

1994

CHAPTER 33

An Act to amend *The Assessment Management Agency Act*

(Assented to June 2, 1994)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

Short title

1 This Act may be cited as *The Assessment Management Agency Amendment Act, 1994*.

S.S. 1986, c.A-28.1 amended

2 *The Assessment Management Agency Act* is amended in the manner set forth in this Act.

Section 2 amended

3 Section 2 is amended:

(a) in clause (l) by striking out "The Rural Municipality Act" and substituting "The Rural Municipality Act, 1989, The Lloydminster Charter made pursuant to *The Lloydminster Municipal Amalgamation Act, 1930*";

(b) in clause (m) by striking out "The Rural Municipality Act" and substituting "The Rural Municipality Act, 1989, the City of Lloydminster";

(c) by adding the following clause after clause (o):

"(o.1) **'revaluation'** means the valuation of a property or business on which a valuation has already been performed, to reflect:

- (i) a new date or dates for valuation established by the agency;
- (ii) changes in the assessment manual or other orders or rules established by the agency; or
- (iii) changes in legislation"; **and**

(d) by repealing clause (s) and substituting the following:

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

Section 6 amended

4 Section 6 is amended by repealing subsections (1) to (4) and substituting the following:

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

- (a) two persons who are councillors or reeves within the meaning of *The Rural Municipality Act, 1989*, and who are elected pursuant to subsection (4);
 - (b) subject to subsection 7(7), two persons who are aldermen or mayors within the meaning of *The Urban Municipality Act, 1984*, *The Northern Municipalities Act* or *The Lloydminster Charter made pursuant to *The Lloydminster Municipal Amalgamation Act, 1930**, and who are elected pursuant to subsection (4);
 - (c) one person who is a member of a board of education and who is elected pursuant to subsection (4);
 - (d) one person nominated by the Saskatchewan Assessors' Association who is an appraiser;
 - (e) one person nominated by the minister, after consultation with SARM, SUMA and SSTA;
- and

- (f) two persons nominated by the minister.
- “(2) The person mentioned in clause (1)(e) is to be the chairperson of the board.
- “(3) A person may be appointed to the board for a term not exceeding three years, and is eligible for reappointment but only if, in the case of a person appointed pursuant to clause (1)(a), (b) or (c), that person is re-elected pursuant to subsection (4).
- “(4) Subject to subsections (4.1) and (4.2) and the regulations, where a person is to be appointed pursuant to clause (1)(a), (b) or (c), the person is to be elected by the delegates of the class of municipalities that the person is to represent, or, in the case of a person appointed pursuant to clause (1)(c), by delegates of the boards of education, at an annual meeting conducted pursuant to section 11.1, and following procedures established pursuant to subsection 11.1(3).
- “(4.1) A person who holds office as director as a nominee of SARM, SUMA or SSTA on the day subsection (4) comes into force continues to hold office until his or her appointment is terminated pursuant to subsection (4.3), but may be reappointed only if elected pursuant to subsection (4).
- “(4.2) Where a vacancy occurs in the membership of the board by reason of the death, resignation or inability to act of a member or for any other reason, the Lieutenant Governor in Council may appoint to the board for the unexpired portion of the term of office of the person being replaced a person nominated:
- (a) by the board of directors of SARM or SUMA, on behalf of the class of municipalities the person represented, in the case of appointments pursuant to clause (1)(a) or (b);
 - (b) by the board of directors of the SSTA on behalf of the boards of education the person represented in the case of an appointment made pursuant to clause (1)(c); or
 - (c) by the Saskatchewan Assessors' Association or the minister, as the case may be, in the case of other appointments.
- “(4.3) The appointment of a person as a member of the board terminates:
- (a) on the expiration of the term for which he or she was appointed;
 - (b) when the member dies or resigns or is otherwise unable to carry out his or her duties; or
 - (c) in the case of a person:
 - (i) appointed pursuant to clause (1)(a), on the earlier of:
 - (A) the day specified for the termination by the Lieutenant Governor in Council; and
 - (B) the day on which he or she ceases to be a councillor or reeve, as the case may be, within the meaning of *The Rural Municipality Act, 1989*;
 - (ii) appointed pursuant to clause (1)(b), on the earlier of:
 - (A) the day specified for the termination by the Lieutenant Governor in Council; and
 - (B) the day on which he or she ceases to be an alderman or mayor, as the case may be, within the meaning of *The Urban Municipality Act, 1984*, *The Northern Municipalities Act* or *The Lloydminster Charter* made pursuant to *The Lloydminster Municipal Amalgamation Act, 1930*;
 - (iii) appointed pursuant to clause (1)(c), on the earlier of:
 - (A) the day specified for the termination by the Lieutenant Governor in Council; and
 - (B) the day on which he or she ceases to be a member of a board of education;
 - (iv) appointed pursuant to clause (1)(d), on the earlier of:
 - (A) the day specified for the termination by the Lieutenant Governor in Council on the recommendation, in writing, of the Saskatchewan Assessors' Association; and
 - (B) the day on which he or she ceases to be an appraiser; or
 - (v) appointed pursuant to clause (1)(e) or (f), on the day specified for the termination by the Lieutenant Governor in Council on the recommendation, in writing, of the minister”.

5 Section 7 is amended:**(a) by repealing subsections (1) and (2);****(b) in subsection (3):****(i) by striking out "members" and substituting "a member"; and****(ii) by striking out "clause 6(1)(a), (b) or (c), SARM, SUMA or SSTA, as the case may be" and substituting "clause 6(1)(d), the Saskatchewan Assessors' Association";****(c) in subsection (4):****(i) by striking out "SARM, SUMA or SSTA" and substituting "the Saskatchewan Assessors' Association"; and****(ii) by striking out "6(1)(a), (b) or (c)" and substituting "6(1)(d)";****(d) in subsection (5):****(i) by striking out "clause 6(1)(a), (b) or (c)" and substituting "clause 6(1)(d)"; and****(ii) by striking out "SARM, SUMA or SSTA, as the case may require," and substituting "the board of the Saskatchewan Assessors' Association";****(e) in subsection (6) by striking out "SARM, SUMA or SSTA, as the case may be," and substituting "the board of the Saskatchewan Assessors' Association"; and****(f) by repealing subsection (7) and substituting the following:**

"(7) In the case of appointments pursuant to clause 6(1)(b), one of the two persons must be elected by delegates of cities with a population exceeding 30,000.

"(8) A person who is appointed to the board pursuant to clause 6(1)(a), (b), (c) or (d) shall make an annual report on the activities of the agency in the preceding year to the class of municipalities or the boards of education that elected him or her, or the members of the association that nominated him or her, either in writing, at the annual meeting conducted pursuant to section 11.1, or, in the case of the Saskatchewan Assessors' Association, at the association's annual convention".

Section 11 amended

6(1) Subsection 11(1) is amended by striking out "subsection (2)" and substituting "subsections (2) and (4)".**(2) Subsection 11(2) is repealed and the following substituted:**

"(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) urban and northern municipalities, other than cities with a population exceeding 30,000;

(b) cities with a population exceeding 30,000;

(c) rural 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 urban and northern municipalities, other than cities with a population exceeding 30,000, the members of the board mentioned in 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 subsections 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 following subsections are added after subsection 11(3):

“(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, SSTA, 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) one person nominated by the Saskatchewan Municipal Board;
- (f) one person nominated by the Saskatchewan Assessors' Association;
- (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 at the request of the executive director of the agency, but must meet at least four times a year”.

New section 11.1

7 The following section is added after section 11:

Board to conduct annual meetings

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

- (a) electing persons for the purposes of clause 6(1)(a), (b) or (c), if necessary;
- (b) considering and adopting resolutions;
- (c) hearing the annual reports of board members;
- (d) considering changes proposed by the agency to assessment legislation;
- (e) considering reports made by the agency; and
- (f) 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 conduct of elections and the casting of votes at meetings”.

Section 12 amended

8(1) Subsection 12(1) is amended:

- (a) **in clause (b) by adding** "assessed values and undertake" **after** "maintain";
- (b) **in clause (c) by adding** ", by order," **after** "determine";
- (c) **in clause (f):**
 - (i) **by adding** "and boards of education" **after** "councils"; **and**
 - (ii) **by adding** "and in pursuit of that objective, may provide projections of shifts in tax incidence that may result from changes in the assessment manual or other rules or orders established by the agency or from changes in legislation" **after** "Saskatchewan";
- (d) **by adding the following clause after clause (i):**
 "(i.1) certify whether persons who propose to undertake valuations for assessment purposes meet the standards of competence established pursuant to clause (i)";
- (e) **by repealing clause (m) and substituting the following:**
 "(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, improvements and businesses in any or all municipalities or school divisions, and information respecting equalized assessments, if applicable";
- (f) **in clause (n):**
 - (i) **by striking out** "all urban, rural and northern confirmed assessments" **and substituting** "the aggregate values of the confirmed assessments for any or all urban, rural and northern municipalities and school divisions, and for the City of Lloydminster"; **and**
 - (ii) **by adding** "and school divisions" **after** "aggregated for urban, rural and northern municipalities";
- (g) **in clause (o) by striking out** "valuations" **and substituting** "assessed values"; **and**
- (h) **in clause (p) by adding** "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" **after** "municipal Act".

(2) Clause 12(2)(c) is repealed and the following substituted:

- "(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 and businesses, 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)".

(3) The following subsection is added after subsection 12(3):

- "(3.1) For a period of one year commencing on the day that clause (1)(i.1) comes into force, the powers of the agency pursuant to clauses (1)(i) and (i.1) are to be exercised by a committee consisting of three members of the board and three representatives of the Saskatchewan Assessors' Association who are nominated by that association and appointed by the board of the agency".

New section 18

9 Section 18 is repealed and the following substituted:

Financing

- "18(1)** On or before October 1 in each year, the board shall:
 - (a) submit a proposed budget for the next fiscal year to the minister, SARM, SUMA and SSTA for review;
 - (b) attend a meeting with the minister and representatives of SARM, SUMA and SSTA 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 SSTA, 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.
- (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) and (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.
- (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”.

Section 22 amended

10 Section 22 is amended:

(a) by adding the following subsections after subsection (4):

“(4.1) Subject to subsection (4.7), the council of any other municipality may, after consulting with all boards of education on behalf of which it authorizes levies, decide that the municipality, by itself or in conjunction with another organization or municipality, shall carry out its own valuations and revaluations, either directly or in some other manner, in accordance with the appropriate municipal Act and any rules, orders or manuals that the agency may make or establish.

“(4.2) When a council decides that the municipality shall carry out its own valuations and revaluations pursuant to subsection (4.1), the council:

(a) shall provide the agency with written notice of the decision, which is to take effect on January 1 in the year following receipt of this notice; and

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

“(4.3) Subject to subsection (4.4), a municipality whose council decides it shall 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.

“(4.4) No person who has not been certified by the agency pursuant to clause 12(1)(i.1) may carry out a valuation or revaluation for assessment purposes and the purposes of subsection (4.3).

“(4.5) A council that has made a decision pursuant to subsection (4.1) may decide to have the agency reassume responsibility for carrying out the municipality's valuations and revaluations, subject to:

(a) providing the agency with reasonable notice of its decision, the length of which is to be determined by the agency;

(b) the agency's concurrence; and

(c) the payment of any fee required by the agency.

“(4.6) The agency may waive the notice required pursuant to clause (4.5)(a).

“(4.7) Where a council makes the decision provided for in subsection (4.1) more than 18 months after the date that subsection (4.1) comes into force, it may do so only with the concurrence of the agency, and subject to any notice the agency may require”;

(b) in subsection (5) by striking out “or Prince Albert” and substituting “, Prince Albert or any other municipality”;

(c) by repealing subsection (7) and substituting the following:

“(7) The agency shall, in each year:

(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”;

(d) in subsection (8) by striking out “valuations and revaluations” and substituting “assessed values”;

(e) in subsection (9) by striking out “providing” and substituting “undertaking”;

(f) in subsection (10) by striking out “or Prince Albert” and substituting “, Prince Albert or any other municipality”; and

(g) in subsection (11) by striking out "valuations" and substituting "assessed values".

Section 38 amended

11 The following clause is added after clause 38(a):

"(a.1) establishing procedures for the conduct of elections and votes at annual meetings conducted pursuant to section 11.1".

Section 39 amended

12 Section 39 is amended:

(a) by striking out "subsection 24(1)," and substituting "subsection 24(1) or"; and

(b) by striking out "or who fails to do anything required by Part III to be done".

Coming into force

13(1) Subject to subsection (2), this Act comes into force on proclamation.

(2) Section 9 of this Act comes into force on assent, but is retroactive and is deemed to have been in force on and from January 1, 1994.