCMP:

None of the individuals noted below participated in, encouraged or discouraged this presentation.

[redacted]

My allegations can be supported by voice recordings from the public meeting, extensive correspondence and the FOI 18-535 response documents. In total more than 100 pages of material.

It is my intention to pursue this matter by whatever means necessary and I would greatly appreciate direction as to where I take my case to request an Independent Review.

A copy of this letter is being forwarded to the office of the Regional Crown Prosecutor for the Province of Saskatchewan for the purpose of providing background to a request directly related to this matter but not involving lottery operations specifically.

I am asking that office to provide an explanation as to where on the legal spectrum the actions of SLRPA fit - as enabled and assisted by SLGA and the Ministry of Parks Culture and Sport. It has already been determined that SLRPA's actions at the May 2017 meeting and in follow up interactions do meet the standards for civil defamation. If they also meet the standards needed to justify charges related to Malicious Libel, I will file the complaint.

Thank you for your consideration and direction.

Norm Zigarlick

CC: Honourable Scott Moe, Premier of Saskatchewan

Honourable Gene Makowsky, Minister of Parks, Culture and Sport and Minister Responsible for Saskatchewan Liquor and Gaming Authority

Cam Swan, President and CEO Saskatchewan Liquor and Gaming Authority

Suffern Lake Regional Park Authority representatives

THIS AGREEMENT made effective the 1st day of Jan 2021 (the "Effective Date")

BETWEEN: SUFFERN LAKE REGIONAL PARK AUTHORITY
(the "Authority")

AND: [redacted]

_____
(the "Tenant")

1. Lease of Property

1.1 The Authority (as lessee of the lands lying within Suffern Lake Regional Park) hereby sub-leases to the Tenant the Lot referenced in Schedule "A", on the terms and conditions set out herein.

1.2 The Tenant acknowledges that it has inspected the Lot and accepts the Lot in its present state.

2. More Than One Tenant

2.1 Where the Tenant is more than one person, those persons hold their interest in the Tenancy in equal shares as (select one of the following):

_____ Joint Tenants with right of survivorship

_____ Tenants in Common

2.2 Where the Tenant is more than one person, notice delivered by the Authority pursuant to this Agreement is sufficiently given if delivered to one of the persons listed as a Tenant herein.

3. Defined Terms

3.1 Capitalized terms in this Agreement shall have the meaning set out in Schedule "B".

4. Term of Lease

4.1 The Term of this Agreement and of the Tenancy commences on the Effective Date, and (subject to any terms below which provide for earlier termination) expires 10 years after the Effective Date.

5. Charges issued by the Park Authority.

5.1 The Authority is entitled to charge levies, rent, lease fees, and other charges to aid in operating the Park, as determined by the Authority, acting reasonably.

5.2 Taxes will be charged by the Rural Municipality of Senlac, No. 411 with a mill rate set by the Authority.

5.3 The Park Authority is entitled to charge rent (due annually), calculated as:

(a) the square meters of the survey of the lot multiplied by $0.65 per sq. meter.

Said rental shall be subject to re-adjustment at the discretion of the Authority, which re-adjustment shall be communicated at least 60 days before January 1, of the given year in which said change is to take effect and will thereafter take effect on January 1.

6. Use of the Lot.

6.1 The Tenant will use the Lot as recreational accommodation for use by the Tenant and their family and other persons with the Tenant's consent.

6.2 The Lot shall not be used for any business purpose, except as the Authority shall first expressly permit in writing.

6.3 The Tenant shall not reside on the Lot for more than six months (cumulative) per year, without first giving advance notice to the Authority, of the intention to do so.

6.4 The Tenant shall not reside on the Lot as, or construct, a permanent residence without obtaining the written consent of the Authority.

6.5 The Tenant shall not construct a fixture on the Lot without first obtaining the written consent of the Authority. The Tenant may be charged a development fee for the construction of a fixture.

6.6 The Tenant shall not permit the Lot to be used in in any way so as to cause a nuisance, annoyance, damage or inconvenience to the Authority and/or other persons in the Park. The Tenant may not allow any noxious, noisy or offensive activity. Further, the Tenant may not keep, or handle any goods or other personal property which the Authority may, acting reasonably, deem objectionable.

6.7 The Tenant, or their family, shall not drive on the golf course with any all-terrain vehicle other than a golf cart. The Tenant shall not operate any all-terrain vehicle in the Park except to drive to and on designated trails during camping season (May 1 to September 30). Golf carts are permitted anywhere in Park provided that the operator of the golf cart complies with all signage posted by the Authority.

6.8 The Tenant shall ensure that all persons using or occupying the Lot will comply with all federal, provincial, and municipal laws, and with all Park bylaws, rules and regulations.

6.9 At all times, the Tenant shall ensure that the Lot and any Improvements are maintained in accordance with the Maintenance Requirements set forth in Schedule "C".

6.10 No lien or encumbrance shall be placed on, or registered against, the Lot without prior written approval of the Authority. If such occurs, the Tenant must have the lien or encumbrance discharged immediately. A requirement that the lessee maintain insurance on their improvements and contents, including fire and flooding.

6.11 No person shall use or deposit any foreign material, chemicals, sand, gravel, dirt, pollutants, contaminants, or any other substance in or along the shores of the lake. Any removal of riparian or aquatic vegetation requires Authority approval as well as an Aquatic Habitat Protection Permit from Water Security Agency.

6.12 Any Tenant wishing to remove live or dead trees from the Lot must obtain prior written approval from the Authority.

7. Improvements.

7.1 All Improvements on the Lot are at the risk of the Tenant. Accordingly, no sum payable by the Tenant under this Agreement shall be affected or reduced in the event of damage to or the destruction of any Improvement.

7.2 If any Improvements are damaged to such an extent that the Tenant decides not to repair or rebuild, then the Tenant shall, at its own cost, do all things necessary to remove the remains of any Improvements from and to restore the Lot to a level grade if so, required by the Authority.

7.3 The Tenant may erect upon the said land and premises a building and other appurtenance suitable for use as recreational accommodation. The Tenant shall repair and keep repaired the said buildings and appurtenances at their own expense. However, that before such building is commenced the written approval of the Authority shall be obtained as to the type, size, material, and construction to be used for such building, and the type of heating and sewage disposal to be installed.

7.4 All Improvements on the Lot shall comply with all Park bylaws, rules, and regulations, and to the extent that they do not conflict with the foregoing, the Development Standards set forth in Schedule "D". This provision applies regardless of whether the Improvements were constructed or placed on the Lot before or after the Effective Date.

7.5 All buildings erected on the Lot during the term of this lease shall be the property of the Tenant and may be removed at any time during the term of this lease or at the expiration of this lease by the Tenant at the expense of the Tenant unless abandoned as hereinafter provided. However, no building shall be removed from the said land at any time when the rental and/or taxes or any portion thereof are in arrears.

7.6 No building may be moved onto the Lot, without written permission of the Authority in advance.

7.7 The Tenant may not construct, renovate, or add to any Improvement, or move any Improvement onto the Lot, without the prior written consent of the Authority.

7.8 The Tenant shall ensure that any Development shall comply with all permit requirements, municipal or otherwise, and shall comply with all municipal bylaws, provincial and federal laws, and regulations, as well as all Park bylaws.

7.9 The Tenant shall, upon request being made or notice given by the proper health officers or authority having jurisdiction over the said Lot or improvements thereon, immediately comply with the demands contained in any such request. The Tenant shall at their own expense do all things necessary to comply fully with the requirements demanded by the said health officer or authority and will save the Authority harmless and indemnified in connection therewith or with respect to any infraction of the rules and requirements of the governmental authority of any kind.

7.10 The Tenant shall have the right to move or sell any cabin which is located on the Lot when they assume their lease, or which they placed there during the lease, but only if the Tenant has no

outstanding amounts owed to the Authority pursuant to this Agreement and the Tenant is not in default of any taxes owing to the relevant Rural Municipality.

7.11 The Tenant may not remove any fixtures or improvements, including, but not being limited to any buildings, fencing, water systems, or other improvements from the Lot, without the written consent of the Authority.

7.12 The Authority, and/or any person authorized by it, may at any time enter the Lot and any Improvements and inspect their condition.

7.13 Upon written request, the Tenant shall provide the Authority with any additional information which is requested by the Authority to assist it in determining whether the Lot and any Improvement has been constructed, renovated, or maintained, or is being used in a manner consistent with the requirements of this Agreement, or Park bylaws, rules and regulations.

8. Quiet Possession

8.1 The Tenant, so long as they comply with all terms of this lease, may peaceably possess and enjoy the said Lot for the said term, without any interruption or disturbance from the Authority or any person claiming through or under the Authority.

9. Default, Remedies and Termination

9.1 Default under this Agreement shall occur where the Tenant:

(a) Fails to pay taxes when due.

(b) Fails to pay any other rent or other sum charged to the Tenant, by the Authority, when due.

(c) Contravenes any of the terms of this Agreement.

(d) Contravenes the Bylaws, Rules and Regulations, whether in relation to the Lot or otherwise.

(e) Becomes bankrupt, or where a receiver or a manager is appointed over all or a over portion of a Tenant's property situated on the Lot.

(f) Suffers or permits the Tenant's assets, or those of any occupant situated on the Lot, to be taken under any writ of execution, attachment, or similar process.

(g) Allows their Leasehold interest in the Lot to become subject to a lien or encumbrance not expressly permitted by the Authority; or

(h) The Lot is occupied other than as permitted herein, such as by someone other than the Tenant. For greater clarity, occupied shall mean any person residing on the Lot for a period in excess of seven consecutive days without the Tenant being present.

9.2 Where the Tenant is in default, the Authority may, in its sole discretion, deliver notice of such default to the Tenant, who shall have thirty days from the delivery of such notice to cure the default to the satisfaction of the Authority.

9.3 In the event that then Tenant shall not cure default within thirty days, the Authority may take any remedy available to it to enforce this Agreement and to collect funds owing to it, including, but not being limited to:

(a) Entering the Lot and performing any work required to bring the Lot or any Improvement into compliance with the terms and conditions of this Agreement; or

(b) Immediately terminating the Tenancy.

9.4 The Authority reserves the right to enter the property for general inspections, and that it would endeavor to provide 24 hours' notice. Where the Authority should enter the Lot and undertake work, the Tenant shall be liable to pay all costs incurred by the Authority in relation thereto.

9.5 Where the Authority should elect to terminate the Tenancy, the Authority or its agents or employees may immediately, or at any time thereafter:

(a) Re-enter and take possession of the Lot and any Improvements; and

(b) Remove all persons and their property from the Lot, either by eviction proceedings or by any other proceedings required at law or otherwise; and any re-entry and repossession shall not constitute a forfeiture or waiver of any amounts to be paid under this agreement, any other obligation owed by the Tenant to the Authority.

9.6 The Tenant agrees that the Authority shall be entitled to recover from the Tenant its legal costs of enforcing any provision of this Agreement, including any lawsuit over unpaid sums, or legal proceeding brought to enforce a termination of the lease or eviction. The Tenant agrees that the Authority shall be entitled to recover from the Tenant, its legal costs for any such proceeding, on a full indemnity solicitor-client basis.

9.7 On termination, the Tenant shall remove or sell all buildings, fences, other structures and personal belongings from the Lot and restore the Lot to the state and condition existing at the commencement of this Lease within 60 days of the termination or expiry of the Lease. Any buildings, structures, fences or other property left on the Lot for on excess of 60 days, and not otherwise sold to a third party, shall be deemed to be abandoned by the Tenant and shall become the Property of the Authority.

9.8 On termination, to the extent the Tenant remains indebted to Authority pursuant to the provisions of this lease, the Authority shall have a first ranking priority interest on the sale proceeds of the sale of the buildings, fences and other structures located on the Lot that are sold by the Tenant.

10. Surrender of possession.

10.1 Unless the Tenant should earlier enter a new lease agreement with the Authority, when the Term expires, the Tenant shall do the below:

(a) The Tenant shall surrender possession of the Lot (and any rights or privileges which the Tenant holds in the Lot or any Improvement) to the Authority; and

(b) The Tenant shall remove all of furnishings and other moveable personal property, and the Tenant shall indemnify the Authority for any damage occasioned by such removal.

10.2 Where the Tenancy has been terminated by reason of Default:

(a) The Tenant shall immediately surrender possession of the Lot upon demand by the Authority; and

(b) The Tenant shall make arrangements, on reasonable notice to the Authority, to remove all of the Tenants' furnishings and other moveable personal property, within 14 days of receiving notice of termination from the Authority (or such further time as the Authority may grant in writing). The Tenant shall indemnify the Authority for any damage occasioned by such removal.

10.3 If the Tenant fails to remove any property from the Lot, as required, the Authority is entitled to treat such property as abandoned, and to sell, gift or convey such property as the Authority may, in its discretion determine, and the Tenant shall be liable to reimburse the Authority for all costs associated with the removal and disposition of such property.

11. Expropriation

11.1 If the Lot or any part thereof, is at any time required in connection with any work(s) to be constructed under any federal, provincial, or municipal law, the Authority may cancel this Agreement or withdraw any portion of the Lot covered by this Lease on 30 days' notice in writing to the Tenant.

11.2 In the event that the Authority should determine to withdraw a portion of the Lot:

(a) The Tenant shall have 60 days following delivery of notice thereof by the Authority to elect to terminate the entire lease, by delivering notice thereof to the Authority and

(b) In the event that the Tenant should not elect to terminate the Tenancy, the amounts due by the Tenant hereunder shall be prorated on the basis of the proportion the Lot withdrawn bears to the area of the Lot before withdrawal, and the Authority shall refund the difference in the amounts paid by the Tenant for the year in which withdrawal takes place.

12. No Assignment by Tenant.

12.1 The Tenant will not assign or transfer this Agreement, without the prior written consent of the Authority. Such consent may be unreasonably withheld. No Assignment shall be made while the Tenant owes any sum to the Park or to the relevant Rural Municipality for taxes.

13. Indemnity.

13.1 The Tenant shall indemnify and save harmless the Authority from all actions, claims, or liability, arising from or related to:

(a) Any non-compliance with a term or condition of this Agreement by the Tenant, and

(b) Any injury to a person, occurring on the Lot or in any Improvement, including death resulting from injury, unless caused or contributed to by the negligence of the Authority (to the extent of said contribution); and

(c) Any damage to or loss of property arising out of the use and occupation of the Lot or in any Improvements unless caused or contributed to by the negligence of the Authority (to the extent of said contribution).

13.2 The foregoing indemnity shall extend to and include all reasonable costs incurred by the Authority in its defence, including, but not being limited to solicitor client legal costs.

14. No Waiver.

14.1 No waiver on behalf of the Authority of any breach of any of terms of this Agreement shall be binding on the Authority unless expressed in writing under its authority.

14.2 Any waiver shall apply only to the particular breach waived and shall not limit or affect the Authority's rights with respect to any other or any future breach.

15. Notice.

15.1 Any notice or other document which may be given under this Agreement is sufficiently given if it is:

(a) Personally, delivered to:

(i) The Chair of the Authority by the Tenant; or

(ii) The Tenant by the Authority.

(b) Sent by registered mail, E-Mail, or courier to the following addresses:

(i) To the Authority: via SuffernLake4@gmail.com or

Suffern Lake Regional Park, Box 121, Senlac, Saskatchewan, S0L 2Y0

(ii) To the Tenant: mailing address, E-mail address or physical address.

15.2 Any notice or document is conclusively deemed to have been delivered on the day on which such document:

(a) Is hand delivered to the recipient, or via E-mail

(b) If mailed, then 48 hours following the time at which the envelope containing the notice was deposited with the postmaster.

15.3 It is the duty of the Tenant to keep their mailing address and physical address up to date in the records of the Authority. Any notice sent to the most recent address of the Tenant reflected in the Authority's records, shall be deemed to be received, even if the Tenant has ceased to use such address (but failed to notify the Authority of the change).

16. General.

16.1 This Agreement will be interpreted and governed by the laws of the Province of Saskatchewan, and the Tenant submits to the non-exclusive jurisdiction of the Saskatchewan courts for the purposes of any legal proceeding brought in relation to this Agreement.

16.2 This Agreement may not be amended except in writing, signed by the parties to this Lease.

16.3 This Lease shall enure to the benefit of, and be binding upon the respective heirs, executors, administrators, successors and assigns of the parties.

16.4 The section headings in this Agreement are inserted for convenience of reference only and are not to be considered when interpreting this Lease.

16.5 This Lease may be executed in counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

16.6 This Lease contains all of the representations, conditions and understandings between the parties concerning the Lot and this Lease.

16.7 The Tenant shall not attempt to register this Lease against title to any land.

16.8 In the event that the within Lot is included in a plan of survey registerable in the Land Titles Office pursuant to the terms and provisions of the Land Titles Act for the Province of Saskatchewan, the property covered by this lease shall be identified in the said surveyed plan as to location, lot lines, area and frontage as they now exist so far as it Is possible to do so in accordance with the requirements and directions of the Director of Community Planning or any other official of the Government of Saskatchewan. The Authority shall not be liable for the costs involved In moving any trees, buildings or improvements to conform to the new lot boundaries, or damage for any loss resulting from such order or direction of any lawful municipality or government authority.

16.9 For any survey which is done in the Park, the Tenant shall be liable for their share of the survey costs, as invoiced to the Tenant by the Authority.

IN AGREEMENT with the above terms, as of the effective date referenced above, the Authority and the Tenant now execute this Lease:

SEAL

SUFFERN LAKE REGIONAL PARK AUTHORITY

per: _____

Chairperson: - Jerry Rehman

per: _____

Secretary/treasurer: David Kiefer

_____ _____

Witness (signature) Tenant (signature)

_____ _____

Witness (print name) Tenant (print name)

SCHEDULE “A”

The Lot

Lot _ 1 __, located within the boundaries of the Suffern Lake Regional Park.

Schedule “B”

Defined Terms

(a) “**Authority**” means the Suffern Lake Regional Park Authority

(b) **“Development”** means the carrying out of any building activity on the Lot or the making of any material change in the use of any Improvement or the Lot.

(c) **“Improvements”** means any building, structure or other improvement constructed or situated on the Lot.

(d) **“Lease” or “Agreement”** means the sub-lease interest hereby granted by the Authority to the Tenant in the Lot

(e) **“Lot”** means the Lot as referenced and defined in Schedule “A”.

(f) **“Park”** means the Suffern Lake Regional Park.

(g) **“Tenant”** means the person or persons so designated at the head of this Agreement, or a person who occupies said lease.

SCHEDULE "C"

Maintenance Requirements

The Tenant shall maintain the Lot and any Improvements in accordance with any regulations, bylaws, or policies adopted by the Authority, and in any event, up to a reasonable state of repair and sanitation. Without limiting the foregoing:

(a) The Tenant shall dispose of all garbage, ashes and other refuse and waste matter as directed by the Authority.

(b) The Tenant shall provide such facilities and receptacles as are necessary to keep the Lot and any Improvements in a sanitary condition to the satisfaction of the Authority.

(c) The Tenant shall not permit any waste, damage, or injury to the Lot or any Improvements.

(d) The Tenant shall participate in any garbage disposal program, if any, that may be operated by the Authority, and shall pay all fees or costs associated therewith.

(e) If, during the term of the Lease, new sewer, water, or power facilities are made available to the Tenant, the Tenant hereby agrees to arrange for connection of such facilities to the Lot and any Improvements as required by the Authority, and the Tenant shall pay all costs associated with so doing.

(f) The Tenant shall not cut or remove any trees or timber, or deadfall, without the approval of the Authority. Such approval requirement extends to the portion to be cleared for any buildings or temporary accommodations such as tents, shelters, or storage sheds.

(g) No Tenant shall erect signs, or things, onto trees, without advance written permission.

(h) All maintenance, repair or other such costs are the expense of the Tenant itself. The amounts or sums received by the Authority are received free of all expenses relating to construction, care, maintenance, operation, repair, replacement, alteration or improvement of the Lot or any Improvements.

SCHEDULE “D”

Development Standards

In addition to Development Standards imposed by municipal bylaw or regulation, the Tenant shall adhere to the following requirements.

Subject to any applicable municipal or Authority bylaw requirement, any building(s) or other any Improvements on the Land must be a minimum of 1.5 meters (4.92 feet) from the lateral boundaries of the lot, and at least 6 meters (19.68) feet from the boundary adjoining the roadway. Further, there must be a minimum 5 meters (16.41 feet) waterside setback from the lake (measured from the natural boundary) along the shoreline. Any building shall be defined as measured from the footing portion of the building. There are to be no permanent structures built below the Safe Building Elevation (flood level) as determined by the Water Security Agency. - Note that all structures must be compliant with the park's building bylaw, park zoning bylaw, and *The Uniform Building and Accessibility Act* (UBAS Act/building code)

ATTACHMENT C

From: Lisa Wildman [redacted]
Tue 2022-04-26 2:01 PM
To: MacDougall, Twyla PCS twyla.macdougall@gov.sk.ca
RE: Suffern Lake Regional Park – Lisa Wildman

Good afternoon Deputy Minister MacDougall,

Justice Zuk has rendered his decision in SK QB174/175 of 2021 (Suffern Lake Regional Park Authority v Wildman/Zigarlick - Danilak/Ritchot).

The court has ordered that I sell my property prior to October 21, 2022, at which time a Writ of Possession may be issued and, as such, my correspondence is being directed to you not SLRPA as I do not want to interfere with a live court action.

Not wishing to challenge the court's decision, although Justice Zuk incorrectly references my prime and only residence as a recreational property, I have already approached a realtor to list my Suffern Lake home and provided a copy of the cabin owner lease (which, as per SLRPA minutes, was developed collaboratively with former PCS Park Planner, Dominique Clincke) to that office with the following returned:

Of primary concern is the absence of a renewal clause as there are no legislated protections in either LTA or the RPA for tenants' investments and as indicated in clause 10.1(a) this puts ownership at serious risk.

Clause 7.12 states that the Park Authority may, at any time, enter the 'improvements' which I understand to be the tenant's privately owned residence. Based on my condo sales experience, this constitutes an infringement of s.8 Charter rights. I would hope that 7.12 is meant to read as clause 9.4 giving the Park Authority right of entry to the lot/property NOT the private residence.

Issues arise between even the most compatible of landlords and tenants and matters do end up in court where a judge or mediator determines outcomes AND awards costs. Clause 9.6 appears to require a tenant's agreement to pay the Park Authority's legal bills win or lose on a full indemnity basis should a lease-related issue become a court issue. For example, if as a tenant, I took exception to clause 7.12 and filed a charter challenge I'd win my case but be out of pocket for my own legal costs as well as the Park Authority's.

Considering the concerns voiced by the realtor, please confirm that the attached lease is the document a buyer would be expected to sign to finalize their purchase of my home. I am hoping that the Ministry and the Park Authority have considered the objections voiced by cabin owners when the lease was imposed on them without negotiation or development input last May (2021) and that these contentious clauses have been modified or removed. If not, as confirmed by the realtor, the lease obviously creates a significant challenge to selling my property in good faith.

As time is a crucial factor for me, I ask that you respond without delay.

Lisa Wildman
[redacted]

Gmail

ATTACHMENT D

D-1

Fw: Issues: Suffern Lake Regional Park Crown Lease (property 350340)

[redacted]

From: Lisa Wildman
Sent: May 4, 2022 11:38 AM
To: Minister ENV <env.minister@gov.sk.ca>; mark.mcloughlin2@gov.sk.ca <mark.mcloughlin2@gov.sk.ca>; kevin.murphy@gov.sk.ca <kevin.murphy@gov.sk.ca>
Cc: MacDougall, Twyla PCS <twyla.macdougall@gov.sk.ca>
Subject: Issues: Suffern Lake Regional Park Crown Lease (property 350340)

Good morning Honourable Minister Kaeding and staff,

My understanding of the Crown land lease 350340 (ratified May 21, 2021) is that the Ministry of Environment holds Suffern Lake Regional Park Authority (SLRPA) accountable to comply with all provisions of law, including federal, provincial or municipal, which relate to the said land or the Lessee's maintenance, operation and use of the said land. (Acts and Regulations: clause 1)

SLRPA's cabin owner sub-leases (attached) violate Section 8 of the Canadian Charter of Rights and Freedoms where in clause 7.12 the park authority is claiming they "may at any time enter the Lot and any improvements". The privately owned cottages are considered improvements; SLRPA is claiming the authority to enter private residences.

The Canadian Charter of Rights and Freedoms precludes such unwarranted action. The Government of Canada Justice website states: "The rights and freedoms guaranteed in the Charter govern how governments act [...] The Charter ensures that the government, or anyone acting on its behalf, doesn't take away or interfere with these rights or freedoms in an unreasonable way." https://www.justice.gc.ca/eng/csj-sjc/rfc-dlc/ccrf-ccdl/learn-apprend.html#:~:text=The%20rights%20and%20freedoms%20guaranteed,the%20principles%20of%20fundamental%20justice.

My inquiry of last week to Deputy Minister MacDougall of Parks, Culture and Sport (attached) and her response of Tuesday, May 3 (attached) indicates that the sub-lease currently in use by SLRPA is a recent collaborative development with Saskatchewan Regional Parks Association and, as per SLRPA records (minutes May 2021, attached), former Park Planner, Dominique Clincke.

Environment is the ministry/government body holding the Crown land leases for regional parks. I believe there are some two dozen regional parks with cottage communities. If the sub-lease being imposed by SLRPA is consistent across the regional parks system as DM MacDougall states, the potential exists for all regional parks with cottage communities to be in violation of the Charter and of their lease with the Crown.

The Minister of Environment is responsible for determining "whether or not the said land is being used and managed in accordance with this lease" (Provision of Information clause 1).

Honourable Minister, the existing Suffern Lake cabin owner sub-lease is required to be compliant to the terms of its superior Crown lease granted under your oversight, and is in violation of the Canadian Charter.

I am under a time-sensitive court order to sell my property into the terms of these leases. I am requesting that you provide a prompt response indicating a course of action that will resolve the Charter violation included in SLRPA's sub-lease.

Thank you,

Lisa Wildman

Attachments:

1. SLRPA 2021 cabin owner lease
2. SLRPA minutes April 25, 2021
3. Inquiry to PCS
4. Response from PCS DM MacDougall

4 attachments

2021 SLRPA Cabin Owner lease.pdf
113K

SLRPA Minutes 20210425.pdf
214K

LW Inquiry to PCS 20220503.docx
16K

PCS DM reply LWildman 20220402.pdf
155K

SASKATCHEWAN ASSESSMENT MANAGEMENT AGENCY

Central Office
200 - 2201 11th Avenue
Regina SK Canada
S4P 0J8

T: 306.924.8000
TF: 800.667.7262
F: 306.924.8070
W: www.sama.sk.ca

ATTACHMENT E

February 21, 2020

Mr. Zigarlick
normzig56@gmail.com

Re: Suffern Lake Regional Park Assessment Concerns

Dear Mr. Zigarlick,

Thank you for bringing your concerns about the assessment of properties in the Suffern Lake Regional Park to our attention.

After reading and rereading your letter and comparing the information you have provided with information we have on our system about this park, I felt quite sad that no one had brought these concerns to our attention through either correspondence, or through the most effective method of an assessment appeal, which any ratepayer in the jurisdiction has the right to launch each year, even though these values have been on the assessment roll since 2017. It appears that one of your other main concerns is the market value of properties as it relates to Summary Decisions of the Court of Queens Bench. I feel it is important to point out that although the various municipal acts refer to a market value standard for certain property types (which residential properties fall under); it is a legislated process that directs appraisers to value using mass appraisal processes. By that I mean, the values prepared for assessments rolls, are meant to reflect average market values as of a historical date. They are never to be taken as the market value that would be determined by a fee appraiser for a specific property as of a specific date.

The property assessment system is intended to be administered in year tight compartments, meaning that neither the municipality or an individual can go back to previous years to seek an assessment change if they have not either adjusted the assessment in that year or appealed that assessment in that year. What that means in this instance is that we can and will use the information you provided to conduct a full review of the assessments in the Park and, provided the data you provided is validated by our staff, we should be able to make substantial improvements to the accuracy of these assessments going forward.

With the above comments made, I want to address your assessment concerns at a high level, but also be respectful of the current court actions that you identified in your February 2020 correspondence. Therefore, I will focus my response on clarifying some assessment concepts, describing what the current assessments in this regional park are based on, and suggesting some solutions to improve the assessments going forward.

To start with some background regarding the Suffern Lake Regional Park:

Regional parks are unlike other hamlets or subdivisions in municipalities in that all the land is owned by the Province as represented by the local Park authority, with any improved recreational properties in the park sitting on land leased from the park and none of the properties being privately owned with fee simple interest.

At the time of our last reinspection in 2013 Information Services Corporation had no GIS map covering the regional park and there was no formal subdivision plan available to SAMA. Only 6 of the lots had formal dimensions associated with them based on information we had on our system that had been provided to us by the municipality/park in the past, which led us to value the land using what we call a plot value (a single lump sum value per site, which is standard practice when valuing leased areas where no lot dimensions are available).

Thank you for providing us with notification that a survey of the park has been completed in the last couple of years. We had not been aware of this and will seek a copy of that survey and use that new information to update the current assessments for our upcoming revaluation in 2021.

Annual assessment maintenance requests for the park to check any property physical changes have been typical considering the reinspection was completed in 2013. Since 2017 fifteen property reviews have been requested.

One of those requests was to recheck one of the larger residences in the park which had been assumed to be complete based on an exterior inspection of the property and had later been adjusted downward to reflect the fact that there was still some internal components that remained unfinished. I believe that is the $36,000 property assessment change that you referenced in your correspondence.

The land values and market adjustment factors used to establish the assessments currently in place for the park are based on what is called the comparable neighborhood method and represent the average value of land and the average fraction of replacement costs recovered on the sale of properties in small towns and villages in the rural areas within the North Battleford region. The judgement to use the comparable neighborhood method was made by one of our local assessment appraisers years ago, due to a lack of available local market data from the Regional Park at the time the last analysis was completed in late 2015, for the 2017 revaluation. Stated another way, the land and improvements in this regional park were valued at a similar level to properties in the nearby Village of Senlac and other similar small rural communities around that area, in the absence of enough local market data to make a different choice.

Our objective is to establish assessments that are a reasonable reflection of the average values of those properties as of the valuation base date set out in legislation. In areas where we have active markets with many sales transactions in the analysis period, areas that are grossly under or over assessed will show up in our internal assessment to sale ratio checks and be corrected as they are found during the analysis process. In areas where there is little or no sales information available that task becomes more difficult and subjective, and we are forced to rely more heavily on feedback from the community, the local administration and from assessment appeals which property owners have the right to launch each year.

As mentioned in the introduction of this response, prior to receipt of your February 2020 correspondence, there have been no requests from any ratepayers in the park or the park administrator for SAMA to reconsider the market comparables that were used to establish the assessments in the park, and no property assessment appeals were launched in the Park disputing any assessments since the current assessments were implemented in 2017. There was only the one owner you noted who had contacted the municipality outside of the appeal period last year concerned about the interior finish.

Your correspondence included a wealth of property lease transfer information, some of which was not shared with SAMA prior to the receipt of your letter, which has highlighted what may be a weakness in the current system when it comes to getting more accurate assessments of property in Regional Parks.

Given that the park land is leased to the cabin owners and not owned by them, none of the property transfers that occur in the Park are registered on our provincial land title registry, which is SAMA's main source of property sale information. In the balance of municipalities that we serve outside of parks, SAMA had direct access to every property transfer that occurs and receives those property transfers on a weekly basis from Information Services Corporation with details on the purchaser, vendor, stated sales prices, sale dates and associated contact information included on each transfer. In areas such as Regional Parks, where there are no fee simple titles, there is no available central registry of transfer information, meaning the only source of information we can rely on to identify property transfers that have occurred is the local park administrator.

In most regional parks across the province the local park administrators do a very good job at identifying properties that have physical data changes and requesting that SAMA conduct a maintenance check to update those property assessments. Similarly, most park administrators do a good job providing SAMA with lists of properties that have changed hands on a timely basis. Where that does not occur or occurs well after assessments have been established for that time period, it can lead to assessments that are not as accurate as they could be if more complete and comprehensive sale information was provided. Based on the lease transfer information you have provided in your correspondence, much of which we were not aware of, this may be the situation in this instance.

Unfortunately for us, the SAMA appraiser who had been responsible to collect and validate the historical information leading up to the last revaluation in 2017 is no longer with the Agency so I was unable to get information about the process he had followed to validate transactions provided by the park administrator for the 2017 revaluation. Based on the limited records we have it appears that we had asked for lease transfer information three times in the year when market analysis work was being done (2015) and received a list of potential property transfer owner names with no indication of any transfer values and no telephone contact information in early 2016, which would have likely been after we had determined the new values based on available information (or lack thereof). There is no record on our system of our appraiser getting any additional information related to that list of names that was received late in the last revaluation cycle. We can only assume that the list of names was received too late to start the process of searching out property owners and seeking what values they were willing to provide regarding a potential lease transfer, given we were legislatively obligated to have those numbers completed and delivered to the province for tax policy analysis work by early 2016.

The current assessments represent a January 1, 2015 level of value and are based on market evidence that occurred prior to 2015. Any sale or lease transfer information that occurred after January 1, 2015 cannot be used to determine the current January 1, 2015 base date assessments.

We are currently working on establishing new assessments for 2021 that will have a January 1, 2019 valuation base date. The lease information you have provided will be very useful to us in determining more accurate assessed values for the Suffern Lake Regional Park for this upcoming revaluation cycle. **Further to this, I would also like to take you up on the offer to ask some of your fellow cottage occupants in the Park if they are willing to provide an indication to us of where additional lease transfers may have occurred and I will be instructing our staff in the North Battleford regional office to follow up with you directly on that issue.** We do recognize that some of the lease transfer information we require to conduct our market analysis work is personal and confidential. We will ensure any information provided is used in compliance with legislation and treated as personal and confidential as described under the appropriate Acts.

One action item that I will personally take from the issues you have surfaced will be to follow up directly with the Ministry of Government Relations to ask if legislation or regulations can be amended to ensure that property transfer information from Regional Parks will be provided for all transfers on a timely basis, using a standardized form similar to the change of ownership data provided by Information Services Corporation, with some penalties associated with non-compliance.

As noted at the beginning I have purposely kept this response at a high level in respect for the ongoing court challenges that are occurring between the Suffern Park Administration and local property owners. Hopefully the clarification provided has answered some of the questions you had asked.

Thank you again for surfacing your concerns about these Regional Park assessments. Although we are unable to go back in time with the wisdom of hindsight, the information you have provided will assist us in improving the quality of the values we produce for the upcoming revaluation and on a go forward basis.

Sincerely,

Irwin Blank, P.Ag, CAE, LAAS, MRAAS
Chief Executive Officer
Saskatchewan Assessment Management Agency

cc. Todd Treslan, Managing Director, Assessment Services Division, SAMA
Kevin Groat, Assistant Managing Director, Assessment Services Division, SAMA
Chandra Reilly, Regional Manager, SAMA North Battleford Region
Honourable Lori Carr, Minister Government Relations
Honourable Don Morgan, Justice Minister
Honourable Gene Makowsky, Minister Parks, Culture and Sport
Executive Council

attachment f

Premier of Saskatchewan
Legislative Building
Regina Canada S4S 0B3

June 19, 2019

Lisa Wildman et al.
(slcabinowners@gmail.com)

Dear Lisa Wildman et al.:

Thank you for your emails regarding Suffern Lake Regional Park Authority leases.

As Premier, I am not able to become involved in matters before the courts, nor would it be appropriate for me to comment.

I am forwarding your emails to the Honourable Gene Makowsky, Minister of Parks, Culture and Sport, and the Honourable Dustin Duncan, Minister of Environment, for their information and consideration.

Thank you for writing.

Sincerely,

Scott Moe
Premier

cc: Honourable Gene Makowsky
Minister of Parks, Culture and Sport

Honourable Dustin Duncan
Minister of Environment

ATTACHMENT G

Gmail

Joanna Ritchot [redacted]

LAFOIP Request

rm259@sasktel.net <rm259@sasktel.net> Wed, Apr 20, 2022 at 3:59 PM
To: [redacted]
Cc: rmsnipelake259@gmail.com

I was trying to reach out to get additional clarification as to what you are seeking. Failing to be able to reach you, I am providing information on what I think your question may be. The question you are asking pertains to exemption - I am assuming you are referring to an assessment exemption. Dealing with Assessment is duty of the Administrator and is not dealt with by Council. Therefore, there are no resolution(s) of Council in this matter.

The RM of Snipe Lake does not levy or collect a municipal tax on any cabins at Eston Riverside Regional Park. We do collect school taxes based upon the Taxable Assessment which is provided by the Saskatchewan Assessment Management Agency (SAMA). These school taxes are in turn passed on to the Province of Saskatchewan - Education. These rates are set by the province annually.

Prior to 2021, previous administration applied the provisions of section 293(e) of the Municipalities Act to some cabins when agricultural land was owned in the municipality(ies) I believe this to have been a misinterpretation of the purpose of this section which states"(e) a dwelling that is situated outside of an organized hamlet, hamlet or an area established pursuant to section 49.2 or clause 53(3)(i) and occupied by an owner or a lessee of land, (is exempt, (added for clarify) to the extent of the amount of the assessment of the dwelling that does not exceed the total of the assessments of any land in the rural municipality or in any adjoining municipality that is owned or leased by: (i) the occupant, the occupant's spouse or both of them; (ii) subject to subsection (3), a partnership of which the occupant is a partner;…".

In 2021, SAMA conducted a reassessment (which happens every 4 years). This removed all section 293(e) exemptions from the assessments record, and through a manual review of improvement assessments (residences) when applicable, exemptions are provided to our agricultural building owners and leasees, up to the value of the land assessment on farmed property.

The procedure which was followed, in accordance with the Act, when the exemptions were removed in 2021, is that assessment notices (which provided for a 60 day appeal period) were sent to Assessed Owner(s) whose name and address were provided by Eston Riverside Regional Park. Said appeal process is in existence so that people who feel an error has been made in their assessment can come before a Local Board of Revision. Further steps are in place if this does not bring resolution and there are grounds for further appeals. If nothing is heard, the Assessment values become binding. The assessment roll is open annually for review and can be appealed at that time. In addition, the onus in applying for the 293(e) Exemption lies with the owner.

We note there was a substantial increases in the Assessment value of cabins in the Eston Riverside Regional Park when SAMA applied the provincial assessment rules. This is due in part to the increase in sale prices for such properties. SAMA is in process of doing physical inspections on the properties at Eston Riverside Regional Park to ensure that the Assessment values reflect changes which have previously not picked up year by year. This will be aided by the fact that the Park has recently implemented a building permit system which will ensure that changes are valuated by SAMA at an appropriate time.

We note that Eston Riverside Regional Park is a separate jurisdiction, while located within our municipal boundaries, develops it's own bylaws and rules.

I am hopeful this is the clarification you seek. Please feel free to phone and discuss this or provide further clarity to your request so that I can follow it up. If you would like to phone with a Visa number, we will process the $20 Administration fee.

Brian Shauf, RMA

Administrator, RM of Snipe Lake

PH – 306-962-3214

FX – 306-962-4330

Email – rm259@sasktel.net

ATTACHMENT H

Gmail

Joanna Ritchot [redacted]

SAMA Response - RE: FOIP Request

Shaun Cooney <shaun.cooney@sama.sk.ca> Tue, Apr 26, 2022 at 11:47 AM
To: [redacted]

Good morning Joanna.

It was good talking with you last Friday regarding the attached LAFOIP request you submitted to the Saskatchewan Assessment Management Agency (SAMA).

I was able to some additional checking on your request. As we discussed, it looks like this in an inquiry that should be followed up on with the RM of Snipe Lake No. 259.

The LAFOIP request form you provided appears to relate to 293(2)(e) exemptions allowed for under *The Municipalities Act*. I attached a copy of the Act and a screen shot of the 293(2)(e) wording below, which sets out the legal basis for this exemption.

The local assessor (administrator) is the person who is responsible for determining these municipal exemptions and they report them to SAMA on their Annual Return. After checking our computer system it appears that the exemptions were in place for the last revaluation cycle from 2017 to 2020. Then in 2021 the exemptions were removed. The "Property Taxes and Assessments" screenshot you provided indicates that a change in the 293(2)(e) exemptions in RM 259 in 2021 was due to a change in the provisions of the Act relating to this exemption which came into force in 2021.

SAMA is only responsible and only has authority for determining property assessments for the local municipality. The municipality has authority over the local assessment roll, and decisions such as exemptions, local bylaws, and tax policy. SAMA sends the municipality a list of existing 293(2)(e) exemptions at the start of every revaluation from the previous year, then it is the responsibility of the municipality to indicate where these exemptions should be maintained pursuant to legislation. Local exemptions are reported by the municipality on the annual Assessment Return and SAMA's roll confirmation officer then enters the exemption on our computer system to align with the local municipality's assessment return. From my understanding, SAMA has no authority to change these exemptions or to audit their application.

I hope that this feedback assists you in investigating this matter further. Likely the best option is to discuss the history and details of this further with the local municipality. The other option would be to speak to a Municipal Advisor in the Ministry of Government Relations in the Advisory Services and Municipal Relations Branch (Main Line- 306-787-2680). They may have additional knowledge and advice they can provide in relation to the application of this exemption.

Please advise if you feel this background and explanation is sufficient to satisfy your inquiry. We will not do anything further on the LAFOIP request unless you specifically request additional information.

Also, please feel free to let me know if you have additional questions. I would be glad to assist you in any way I can.

Regards,

Shaun

Shaun Cooney, LAAS, AAAS, CAE, CRA | Chief Assessment Governance Officer

SAMA Technical Standards and Policy, 200-2201 11th Ave, Regina, SK S4P 0J8 | t 306 924 8030 | c 306 531 9470 | www.sama.sk.ca

The Municipalities Act – Section 293

(2) In addition to the exemptions provided for by section 292, the following are exempt from taxation in rural municipalities:

(a) unoccupied buildings that are residential in nature and that are situated on land;

(b) buildings that are used to grow plants in an artificial environment, other than cannabis plants grown pursuant to the *Cannabis Act* (Canada);

(c) improvements, other than dwellings, that are used exclusively in connection with the agricultural operation that is owned or operated by the owner or lessee of the improvements;

(d) the portions of improvements, other than dwellings, that are:

(i) used partly in connection with the agricultural operation that is owned or operated by the owner or lessee of the improvements and partly for other purposes; and

(ii) determined by the Saskatchewan Assessment Management Agency to be attributable to that agricultural operation;

(e) a dwelling that is situated outside of an organized hamlet, hamlet or an area established pursuant to section 49.2 or clause 53(3)(i) and occupied by an owner or a lessee of land, to the extent of the amount of the assessment of the dwelling that does not exceed the total of the assessments of any land in the rural municipality or in any adjoining municipality that is owned or leased by:

(i) the occupant, the occupant's spouse or both of them;

(ii) subject to subsection (3), a partnership of which the occupant is a partner; or

(iii) subject to subsection (3), a corporation of which the occupant is a shareholder.

From: Access Privacy GR <accessprivacygr@gov.sk.ca>
Sent: April-20-22 10:53 AM
To: info.request@sama.sk.ca
Cc: Joanna Ritchot [redacted]
Subject: FOIP Request
Importance: High

To Whom It May Concern;

We at Government Relations have received the attached request for information. We believe the request is better fulfilled by SAMA; therefore we are transferring the request over to your organization. We have responded to the applicant with the links on where the 'rule' changes referred to on the webpage attached can be found. These were amendments made to section 293 of *The Municipalities Act* (Bill 194) regarding removing the farm dwelling exemption from hamlets. The links to the Bill that was enacted, and a bulletin posted on our website are below.

Publications Centre (saskatchewan.ca)

Publications Centre (saskatchewan.ca)

If you have any further questions, please let me know.

Erin Frischke

Government of Saskatchewan

Privacy and Planning Analyst, Corporate Planning

Corporate Services, Government Relations

1410-1855 Victoria Avenue

Regina, SK, S4P 3T2

Bus: 306-787-2678

www.saskatchewan.ca

H-3

Saskatchewan

From: Joanna Ritchot <[redacted]
Sent: Tuesday, April 19, 2022 2:58 PM
To: Access Privacy GR <accessprivacygr@gov.sk.ca>
Subject: FOIP Request

Good Day,

Please find a FOIP request attached to this email. Please send responses electronically.

Thank you,

Joanna Ritchot

---

3 attachments

RM of Snipe Lake No. 259 - Property Taxes and Assessments.pdf
132K

FOIP GR 2022-04-19.pdf
1165K

M36-1 (21).pdf
1348K

ATTACHMENT I

Office of the
Saskatchewan Information
and Privacy Commissioner

DISREGARD DECISION
285-2020, 286-2020, 287-2020, 288-2020, 289-2020

Ministry of Parks, Culture and Sport

January 18, 2021

Summary: The Ministry of Parks, Culture and Sport (PCS) applied to the Commissioner for authorization to disregard five access to information requests under section 45.1 of *The Freedom of Information and Protection of Privacy Act*. The Commissioner found that the access to information requests were not repetitious, systematic, and vexatious, not in good faith or an abuse of the right of access. As such, the Commissioner refused PCS' application to disregard the access to information requests.

I BACKGROUND

[1] Between December 3, 2020 and December 16, 2020, the Ministry of Parks, Culture and Sport (PCS) received the following five access to information requests from two individuals:

> **(PCS 05-20G)/(OIPC 285-2020)**
> I am requesting internal Ministry communications/correspondence records regarding mediation between Ministries, Suffern Lake Regional Park Authority and Cabin Owners that were generated between March 1, 2018 and June 30, 2018; and all internal communication materials generated between May 17, 2019 and July 30, 2019, related to responding to FOIP request 11-19G including the May 23, 2019 meeting between [Park Planner] and the Access Coordinator as referenced in the OIPC Review Report 247-2019.
>
> **(PCS 06-20G)/(OIPC 286-2020)**
> I am requesting all correspondence between PCS, including but not limited to, [Park Planner] and the Suffern Lake Regional Park Authority regarding OIPC Reviews #091-2019 and 121-2019 122-2019

I am requesting all correspondence between PCS, including but not limited to [Park Planner] and Saskatchewan Regional Park Association regarding OIPC Reviews #091-2019 and #121-2019 122-2019 (April 2020 to present)

(PCS 07-20G)/(OIPC 287-2020)
I am requesting all correspondence between/among PCS, including but not limited to, [Park Planner], the Executive Director of the Saskatchewan Regional Parks Association (SRPA) and the Suffern Lake Regional Park Authority regarding charitable donations and tax receipts (2016-2017)

I am requesting all correspondence between PCS, including but not limited to, [Park Planner] and Saskatchewan Regional Park Association regarding taxation at Suffern Lake Regional Park (2017 – present)

(PCS 08-20G)/(OIPC 288-2020)
I am requesting records that show:

communications between PCS and Saskatchewan Assessment Management Agency (SAMA) (2017 and 2018)

(PCS 09-20G)/(OIPC 289-2020)
Previous FOI responses (PCS 09-19G) indicate [Park Planner] began a line of questions/inquiry with Suffern Lake Regional Park Authority and the RM of Senlac in September 2017. It is reasonable to assume he was directed to do so with a further requirement to report his findings.

I am requesting any interim and/or final reports/briefing notes/outcomes (internal or inter-Ministerial) generated by [Park Planner] or other Ministry staff as a result of research/investigation into Suffern Lake taxation increases. (September 2017 to April 2018)

[2] PCS did not respond to the five requests. Instead, on December 23, 2020, it made an application to my office seeking authority under section 45.1 of *The Freedom of Information and Protection of Privacy Act* (FOIP) to disregard the requests on the grounds that the requests would unreasonably interfere with the operations of the PCS owing to their repetitious and systematic nature. Further, it asserted, that the requests amounted to an abuse of the right of access, were vexatious and made not in good faith. Subsection 45.1(3) of FOIP suspends the time for responding to a request where the government institution involved has sought relief under section 45.1 of FOIP. All of the materials required to accompany the application were received on December 30, 2020. On that date, the time for responding to the requests was suspended.

[3] On December 31, 2020, my office provided notification to PCS and the two individuals that I would be considering the application to disregard the five access to information requests.

II DISCUSSION OF THE ISSUES

1. Do I have jurisdiction?

[4] PCS is a "government institution" pursuant to subsection 2(1)(d)(i) of FOIP. Thus, I have jurisdiction to consider this application to disregard.

2. Who is the "Applicant"?

[5] It is important to first clarify who the "Applicant" is for these five access to information requests. Two separate individuals submitted the five requests. Two from one individual and three from another.

[6] The PCS submit that the two individuals represent the Suffern Lake Cabin Owners Association (SLCOA) which has five members. PCS indicated that the Application to Disregard refers to the SLCOA because that is how the applicants have referred to themselves in previous letters made to the Premier, Minister and PCS. PCS submitted supporting documentation to my office which included past correspondence between the PCS and a group of individuals identified as the SLCOA dating back to 2016.

[7] The two individuals asserted that they were not submitting the requests on behalf of the SLCOA. In a submission from one of the individuals, the following is asserted:

> The Deputy Minister references the Suffern Lake Cabin Owners Association (SLOCA) (sic) and makes the claim that only three cabins/five individuals are actual participants. SLOCA (sic) has never been an official entity; since inception in 2015 it has been a working group with no paid membership and all efforts to have concerns acknowledged and addressed have been volunteer based. The group has never been a formalized entity. However, beginning in 2015 groups of as many as 25 people attended functions and/or meetings to define common goals…

> The Deputy Minister names individuals and an organization as vexatious and to be disregarded. She refers to the Suffern Lake Cabin Owners Association "SLOCA" (sic) and a favourable court decision awarded to it. She also refers to "a" court date. **There has never been a court action filed against SLOCA (sic) or a related court award/decision.** Nor were the court actions for eviction; **SLRPA sought summary decisions for Writ of Possession on three cabins, two of which were not recreation properties but the full-time, retirement homes of their owners. That has now diminished to one…**
>
> Individuals subjected to SLRPA court actions are incorrectly identified by the Deputy Minister as [name #1] (it is [correct spelling], a name that appears as author of a number of the 50 pieces of correspondence she decries), [name #2], [name #3] (it is [correct spelling], who has been dealing with SLRPA concerns via the Ministry for over a decade), [name #4] and [name #5]. [Name #3] no longer resides at Suffern Lake and has not been in contact with any of the other Respondents for many months. If he has accessed the FOIP process in that time frame, he has done so on his own. We suspect the Deputy Minister has wrongly included him in her rant simply because she has not taken the time to check current facts. Also, for clarity, [name #3's] various court actions were not based in tax issues.
>
> [Emphasis in original]

[8] The second individual stated the following in a submission to my office:

> [Deputy Minister] goes to great lengths to describe me and four others in her application as "SLCOA" the Suffern Lake Cabin Owners Association. This association no longer exists and never officially did even though we had meetings/gatherings of more than 20 people. There were more than just five people wanting fair representation and equity. Furthermore, [name #3] is no longer connected to our working group or our research.
>
> We, with the exception of [name #3], do work together and share information; [name #5], [name #1], [name #2], and I have good reason to since we have been sued by SLRPA. [SLRPA] is familiar with using the court system and has indeed initiated 6 lawsuits at the time of this writing…The actions have certainly encouraged us to work even more cooperatively…

[9] A review of the materials provided by PCS shows that the two individuals that submitted the five access to information requests are included in the list of names on some of the correspondence identifying members of the SLCOA. All of the correspondence is dated between 2016 and 2019. It also appears on some of the email correspondence, the SLCOA had its own email address at one point. In one email from July 2019, one of the individuals involved in this disregard application submitted an access to information request to PCS

using the SLCOA email address. PCS did not provide anything to suggest that any of the access to information requests at issue here were submitted from the SLCOA email address. I also note that the SLCOA has an active Facebook page. Further, I note that one of the individuals that submitted two of the five access requests lives in Saskatchewan. The other lives in Alberta.

[10] Based on what has been provided, I am not satisfied that the five access to information requests were submitted on behalf of the SLCAO. The two individuals have both indicated that the SLCAO no longer exists and although they share information due to common interests, they are submitting the access requests on their own.

[11] In conclusion, I find that there are two separate applicants involved in this matter. As such, only access to information requests submitted by each individual will be considered when reviewing whether the requests are repetitious, systematic, and vexatious or made not in good faith. Further, when looking at patterns of behavior to see if there is an abuse of the right of access, I will only consider the actions of each applicant separately and not as a group.

3. Should PCS' application pursuant to subsection 45.1(2)(a) of FOIP be granted?

[12] Section 45.1 of FOIP provides government institutions the ability to apply to the Commissioner requesting to disregard an access to information request or a correction request. Section 45.1 of FOIP provides as follows:

> **45.1**(1) The head may apply to the commissioner to disregard one or more applications pursuant to section 6 or requests pursuant to section 32.
>
> (2) In determining whether to grant an application or request mentioned in subsection (1), the commissioner shall consider whether the application or request:
>
> (a) would unreasonably interfere with the operations of the government institution because of the repetitious or systematic nature of the application or request;
>
> (b) would amount to an abuse of the right of access or right of correction because of the repetitious or systematic nature of the application or request; or
>
> (c) is frivolous or vexatious, not in good faith or concerns a trivial matter.

> (3) The application pursuant to subsection 6(1) or the request pursuant to clause 32(1)(a) is suspended until the commissioner notifies the head of the commissioner's decision with respect to an application or request mentioned in subsection (1).
>
> (4) If the commissioner grants an application or request mentioned in subsection (1), the application pursuant to subsection 6(1) or the request pursuant to clause 32(1)(a) is deemed to not have been made.
>
> (5) If the commissioner refuses an application or request mentioned in subsection (1), the 30-day period mentioned in subsection 7(2) or subsection 32(2) resumes.

[13] In its application to my office, PCS submitted that the five access to information requests received on December 3rd, 7th, 8th, and 16th, 2020, should be disregarded pursuant to subsection 45.1(2)(a) of FOIP.

[14] An application to disregard is a serious matter as it could have the effect of removing an applicant's express right to seek access to information. However, FOIP recognizes that not all access to information requests are appropriate. Section 45.1 of FOIP exists to preserve the proper intent and functioning of the Act. Former British Columbia Information and Privacy Commissioner (BC IPC), David Loukidelis, said the following about the role of the equivalent provision in British Columbia's Act:

> …Access to information legislation confers on individuals such as the respondent a significant statutory right, *i.e.*, the right of access to information (including one's own personal information). All rights come with responsibilities. The right of access should only be used in good faith. It must not be abused. By overburdening a public body, misuse by one person of the right of access can threaten or diminish a legitimate exercise of that same right by others, including as regards their own personal information. Such abuse also harms the public interest, since it unnecessarily adds to public bodies' costs of complying with the Act. Section 43 exists, of course, to guard against abuse of the right of access…
>
> (BC IPC Order 99-01 at p. 7)

[15] In order for subsection 45.1(2)(a) of FOIP to be found to apply, the government institution must demonstrate that the access to information requests interfere unreasonably with the operations of the government institution due to their repetitious or systematic nature. Both parts of the following test are considered:

1. Are the requests for access repetitious or systematic?

2. Do the repetitious or systematic requests unreasonably interfere with the operations of the government institution?

[16] I will consider each of these questions.

1. Are the requests for access repetitious or systematic?

[17] *Repetitious* requests are requests that are made two or more times (BC IPC Order F10-01 at paragraph [16]).

[18] *Systematic* requests are requests made according to a method or plan of acting that is organized and carried out according to a set of rules or principles (BC IPC Order F13-18 at paragraph [23]). It includes a pattern of conduct that is regular or deliberate (Alberta Information and Privacy Commissioner (AB IPC) Request to Disregard F2019-RTD-01 at p. 9).

[19] Factors that can be considered when determining if requests are repetitious or systematic are as follows:

- Does the applicant ask more than once for the same records or information?
- Are the requests similar in nature or do they stand alone as being different?
- Do previous requests overlap to some extent?
- Are the requests close in their filing time?
- Does the applicant continue to engage in a determined effort to request the same information (an important factor in finding whether requests are systematic, is to determine whether they are repetitious)?
- Is there a pattern of conduct on the part of the applicant in making the repeated requests that is regular or deliberate?
- Does the applicant methodically request records or information in many areas of interest over extended time periods, rather than focusing on accessing specific records or information of identified events or matters?

- Has the applicant requested records or information of various aspects of the same issue?

- Has the applicant made a number of requests related to matters referred to in records already received?

- Does the applicant follow up on responses received by making further requests?

- Does the applicant question the content of records received by making further access requests?

- Does the applicant question whether records or information exist when told they do not?

- Can the requests be seen as a continuum of previous requests rather than in isolation?

  (New Brunswick Information Privacy Commissioner (NB IPC) Interpretation Bulletin, *Section 15 – Permission to disregard access request*)

[20] In its application to my office, PCS asserted that the five access to information requests were the same as previous requests submitted.

[21] Evidence of previous requests is relevant to the determination of whether the current requests are repetitious or systematic (AB IPC Disregard F2019-RTD-01 at p. 9). Therefore, I will take into consideration all of the previous requests made by the two applicants when making this decision.

[22] PCS indicated that it received 20 access to information requests between February 2019 and December 2020. PCS asserted that five of those requests were received within a two week period in December 2020. Further, PCS provided the following instances which it asserted demonstrate that the requests being submitted are repetitious:

- PCS 06/19G and PCS 24/19G are for the same information, with overlapping years;

- PCS 11/19G and PCS 05/20G are both seeking mediation records for the same time period;

- PCS 26/19G and PCS 04/20G are for the same records with a slightly different time period and requested by separate individuals who are members of the SLCOA; and

- PCS 26/19G and PCS 08/20G are for similar records with a slightly different time period.

[23] Repetition is the act of repeating an act or thing. To 'repeat' an act or thing, in turn, is to do the act or thing over again one or more times. Requests that repeat a previous request, to which the PCS has already responded, are obviously repetitious. However, requests that are considered sufficiently connected can also be found to be repetitious (BC IPC Decision F05-01 at [17]).

[24] There appears to be some repetition in parts of request PCS 05-20G (OIPC 285-2020). The same applicant requested some of the same records previously in request PCS 11-19G which was an access request that ended up in a review by my office and Review Report 247-2019 was issued on December 1, 2020. The matter under consideration in that review was the search efforts undertaken by the PCS to locate records requested. I found that the PCS made a reasonable effort to locate records and my recommendation was for PCS to take no further action. On December 3, 2020, the applicant made a request asking for some of the same records and in addition records based on things learned in Review Report 247-2019.

[25] There appears to be some overlap between PCS 08-20G and an earlier access request PCS 26-19G. However, PCS 08-20G and PCS 26-19G were submitted by two different applicants. Therefore, I cannot find that PCS 08-20G is repetitious as the applicant has not requested or received these records from the PCS before. The other applicant did.

[26] Further, I find that the remainder of the requests are not repetitious. Although seeking records associated to similar issues, I cannot say they are *sufficiently connected* so as to be repetitious. *Sufficiently connected* means the requests repeatedly return to the same general issue or specific event. In this case, there is an evolving situation that appears to have begun in 2015/2016 and although it began with a dispute around tax assessments it has evolved to include different records, events or time frames. Further, some of the requests are for records that do not appear to have been requested before by either applicant. For example, PCS 09-20G. Based on what has been provided by PCS, I am unable to see where

these records have been requested previously. If it is subsumed within an earlier request, PCS has not made that clear.

[27] I also find that none of the five requests meet the definition of *systematic*. An example of systematic requests are requests that are submitted at the same time on a regular basis or a barrage of requests in a short timeframe on more than one occasion. Based on what has been provided by the PCS, I do not see a pattern or method to the requests since they began in February 2019. One applicant submitted two requests in a two week period in December 2020. The other submitted three. This is not sufficient to suggest there is a systematic method at play. From previous requests dating back to February 2019, it appears on two other occasions one of the applicants submitted two requests on the same day. Again, this does not suggest a method or plan of acting that is organized and carried out according to a set of rules or principles.

[28] In conclusion, I find that parts of the following request meets the standard of "repetitious" as required by subsection 45.1(2)(a) of FOIP. I will continue to consider this part of the request under the second part of the test for subsection 45.1(2)(a) of FOIP:

- PCS 05-20G
    - **This part is repetitious:**

      "I am requesting internal Ministry communications/correspondence records regarding mediation between Ministries, Suffern Lake Regional Park Authority and Cabin Owners that were generated between March 1, 2018 and June 30, 2018."

      These records were already requested in PCS 11-19G

    - **This part is not repetitious:**

      "all internal communication materials generated between May 17, 2019 and July 30, 2019, related to responding to FOIP request 11-19G including the May 23, 2019 meeting between [Park Planner] and the Access Coordinator as referenced in the OIPC Review Report 247-2019."

[29] Further, I find that the remaining four requests do not meet the standard of "repetitious" as required by subsection 45.1(2)(a) of FOIP. Therefore, they will not be considered under

the second part of the test. Further, as the requirement to be repetitious and/or systematic is also necessary for subsection 45.1(2)(b) of FOIP, I will not consider the remaining four requests for subsection 45.1(2)(b) of FOIP either. However, they will be considered under subsection 45.1(2)(c) of FOIP.

2. Do the repetitious or systematic requests unreasonably interfere with the operations of the government institution?

[30] In order to interfere with operations, the request must obstruct or hinder the range of effectiveness of the government institution's activities. The circumstances of the particular government institution are considered. For example, it would take less to interfere with the operations of a small municipality compared to a large ministry.

[31] *Unreasonably interfere* means going beyond the limits of what is reasonable or equitable in time and resources and the impact, which this use of resources would have on the government institution's day-to-day activities (British Columbia Government Services, *FOIPPA Policy Definitions*, available at https://www2.gov.bc.ca/gov/content/governments/services-for-government/policies-procedures/foippa-manual/policy-definitions).

[32] Factors that can be considered when determining if a request unreasonably interferes with the operations of the government institution are as follows:

- Is the request large and complex, rather than confusing, vague, broadly worded, or wide-ranging (e.g. "all records" on a topic), without parameters such as date ranges?
- Did the government institution seek clarification and was it obtained?
- Did the clarification of the applicant's request, if obtained, provide useful details to enable the effective processing of the request?
- Does the applicant's request impair the government institution's ability to respond to other requests in a timely fashion?
- What is the amount of time to be committed for the processing of the request, such as:

- number of employees to be involved in processing the request;
- number of employees and hours expended to identify, retrieve, review, redact if necessary, and copy records;
- number of total employees in the same office; and
- whether there is an employee assigned solely to process access requests.

(NB IPC Interpretation Bulletin, *Section 15 – Permission to disregard access request*)

[33] The government institution must meet a high threshold of showing "unreasonable interference", as opposed to mere disruption. It will usually be the case that a request for information will pose some disruption or inconvenience to a government institution. This is not cause to keep information from a citizen exercising their democratic and quasi-constitutional rights (AB IPC Request to Disregard F2019-RTD-01 at p. 12).

[34] In its application to my office, PCS asserted the following:

> PCS is a small ministry with a limited Strategic and Corporate Services branch to respond to Access to Information requests. PCS has .5 of an FTE [full time equivalent] assigned to processing requests. In 2019-20, PCS received 26 access requests, members associated with the SLCOA accounted for 50% of those requests. This trend is continuing with SLCOA comprising over 75% of requests by PCS in 2020-2021.
>
> The repetitiousness and frequency of applications submitted by the applicants interfere unreasonably with the operations of this branch…

[35] To be clear, I am not considering all five requests together as coming from one applicant. I am looking at the requests submitted by two separate applicants. The only one that met the test for being repetitious was parts of PCS 05-20G. Looking at the requests submitted by the same applicant since February 2019, some are broadly worded and others are very specific. There is always a time frame (e.g. PCS 11-19G "March 1-June 30, 2018). It does not appear PCS sought any clarification for the most recent request. Had it sought clarification it likely could have sorted out the repetition. It is unclear how much time would be involved in processing request PCS 05-20G.

[36] I am sympathetic to issues of staffing and the burden that places on government institutions to respond to access requests under FOIP. However, if I were to accept staffing issues alone as a reason to allow government institutions to disregard access requests, many government institutions would apply to me to disregard. That is why staffing issues alone cannot be the reason for allowing an application under subsection 45.1(2)(a) of FOIP. Instead, a government institution may, in certain circumstances, request more time to respond under section 12 of FOIP.

[37] There is a good reason why government institutions must meet a high threshold of showing "unreasonable inference", as opposed to disruption. Access and privacy rights have been identified as "quasi-constitutional" by the Supreme Court of Canada. Citizens must have access to information in order to participate meaningfully in the democratic process, and to hold the state accountable (*Douez v Facebook Inc.*, 2017 SCC 33, paras 4 and 50; *Alberta (Information and Privacy Commissioner) v United Food and Commercial Workers*, 2013 SCC 62, para 19; *Dagg v Canada (Minister of Finance)*, 1997 CanLII 358 (SCC), [1997] 2 SCR 403, para 61, AB IPC Request to Disregard F2019-RTD-01 at p. 10).

[38] In conclusion, I find that the repetitious part of access to information request PCS 05-20G does not meet the standard of unreasonably interfering with the operations of PCS as required by subsection 45.1(2)(a) of FOIP. I will now consider this repetitious part of the one request under subsection 45.1(2)(b) of FOIP.

4. Should PCS' application pursuant to subsection 45.1(2)(b) of FOIP be granted?

[39] In order for subsection 45.1(2)(b) of FOIP to apply, the access to information request must be of such a repetitious or systematic nature that it can be said to be an abuse of the right of access. Both parts of the following test are considered:

1. Are the requests for access repetitious or systematic?
2. Do the repetitious or systematic requests amount to an abuse of the right of access?

[40] I will consider each of these questions.

1. Are the requests for access repetitious or systematic?

[41] I have already found that part of access to information request PCS 05-20G meets the standard of "repetitious" as required by subsection 45.1(2)(a) of FOIP. The same criteria are applied for subsection 45.1(2)(b) of FOIP. Therefore, the first part of the test is met for the same part of request PCS 05-20G.

2. Do the repetitious or systematic requests amount to an abuse of the right of access?

[42] An *abuse of the right of access* is where an applicant is using the access provisions of FOIP in a way that are contrary to its principles and objects.

[43] Once it is determined that a request is repetitious or systematic, one must consider whether there is a pattern or type of conduct that amounts to an abuse of the right of access or whether the requests were made for a purpose other than to obtain access to information.

[44] A *pattern of conduct* requires recurring incidents of related or similar requests on the part of an applicant. The time over which the behavior occurs is also a relevant consideration (Ontario Information and Privacy Commissioner (ON IPC) Order M-850 at p. 4).

[45] Factors that can be considered when determining if requests are an abuse of the right of access are as follows:

- *Number of requests:* is the number excessive by reasonable standards?
- *Nature and scope of the requests:* are they excessively broad and varied in scope or unusually detailed? Are they identical to or similar to previous requests?
- *Purpose of the requests:* are the requests intended to accomplish some objective other than to gain access? For example, are they made for "nuisance" value, or is the applicant's aim to harass the government institution or to break or burden the system?
- *Timing of the requests:* is the timing of the requests connected to the occurrence of some other related event, such as a court or tribunal proceeding?

- *Wording of the request*: are the requests or subsequent communications in their nature offensive, vulgar, derogatory or contain unfounded allegations?

  (ON IPC Order MO-3108 at [24], AB IPC Order F2015-16 at [39] and [54])

[46] Depending on the nature of the case, one factor alone or multiple factors in concert with each other can lead to a finding that an applicant's requests are an abuse of the right of access.

[47] In its application, PCS made the following assertions:

- Since 2016, the [SLCOA] has brought numerous complaints regarding various aspects of the park authority governance to the attention of [PCS], alleging issues related to taxation and fundraising, lack of transparency in decision-making, appointed park authority structure, vindictive decision making and inappropriate behavior of the authority figures.

- The concerned group of five individuals (representing three cabins), calling themselves SLCOA, does not represent the majority of cabin owners. They have sent over 50 complaints to PCS officials and other government contacts including the Premier and Minister. Outside of this concerned group, the ministry has not received any other complaints regarding the Park Authority or any access in relation to its operations.

- In 2019, the Suffern Lake Regional Park Authority (SLRPA) brought separate legal actions against the three cabin owners who belong to the SLCOA seeking eviction for failure to pay taxes and for breach of lease conditions. In May 2020 the court found in favour of the three cabin owners and eviction proceedings were not upheld.

- The ministry submits that the requests are an abuse of process when the nature and scope of the requests are reviewed. The nature and scope of the requests indicate that the applicants want to revisit an issue over and over again that has already been addressed. The ministry also submits that the request are repetitive in that they are similar in wording and focus, based on their number and timing.

[48] Based on what was provided by PCS, there were a total of 10 requests submitted by the one applicant over 19 months (February 19, 2019 to December 16, 2020). Two of those requests were submitted in a two week period in December 2020. In this case, the number of requests is not excessive by reasonable standards. *Reasonable* means fair, proper or moderate under the circumstances, sensible (Garner, Bryan A., 2009 *Black's Law Dictionary, Deluxe 10th Edition*. St. Paul, Minn.: West Group at p. 1456).

[49] Further, it is possible to have a repetitious request without there being an abuse of the right of access. For example, applicants are not always sure how to word their access to information request and may submit additional requests in an effort to pinpoint the specific records they are seeking. Although the requests may be repetitious, it would not be an abuse of the right of access. Such a situation would be better handled through the duty to assist and clarification with an applicant.

[50] In terms of the other factors, I do not find anything inappropriate about the purpose of the requests, their timing or wording. In conclusion, I do not find a pattern of behavior on the part of the applicant that amounts to an abuse of the right of access. As such, I find that the requirements for subsection 45.1(2)(b) of FOIP have not been met.

5. Should PCS' application pursuant to subsection 45.1(2)(c) of FOIP be granted?

[51] There is no requirement that the access requests be found to be repetitious or systematic for subsection 45.1(2)(c) of FOIP to be found to apply. Therefore, I will be considering all five access to information requests for this provision.

[52] In its application, PCS asserted that the five access to information requests were vexatious and not in good faith. It stated:

> In light of the favourable decision for the SLCOA these frequent requests are vexatious. The purpose of some of the requests appears to be to accomplish an objective rather than to gain access. It also appears the purpose is to harass the ministry and expose some perceived "corruption" on the part of the Suffern Lake Authority because the applicants are dissatisfied with topics mentioned earlier in this letter…
>
> The ministry believes the above information and in the attached documents demonstrate that your office has sufficient grounds to determine that the applications would unreasonably interfere with the operations of the ministry based on their repetitious and systematic nature, **are vexatious and not made in good faith**.
>
> [Emphasis added]

[53] *Vexatious* means without reasonable or probable cause or excuse (SK OIPC Review Report F-2010-002 at paragraphs [57], [60] and [61]). A request is *vexatious* when the primary purpose of the request is not to gain access to information but to continually or repeatedly

harass a public body in order to obstruct or grind a public body to a standstill. It is usually taken to mean with intent to annoy, harass, embarrass, or cause discomfort (Office of the Northwest Territories Information and Privacy Commissioner, Review Report 17-161 at p. 10; see also SK OIPC Review Report F-2010-002 at paragraph [69]).

[54] In considering whether the access requests are vexatious, I am mindful of the comments of the Ontario Information and Privacy Commissioner in Order M-618:

> "… Government officials may often find individual requests for information bothersome or vexing in some fashion or another. This is not surprising given that freedom of information legislation is often used as a vehicle for subjecting institutions to public scrutiny. To deny a request because there is an element of vexation attendant upon it would mean that freedom of information could be frustrated by an institution's subjective view of the annoyance quotient of a particular request. This, I believe, was clearly not the Legislature's intent."

[55] Courts have long recognized that an individual's ability to exercise rights is not unlimited. In the past few years especially, courts across Canada have dealt with a variety of abusive and vexatious litigants (AB IPC Request to Disregard Decision 006221 at [20]). A vexatious proceeding means "…that the litigant's mental state goes beyond simple animus against the other side, and rises to a situation where the litigant actually is attempting to abuse or misuse the legal process" (*Jamieson v Denman*, 2004 ABQB 593, para 127). In *Chutskoff v Bonora*, 2014 ABQB 389, Michalyshyn J identified features of vexatious litigation:

- collateral attack;
- hopeless proceedings;
- escalating proceedings;
- bringing proceedings for improper purposes;
- initiating "busybody" lawsuits to enforce alleged rights of third parties;
- failure to honour court-ordered obligations;
- persistently taking unsuccessful appeals from judicial decisions;
- persistently engaging in inappropriate courtroom behavior;
- unsubstantiated allegations of conspiracy, fraud, and misconduct;

- scandalous or inflammatory language in pleadings or before the court; and
- advancing "Organized Pseudolegal Commercial Argument."

[56] Any of these indicia are a basis to classify a legal action as vexatious. A request is not vexatious simply because a government institution is annoyed or irked because the request is for information the release of which may be uncomfortable for the government institution. There is also no burden on an applicant to show that an access to information request is for a legitimate purpose. Further, a request is not vexatious simply because an applicant may also be involved in litigation with the government institution (AB IPC Request to Disregard F2019-RTD-01 at p. 13 and F2020-RTD-06 at [9]).

[57] The PCS also raised that the five access requests were not in good faith. *Not in good faith* means the opposite of "good faith", generally implying or involving actual or constructive fraud, or a design to mislead or deceive another, or a neglect or refusal to fulfill some duty or other contractual obligation, not prompted by an honest mistake as to one's rights, but by some interested or sinister motive (SK OIPC Review Report F-2010-002 at [89]).

[58] When an applicant refuses to cooperate with a government institution in the process of accessing information or if a party misrepresents events to the IPC, this could suggest the party is not acting in good faith. The intention to use information obtained from an access request in a manner that is disadvantageous to the government institution does not qualify as bad faith. To the contrary, it is appropriate for requesters to seek information "to publicize what they consider to be inappropriate or problematic decisions or processes undertaken" by government institutions. Applicants do not need to justify a request and FOIP does not place limits on what an applicant can do with the information once access has been granted (SK OIPC Review Report F-2010-002 at [103] and [105]; ON IPC Order MO-1924 at p. 10)

[59] When considering whether a request was made on grounds that are vexatious or not in good faith, I must consider whether there is a pattern or type of conduct that amounts to an abuse of the right of access. As noted earlier in this Decision, the factors that can be considered when determining if requests are an abuse of the right of access are as follows:

- *Number of requests:* is the number excessive by reasonable standards?

- *Nature and scope of the requests:* are they excessively broad and varied in scope or unusually detailed? Are they identical to or similar to previous requests?

- *Purpose of the requests:* are the requests intended to accomplish some objective other than to gain access? For example, are they made for "nuisance" value, or is the applicant's aim to harass the government institution or to break or burden the system?

- *Timing of the requests:* is the timing of the requests connected to the occurrence of some other related event, such as a court or tribunal proceeding?

- *Wording of the request*: are the requests or subsequent communications in their nature offensive, vulgar, derogatory or contain unfounded allegations?

  (ON IPC Order MO-3108 at [24], AB IPC Order F2015-16 at [39] and [54])

[60] I have already found earlier in this Decision that no pattern of behavior on the part of one applicant exists that amounts to an abuse of the right of access. In a submission from the second applicant, the following is asserted:

> Harassment has **never** been my goal. What is my goal is to research and learn information regarding taxation, both property tax and the education property tax, and assessment in regional parks in general and in Suffern Lake Regional Park, specifically…
>
> I find it ironic that [PCS] says the requests are vexatious. I am requesting access to information. There have been a total of 6 law suits against the five people listed in [PCS's] application and another that could be coming at any time. To me that seems to be a more apt definition of the term…

[61] For the same reasons as the first applicant, I find that no pattern of behavior exists on the part of the second applicant that amounts to an abuse of the right of access. There does not appear to be any evidence of an ulterior or improper motive. Information that has been gained through access to information has assisted the two applicants in legal proceedings made against them.

[62] Therefore, I find that the five access to information requests do not meet the standard of vexatious or not in good faith as required by subsection 45.1(2)(c) of FOIP.

III DECISION

[63] I refuse PCS' application to disregard the five access to information requests. As a result of this decision, the 30-day clock for processing these five access to information requests resumes the date of this decision.

Dated at Regina, in the Province of Saskatchewan, this 18th day of January, 2021.

Ronald J. Kruzeniski, Q.C.
Saskatchewan Information and Privacy Commissioner