

IDENTIFIED SUFFERN LAKE REGIONAL PARK CROWN LEASE INFRACTIONS

Saskatchewan Ministry of Environment grants Regional Park leases which require compliance 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*” and provisions of numerous provincial Acts.¹

Suffern Lake Regional Park Non-Compliance Infractions

1. **Taxation:** Failure to follow required reporting processes enabled SLRPA to manipulate assessment values. This scenario was confirmed by former Saskatchewan Assessment Management Agency (SAMA) CEO Irwin Blank on February 21, 2020.²
 - a. Rural Municipality of Senlac (RM411) holds mandated taxation authority for Suffern Lake Regional Park as per *The Regional Parks Act, Regional Park Regulations* and *The Regional Parks Administration Agreement*. The RM delegated responsibility for SAMA reporting to SLRPA.
 - b. Minimized assessment values allowed SLRPA to evade paying appropriate provincial EPT amounts. Following SAMA’s onsite revaluation of Suffern Lake cabins, community value more than doubled (\$2,083,700 - \$4,019,000).³
 - c. The minimized assessment values have potentially impacted federal taxation through false capital gains reporting.
 - d. SLRPA perjured themselves in sworn court statements regarding the above documented taxation wrongdoing (SK QB174 of 2019; SK QB 230, 231 and 232 of 2019; SK QB 174 and 175 of 2021).
 - e. SLRPA had also failed to report to SAMA that an official survey of the cabin community had been undertaken. This allowed them to avoid assessment values on lots which were being assessed at a standard “plot” rate of \$900. Following SAMA’s onsite assessment, 2021 lot values now range from \$8,800 to \$35,500.
 - i. Leased lots are now subject to taxation at Suffern Lake Regional Park yet leased lots at Wakaw Lake Regional Park, which are valued significantly higher, are not. This is a serious tax inequity.

¹ Crown Resource Land Lease Property Number 350340, Lessee Suffern Lake Regional Park (Acts and Regulations, page 2 paragraphs 1 and 2).

² Blank’s letter acknowledging SLRPA wrongdoing 2020-02-21cc’d to Saskatchewan Ministries of Justice, Government Relations, Parks and Executive Council. Additional supporting correspondence from Blank includes 17 pieces of private communication with Norm Zigarlick.

³ Chart of property changes recorded on SAMA View.

- f. Additional instances of long-term tax evasion have been confirmed at other regional parks including Eston Riverside, the now dismantled Lemsford Ferry and Jean Louis Legare.⁴
 - g. Thirty-five million dollars worth of inappropriately applied municipal exemptions in resort villages were retracted in the 2021 revaluations.
2. **Crown Lease:** Crown lease 350340 has consistently been allowed by both the Ministry and SLRPA to expire.
- a. The most recent renewal was due March 31, 2020; SLRPA signed the contract on April 25, 2021; Environment did not ratify it until May 21, 2021, backdating it 14 months to commence March 31, 2020.⁵
 - b. From January 1, 2018, to April 30, 2021, SLRPA had no ratified Crown lease for 620 days out of 1217 due to renewals expiring and a failure of oversight and management through Ministry of Environment.
 - c. During lapses and based only on the expectation that their Crown lease would be renewed, SLRPA continued business as usual assessing fines, terminating leases, setting mil rates, and spending public monies on legal vendettas.
 - d. Ministry of Environment oversees Crown leases and leaseholder compliance. Department records indicate there is no copy of SLRPA's contentious cabin owner lease on file effectively disabling ministerial management and oversight processes.⁶
3. **Cabin owner sub-lease:** SLRPA cannot sublet without the approval of the Minister⁷ and the Park's cabin owner sublease must be compatible with their Crown lease therefore must also comply with applicable municipal, provincial and federal law.
- a. The current cabin owner sublease was imposed without negotiation five months after the former lease expired. SLRPA had 10 years in which to prepare an appropriate renewal lease.
 - b. Cabins are privately owned dwellings not rentals or leased accommodation. The current lease contains illegal entry provisions (clause 7.12) as per the Canadian Bill of Rights.⁸

⁴ RM of Snipe Lake letter acknowledging 32 of 98 cottages inappropriately held wholly exempt status; CEO Blank letter containing the results of SAMA inquiry into Lemsford Ferry inappropriate tax exemptions; FOIP documents Ministry of Parks informing RM of Willow Bunch to correct their failure to collect property and EPT taxes re Jean Louis Legare Regional Park/Willow Bunch Golf Course

⁵ Crown Resource Land Lease Property Number 350340, Ministry signature/date and verification of backdating (page 1); SLRPA signature/date (page 7)

⁶ FOI ENV 134/22G May 25, 2022

⁷ Crown Resource Land Lease Property Number 350340, Lessee SLRPA (Assignment, page 4)

⁸ SLRPA 2021 Cabin Owner Sub-lease (clause 7.12)

- c. Additional clauses affect cabin owners' legal rights (clause 9.12).
 - d. There are numerous other clauses that a realtor flagged as troublesome and which cabin owners objected to; several owners signed their lease contract VC (under duress).
4. **Environmental:** Examples of SLRPA's failure to adhere to legislation, permitting processes and licensing requirements:
- a. Installation of an access roadway and unpermitted culvert impacted the natural outflow of the lake changing the shoreline, killing off vegetation in the riparian zone affecting aquatic and terrestrial wildlife and creating a "death trap" for the stocked fish that migrated through the culvert.
 - b. Import of pine firewood in violation of the Federal-Provincial agreement.⁹
 - c. Unlicensed culling of beaver population.
5. **Public Health Act:** SLRPA's Crown lease requires the Park to comply with *The Public Health Act*:
- a. Approval was granted for a cabin owner (A) to install a sewage holding tank on a lot adjacent to another validly leased lot (B). The Park-approved installation was completed too near the property lines in violation of health guidelines.
 - b. Suffern Lake lots have been surveyed and boundaries recorded. After defamatorily suggesting the property line markers had been moved by cabin owner B, SLRPA representatives did physical measurements which confirmed the GPS-located pins remained as originally placed.
 - c. SLRPA administration falsely claimed¹⁰ that all the proper channels had been followed with regard to the tank installation. However, March 2023 conversations with North Battleford Public Health office confirmed that no application to install a sewage holding tank had been received or approved by their department. In follow-up conversations, Public Health told cabin owner B that if the installation was not a nuisance, it shouldn't be an issue. It is a nuisance and this direction contravenes the compliance requirements for adherence to regulations under *The Public Health Act*.¹¹
 - d. Public Health delayed further communication using Covid backlogs as an excuse for failing to respond and requesting cabin owner B wait for a response until after the return of a senior official on October 26, 2023. None has been forthcoming.

⁹ FOI ENV 489/17G/ (partially redacted) December 14 2017

¹⁰ Cabin Owner B email correspondence from SLRPA Administration

¹¹ Crown Resource Land Lease Property Number 350340, Acts and Regulations (page 2 para 2)

6. **Occupational Health and Safety:** Concerns regarding accessibility, risk assessment and safety protocols were raised by a SLRPA employee at a SLRPA meeting September 23, 2023.
- a. Minutes reflect cordial acceptance of the employee report and acknowledge a need to “review and complete” SLRPA’s workplace policies.¹²
 - b. Social media postings made only hours after the meeting adjourned, indicate the employee was outraged by alleged SLRPA comments regarding handicap accessibility: “its such a small portion of people so why bother”. SLRPA deleted the posting on their Facebook page and responded. Additional posts appeared on other sites. These include the employee sharing her contact with OHS and claiming she was “asked to leave” after being transparent regarding making that contact.¹³

Ministerial Waiver of Compliance

As per the Crown lease granted to Suffern Lake Regional Park by the Ministry of Environment, without a written record acknowledging a failure in compliance as having been approved by the Minister, all the infractions identified constitute a breach of lease.¹⁴

¹² SLRPA Minutes September 23, 2023 (Staff Report page 1)

¹³ Screenshots of related social media posts (SLRPA Social Media 4 posts)

¹⁴ Crown Resource Land Lease Property Number 350340 (page 4 WAIVER)