

# *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, c.46 and c.55; 1989-90, c.5, c.15 and c.54; 1991, c.1; 1992, c.19; 1993, c.21; 1994, c.33; 1995, c.A-28.01; 1996, c.32 and c.67; 1999, c.N-4.001 and c.3; 2000, c.32; 2001, c.10; 2002, c.C-11.1 and c.39; 2003, c.18; 2004, c.53; 2005, c.L-11.2 and c.M-36.1; 2006, c.2; 2007, c.6, and c.19; 2009, c.M-28.1; 2010, c. N-5.2 and c.3; 2012, c.3; 2013, c.17; 2014, c.A-3.1, c.E-13.1 and c.9; and 2018, c.42.*

## **NOTE:**

This consolidation is not official and is subject to House amendments and Law Clerk and Parliamentary Counsel changes to Separate Chapters that may be incorporated up until the publication of the annual bound volume. Amendments have been incorporated for convenience of reference and the official Statutes and Regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the official 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- (b) **Repealed.** 1999, c.3, s.4.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:
  - (i) a person appointed by a municipality to carry out valuations; and
  - (ii) a person who is an employee of a firm that the municipality has engaged to carry out valuations on its behalf;
- (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, subject to the regulations, the date that is established, by order, by the agency and that is approved by the minister 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) **Repealed.** 2010, c.3, s.3.

- (h) **“Crown”** means the Crown 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) **Repealed.** 2013, c.17, s.16.
- (i) **“fiscal year”** means the period commencing on January 1 in one year and ending on December 31 in the same year;
- (i.1) **“Indian band”** means a band as defined in the *Indian Act* (Canada) and includes the council of a band;
- (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, 2010*, 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 VII of *The Northern Municipalities Act, 2010*, 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) **Repealed.** 2010, c.3, s.3.
- (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; 2010, c.3, s.3; 2010, c.N-5.2, s.449 and s.450; 2013, c.17, s.16; 2018, c.42, s.65.

## 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) **Repealed.** 2010, c.3, s.4.
  - (d) one person nominated by the minister after consultation with SARM and SUMA; and
  - (e) **Repealed.** 2010, c.3, s.4.
  - (f) two 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) and (5), 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; and
  - (c) **Repealed.** 2010, c.3, s.4.
  - (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; or
  - (iii) **Repealed.** 2010, c.3, s.4.
  - (iv) appointed pursuant to clause (1)(d) 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) **Repealed.** 2010, c.3, s.4.
- (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, 2010*, as the case may be.

2004, c.53, s.4; 2005, c.M-36.1, s.415; 2010, c.3, s.4; 2010, c.N-5.2, s.449.

**SARM and SUMA nominees**

- 7(1) Of the two persons appointed to the board pursuant to clause 6(1)(b):
- (a) one must be nominated to represent cities with a population exceeding 30,000; and
  - (b) one must be nominated to represent cities with a population of 30,000 or less, towns, villages, resort villages and northern municipalities.

(2) The persons appointed to the board pursuant to clause 6(1)(a) or (b) or subsection 6(4) shall annually prepare and submit to SARM or SUMA, as the case may be, at that association's annual meeting, a written report on the activities of the agency for the preceding year.

2010, c.3, s.5.

## CONFLICT OF INTEREST

### Elected officials

8(1) Notwithstanding *The Legislative Assembly and Executive Council Act, 2007*, 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 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.

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; 2007, c.6, s.2;  
2010, c.3, s.6.

### 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 chief executive officer 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.

## 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.
- (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 (3), 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 cities with a population exceeding 30,000, the member of the board mentioned in clause 7(1)(a), 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;
  - (b) 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; and
  - (c) in the case of the committee responsible for the municipalities mentioned in clause (2)(c), the member of the board mentioned in clause 7(1)(b), 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) **Repealed.** 2014, c.9, s.4.

(5) **Repealed.** 2014, c.9, s.4.

(6) **Repealed.** 2014, c.9, s.4.

(7) **Repealed.** 2014, c.9, s.4.

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; 2007, c.19, s.3; 2010, c.3, s.7; 2014, c.9, s.4.

#### **Board to conduct annual meetings**

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

- (a) considering and adopting resolutions respecting property assessment;
- (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) Subject to the regulations, the board may pass bylaws to set procedures for consideration of resolutions and the casting of votes at an annual meeting.

(3) **Repealed.** 2014, c.9, s.5.

1994, c.33, s.7; 2004, c.53, s.6; 2010, c.3, s.8; 2014, c.9, s.5.

## 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) subject to section 12.1, determine, by order, methods of valuation;
- (c.1) **Repealed.** 2000, c.32, s.59.
- (d) subject to section 12.1, 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 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 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, 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) **Repealed.** 2014, c.9, s.6.
- (i.1) **Repealed.** 1995, c.A-28.01, s.47.
- (j) **Repealed.** 2014, c.9, s.6.
- (k) review and, as the agency considers advisable, recommend changes to the minister 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) **Repealed.** 2013, c.17, s.16.
- (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 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 and equalized assessments for individual municipalities if determined pursuant to clause (l); and
  - (ii) aggregated for municipalities 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) Subject to section 12.1, 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.

(3) Subject to section 12.1, 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; 2010, c.3, s.9; 2013, c.17, s.16; 2014, c.9, s.6.

#### Minister to approve certain orders

**12.1(1)** The agency shall apply to the minister to have the following orders approved by the minister:

- (a) an order to establish a base date pursuant to clause 2(e.1);
  - (b) an order to determine methods of valuation pursuant to clause 12(1)(c);
  - (c) an order to establish any assessment manuals, guidelines, handbooks and other materials pursuant to clause 12(1)(d);
  - (d) **Repealed.** 2013, c.17, s.16.
  - (e) an order respecting codes, standards, manuals or other reference materials pursuant to subsection 12(1.1).
- (2) No order mentioned in subsection (1) has any effect until the minister approves the order pursuant to this section.
- (3) When submitting an order for the minister's approval, the agency shall include:
- (a) a report on the proposed order, including an analysis of the expected effect of the proposed order; and
  - (b) any other information required by the minister.
- (4) The minister may, by order:
- (a) if the minister is satisfied that the order is in the public interest, approve the order in whole, in part or with amendments as directed by the minister; or
  - (b) reject the order.

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(5) If the minister directs amendments to an order pursuant to clause (4)(a), the agency shall amend the order in accordance with the direction and provide the minister with the amendment within any period that the minister may require.

(6) The minister shall cause notices of any approvals of orders pursuant to this section to be published in the Gazette.

2010, c.3, s.10; 2013, c.17, s.16.

**Transitional – orders requiring approval of minister****12.2** Notwithstanding section 12.1:

(a) any base date established pursuant to clause 2(e.1), as that clause existed before the coming into force of this section, is continued in force until it is amended or repealed in accordance with this Act; and

(b) any order made pursuant to clause 12(1)(c) or (d) or subsection 12(1.1), as those provisions existed before the coming into force of this section, is continued in force until it is amended or repealed in accordance with this Act.

2010, c.3, s.10; 2014, c.9, s.7.

**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 a chief executive officer 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; 2014, c.9, s.8.



**Chief executive officer**

14(1) The chief executive officer 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 chief executive officer 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.

2014, c.9, s.9.

**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) and (3), 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) The agency may:

(a) borrow any sum pursuant to subsection (1) on the condition that it must be repaid or the loan otherwise retired within the fiscal year in which the loan is made; and

(b) extend the loan and renew or extend the promissory notes or other obligations securing the loan for up to five years.

(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 sections 18 to 18.04 in respect of that fiscal year.

(4) **Repealed.** 2014, c.9, s.10.

1986, c.A-28.1, s.16; 2007, c.19, s.4; 2014, c.9, s.10.

**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*;

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; 2018, c.42, s.4.

**Four-year budget plan**

18(1) In this section and in section 18.01, “**parties**” means the minister, SARM and SUMA.

(2) On or before September 1 of the year preceding the year in which the agency is to commence a revaluation in accordance with subsection 22(1), the board shall submit for review to the parties a four-year funding plan for the four fiscal years covered by the revaluation.

(3) The four-year funding plan submitted pursuant to subsection (2) must indicate:

- (a) the activities to be undertaken by the agency in the four fiscal years covered by the next revaluation;
- (b) the financial resources required for each fiscal year and for the four-year period mentioned in clause (a);
- (c) how the financial resources mentioned in clause (b) will be used; and
- (d) the amount of funding to be provided by the Government of Saskatchewan and municipalities in each fiscal year of the plan.

(4) After consulting with the parties, the agency shall establish the four-year funding plan as the plan to be used by the agency in preparing its annual budget for each fiscal year of the four-year period mentioned in clause (3)(a).

2007, c.19, s.5; 2010, c.3, s.11; 2014, c.9, s.11.

**Annual funding**

**18.01(1)** For the purposes of establishing an annual budget for a fiscal year, the board shall, on or before the September 1 preceding the fiscal year:

- (a) submit to the parties, for review, a proposed budget for the fiscal year having regard to:
    - (i) the four-year funding plan mentioned in section 18; and
    - (ii) any changes in circumstances that may have arisen since the establishment of the four-year funding plan;
  - (b) attend a meeting with the parties 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 parties, determine the budget required for the fiscal year for the agency to perform its responsibilities properly.
- (2) The funding to be provided to the agency must be paid by:
- (a) the Government of Saskatchewan, in accordance with section 18.011; and
  - (b) municipalities, in accordance with section 18.03.

2014, c.9, s.12.

**Funding by the Government of Saskatchewan**

**18.011(1)** The Government of Saskatchewan shall provide annual funding to the agency that reflects the provincial interest in:

- (a) assessment research and policy development;
  - (b) maintaining a central database;
  - (c) providing assessment information pursuant to clauses 12(1)(m) and (n);
  - (d) assuring the quality of assessments; and
  - (e) the property taxation system.
- (2) The Minister of Finance shall pay to the agency in each fiscal year of the Government of Saskatchewan, out of the general revenue fund, the amount directed by the Lieutenant Governor in Council, in more or less equal quarterly instalments at times agreed on by the Minister of Finance and the agency.
- (3) Subject to subsection (4), if funds have been appropriated by the Legislature for a purpose other than one mentioned in subsection (1), the minister may make loans or grants to the agency related to that purpose.
- (4) The minister shall obtain the approval of the Lieutenant Governor in Council before making a loan or grant pursuant to subsection (3) that is greater than \$50,000 in any fiscal year of the Government of Saskatchewan.
- (5) The minister may impose any terms and conditions on a loan or grant made pursuant to subsection (3) that the minister considers appropriate.
- (6) A loan or grant to the agency made pursuant to subsection (3) may be made in addition to any amounts paid pursuant to subsection (2).

2014, c.9, s.12.

**18.02 Repealed.** 2010, c.3, s.13.**Funding by municipalities**

**18.03(1)** On or before February 1 of every fiscal year, the board shall:

- (a) determine the amount that is required to be paid by municipalities to pay for the activities of the agency;
  - (b) determine, in accordance with this section, what part of the amount mentioned in clause (a) is to be paid by each municipality; and
  - (c) requisition the amount required to be paid pursuant to clause (b):
    - (i) with respect to the Northern Saskatchewan Administration District, from the Northern Municipal Trust Account continued pursuant to *The Northern Municipalities Act, 2010*; and
    - (ii) with respect to every other municipality, from the municipality.
- (2) The amount to be paid by each municipality pursuant to subsection (1) is to be determined on any basis the board may decide, having regard to:
- (a) the four-year funding plan mentioned in section 18; and
  - (b) any changes in circumstances that may have arisen since the establishment of the four-year funding plan.
- (3) If a municipality carries out its valuations and revaluations and determines its assessments using services other than those of the agency, it is not required to make any payment pursuant to this section.
- (4) Municipalities shall pay the amounts requisitioned by the agency pursuant to subsection (1) on or before April 1 in each year, or at any other time or times that may be determined by the board.

2014, c.9, s.13.

**Additional amounts**

**18.031(1)** Notwithstanding any other provision of this Act, in addition to the funding provided to the agency pursuant to sections 18.011 and 18.03, the board may:

- (a) requisition from Regina, Saskatoon, Prince Albert and Moose Jaw an amount determined by the agency in consultation with those municipalities to provide for the carrying out of valuations and revaluations in those municipalities by the agency pursuant to clause 12(2)(a);
- (b) requisition an additional fee or amount from a municipality for providing an additional service for that municipality in accordance with subsection (2);
- (c) collect an additional fee or amount from a ministry, an Indian band or any other person for providing an additional service requested by that ministry, Indian band or other person;
- (d) requisition from a municipality start-up fees and requisition fees in accordance with subsection 22(8.2); and
- (e) requisition an additional fee or amount from a municipality for the purposes of projects or programs of the agency as may be determined by the board in accordance with subsection (2).

- (2) For the purposes of clauses (1)(b) and (e):
- (a) the agency may requisition an amount from the municipality that the agency considers necessary to cover its reasonable costs in providing an additional service mentioned in clause (1)(b);
  - (b) the agency may requisition an amount from the municipality that the agency considers necessary to fund projects or programs of the agency mentioned in clause (1)(e); and
  - (c) municipalities that are required to pay the amounts determined by the board pursuant to section 18.03 in a fiscal year continue to be required to pay those amounts.

2010, c.3, s.15; 2014, c.9, s.14.

**Recovery of amounts due**

**18.04(1)** If 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 (2).

(2) The interest rate for the purposes of subsection (1) is to be equal to the prime rate of interest of the chartered bank that holds Saskatchewan's general revenue fund.

(3) If a municipality fails to pay an amount due in any year by the day that is 60 days from the issuance of a requisition in that year, the agency may:

- (a) recover the amount in arrears plus accumulated interest from the day on which the amount became due pursuant to section 18.03, together with any costs incurred in so doing, in any manner authorized by law; 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).

(4) Notwithstanding any other Act, if the agency withholds confirmation of the assessment roll pursuant to clause (3)(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.

(5) Notwithstanding any other Act, if a municipality fails to pay an amount due by September 1 in any year, the Lieutenant Governor in Council may, on request of the agency:

- (a) withhold the amount due to the agency from any moneys payable to the municipality by the minister;
- (b) pay the amount mentioned in clause (a) to the agency.

(6) **Repealed.** 2010, c.3, s.16.

2007, c.19, s.5; 2009, c.M-28.1, s.10; 2010, c.3, s.16; 2014, c.9, s.15.

**18.05 Repealed.** 2014, c.9, s.16.**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 18.011(2) to (5) have been expended for the purposes for which the amounts were provided.

2001, c.10, s.5; 2007, c.19, s.6; 2014, c.9, s.17.

**Audit**

**19(1)** The agency shall appoint an auditor who is a member in good standing of a recognized accounting profession that is regulated by an Act 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).

(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 and SUMA.

(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 and SUMA.

(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; 2007, c.19, s.7;  
2010, c.3, s.18; 2014, c.A-3.1, s.65.

**Annual report**

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

- (a) a report on:
  - (i) the activities of the agency for the preceding fiscal year; and
  - (ii) the progress that the agency is making in achieving the goals of the current four-year funding plan;
- (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 Chartered Professional Accountants of Canada; and

- (ii) includes a schedule of expenditures of amounts provided to the agency pursuant to subsections 18.011(3) to (5) 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).
- (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 section 13 of *The Executive Government Administration Act*, 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 for the purposes of subsections 18.011(1) to (5) 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.

2001, c.10, s.6; 2004, c.53, s.10; 2007, c.19, s.8;  
2010, c.3, s.19; 2014, c.9, s.18; 2014, c.E-13.1,  
s.62; 2014, c.A-3.1, s.65.

## 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 the minister, 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) A person shall be certified by the SAAA pursuant to section 24.1 in order to 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 the minister.
- (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 the minister;
  - (b) providing the agency with any notice that the agency may require;
  - (c) obtaining the agency's consent;
  - (d) in the first fiscal year for which the agency reassumes responsibility for carrying out the valuations and revaluations, paying a start-up fee in an amount that the agency considers necessary to facilitate reassuming responsibility for carrying out the municipality's valuations and revaluations; and
  - (e) in the first fiscal year for which the agency reassumes responsibility for carrying out the valuations and revaluations and in each subsequent fiscal year, paying a requisition fee required by the agency.
- (8.1) The agency shall determine the requisition fee to be paid by a municipality pursuant to clause (8)(e) having regard to the factors mentioned in subsection 18.03(2).
- (8.2) For the purposes of clause 18.031(1)(d):
- (a) in the case of a municipality mentioned in subsection (8):
    - (i) the agency may requisition the fees mentioned in clauses (8)(d) and (e);
    - (ii) if the council of the municipality decides pursuant to subsection (3) to again carry out its own valuations and revaluations and complies with the requirements of this section respecting that decision, the municipality is no longer required to pay the requisition fee mentioned in clause (8)(e) for the fiscal years in which it again carries out its own valuations and revaluations; and
  - (b) municipalities that are required to pay the amounts determined by the board pursuant to section 18.03 in a fiscal year continue to be required to pay those amounts.

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

(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.

(12.1) If the appeal board has issued a decision with respect to a property, an assessment appraiser:

(a) shall apply the decision of the appeal board in subsequent valuations and revaluations of that property; and

(b) in applying the decision pursuant to clause (a), may make any necessary modification to reflect any change in the facts of the decision, in the conditions or circumstances of the property or in market value as defined in the municipal Act.

(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 18.04(3), 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) **Repealed.** 2010, c.3, s.20.

(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; 2007, c.19, s.9; 2006, c.2, s.6; 2010, c.3, s.20; 2012, c.3, s.21; 2014, c.9, s.19.

**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 assessed value to sale price ratio”** means the median assessed value to sale price ratio as determined pursuant to the assessment 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).

(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 assessed value to sale price ratio for the sales used to determine the assessed 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).

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## ASSESSMENT MANAGEMENT AGENCY

- (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), (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.

**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) the minister; and
  - (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 the minister.
- (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 the minister.
- (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; 2014, c.9, s.20.

**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)** An assessment appraiser may, after making reasonable efforts to notify the owner or occupier of any property to be entered for the purpose of carrying out a valuation, enter that property at any reasonable time and carry out the valuation.

(1.1) The assessment appraiser shall display or produce on request identification showing that he or she is authorized to make the entry.

(2) If a person refuses to allow or interferes with a valuation, or if a person fails to respond to an assessment appraiser's reasonable requests for access to a property for the purposes mentioned in subsection (1), the assessment appraiser may apply *ex parte* to a justice of the peace or a provincial court judge for a warrant authorizing a person named in the warrant to enter the property and to carry out the valuation.

(2.1) On an application pursuant to subsection (2), the justice of the peace or provincial court judge may issue the warrant sought, on any terms and conditions that the justice of the peace or the provincial court judge considers appropriate.

(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).

(4) Notwithstanding subsections (1) to (3), an assessment appraiser shall not enter any place that is a private dwelling without:

(a) the consent of the owner or occupier of the private dwelling; or

(b) a warrant issued pursuant to subsection (2.1) from a justice of the peace or a provincial court judge authorizing the entry.

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; 2010, c.3, s.21.

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

(2) The SAAA may certify a person pursuant to subsection (1) who produces evidence satisfactory to the council that the person meets the requirements for registration as a member of the SAAA prescribed in the regulations made pursuant to subsection 18(2) of *The Assessment Appraisers Act*.

(3) Licensed members of SAAA are deemed to be certified for the purposes of this section.



(4) On or before February 1 in each year, the SAAA shall file with the agency a list, certified by the registrar to be a true list, showing the names of all persons certified pursuant to this section as at January 1 of that year.

2012, c.3, s.21; 2014, c.9, s.21.

#### Immunity

**24.2** No action lies or shall be commenced against the agency, a member of the board or an employee or agent of the agency for any loss or damage suffered by a person by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by any of them pursuant to or in the exercise or supposed exercise of any power conferred by this Act or the regulations or in the carrying out or supposed carrying out of any duty imposed by this Act, the regulations, the municipal Acts or the regulations made pursuant to those Acts

2010, c.3, s.22.

### 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 the consideration of resolutions and the casting of votes at an annual meeting 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) **Repealed.** 2014, c.9, s.22.
  - (g.1) **Repealed.** 2010, c.3, s.23.
  - (h) **Repealed.** 2010, c.3, s.23.
  - (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);
  - (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) **Repealed.** 2014, c.9, s.22.

2004, c.53, s.14; 2007, c.19, s.10; 2010, c.3, s.23;  
2014, c.9, s.22.

#### 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 chief executive officer 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;  
2014, c.9, s.23.

**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.

