

# *The Assessment Management Agency Regulations*

*being*

[Chapter A-28.1 Reg 1](#) (effective January 27, 2000) as amended by Saskatchewan Regulations [3/2002](#), [18/2002](#), [127/2004](#), [64/2005](#), [116/2006](#), [45/2007](#), [49/2010](#), [81/2010](#), [19/2011](#), [26/2012](#), [23/2013](#) and [23/2014](#).

**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 REG 1**  
*The Assessment Management Agency Act*

**Title**

**1** These regulations may be cited as *The Assessment Management Agency Regulations*.

**Interpretation**

**2** In these regulations, “**Act**” means *The Assessment Management Agency Act*;  
13 Aug 2010 SR 81/2010 s3.

**Base date**

**3** For the purposes of the Act, one year is the minimum period and three years is the maximum period between:

- (a) the base date; and
- (b) the first year in which the valuation or revaluation is to be effective.

11 Feb 2000 cA-28.1 Reg 1 s3; 13 Aug 2010 SR  
81/2010 s4.

**Prescribed date for submission of preliminary assessments**

**3.1** For the purposes of subsection 22(10) of the Act, the agency and any municipality that carries out its own valuations and revaluations shall, on or before April 1 of the year prior to the year in which revaluation is to be implemented, prepare and submit to the minister a preliminary assessment for each property that is being revalued.

25 Jan 2002 SR 3/2002 s4; 5 Jan 2007 SR  
116/2006 s3; 13 Aug 2010 SR 81/2010 s5.

**3.2 Repealed.** 13 Aug 2010 SR 81/2010 s6.

**3.3 Repealed.** 13 Aug 2010 SR 81/2010 s7.

**Statement of agency public accounts**

**3.4(1)** For the purposes of clause 20(2)(f) of the Act, the statement of agency public accounts must show clearly and fully, for the preceding fiscal year of the agency:

- (a) the name and title of, and the amount of remuneration paid to:
  - (i) every employee of the agency to whom the agency paid \$20,000 or more in remuneration; and
  - (ii) every member of the board to whom the agency paid \$20,000 or more in remuneration;

- (b) with respect to expenditures incurred by the agency respecting the operation of the board:
    - (i) all payments, other than payments reported pursuant to clause (a) or (e), of \$2,000 or more, including payments made by the agency to reimburse members of the board for expenses incurred in performing their duties as members of the board; and
    - (ii) the names and titles of the members of the board to whom the agency paid \$2,000 or more, as reported pursuant to subclause (i);
  - (c) subject to subsection (3), with respect to expenditures incurred by the agency pursuant to any contract entered into by the agency:
    - (i) all expenditures where the aggregate of expenditures pursuant to the contract is \$10,000 or more;
    - (ii) the names of all other parties to the contract; and
    - (iii) the names of all persons to whom the agency made a payment under the contract;
  - (d) with respect to expenditures or grants made by the agency to meet the costs mentioned in paragraphs 20(2)(f)(iv)(A), (B) and (C) of the Act:
    - (i) all expenditures or grants of \$1,000 or more; and
    - (ii) the names of the persons to whom and on whose behalf the expenditure or grant was made;
  - (e) with respect to expenditures made by the agency to meet the costs of travel or other expenses incurred by the agency related to the business of the agency:
    - (i) all expenditures of \$2,000 or more, not including the remuneration or other compensation paid to an employee of the agency or to a member of the board and reported pursuant to clause (a) or (b); and
    - (ii) the names of the persons to whom and on whose behalf the expenditure was made;
  - (f) with respect to contributions of goods and services made by the agency to meet the costs mentioned in subclause 20(2)(f)(iv) of the Act:
    - (i) all contributions of goods or services valued at \$1,000 or more; and
    - (ii) the names of the persons to whom and on whose behalf the contribution was made.
- (2) In determining a person's remuneration for the purposes of reporting it in the statement of agency public accounts, the agency shall not include any amount paid to that person as a pension, disability or other benefit.
- (3) Where the receipt of a payment by a person is to be kept confidential by law, the agency shall not report the payment in the statement of agency public accounts in any manner that discloses, directly or indirectly, the identity of the recipient of the payment.

**Payment schedule for the Government of Saskatchewan**

**3.5** For the purpose of subsection 18.01(6) of the Act, the Minister of Finance shall pay \$10,087,000 to the agency in the 2014-2015 fiscal year of the Government of Saskatchewan.

17 Apr 2014 SR 23/2014 s2.

**Acceptable range for primary audits**

**3.6** For the purposes of subsection 22.1(2) of the Act, the acceptable range for primary audits is 0.98 to 1.02.

31 Dec 2004 SR 127/2004 s4.

**Notice of appeal – secondary audits**

**3.7** Form A as set out in the Appendix is the form prescribed for the purposes of clause 22.2(3)(a) of the Act.

30 Jne 2005 SR 64/2005 s3.

**Coming into force**

**4** These regulations come into force on the day on which they are filed with the Registrar of Regulations.

11 Feb 2000 cA-28.1 Reg 1 s4.

**Appendix**

FORM A

[Clause 22.2(3)(a) of the Act]

**Notice of Appeal to the Saskatchewan  
Municipal Board Secondary Audits**

To the secretary of the Saskatchewan Municipal Board:

I, \_\_\_\_\_ ,

*(name of person representing the municipality or the independent assessment appraiser)*

appeal to the Saskatchewan Municipal Board the findings of the  
Saskatchewan Assessment Management Agency (SAMA) on a secondary audit  
of \_\_\_\_\_ .

*(name of municipality)*

My grounds of appeal are that SAMA made an error in the preparation or content of its  
audit report dated \_\_\_\_\_ respecting the secondary audit.

The material facts in support of my grounds of appeal are as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*(attach additional pages if necessary)*

This notice of appeal is accompanied by:

- (a) a copy of the audit report of the secondary audit; and
- (b) a copy of any information provided to SAMA pursuant to subsection 22.1(4) of  
*The Assessment Management Agency Act* (Saskatchewan).

The school divisions affected by this appeal are: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

My address for service in connection with this appeal is:

Municipality: \_\_\_\_\_ Assessment Appraiser: \_\_\_\_\_

Employer: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Mailing Address: \_\_\_\_\_

\_\_\_\_\_

Telephone No: \_\_\_\_\_ Telephone No: \_\_\_\_\_

Fax No: \_\_\_\_\_ Fax No: \_\_\_\_\_

E-mail: \_\_\_\_\_ E-mail: \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
(day) (month) (year)

I appoint the Assessment Appraiser noted above to act as the agent for the municipality on this appeal:

Yes  No

\_\_\_\_\_  
(signature) (position)

**Note:** *The appellant must serve this notice of appeal on the Saskatchewan Assessment Management Agency, as the respondent to the appeal. The appellant must also file this notice of appeal with the secretary of the Saskatchewan Municipal Board. On receipt of this notice of appeal, the secretary of the Saskatchewan Municipal Board must forward a copy of it to every affected school division, and to the affected municipality if the municipality is not the party that filed this notice of appeal.*

