



Office of the
Saskatchewan Information
and Privacy Commissioner

REVIEW REPORT 319-2025

Rural Municipality of Reford No. 379

October 20, 2026

Summary:

The Applicant submitted an access to information request to the Rural Municipality of Reford No. 379 (RM) for copies of assessment rolls. The RM released the assessment rolls, in part, withholding portions pursuant to section 28(1) (third party personal information) of *The Local Authority Freedom of Information and Protection of Privacy Act (LA FOIP)*. The Applicant requested that the Office of the Saskatchewan Information and Privacy Commissioner review the decision of the RM to deny access to the assessment rolls, in part.

The Commissioner found that the RM properly applied section 28(1) of *LA FOIP* to almost all of the redacted portions of the assessment rolls, save for the Applicant's own name and owner number that was withheld in two instances and the names of corporate entities listed on the assessment rolls.

The Commissioner recommended that the RM continue to withhold the redacted portions of the assessment rolls, with the exception of the Applicant's own personal information and the names of corporate entities.

I BACKGROUND

- [1] On October 9, 2025, the Applicant sent the Rural Municipality of Reford No. 379 (RM) a three-part access to information request along with the \$20 application fee. The relevant segment of this review involves the access request for: "A. Copy of 2024 and 2025 Assessment Rolls."
- [2] The RM sent the Applicant a letter dated October 21, 2025 seeking clarification pursuant to section 6(3) of *The Local Authority Freedom of Information and Protection of Privacy*

*Act (LA FOIP).*¹ The RM asked the Applicant to specify whether copies of the assessment rolls for the entire municipality or for the Cavell area within the municipality were sought.

- [3] On October 26, 2025, the Applicant emailed the RM providing the following regarding the requested clarification:

To clarify item (A) of my request, I am seeking the portions of the 2024 and 2025 Assessment Rolls that relate specifically to the communities of Cavell and Leipzig within the Rural Municipality of Reford No. 379.

This includes all parcels legally described as part of either townsite, as well as any adjacent parcels within or near those areas that fall under the same mill-rate or classification categories.

If the rolls are not maintained in a separable format, I am content to receive copies or extracts limited to entries for Cavell and Leipzig (e.g., by legal land description or plan number)

- [4] The RM notified the Applicant in the November 17, 2025 section 7 decision letter that portions of the assessment rolls were being withheld by the RM pursuant to the mandatory exemption in section 28(1) of *LA FOIP*. On November 30, 2025, the Applicant emailed OIPC to request a review of the RM decision.

- [5] On June 26, 2026, the RM emailed the Applicant an updated response stating that it was willing to disclose the Property Numbers associated with the land in the assessment rolls. The RM included updated copies of the assessment rolls with the property number information it released but still withheld the property owners' names and the owner numbers of the assessment rolls pursuant to section 28(1) of *LA FOIP*.² The RM indicated that the "owner numbers" are unique identifiers assigned by the RM to individual property owners for assessment and taxation administration purposes.

¹ [*The Local Authority Freedom of Information and Protection of Privacy Act*](#), SS 1990-91, c. L-27.1, as amended.

² The "owner numbers" are unique identifiers assigned by the RM to individual property owners for assessment and taxation administration purposes.

- [6] On July 2, 2026, the Applicant remained dissatisfied and requested that OIPC proceed with a review.
- [7] On July 15, 2026, OIPC notified the RM and the Applicant that a review would commence.
- [8] On August 14, 2026, the RM provided OIPC with a copy of the records and index of records. On September 19, 2026, the RM provided this office with a written submission that could not be shared with the Applicant. The Applicant did not provide this office with a submission.

II RECORDS AT ISSUE

- [9] The records at issue are two assessment rolls titled “Assessment Listing – Condensed” for the years 2024 and 2025. Each record is five pages in length for a total of 10 pages. On the 2024 assessment roll, the RM withheld the owners’ name and corresponding owner number in 25 instances under section 28(1) of *LA FOIP*. On the 2025 assessment roll, the RM withheld duplicate owners’ name and corresponding owner number information in the same 25 instances under section 28(1) of *LA FOIP*.

III DISCUSSION OF THE ISSUES

1. Jurisdiction

- [10] The RM qualifies as a “local authority” under section 2(1)(f)(i) of *LA FOIP*. OIPC has jurisdiction to undertake this review pursuant to PART VI of *LA FOIP*.

2. The application of the mandatory exemptions in section 28(1) of *LA FOIP*

- [11] In its submission, the RM described the portions of the records withheld as the property owners’ names and corresponding owner numbers assigned to identifiable individuals.

- [12] Section 28(1) of *LA FOIP* prohibits the disclosure of personal information of individuals unless the individual about whom the information pertains consents to its disclosure. Section 28(1) of *LA FOIP* provides:

Disclosure of personal information

28(1) No local authority shall disclose personal information in its possession or under its control without the consent, given in the prescribed manner, of the individual to whom the information relates except in accordance with this section or section 29.

- [13] Section 28(1) of *LA FOIP* is a mandatory exemption. Prior to a consideration of section 28(1) of *LA FOIP*, the first determination must be whether the information qualifies as “personal information” as defined by section 23(1) of *LA FOIP*. For information to be “personal information”, it must:

- 1) be about an “identifiable individual”. The use of the term “individual” in this provision makes it clear that the protection provided only applies to natural persons, not to corporations.³ Therefore, it does not include information about a sole proprietorship, partnership, unincorporated association or corporation.⁴ Information is *about* an “identifiable individual” if: the individual can be identified from the information (e.g., name, where they live); or the information, when combined with information otherwise available could reasonably be expected to allow the individual to be identified.⁵
- 2) be personal in nature. “Personal” means of, affecting or belonging to a particular person, or concerning a person’s private rather than public life.⁶

- [14] The RM identified that the property owner names and owner numbers withheld from portions of the records qualify as personal information pursuant to sections 23(1)(d) and 23(1)(k) of *LA FOIP*:

³ OIPC [Review Report 076-2025](#) at paragraph [47].

⁴ OIPC [Review Report 152-2019](#) at paragraph [13].

⁵ OIPC [Review Report 339-2025](#) at paragraph [13].

⁶ OIPC [Review Report 005-2024](#) at paragraph [29].

Interpretation

23(1) Subject to subsections (1.1) and (2), “**personal information**” means personal information about an identifiable individual that is recorded in any form and includes:

...

(d) any identifying number, symbol or other particular assigned to the individual;

...

(i) information that was obtained on a tax return or gathered for the purpose of collecting tax;

...

(k) the name of the individual where:

(i) it appears with other personal information that relates to the individual; or

(ii) the disclosure of the name itself would reveal personal information about the individual.

The Owner Numbers as Assigned by the RM

[15] As noted earlier, the RM submitted that the owner numbers appearing in the assessment listing are unique identifiers assigned to individual owners for municipal assessment and taxation administration purposes.

[16] “Owner Numbers” have been analyzed to be identifying numbers used by a municipal organization to identify rate payers. As such owner numbers constitute personal information pursuant to section 23(1)(d) of *LA FOIP*.⁷ In this case, the owner numbers on both the 2024 and 2025 assessment rolls qualify as personal information and should continue to be withheld under section 28(1) of *LA FOIP*.

[17] We note that in two instances, one on each assessment roll, the Applicant’s own owner number was withheld by the RM. The Applicant has a right to access their own personal information as provided by section 30(1) of *LA FOIP*. The RM should release the

⁷ OIPC [Review Report 268-2025](#) at paragraphs [16] and [18].

Applicant's own owner number from the 2024 and 2025 assessment rolls to the Applicant within 30 days of this Report being issued.

Property Owner Names – Corporate Entities

[18] As previously noted, for information to be “about an individual”, the information must relate to a natural person or a human being.⁸ Some of the property owner names listed are corporate entities and would not qualify as “individuals” for the purposes of section 23(1) of *LA FOIP*. Therefore, this information does not qualify as personal information and the exemption in section 28(1) does not apply to the corporate entity names on both the 2024 and 2025 assessment rolls. The RM should release the following redactions on each assessment roll:

- Page 1: redactions 1, 4;
- Page 2: redactions 7, 12;
- Page 4: redaction 1; and
- Page 5: redactions 1.

[19] There is one area of concern attached to page 5 - redaction 1 on each assessment roll, where alongside the name of the corporation, an individual's name is associated with the listed corporation. This office has considered that while the name of the corporate entity is not personal information, the name of an individual corporate contact is personal information.⁹ While the name of the corporation should be released, the name of the individual corporate contact should be withheld as we have described under section 28(1) of *LA FOIP*.

Property Owner Names – Individuals

[20] We must consider if the names of the individuals in each assessment roll qualify as personal information, or if it is information about a property.

⁸ *Supra*, footnote 3 at paragraphs [47] and [48]. This case considered the equivalent sections 24(1) and 29(1) of [*The Freedom of Information and Protection of Privacy Act* \(FOIP\)](#), SS 1990-91, c. F-22.01, as amended.

⁹ *Ibid*, at paragraph [49]. Individual names of corporate contacts qualified as personal information.

- [21] In its submission, the RM provided the following regarding its assertion that names of property owners qualify as personal information:

The names appear in conjunction with property ownership information, assessment information, taxable or exempt status, roll information, and related property particulars. The names therefore appear together with other information relating to identifiable individuals. Accordingly, the names qualify as personal information pursuant to section 23(1)(k).

...

The RM submits that disclosure of the severed information would reveal the identity of individual property owners together with assessment and property-related information contained in the records. The records connect identifiable individuals to specific properties, assessment roll information, property descriptions, assessment values, taxable or exempt classifications, and other property-related particulars.

Once an individual's name is disclosed together with the assessment information appearing in the records, the individual can be directly linked to specific municipal assessment records. The resulting disclosure would reveal personal information about identifiable individuals beyond what is necessary to satisfy the access request.

... Disclosure would identify specific individuals in connection with their property ownership and assessment information and would therefore constitute an unreasonable invasion of personal privacy. As a result, section 28(1) required the RM to refuse access to that information.

[Emphasis added]

- [22] This office has considered the application of section 28(1) of *LA FOIP* to the names of individuals recorded in an RM's assessment roll or tax roll and found that these names constitute personal information covered by the exemption:¹⁰

[33] The assessment and tax roll information that is linked to a named individual is caught by the definition of 'personal information'. It includes "information relating to financial transactions in which the individual has been involved", and information that describes "an individual's finances, assets, liabilities, net worth, bank balance, financial history or activities or credit worthiness" within the meaning of section 23(1)(b) and (j) of *LA FOIP* respectively. In addition, the record includes information that was obtained by the R.M. "for the purpose

¹⁰ OIPC [Report LA-2007-002](#) at paragraphs [33] and [40].

of collecting a tax”, namely the property tax enabled by the RMA within the meaning of section 23(1)(i) of LA FOIP.

[40] My view is that to release the names of those persons recorded in the assessment roll or tax roll... would be a non-consented disclosure of personal information. In my view, this information should not be disclosed in order to conform with section 28(1) of LA FOIP. This would not be the case if the person is a corporation, in which case Part IV of LA FOIP would not be engaged.

[Emphasis added]

[23] The Saskatchewan Assessment Management Agency (SAMA) website confirms that “Municipal assessment rolls must be confirmed by the agency for tax enforcement purposes...”.¹¹ In this case, we are reviewing the application of section 28(1) of *LA FOIP* to the names of individuals listed on assessment rolls as obtained by the RM for the purpose of collecting tax. Since the names were collected by the RM for tax enforcement purposes, the names on the assessment rolls qualify as personal information pursuant to sections 23(1)(i) and (k) of *LA FOIP* and should continue to be withheld under section 28(1) of *LA FOIP*.

[24] We take note that the Applicant in a November 30, 2025 email incorrectly suggested that the information on assessment rolls, including owner numbers and owner names, are “required by legislation to be public”:

Under The Municipalities Act, assessment rolls must be open for public inspection during the revision period (s. 204) and must be available at the municipal office without redaction. This requirement exists precisely because assessment rolls involve land, taxation, and public accountability. The RM’s position that this information is “personal information” under s. 23(1)(d)–(e) is incorrect, because:

- a. The information forms part of a mandatory public record, and Saskatchewan jurisprudence has consistently held that information designated as public by statute cannot be withheld using s. 28(1).
- b. Assessment rolls identify parcels of land, not private biographical details.

¹¹ SAMA website, [Roll Confirmations](#).

c. Names associated with land titles and assessment parcels are publicly accessible through ISC, public notices, tax enforcement lists, and municipal records.

[25] The Applicant remained entrenched in this mistaken view in a July 2, 2026 email to this office:

Whether or not the withheld owner information falls within the definition of personal information, the Legislature has expressly required public inspection of the assessment roll under *The Municipalities Act*. LA FOIP recognizes that it does not restrict access to records that are otherwise matters of public record. The remaining issue for determination is whether the withheld fields form part of the publicly inspectable assessment roll contemplated by *The Municipalities Act*.

[26] We will now attempt to set right this common misconception. *LA FOIP* and *The Municipalities Act*¹² interact together to protect the personal information of individuals and, at the same time, to ensure that public duties are met pursuant to the requirements of other provincial legislation. This is established in section 4 of *LA FOIP*:

Existing rights preserved

4 This Act:

(a) complements and does not replace existing procedures for access to information or records in the possession or under the control of a local authority;

(b) does not in any way limit access to the type of information or records that is normally available to the public;

[27] Section 28(2)(i)(i) of *LA FOIP* allows for disclosure of personal information if specifically authorized by another Act or regulation:

Disclosure of personal information

28(2) Subject to any other Act or regulation, personal information in the possession or under the control of a local authority may be disclosed:

...

(i) for the purpose of complying with:

¹² [*The Municipalities Act*](#), S.S. 2005, c. M-36.1, as amended.

(i) an Act or a regulation;

[28] Section 117 of *The Municipalities Act* provides a list of municipal documents any person is entitled to inspect and obtain copies. Assessment rolls are *not* one of the documents listed as being available for public inspection.

[29] The Applicant referenced section 204 of *The Municipalities Act*, which is a provision that outlines the requirement for a municipality to prepare an assessment roll for each year for all assessed property. Section 213 of *The Municipalities Act* provides the following regarding the availability of assessment rolls for public inspection. The availability is for a specified time period only:

Assessment roll open to public

213(1) The assessor shall make the assessment roll available for public inspection during normal business hours from the day of completion of the assessment roll to the last day for lodging an appeal.

(2) The council may authorize that the assessment roll or portions of the assessment roll be available for public inspection at any additional times that the council may determine.

[Emphasis added]

[30] Section 213 of *The Municipalities Act* only requires a RM to make the assessment roll available for public inspection during the limited time period calculated for the filing of a notice of appeal. In this fact situation the time period for the filing of a notice of appeal would have been within 30 days after the date on which the notice stating that the assessment roll notices have been published. That date was not made known to OIPC but we need to clarify that public inspection is for a 30-day period only.¹³

[31] The reason public inspection is for a limited time period only is because information gathered for the purpose of determining tax liability or tax collection is gathered and published for the purpose of assisting the public in assessing taxation equity. This

¹³ Section 226 of *The Municipalities Act* outlines the timelines for filing a notice of appeal or a notice of assessment.

information is not to be searched, manipulated or reconfigured to achieve secondary purposes which are unrelated to the purpose for which the information was gathered and published.¹⁴

[32] *The Municipalities Act* provides a limited time period where assessment rolls are available for public inspection but does not mandate local authorities to make assessment rolls public outside the 30-day time period or allow individuals to obtain copies for personal possession.

[33] Just because names associated with land titles and assessment parcels are publicly accessible through an Information Service Corporation (ISC) search does not mean that taxation details are available on this website. Indeed, land parcels and their respective owners are publicly available using the land title search function on the ISC website. However, the details of tax assessment associated to each property owner are not available on the ISC website.¹⁵

[34] Even though the assessment roll is available for public inspection for a limited period of time, the assessment roll document itself is not a publicly available document and it is not a matter of public record, for the purposes of *LA FOIP*:¹⁶

[28] ...Virtually all documents in the possession or control of a Saskatchewan public sector organization could be said to be public records. I find that “a matter of public record” however relates to documents that one would typically find in a public register that the members of the public have ready access to. In other words, a matter of public record would be information collected and maintained specifically for the purpose of creating a record available to the general public. A good example would be our land titles registry operated by ISC. That could not be said to be the case with the tax roll. There is no statutory

¹⁴ Office of the Information and Privacy Commissioner of Alberta [Order 2000-024](#) (December 21, 2000) at paragraph [para 63] to [para 66].

¹⁵ The ISC website describes a title as “a record of ownership of a specific parcel, and the interests registered on it.” (<https://www.saskregistries.ca/help/land/title>) The website offers a sample title and guidance on how to read the title. From this guidance, it does not appear details of assessing taxes are available using the land titles search function.

¹⁶ *Supra*, footnote 10 at paragraphs [28], [30] and [31].

provision assuring public access to the tax roll or the information in the tax roll. It is mentioned in the same subclause as the assessment roll. The assessment roll is only available to the public for a prescribed period of approximately one month. I find that this is inconsistent with the concept of a matter of public record.

...

[30] The purpose of the assessment roll and the tax roll is related but different. Given the structure of our municipal legislation and similar legislation in other provinces, the assessment process is one that requires a kind of fundamental fairness. The provision allowing a property owner access to his or her assessment information allows him or her to assess the fairness of the assessment and to seek to have the assessment revised if he or she thinks it is unfair. The fairness in question is whether one taxpayer is being treated in an equitable way given the assessment of his or her neighbours and others with equivalent property. The tax roll on the other hand is the distillate of the assessment process. It reflects the product of multiplying the municipal mill rate by the assessed value with adjustments for the 'percentages of value' established by the province.

[31] I have determined that 3(1)(a) of LA FOIP does not apply to the tax roll nor to the assessment roll. The R.M. does not publish this information and does not sell it. Since the tax roll is also not a matter of public record I therefore find that section 3(1)(b) of LA FOIP also does not apply. In the result, it would still be necessary to consider other relevant provisions in LA FOIP to determine whether the disclosure of tax roll or assessment roll information conforms to LA FOIP.

[Emphasis added]

- [35] Saskatchewan assessment rolls are not publicly available and the names of individual property owners should continue to be withheld pursuant to section 28(1) of *LA FOIP*, with the exception of Applicant's own name, which was withheld by the RM in two instances, once on each assessment roll. As discussed earlier, the Applicant has a right to their personal information. The RM should release the Applicant's name on the assessment rolls within 30 days of this Report being issued.

IV FINDINGS

- [36] OIPC has jurisdiction to undertake this review pursuant to PART VI of *LA FOIP*.

- [37] The RM properly applied section 28(1) of *LA FOIP* to withhold the owner numbers from the assessment rolls, with the exception of the Applicant's own owner number.
- [38] The RM did not properly apply section 28(1) of *LA FOIP* to withhold the names of corporate entities from the assessment rolls.
- [39] The RM properly applied section 28(1) of *LA FOIP* to withhold the individual property owner names and the name of the individual corporate contact from the assessment rolls, with the exception of the Applicant's own name.

V RECOMMENDATION

- [40] I recommend that the RM continue to withhold the redacted portions of each assessment roll for 2024 and 2025 pursuant to section 28(1) of *LA FOIP*, with the following exceptions, which should be released to the Applicant within 30 days of this Report being issued: (1) the Applicant's own personal information on page 2, redaction 9 of each assessment roll; and (2) the names of corporate entities as they appear on each assessment roll:

- Page 1, redactions 1, 4;
- Page 2, redactions 7, 12;
- Page 4, redactions 1; and
- Page 5, redactions 1.

Dated at Regina, in the Province of Saskatchewan, this 20th day of October, 2026.

Grace Hession David
Saskatchewan Information and Privacy Commissioner