

# *The Assessment Management Agency Act*

*being*

Chapter A-28.1 of the *Statutes of Saskatchewan, 1986* (consult Table of Saskatchewan Statutes for effective date) as amended by the *Statutes of Saskatchewan, 1988-89, c.M-23.2, 46 and 55; 1989-90, c.5, 15 and 54; 1991, c.1; 1992, c.19; 1993, c.21; 1994, c.33; 1995, c.A-28.01; 1996, c.32 and 67; 1999, c. N-4.001 and 3; 2000, c.32; 2001, c.10; 2002, c.C-11.1 and 39; 2003, c.18; 2004, c.53; 2005, c.L-11.2, M-36.1; and 2006, c.2.*

## **NOTE:**

**This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.**

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## CHAPTER A-28.1

### An Act to establish the Saskatchewan Assessment Management Agency and to govern its Activities

#### PART I

#### Short Title and Interpretation

##### Short title

1 This Act may be cited as *The Assessment Management Agency Act*.

##### Interpretation

2 In this Act:

- (a) **“agency”** means the Saskatchewan Assessment Management Agency constituted by section 3;
- (b) **Repealed.** 1999, c.3, s.4.
- (b) **“appeal board”** means the Saskatchewan Municipal Board or the appropriate committee of the Saskatchewan Municipal Board designated pursuant to section 12 of *The Municipal Board Act* to hear an appeal;
- (c) **“assessment appraiser”** means a person appointed pursuant to subsection 13(2) to carry out valuations and includes a person appointed by a municipality to carry out valuations;
- (d) **“assessment roll”** means an assessment roll prepared in accordance with a municipal Act;
- (e) **“assessor”** means the person appointed as assessor by a municipality;
- (e.1) **“base date”** means the date established by the agency in accordance with the regulations for determining the value of land and improvements for the purpose of establishing assessment rolls for the year in which the valuation or revaluation is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;
- (f) **“board”** means the board of directors of the agency appointed pursuant to subsection 6(1);
- (g) **“board of education”** means a board of education within the meaning of *The Education Act, 1995*;
- (h) **“Crown”** means Her Majesty in right of Saskatchewan;
- (h.1) **“equalized assessment”** means an assessment based on an aggregated value created from individual property assessments made in accordance with the classes of property established pursuant to the appropriate municipal Act and equalized to a more recent date on which other properties in Saskatchewan have been assessed;

(h.2) **“equivalency assessment”**, with respect to the City of Lloydminster, means an assessment based on an aggregated value for the city created from individual property assessments that are:

(i) based on the classes of property established pursuant to *The Cities Act*; and

(ii) calculated as if those individual property assessments were determined pursuant to the laws of Saskatchewan;

(i) **“fiscal year”** means the period commencing on January 1 in one year and ending on December 31 in the same year;

(j) **“level of assessment”** means that level of valuation which is in accordance with an assessment manual that is approved by the agency, as amended from time to time;

(k) **“minister”** means the member of the Executive Council to whom for the time being the administration of this Act is assigned;

(l) **“municipal Act”** means *The Cities Act*, *The Municipalities Act* or *The Northern Municipalities Act*, as the case may be;

(m) **Repealed.** 2004, c.53, s.3.

(n) **“pecuniary interest”** means a pecuniary interest within the meaning of Part VII of *The Cities Act*, Part VII of *The Municipalities Act* or Part V of *The Northern Municipalities Act*, as the case requires;

(o) **“property”** means land, buildings, improvements and special franchises and includes pipelines and the resource production equipment of oil and gas wells and mines;

(o.1) **“revaluation”** means the valuation of a property on which a valuation has already been performed, to reflect:

(i) a new base date for valuation established by the agency in accordance with this Act and the regulations;

(ii) changes in the assessment manual or other orders or rules established by the agency; or

(iii) changes in legislation;

(o.2) **“SAAA”** means the Saskatchewan Assessment Appraisers’ Association.

(p) **“SARM”** means The Saskatchewan Association of Rural Municipalities;

(q) **“SSBA”** means the Saskatchewan School Boards Association;

(r) **“SUMA”** means the Saskatchewan Urban Municipalities Association;

(s) **“valuation”** means the determination of the value of property for assessment purposes in accordance with a municipal Act, as of a base date established by the agency in accordance with this Act and the regulations, by methods that may include the inspection or reinspection of property to determine the physical characteristics and condition of the property.

1986, c.A-28.1, s.2; 1989-90, c.5, s.2; 1994, c.33, s.3; 1995, c.A-28.01, s.47; 1999, c.3, s.4; 2000, c.32, s.59; 2002, c.C-11.1, s.369; 2004, c.53, s.3; 2005, c.M-36.1, s.415.

PART II  
**Saskatchewan Assessment Management Agency**

**Agency established**

**3** The Saskatchewan Assessment Management Agency is hereby established as a corporation.

1986, c.A-28.1, s.3.

**Agency not agent of Crown**

**4** The agency is not for any of its purposes an agent of the Crown and its powers granted by this Act shall be exercised in its own right and not as an agent of the Crown.

1986, c.A-28.1, s.4.

**Head office**

**5** The head office of the agency is to be at any place in Saskatchewan that the board may determine.

1986, c.A-28.1, s.5.

**BOARD**

**Board of directors**

**6(1)** The Lieutenant Governor in Council shall appoint a board of directors for the agency consisting of:

- (a) two persons who:
  - (i) are councillors or reeves of a rural municipality; and
  - (ii) are nominated by the board of directors of SARM;
- (b) subject to subsection 7(1), two persons who:
  - (i) are councillors or mayors of a municipality other than a rural municipality; and
  - (ii) are nominated by the board of directors of SUMA;
- (c) two persons who are members of a board of education and who are nominated by the board of directors of SSBA;
- (d) one person nominated by the minister after consultation with SARM, SUMA and SSBA;
- (e) one person nominated by the minister based on a recommendation by the Minister of Learning; and
- (f) three persons nominated by the minister.

- (2) The person appointed pursuant to clause (1)(d) shall be the chairperson of the board.
- (3) Subject to subsections (4), (5) and (11), a person appointed to the board:
- (a) holds office for a term not exceeding three years or until a successor is appointed; and
  - (b) is eligible for reappointment if nominated in accordance with subsection (1).
- (4) If a vacancy occurs in the membership of the board, the Lieutenant Governor in Council may appoint to the board for the remainder of the term of the person who vacated the office:
- (a) in the case of a vacancy in an appointment pursuant to clause (1)(a), a person nominated by the board of directors of SARM;
  - (b) in the case of a vacancy in an appointment pursuant to clause (1)(b), a person nominated by the board of directors of SUMA;
  - (c) in the case of a vacancy in an appointment pursuant to clause (1)(c), a person nominated by the board of directors of SSBA; and
  - (d) in the case of a vacancy in any other appointment, a person nominated by the minister.
- (5) The appointment of a person as a member of the board terminates:
- (a) when the member dies or resigns or is otherwise unable to carry out his or her duties; or
  - (b) in the case of a person:
    - (i) appointed pursuant to clause (1)(a) or (4)(a), on the earlier of:
      - (A) the day specified for the termination by the Lieutenant Governor in Council; and
      - (B) the day on which the person ceases to be a councillor or reeve, as the case may be, of a rural municipality;
    - (ii) appointed pursuant to clause (1)(b) or (4)(b), on the earlier of:
      - (A) the day specified for the termination by the Lieutenant Governor in Council; and
      - (B) the day on which the person ceases to be a councillor or mayor, as the case may be, of a municipality other than a rural municipality;
    - (iii) appointed pursuant to clause (1)(c) or (4)(c), on the earlier of:
      - (A) the day specified for the termination by the Lieutenant Governor in Council; and
      - (B) the day on which the person ceases to be a member of a board of education; or
    - (iv) appointed pursuant to clause (1)(d), (e) or (f) or (4)(d), on the day specified for the termination by the Lieutenant Governor in Council.

- (6) If a member of the board resigns, the resignation takes effect on the later of:
- (a) the date on which the resignation is received by the chairperson; and
  - (b) the date specified as the effective date in the resignation.
- (7) Subject to the requirement of a quorum, a vacancy in the membership of the board or the absence of a member of the board does not impair the power of the board to act.
- (8) The members of the board shall:
- (a) name a vice-chairperson from among their number; and
  - (b) appoint a secretary who need not be a member of the board.
- (9) If the chairperson is absent or unable to act or if the office of chairperson is vacant, the vice-chairperson may exercise all the powers and shall perform all the duties of the chairperson.
- (10) The agency shall pay to the members of the board:
- (a) remuneration for their services; and
  - (b) reimbursement for their expenses incurred in the performance of their duties.
- (11) A person who holds office as a member of the board on the day on which section 4 of *The Assessment Management Agency Amendment Act, 2004* comes into force and who was elected to that office by delegates of municipalities or boards of education at an annual meeting continues to hold office for a term not exceeding one year or until his or her successor is appointed, but may be reappointed to the board if nominated in accordance with subsection (1).
- (12) In this section, “**councillor**”, “**mayor**” or “**reeve**” means a councillor, mayor or reeve within the meaning of *The Cities Act*, *The Municipalities Act* or *The Northern Municipalities Act*, as the case may be.

2004, c.53, s.4; 2005, c.M-36.1, s.415.

**SARM, SUMA and SSBA nominees**

- 7(1) One of the two persons appointed to the board pursuant to clause 6(1)(b) must be nominated to represent cities with a population exceeding 30,000.
- (2) The persons appointed to the board pursuant to clause 6(1)(a), (b) or (c) or subsection 6(4) shall annually prepare and submit to SARM, SUMA or SSBA, as the case may be, at that association’s annual meeting, a written report on the activities of the agency for the preceding year.

2004, c.53, s.4.

## CONFLICT OF INTEREST

**Elected officials**

8(1) Notwithstanding *The Legislative Assembly and Executive Council Act, 2005*, where a member of the Legislative Assembly is appointed as a member of the board, he or she is not, by reason only of the appointment or of any payment made to him or her pursuant to subsection 6(10), required to vacate his or her seat and is not disqualified from sitting or voting in the Legislative Assembly.

(2) Notwithstanding any other Act, where a member of the council of any municipality or board of education is appointed as a member of the board, he or she is not, by reason of the appointment or any payment made to him or her pursuant to subsection 6(10), disqualified from being a member of or voting in the council of the municipality or board of education, as the case may be.

1986, c.A-28.1, s.8; 2005, c.L-11.2, s.97, 2005, c.M-36.1, s.415; 2006, c.2, s.3.

**Disclosure of land holdings**

9(1) In this section:

(a) **“controlling interest”**, with respect to a corporation, means:

- (i) beneficial ownership, whether direct or indirect, of; or
- (ii) the exercise of control or direction over;

shares of the corporation that carry more than 25% of the voting rights attached to all of the issued shares of the corporation;

(b) **“co-operative”** means a co-operative as defined in *The Co-operatives Act, 1996* or *The New Generation Co-operatives Act*;

(c) **“director or other officer”**, with respect to a corporation, does not include a director or other officer of a co-operative;

(d) **“land”** includes:

- (i) lands, tenements and hereditaments and any estate or interest therein, or right or easement affecting the same;
- (ii) buildings, or parts of buildings, structures or fixtures, erected or placed on, in, over or under or affixed to land, but does not include machinery permanently affixed to buildings or imbedded in foundations, or such foundations;
- (iii) structures and fixtures erected or placed on, in, over or under or affixed to any highway, lane or public place or water but does not include the rolling stock of a railway; and
- (iv) businesses;

(e) **“own”**, in relation to land, includes:

- (i) owning in a representative capacity, such as executor, administrator or trustee;
- (ii) holding an option to purchase; and
- (iii) purchasing by way of agreement for sale.



(2) Within 30 days after assuming the duties of his or her office, every member of the board, the executive director and any employees of the agency that may be designated by the board shall furnish the agency with a declaration in a form approved by the agency setting out the lands owned by each of the following:

- (a) by that person;
- (b) by that person's spouse;
- (c) by any corporation:
  - (i) of which that person or that person's spouse is a director or other officer; or
  - (ii) in which that person or that person's spouse has a controlling interest.

(3) Every person required to make a declaration pursuant to subsection (2) shall, within 30 days after any disposition or acquisition of lands, notify the agency of the disposition or acquisition.

(4) The agency shall maintain a register containing:

- (a) the information furnished to it pursuant to subsections (2) and (3); and
- (b) the name of the person to whom the information relates.

(5) The register maintained by the agency in accordance with this section may be inspected by any person during the regular business hours of the agency.

(6) Every person who contravenes subsection (2) or (3) is guilty of an offence and liable on summary conviction to a fine of not more than \$500 and to a further fine of not more than \$125 for each day or part of a day during which the offence continues.

(7) If a person is convicted of an offence against subsection (2) or (3):

- (a) his or her appointment as a member of the board is terminated on the date of conviction unless sooner terminated pursuant to subsection 6(5); and
- (b) he or she is not eligible to be appointed as a member of the board for a period of three years after the date of conviction.

1986, c.A-28.1, s.9; 1999, c.N-4.001, s.351 and  
c.3, s.6; 2006, c.2, s.4.

## PROCEDURES AND COMMITTEES

### Board procedures

**10(1)** The rules, orders, bylaws and resolutions of the board shall be passed by a majority vote of members present, with all members present being required to vote, and, where there is a tie vote, the motion is deemed to be lost.

(2) The board shall establish procedures for making rules and orders and for passing bylaws and resolutions, and for the conduct of its business and its meetings.

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- (3) A quorum of the board consists of a majority of board members.
- (4) The members of the board shall meet at any time that a majority of the board may consider necessary or at the call of the chairperson on reasonable written notice to the other members of the board.

1986, c.A-28.1, s.10; 1999, s.3, s.7.

**Committees of board**

**11(1)** Subject to subsections (2) to (4), the board may establish any committees that it considers appropriate to assist it in carrying out its duties.

(2) The board shall maintain three committees to review policies and practices respecting assessment and to make recommendations to the board concerning those policies and practices, with each committee to be responsible for one of the following:

- (a) cities with a population exceeding 30,000;
- (b) rural municipalities;
- (c) all other municipalities.

(2.1) A committee mentioned in subsection (2) consists of the chairperson of the board and:

(a) in the case of the committee responsible for the municipalities mentioned in clause (2)(c), the members of the board appointed pursuant to clause 6(1)(b), one other member of the board, and any other person or persons the board may appoint;

(b) in the case of the committee responsible for cities with a population exceeding 30,000, the member of the board mentioned in subsection 7(7), one other member of the board, any other person or persons the board may appoint and not more than two persons nominated by the council of each of the following cities:

- (i) Moose Jaw;
- (ii) Prince Albert;
- (iii) Regina;
- (iv) Saskatoon; and

(c) in the case of the committee responsible for rural municipalities, the members of the board mentioned in clause 6(1)(a), one other member of the board, and any other person or persons the board may appoint.

(2.2) The board shall set the terms of reference of a committee mentioned in subsection (2), except that the committees have the authority to:

(a) consider any matters relating to changes in assessment policy and practices, including proposals for orders or recommendations pursuant to clauses 12(1)(c), (d) and (k), that affect the area for which it is responsible, before those matters are approved by the board;

- (b) make recommendations to the board relating to the changes mentioned in clause (a); and
  - (c) request the staff of the agency to review and develop proposals to bring before the committee and the board that deal with specific assessment matters.
- (2.3) Subject to approval pursuant to the procedures set out in subsection 11.1(2) for recommendations pursuant to clause 12(1)(k), the board shall adopt a recommendation made pursuant to clause (2.2)(b) if it is satisfied that the recommendation is within the terms of reference and authority of the committee and that the effect of the recommended change will be limited to the area for which the committee making the recommendation is responsible.
- (3) The board may establish any advisory committees subject to any terms and conditions that it considers appropriate to assist it in carrying out its duties, and may appoint any persons to be members of such committees.
- (4) The board shall establish and maintain a technical advisory committee to advise the agency concerning:
- (a) the agency's performance of its responsibilities; and
  - (b) the development of changes in assessment policy, manuals, and legislation.
- (5) The committee mentioned in subsection (4) consists of the following professional, technical and administrative personnel:
- (a) one or more persons who may be nominated by each of SUMA, SARM, SSBA, Regina, Saskatoon, Moose Jaw and Prince Albert;
  - (b) one person nominated by The Rural Municipal Administrators' Association of Saskatchewan;
  - (c) one person nominated by the Urban Municipal Administrators' Association of Saskatchewan;
  - (d) one person nominated by the Saskatchewan Association of School Business Officials;
  - (e) **Repealed.** 1999, c.3, s.8.
  - (f) one person nominated by SAAA;
  - (g) one or more persons nominated by the minister;
  - (h) any other person or persons the board may appoint.
- (6) The committee mentioned in subsection (4) shall meet within 30 days after being requested to do so by the executive director of the agency.

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## ASSESSMENT MANAGEMENT AGENCY

- (7) The executive director of the agency:
- (a) may, on the executive director's own initiative, request a meeting of the committee mentioned in subsection (4); and
  - (b) shall request a meeting of the committee mentioned in subsection (4) where at least two members of that committee ask the executive director, in writing, to do so.

1986, c.A-28.1, s.11; 1994, c.33, s.6; 1995, c.A-28.01, s.47; 1999, c.3, s.8; 2001, c.10, s.3; 2004, c.53, s.5; 2005, c.M-36.1, s.415.

**Board to conduct annual meetings**

**11.1(1)** The agency shall conduct annual meetings of delegates of municipalities and boards of education for purposes that may include:

- (a) considering and adopting resolutions;
  - (b) hearing the annual report of the board of directors;
  - (c) considering changes proposed by the agency to assessment legislation;
  - (d) considering reports made by the agency; and
  - (e) dealing with other business authorized by the bylaws of the agency.
- (2) At an annual meeting, votes on resolutions dealing with changes to assessment legislation are to be conducted in the following manner, subject to the regulations:
- (a) at least one month in advance of the meeting, the board shall send the resolutions to the municipalities and boards of education;
  - (b) the councils of the municipalities and the board of education shall consider the resolutions;
  - (c) debates and votes on the resolutions shall be conducted at the annual meeting.
- (3) Subject to the regulations, the board may set procedures for the casting of votes at meetings.

1994, c.33, s.7; 2004, c.53, s.6.

## POWERS AND DUTIES OF AGENCY

**Powers and duties**

**12(1)** In addition to any other duty imposed on it by this Act or the regulations, the agency shall:

- (a) establish bylaws respecting the conduct of the board's meetings and the practice and procedures of the agency;
- (b) establish and diligently maintain assessed values and undertake valuations in a manner consistent with and in accordance with this Act, the regulations and the appropriate municipal Act;
- (c) determine, by order, methods of valuation;

(c.1) **Repealed.** 2000, c.32, s.59.

(d) prepare and establish, by order, any assessment manuals, guidelines, handbooks and other materials required for the valuation of property that:

- (i) in the opinion of the agency, are appropriate; or
- (ii) are required by a municipal Act;

and make orders governing the use of such manuals and materials;

(e) supervise the administration of the assessment provisions of any municipal Act to ensure that each assessment is made in accordance with the requirements of the appropriate Act;

(f) ensure that the public, municipal councils, boards of education and the Government of Saskatchewan are adequately informed respecting methods and orders relating to property assessment in Saskatchewan and, in pursuit of that objective, shall prepare and make available to the public, municipal councils, boards of education and the Government of Saskatchewan projections of shifts in assessments that may result from:

- (i) the agency establishing a new base date for valuation in accordance with this Act and the regulations;
- (ii) changes in the assessment manual or other rules or orders established by the agency; or
- (iii) changes in legislation;

(g) consult with the public, municipal councils, boards of education, the Government of Saskatchewan, local government organizations and taxpayer organizations before revaluation and in:

- (i) the preparation and revision of manuals;
- (ii) the review of assessment policy and legislation; and
- (iii) the carrying out of any research or study;

(h) undertake research and studies into valuation practices and procedures and shifts in assessments;

(h.1) by serving written notice on a municipality and its assessment appraiser, require the municipality and its assessment appraiser to provide to the agency any information that the agency considers necessary to maintain a central database respecting property assessments in Saskatchewan;

(i) establish and maintain, by order, standards of education, training and technical or professional competence of assessors, and require compliance with those standards;

(i.1) **Repealed.** 1995, c.A-28.01, s.47.

(j) develop and administer, or authorize development and administration of, programs for the education, training and technical or professional development of assessors;

- (k) review and, as the agency considers advisable, recommend changes to the minister responsible for the appropriate municipal Act or *The Education Act, 1995* relating to principles and methods of property assessment;
- (l) if more than one level of assessment is in use, determine methods for equalizing assessments and prepare and maintain equalized assessments respecting individual municipalities and school divisions;
- (l.1) for the purpose of calculating operating grants for school divisions, by March 1 of each year prepare and provide to the Minister of Learning equivalency assessments for the properties located in the Saskatchewan portion of the City of Lloydminster:
  - (i) using the classes of property established pursuant to *The Cities Act*; and
  - (ii) using the method for calculating, preparing and maintaining equivalency assessments as determined by order of the board;
- (m) make readily available without charge to any department or agency of the Crown, and to any other person prescribed by the board, information respecting the aggregate values of assessed lands and improvements in any or all municipalities or school divisions, and information respecting equalized assessments, if applicable;
- (n) without limiting the generality of clause (m), by March 1 in each year provide to departments of the Government of Saskatchewan, and to any other person prescribed by the board, an accurate listing of the aggregate values of the confirmed assessments for any or all municipalities and school divisions as at December 31 of the preceding year, including all supplementary assessments made during the preceding year:
  - (i) showing total assessments, taxable assessments, assessments exempt from taxation that may be provided by the agency, equalized assessments for individual municipalities if determined pursuant to clause (l), and equivalency assessments for the Saskatchewan portion of the City of Lloydminster if determined pursuant to clause (l.1); and
  - (ii) aggregated for municipalities and school divisions by categories as required by the department;
- (n.1) on or before the date prescribed in the regulations, provide to the minister a preliminary assessment for each property that is being revalued;
- (o) **Repealed.** 2006, c.2, s.5.
- (o.1) for the purposes of confirming the assessment roll pursuant to the appropriate municipal Act, establish, by order, the return form and the times by which the return form must be submitted to the agency each year;
- (p) confirm, by order, the assessment roll according to the provisions of the appropriate municipal Act if satisfied that the roll is accurate and that the provisions of the applicable municipal Act have been complied with, after conducting any review or audit that the agency considers appropriate, including a primary audit within the meaning of section 22.1;

- (q) exercise and carry out any other powers and duties that may be necessary to meet the agency's responsibilities, or that may be required by another Act, or required by orders or by regulations made pursuant to this Act by the Lieutenant Governor in Council.
- (1.1) For the purposes of clauses (1)(c) and (d), the agency may:
- (a) by order:
    - (i) adopt by reference all or part of any code, standard, manual or other reference material respecting property assessment, valuation or methods of valuation, as amended from time to time or otherwise; and
    - (ii) amend, repeal or replace any provision of any code, standard, manual or other reference material adopted pursuant to subclause (i); and
  - (b) make orders governing the use of any code, standard, manual or other reference material adopted pursuant to clause (a).
- (2) In addition to any other power conferred on it by this Act or the regulations, the agency has the power to:
- (a) enter into agreements with the cities of Regina, Saskatoon, Moose Jaw and Prince Albert to provide for the agency carrying out valuations and revaluations in any of those municipalities, which agreements may include provisions relating to the transfer of municipal assessment employees to the agency;
  - (b) establish bylaws authorizing its employees to perform technical or professional services at the request of any department or agency of the Crown, or of any other person, and fixing and charging fees for those services;
  - (c) subject to clauses (1)(m) and (n), establish bylaws regarding dissemination to persons, other than persons employed by a municipality, of:
    - (i) information respecting both aggregate assessments and assessments for individual properties, including information developed by the agency in carrying out valuations; and
    - (ii) records, reports, documents, contracts, bylaws, minutes of the board or its committees, or other information;
  - (d) subject to clauses (1)(m) and (n), fix and charge fees for items and information disseminated pursuant to clause (c);
  - (e) publish any materials required for the valuation of property or to fulfil any other duty or responsibility imposed on the agency by this Act or any other Act.

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## ASSESSMENT MANAGEMENT AGENCY

(3) An order or rule of the agency has the effect of law on the publication in the Gazette of:

- (a) the rule or order; or
- (b) in the case of an order made pursuant to clause (1)(d), a notice:
  - (i) stating the date on which the order was made;
  - (ii) indicating that the order was made pursuant to clause (1)(d); and
  - (iii) stating where and when the order may be inspected.

(3.1) **Repealed.** 1999, c.3, s.9.

(4) **Repealed.** 1989-90, c.54, s.5.

1986, c.A-28.1, s.12; 1989-90, c.54, s.5; 1994, c.33, s.8; 1995, c.A-28.01, s.47; 1996, c.32, s.3 and c.67, s.60; 1999, c.3, s.9; 2000, c.32, s.59; 2004, c.53, s.7; 2006, c.2, s.5.

**Employees**

**13(1)** The agency may employ any employees, consultants or professional or technical advisors that it considers necessary for the purposes of this Act, and may fix their remuneration and assign their duties and the terms and conditions of their employment, subject to this and any other relevant Act.

(2) The staff of the agency consists of an executive director and any other employees that the agency may require for the proper conduct of its business, and includes persons who are qualified to engage in valuations and who are appointed as employees for that purpose.

(3) Employees of the Saskatchewan Assessment Authority established pursuant to *The Saskatchewan Assessment Act* shall be transferred to the agency, and that transfer is deemed to be a transfer within the meaning of section 37 of *The Trade Union Act*.

(4) *The Public Service Superannuation Act* and *The Public Employees Pension Plan Act* apply to the chairperson of the board, if the board directs, and to any person transferred to the agency pursuant to subsection (3).

(5) Subject to subsection (4), the agency may enter into any agreements that it considers appropriate with respect to existing or new pension schemes for its employees.

1986, c.A-28.1, s.13; 1999, c.3, s.10.

**Executive director**

**14(1)** The executive director shall be selected and appointed by the board, and serve at the pleasure of the board, subject to the bylaws of the agency.

(2) The executive director shall carry out any duties that the board may assign to him or her, and shall:

- (a) be in charge of the employees and administration of the agency under the direction of the board;



- (b) ensure that the affairs of the agency are conducted in accordance with the requirements of this or any other Act and in accordance with any orders, rules, bylaws or regulations made pursuant to this Act; and
- (c) initiate any research, studies, policy review and analysis and make any recommendations that may be advisable relating to assessment.

1986, c.A-28.1, s.14; 1999, c.3, s.11.

#### **Property**

**15(1)** The agency may acquire by lease, purchase or otherwise and may sell, lease or otherwise dispose of any real or personal property that it considers necessary for the efficient performance of its responsibilities.

(2) The agency may incur debt obligations that are not repayable within the current year for the purpose of providing office accommodation or other facilities or equipment or services for the agency, and may enter into a mortgage or other contract for that purpose.

1986, c.A-28.1, s.15.

#### **Temporary borrowing**

**16(1)** Subject to subsections (2), (3) and (4), the agency may borrow, by way of temporary loans, bank overdraft or line of credit from any bank, credit union or trust company or from any person or corporation, on any terms and conditions, any sums that the agency may require to carry out its responsibilities, and any instruments that may be necessary or desirable in connection with the borrowing of money and obtaining of advances by way of temporary loans may be executed in any manner that the agency may determine.

(2) Subject to subsection (4), any sum borrowed pursuant to subsection (1) is to be borrowed on the condition that the sum is to be repaid or the loan otherwise retired within the fiscal year in which the loan is made.

(3) The aggregate of the sums borrowed pursuant to subsection (1) which are outstanding at any one time in any fiscal year shall not exceed one half of the total of the amounts payable to the agency pursuant to section 18 in respect of that fiscal year.

(4) The agency may, during the fiscal year in which any sum is borrowed and the two succeeding fiscal years, extend the loan and renew or extend the promissory notes or other obligations securing the loan.

1986, c.A-28.1, s.16.

**Investments**

**17** The agency may invest for its benefit all or any sums of money belonging to it and not presently required for expenditure in:

- (a) securities of the Government of Canada or of any province of Canada;
- (b) securities whose payment is guaranteed by the Government of Canada or of any province of Canada;
- (c) securities of a municipality, school division or union hospital district in Saskatchewan;
- (d) deposit certificates or similar investments issued by a bank or credit union; and
- (e) guaranteed short term investments through a trust company, up to the limit of deposits insured by the Canada Deposit Insurance Corporation, incorporated pursuant to the *Canada Deposit Insurance Corporation Act*, as amended from time to time;

and may dispose of any securities in which moneys have been invested pursuant to this section in any manner and on any terms that it may consider expedient.

1986, c.A-28.1, s.17.

**Financing**

**18(1)** On or before July 15 in each year, the board shall:

- (a) submit a proposed budget for the next fiscal year to the minister, SARM, SUMA and SSBA for review;
- (b) attend a meeting with the minister and representatives of SARM, SUMA and SSBA and make available employees of the agency at that meeting to explain the proposed budget and the reasons for proposed expenditures; and
- (c) after considering any suggestions made by the minister, SARM, SUMA or SSBA, determine the budget required for the next fiscal year for the agency to perform its responsibilities properly.

(2) The Minister of Finance shall pay to the agency in each fiscal year, out of the general revenue fund, the amount of \$4,000,000 in more or less equal quarterly instalments at times agreed on between the Minister of Finance and the agency, for the purposes of:

- (a) assessment research and policy development;
- (b) maintaining a central database;
- (c) providing assessment information pursuant to clauses 12(1)(m) and (n); and
- (d) assuring the quality of assessments.

(3) Where funds have been appropriated by the Legislature for the purpose, the minister may make loans or grants to the agency, in addition to the amount to be paid pursuant to subsection (2), or to municipalities, subject to any terms and conditions that he or she may prescribe.

(3.1) Subject to subsections (3.4) and (3.5), for all school divisions for which the agency carries out valuations and revaluations, the board, on or before February 1 in each year, shall, on any basis on which the board may decide, requisition from those school divisions an amount to be paid by the Minister of Learning to the agency for the fiscal year of the Government of Saskatchewan that commences on April 1 of that year.

(3.2) The agency shall provide written notification to the Minister of Learning of every requisition made by the agency pursuant to subsection (3.1).

(3.3) Subject to subsections (3.4) and (3.5), the Minister of Learning shall pay to the agency the requisitioned amount out of the total amount appropriated by the Legislature for the Government's fiscal year for the purposes of operating grants mentioned in section 310 of *The Education Act, 1995*.

(3.4) The total amount requisitioned by the agency pursuant to subsection (3.1) and payable by the Minister of Learning to the agency pursuant to subsection (3.3) for any fiscal year of the Government of Saskatchewan shall not exceed the amount prescribed in the regulations.

(3.5) The board shall adjust the amount requisitioned pursuant to subsection (3.1) and payable pursuant to subsection (3.3) to reflect any change made to the amount prescribed in the regulations pursuant to subsection (3.4).

(4) Where, in any fiscal year, the annual budget for the agency for the fiscal year exceeds the amounts of the provincial grants to be paid to the agency pursuant to subsections (2), (3) and (3.3), the board shall, on or before February 1, determine the additional amount that is required to balance the budget and:

(a) shall determine, in accordance with this section, what part of that amount is to be paid by each municipality; and

(b) shall requisition the amount required to be paid pursuant to clause (a):

(i) with respect to the Northern Administration District, from the Northern Revenue Sharing Trust Account established pursuant to *The Northern Municipalities Act*; and

(ii) with respect to every other municipality, from the municipality.

(5) The amount to be paid by each municipality pursuant to subsection (4) is to be determined on any basis the board may decide on.

(6) Where a municipality carries out its valuations and revaluations and determines its assessments using services other than the agency's, it is not required to make any payment pursuant to subsection (4).

(7) Municipalities shall pay the amounts requisitioned by the agency on or before July 1 in each year, or at any other time or times that may be determined by the board.

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(8) Where the Minister of Finance or a municipality fails to pay an amount when due, the Minister of Finance or the municipality, as the case may be, shall pay to the agency, on demand, interest on the amount, for the time that it is outstanding, at the rate provided for in subsection (9).

(9) The interest rate for the purposes of subsection (8) is to be equal to the prime rate of interest of the chartered bank that holds Saskatchewan's general revenue fund.

(10) Where a municipality fails to pay a sum due in any year by September 1 in that year, the agency may:

(a) recover the amount in arrears plus accumulated interest from the day on which it became due pursuant to subsection (7), together with any costs incurred in so doing, by legal action; and

(b) withhold confirmation of the assessment roll pursuant to clause 12(1)(p) in the following year pending payment of the amount to which the agency is entitled pursuant to clause (a).

(11) Notwithstanding any other Act, where the agency withholds confirmation of the assessment roll pursuant to clause (10)(b), the withholding applies only to the use of the assessment roll for the purpose of levying taxes, and the agency may confirm the roll for any other purposes for which the roll may be used.

(12) Notwithstanding any other Act, where a municipality fails to pay a sum due by September 1 in any year, the Lieutenant Governor in Council may, on request of the agency, withhold the amount due to the agency from any moneys payable to the municipality for the purposes of municipal revenue sharing pursuant to *The Municipal Revenue Sharing Act* or *The Northern Municipalities Act*, and pay that amount to the agency.

(13) Where Regina, Saskatoon, Moose Jaw or Prince Albert enters into an agreement pursuant to clause 12(2)(a) to provide for the carrying out of its valuations and revaluations by the agency, the cost of the valuations and revaluations for that municipality, as determined by the agency in consultation with the municipality at the date of the agreement, is deemed not to be an expenditure in excess of the amounts of the provincial grants for the purposes of subsection (4).

(14) Where, by reason of the timing of the coming into force of this section, requisitions sent to municipalities for 1994 on or before February 1 are not sufficient to cover the amounts determined pursuant to subsections (4) and (5), the agency may make a supplementary requisition for the balance of 1994, and subsections (6) to (13) apply to that requisition.

1994, c.33, s.9; 2001, c.10, s.4; 2004, c.53, s.8.

**Verification of expenditures**

**18.1** The agency shall ensure that its books, records and accounts are maintained, and that its financial statements are prepared, in a manner sufficient to verify whether the amounts provided to the agency pursuant to subsections 18(2) and (3) have been expended for the purposes for which the amounts were provided.

2001, c.10, s.5.

**Audit**

**19(1)** The agency shall appoint an auditor who is a member in good standing of an accounting profession recognized pursuant to one of the following Acts to audit the books, records, accounts and financial statements of the agency annually, including the schedule of expenditures mentioned in subclause 20(1)(b)(ii):

- (a) *The Management Accountants Act*;
- (b) *The Certified General Accountants Act, 1994*;
- (c) *The Chartered Accountants Act, 1986*.

(2) Immediately on completion of the audit, the auditor shall:

- (a) prepare a report on the results of the audit;
- (b) submit a copy of the report to the agency, the minister, SARM, SUMA and SSBA.

(3) On the request of the minister, the Provincial Auditor shall conduct any examination, review or audit that the minister considers advisable in relation to the financial affairs of the agency.

(4) For the purposes of conducting an examination, review or audit pursuant to subsection (3), the Provincial Auditor has, in relation to the agency, all the rights and powers set out in subsection 24(1) of *The Provincial Auditor Act*.

(5) As soon as is practicable, the Provincial Auditor shall submit a copy of any report prepared by the Provincial Auditor pursuant to subsection (3) to the agency, the minister, SARM, SUMA and SSBA.

(6) The agency shall pay any fees charged by the Provincial Auditor for conducting an examination, review or audit and preparing a report pursuant to this section.

2001, c.10, s.6; 2004, c.53, s.9.

**Annual report**

**20(1)** In each fiscal year, the board shall submit to the minister, SARM, SUMA and SSBA:

- (a) a report on the activities of the agency for the preceding fiscal year;
- (b) a financial statement that:
  - (i) shows the business of the agency for the preceding fiscal year, prepared in accordance with generally accepted accounting principles as recommended by the Canadian Institute of Chartered Accountants; and
  - (ii) includes a schedule of expenditures of amounts provided to the agency pursuant to subsections 18(2) and (3) sufficient to show whether the amounts have been expended for the purposes for which the amounts were provided; and
- (c) a statement of agency public accounts prepared in accordance with subsection (2).

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- (2) The statement of agency public accounts mentioned in clause (1)(c) must:
- (a) be open for inspection by any person during regular office hours of the agency;
  - (b) incorporate the financial statement mentioned in clause (1)(b);
  - (c) show clearly and fully the revenues, expenditures, assets and liabilities of the agency as at December 31 of the preceding fiscal year;
  - (d) show clearly and fully the state of any fund of the agency as at December 31 of the preceding fiscal year;
  - (e) set forth all matters necessary to explain the financial transactions and financial position of the agency during and as at December 31 of the preceding fiscal year; and
  - (f) subject to the regulations, show clearly and fully, for the preceding fiscal year:
    - (i) the remuneration paid to the employees of the agency and the members of the board;
    - (ii) the expenditures incurred by the agency respecting the operation of the board;
    - (iii) the expenditures incurred by the agency pursuant to any contract entered into by the agency; and
    - (iv) the expenditures, grants and contributions of goods and services made by the agency to meet the cost of:
      - (A) obtaining or maintaining a membership in any association;
      - (B) receiving and entertaining guests of the agency;
      - (C) sending members of the board, employees of the agency or other persons to attend conventions or meetings related to agency matters; and
      - (D) travelling or other expenses incurred by the agency related to the business of the agency.
- (3) In accordance with *The Tabling of Documents Act, 1991*, the minister shall lay before the Legislative Assembly each report and financial statement received by the minister pursuant to subsection (1) or subsection 19(2) or (5).
- (4) On the request of the minister, the agency shall provide to the minister any information or documents that the minister requests to verify whether the amounts provided to the agency pursuant to subsections 18(2) and (3) have been expended for the purposes for which the amounts were provided.
- (5) The agency shall provide the information or documents requested pursuant to subsection (4) within the time specified by the minister.

## ASSESSMENT

**Districts**

**21** The agency may divide the province into districts for the purpose of assessments.

1986, c.A-28.1, s.21.

**Valuation**

**22(1)** Notwithstanding any other Act, commencing on January 1, 1997, all assessable properties in every municipality are to be revalued under the direction and supervision of the agency once every four years.

(2) Unless an agreement is entered into with the agency pursuant to clause 12(2)(a), Regina, Saskatoon, Moose Jaw and Prince Albert are responsible for carrying out their own valuations and revaluations in accordance with the appropriate municipal Act and any rules, orders and manuals that the agency may make or establish.

(3) With the written consent of the agency and after obtaining written consent from all boards of education on behalf of which a council authorizes levies, the council of a municipality not mentioned in subsection (2) may decide that the municipality shall carry out its own valuations and revaluations in accordance with the appropriate municipal Act and any rules, orders or manuals that the agency may make or establish.

(4) A council that decides pursuant to subsection (3) to carry out its own valuations and revaluations shall:

(a) provide the agency with any notice of the decision that the agency may require, which decision is to take effect on January 1 of the following year; and

(b) if the agency has undertaken a general inspection or reinspection in the municipality in any of the three previous years, pay a fee set by the agency to compensate the agency for the prorated costs of the inspection or reinspection.

(5) Subject to subsection (6), a municipality whose council decides pursuant to subsection (3) to carry out its own valuations and revaluations may do so:

(a) with its own employees;

(b) by agreement with another municipality or another organization; or

(c) by any other means.

(6) No person who has not been certified by SAAA pursuant to section 24.1 may carry out a valuation or revaluation for assessment purposes or for the purposes of subsection (5).

(7) If a council that carries out its own valuations and revaluations pursuant to subsection (3) wishes to change the means by which it carries out its valuations and revaluations in accordance with subsection (5), the council must obtain prior written consent from all boards of education on behalf of which the council authorizes levies.

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(8) A council that carries out its own valuations and revaluations pursuant to subsection (3) may decide to have the agency reassume responsibility for carrying out the municipality's valuations and revaluations, subject to:

- (a) obtaining written consent from all boards of education on behalf of which the council authorizes levies;
- (b) providing the agency with any notice that the agency may require;
- (c) obtaining the agency's consent; and
- (d) paying any fee required by the agency.

(9) If Regina, Saskatoon, Moose Jaw, Prince Albert or any other municipality undertakes its own valuations and revaluations, it shall pay the cost of its valuations and revaluations.

(10) For every revaluation, the agency or any municipality that carries out its own valuations and revaluations shall prepare and submit to the minister on or before the date prescribed in the regulations a preliminary assessment for each property that is being valued or revalued.

(11) If Regina, Saskatoon, Moose Jaw, Prince Albert or any other municipality undertakes its own valuations and revaluations, the municipality shall ensure that the public, the boards of education and any taxpayer organization within that municipality and the Government of Saskatchewan:

- (a) are informed of the changes relating to property assessment in the municipality that may result from the use of alternate appraisal methods established and approved by order of the board pursuant to, as the case requires:
  - (i) subsection 165(7) of *The Cities Act*;
  - (ii) subsection 195(9) of *The Municipalities Act*;
  - (iii) **Repealed.** 2005, c.M-36.1, s.415; or
  - (iv) subsection 194(5) of *The Northern Municipalities Act*; and
- (b) have access to the report prepared by the assessor adopting the use of an alternate appraisal method within that municipality.

(12) In accordance with the rules of assessment of the appropriate municipal Act, the agency may revise the valuation of any municipality generally or in part or with respect to any individual property in the municipality.

(13) In each year, the agency shall:

- (a) determine, by order, the taxable assessment, and equalized assessment if more than one level of assessment is in use, of each municipality as of December 31; and
- (b) subject to clause 12(1)(p) and subsection 18(10), notify the clerk or administrator of the municipality promptly after making the determination.

(14) Notwithstanding any municipal Act but subject to subsection (15), the agency shall provide assessed values to municipalities.



(15) When the agency acts pursuant to subsection (14), the assessment appraiser is, for assessment purposes including defence of value and the provision of information to an assessor, deemed to act in the place of, and have the powers and duties of, the assessor appointed pursuant to the appropriate municipal Act, but all other powers and duties vested in an assessor by that Act are retained by the assessor, including the responsibility for the preparation and maintenance of the assessment roll.

(16) If Regina, Saskatoon, Moose Jaw, Prince Albert or any other municipality undertakes its own valuations and revaluations, subsections (14) and (15) do not apply to it.

(17) **Repealed.** 2006, c.2, s.6.

(18) At least once within the period prescribed in the regulations, the agency or any municipality that carries out its own valuations and revaluations shall perform a reinspection of the properties within the municipality to determine their physical characteristics and condition.

(19) On the sale of any land, improvement, land and improvement, or business, when requested by the agency or, if a municipality carries out its own valuations and revaluations, when requested by the municipality's assessor, the vendor and the purchaser shall notify the agency or the assessor, as the case may be, of the purchase and sale, in the prescribed form.

2004, c.53, s.11; 2005, c.M-36.1, s.415; 2006, c.2, s.6.

#### Assessment audits

**22.1(1)** In this section and in sections 22.2 and 22.3:

- (a) **“applicable audit requirements”** means:
  - (i) for a primary audit, the audit requirements mentioned in subsection (2); and
  - (ii) for a secondary audit, the audit requirements mentioned in subsection (3);
- (b) **“assessment appraiser”** means an assessment appraiser other than an assessment appraiser who is an employee of the agency or of a municipality;
- (c) **“audit report”** means the audit report prepared by the agency pursuant to subsection (7);
- (d) **“median fair value to sale price ratio”** means the median fair value to sale price ratio as determined pursuant to the manual established pursuant to clause 12(1)(d);
- (e) **“primary audit”** means an audit of assessments of a municipality conducted by the agency pursuant to subsection (2);
- (f) **“secondary audit”** means a secondary audit of assessments of a municipality conducted by the agency pursuant to subsection (3).

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- (2) For residential and commercial buildings and structures together with the land on which they are situated, the agency shall conduct a primary audit each year to ensure that the overall level of appraisal for a municipality falls into the acceptable range, as prescribed in the regulations, of the median fair value to sale price ratio for the sales used to determine the fair value for the applicable properties in the municipality.
- (3) The agency may conduct one or more secondary audits and may determine the frequency and method of doing so, to ensure that a municipality's assessments:
  - (a) are based on properly collected sales data, physical data and any other applicable data; and
  - (b) have been carried out in accordance with all applicable Acts and regulations and in accordance with the assessment manual and any other materials established by the agency pursuant to clause 12(1)(d).
- (4) By serving written notice on a municipality and its assessment appraiser, the agency may require that the municipality and its assessment appraiser provide to the agency any information that the agency considers necessary to conduct a primary audit or secondary audit or to carry out a duty mentioned in clause 12(1)(l), (l.1), (n) or (p).
- (5) Within 30 days after being served with a written notice pursuant to subsection (4), the municipality and its assessment appraiser must provide to the agency, in a form acceptable to the agency, the information required.
- (6) The agency may withhold confirmation of the assessment roll until the municipality and its assessment appraiser provides the information required pursuant to subsection (4).
- (7) The agency shall prepare and deliver to the municipality and its assessment appraiser an audit report of the primary audit or secondary audit conducted by the agency.
- (8) In the case of a primary audit, the agency must deliver its audit report within 60 days after receiving all information required by the agency pursuant to subsection (4).
- (9) Every audit report must state:
  - (a) whether or not the municipality's assessments are in compliance with the applicable audit requirements; and
  - (b) if the municipality's assessments are not in compliance with the applicable audit requirements, the corrective action to be taken by the municipality to comply with the applicable audit requirements.

- (10) On receipt of an audit report, if the municipality's assessments are not in compliance with the applicable audit requirements, the municipality shall:
- (a) take corrective action to comply with the applicable audit requirements:
    - (i) before the end of the taxation year; or
    - (ii) if there is insufficient time for the municipality to comply with the applicable audit requirements before the end of the taxation year, before the end of the following taxation year; and
  - (b) submit a written report to the agency of the corrective action taken by the municipality to comply with the applicable audit requirements.
- (11) Subject to the decision of the appeal board pursuant to section 22.2 but notwithstanding the confirmation of assessments or any other Act or law, if the municipality fails to comply with subsection (10), the taxes levied by the municipality on its assessments are not recoverable by the municipality pursuant to the appropriate municipal Act or pursuant to *The Tax Enforcement Act* until the corrective action has been taken.

2004. c.53, s.12; 2006, c.2, s.7.

**Appeals of secondary audits**

- 22.2(1)** A municipality or its assessment appraiser may appeal the findings of the agency on a secondary audit to the appeal board on the grounds that an error has been made by the agency in the preparation or content of the audit report.
- (2) An appeal pursuant to subsection (1) must be made by, within 30 days after receipt of the audit report on which the appeal is based:
- (a) serving a notice of appeal on the agency, as the respondent to the appeal; and
  - (b) filing the notice of appeal with the secretary of the appeal board.
- (3) The notice of appeal must:
- (a) be in the form prescribed in the regulations;
  - (b) set out all the grounds on which it is alleged that an error in the preparation or content of the audit report exists; and
  - (c) be accompanied by any additional information required by the form prescribed pursuant to clause (a).
- (4) The notice of appeal and accompanying information are to be served on the agency and filed with the secretary to the appeal board:
- (a) personally;
  - (b) by registered mail; or
  - (c) by ordinary mail.
- (5) On receipt of a notice of appeal in accordance with this section, the secretary of the appeal board shall forward a copy of the notice of appeal to:
- (a) every affected school division; and

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- (b) the affected municipality, if the municipality is not the party that filed the notice of appeal.
- (6) Within 30 days after a notice of appeal has been filed in accordance with this section, the secretary to the appeal board shall:
- (a) fix a date, time and place for hearing the appeal; and
  - (b) provide written notification of the date, time and place fixed for hearing the appeal to the municipality and its assessment appraiser, to the agency and to any affected school division.
- (7) On the date and at the time and place fixed pursuant to clause (6)(a), the appeal board shall hear the appeal and may:
- (a) adjourn the hearing from time to time;
  - (b) request additional information from any party to the appeal; and
  - (c) subject to subsection (9), defer its decision on the appeal.
- (8) On hearing an appeal pursuant to this section, the appeal board may:
- (a) confirm the findings of the audit report and the corrective action to be taken;
  - (b) modify the findings of the audit report and the corrective action to be taken; or
  - (c) reverse the findings of the audit report and set aside the corrective action to be taken.
- (9) The appeal board shall issue a decision, with reasons, in writing within 60 days after completing the hearing of an appeal pursuant to this section.
- (10) The secretary of the appeal board shall send, by ordinary mail, a copy of the decision of the appeal board to the municipality and its assessment appraiser, to the agency and to any affected school division.
- (11) A decision of the appeal board pursuant to this section is final.
- (12) If the appeal board confirms or modifies the findings of the audit report and the corrective action to be taken, on receipt of the decision of the appeal board, the municipality shall:
- (a) take corrective action to comply with the decision of the appeal board:
    - (i) before the end of the taxation year; or
    - (ii) if there is insufficient time for the municipality to comply with the decision of the appeal board before the end of the taxation year, before the end of the following taxation year; and
  - (b) submit a written report to the appeal board and the agency of the corrective action taken by the municipality to comply with the decision of the appeal board.

(13) Notwithstanding the confirmation of assessments or any other Act or law, if the municipality fails to comply with subsection (12), the taxes levied by the municipality on the assessments are not recoverable by the municipality pursuant to the appropriate municipal Act or pursuant to *The Tax Enforcement Act* until the corrective action has been taken.

2004, c.53, s.12; 2006, c.2, s.8.

**Electronic posting of copy of audit report and appeal board decisions**

**22.3(1)** Subject to subsection (3), the agency shall post a copy of every audit report on its website for public viewing 60 days after the audit report has been delivered to the appropriate municipality and its assessment appraiser.

(2) If, during the 60-day period before the posting of a copy of an audit report, the municipality takes corrective action to comply with the applicable audit requirements, the agency's posting of a copy of the audit report shall include a copy of an addendum to the audit report that reflects the corrective action that has been taken since the date of the audit report.

(3) If, pursuant to section 22.2, a municipality or its assessment appraiser appeals the agency's findings on a secondary audit, the agency shall not post a copy of the audit report on its website until the appeal has been concluded.

(4) The agency may post a copy of a decision of the appeal board issued pursuant to section 22.2 on the agency's website for public viewing 60 days after the decision of the appeal board has been mailed to the appropriate municipality and its assessment appraiser.

(5) If, during the 60-day period before the posting of a copy of a decision of the appeal board, the municipality takes corrective action to comply with the decision of the appeal board, the agency's posting of a copy of the decision shall include a copy of an addendum to the audit report that reflects the corrective action that has been taken since the date of the decision.

2006, c.2, s.9.

## ASSESSMENT APPRAISERS

**Right of entry, etc.**

**23(1)** Where an assessment appraiser is engaged in a valuation and produces proper identification, the assessment appraiser shall be given free access, at all reasonable times and on the assessment appraiser's reasonable request, to all property for the purpose of making a proper valuation.

(2) If an assessment appraiser who complies with the requirements of subsection (1) is refused entry to any property:

(a) the assessment appraiser may apply *ex parte* to a justice of the peace or a provincial court judge for a warrant to be issued pursuant to this section; and

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- (b) on an application pursuant to clause (a), the justice of the peace or provincial court judge may issue a warrant authorizing the assessment appraiser to enter any land or improvement for the purpose of making a proper valuation.
- (3) Every person who has property that is liable to assessment shall, either personally or through an agent:
- (a) provide an assessment appraiser with the particulars required by the assessment appraiser for the purpose of making a valuation of the real property or the fixtures, machinery or other equipment valuation; and
- (b) if required by the assessment appraiser, deliver to the assessment appraiser a written statement, signed by the person or his or her agent, containing the particulars mentioned in clause (a).

1986, c.A-28.1, s.23; 1995, c.A-28.1, c.47; 1999, c.3, s.15; 2000, c.32, s.59; 2002, c.39, s.26.

**Disclosure of information**

**24(1)** This section applies to:

- (a) every assessment appraiser;
- (b) every assessor;
- (c) every member of a board of revision or the Saskatchewan Municipal Board;
- (d) every party to an appeal or agent of a party; and
- (e) every other person employed by the agency, a board of revision, a municipality or the Saskatchewan Municipal Board.
- (2) Subject to subsection (3), every person mentioned in subsection (1) is guilty of an offence if that person:
- (a) in the course of his or her duties, acquires or has access to information furnished by any person:
- (i) that is not required to be entered on the assessment roll; and
- (ii) that relates in any way to the determination of:
- (A) the value of any property subject to assessment and taxation or the amount of assessment of property; or
- (B) the actual income and expenses related to an individual property; and
- (b) wilfully discloses or permits to be disclosed any information mentioned in clause (a) to any person who is not entitled pursuant to this Act or any other Act to acquire or have access to that information.
- (3) Nothing in this section shall be construed as preventing the disclosure of the information mentioned in clause (2)(a) by any person if that person is being examined as a witness in an assessment appeal, arbitration, action or other court proceeding.

1995, c.A-28.01, s.47; 2002, c.39, s.27.

**SAAA to certify persons**

**24.1** SAAA shall certify whether persons who propose to undertake valuations for assessment purposes meet the standards for competency and proficiency established in the regulations made pursuant to subsection 18(2) of *The Assessment Appraisers Act*.

1995, c.A-28.01, s.47.

## PART III

**25 to 29 Repealed.** 1988-89, c.M-23.2, s.84.

**Appeals by agency**

**30** Notwithstanding any other Act, the agency may appeal assessments to the appeal board and that board shall hear the assessment appeals.

1988-89, c.46, s.2; 2004, c.53, s.13.

**31 to 37 Repealed.** 1988-89, c.M-23.2, s.84.

PART IV  
General**Regulations**

**38(1)** The Lieutenant Governor in Council may make regulations:

- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
- (b) establishing procedures for votes at annual meetings conducted pursuant to section 11.1;
- (c) respecting the content of the statement of agency public accounts mentioned in section 20;
- (d) respecting the manner in which property reinspections must be performed;
- (e) prescribing minimum and maximum periods between:
  - (i) the base date; and
  - (ii) the first year in which the valuation or revaluation is to be effective;
- (f) for the purposes of clause 12(1)(n.1) and subsection 22(10), prescribing the date by which preliminary assessments must be submitted to the minister;
- (g) prescribing a maximum amount for the purposes of subsection 18(3.4);
- (h) for the purposes of subsection 22(18), prescribing the period within which property reinspections must be performed and, for that purpose, prescribing different periods for different types of property;
- (i) extending the period within which any of the provisions of this Act may be complied with, other than the period mentioned in subsection 22(1);

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- (j) for the purposes of subsection 22.1(2), prescribing the acceptable range for primary audits;
  - (k) prescribing any other matter or thing required or authorized by this Act to be prescribed in the regulations;
  - (l) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.
- (2) A regulation made pursuant to clause (1)(g) may be made retroactive to a day not earlier than January 1, 2004.

2004, c.53, s.14.

**Offence and penalty**

**39** Every person who fails to comply with subsection 23(3) or who contravenes subsection 24(2) is guilty of an offence and liable on summary conviction:

- (a) for a first offence, to a fine of not more than \$200; and
- (b) for a subsequent offence, to a fine of not more than \$500.

1986, c.A-28.1, s.39; 1994, c.33, s.12; 1999, c.3, s.18; 2002, c.39, s.28.

## TRANSITIONAL

**Deferral of revaluations**

**40** No revaluation which would have been required in a municipality pursuant to *The Saskatchewan Assessment Act* but for the coming into force of this Act is to be undertaken until the agency so directs pursuant to section 22.

1986, c.A-28.1, s.40.

**Manuals**

**41** Subject to any right of appeal and to the appropriate municipal Act, every assessment manual and valuation that exists on the day before the day on which this section comes into force remains in effect until replaced, amended or superseded pursuant to this Act.

1986, c.A-28.1, s.41.



**References**

**42(1)** A reference in any statute, order in council, regulation, order, authorization, legal process, proceeding or other document or record:

- (a) **Repealed.** 1988-89, c.M-23.2, s.84.
  - (b) to the Saskatchewan Assessment Authority is deemed to be a reference to the Saskatchewan Assessment Management Agency;
  - (c) to the Director of Assessments in the Department of Rural Development or the Department of Urban Affairs or to the executive director of the Saskatchewan Assessment Authority is deemed to be a reference to the executive director of the agency appointed pursuant to this Act.
- (2) Any authority formerly entrusted to the Saskatchewan Assessment Authority that, on the day before the coming into force of this section, has been only partially discharged by that body may be continued, exercised and completed by the agency as though the agency had initiated the action in the first instance.

1986, c.A-28.1, s.42; 1988-89, c.M-23.2, s.84

**REPEAL****S.S. 1980-81, c.S-6.1 repealed**

**43(1)** Sections 1 and 2 of *The Saskatchewan Assessment Act* are repealed.

- (2) Sections 3 to 19 of *The Saskatchewan Assessment Act* are repealed.
- (3) Sections 20 to 44 of *The Saskatchewan Assessment Act* are repealed.
- (4) Sections 45 to 48 of *The Saskatchewan Assessment Act* are repealed.

1986, c.A-28.1, s.43.

