

2004

CHAPTER 53

An Act to amend *The Assessment Management Agency Act* and to make consequential amendments to other Acts

(Assented to November 30, 2004)

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, 2004*.

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) **by adding the following clause after clause (a):**

“(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”;

(b) **by repealing clause (e) and substituting the following:**

“(e) **‘assessor’** means the person appointed as assessor by a municipality”;

(c) **by adding the following clauses after clause (h):**

“(h.1) **‘equalized assessment’** means an assessment based on an aggregated value created from individual property assessments made in accordance with the classes of property established pursuant to the appropriate municipal Act and equalized to a more recent date on which other properties in Saskatchewan have been assessed;

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

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

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

(d) in clause (l) by striking out “, The Lloydminster Charter made pursuant to *The Lloydminster Municipal Amalgamation Act, 1930*”;

(e) by repealing clause (m); and

(f) by repealing clause (q) and substituting the following:

“(q) ‘SSBA’ means the Saskatchewan School Boards Association”.

New sections 6 and 7

4 Sections 6 and 7 are repealed and the following substituted:

“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 within the meaning of *The Rural Municipality Act, 1989*; 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 within the meaning of *The Cities Act, The Urban Municipality Act, 1984* or *The Northern Municipalities Act*; and

(ii) are nominated by the board of directors of SUMA;

(c) two persons who are members of a board of education and who are nominated by the board of directors of SSBA;

(d) one person nominated by the minister after consultation with SARM, SUMA and SSBA;

(e) one person nominated by the minister based on a recommendation by the Minister of Learning; and

(f) three persons nominated by the minister.

(2) The person appointed pursuant to clause (1)(d) shall be the chairperson of the board.

(3) Subject to subsections (4), (5) and (11), a person appointed to the board:

(a) holds office for a term not exceeding three years or until a successor is appointed; and

(b) is eligible for reappointment if nominated in accordance with subsection (1).

- (4) If a vacancy occurs in the membership of the board, the Lieutenant Governor in Council may appoint to the board for the remainder of the term of the person who vacated the office:
- (a) in the case of a vacancy in an appointment pursuant to clause (1)(a), a person nominated by the board of directors of SARM;
 - (b) in the case of a vacancy in an appointment pursuant to clause (1)(b), a person nominated by the board of directors of SUMA;
 - (c) in the case of a vacancy in an appointment pursuant to clause (1)(c), a person nominated by the board of directors of SSBA; and
 - (d) in the case of a vacancy in any other appointment, a person nominated by the minister.
- (5) The appointment of a person as a member of the board terminates:
- (a) when the member dies or resigns or is otherwise unable to carry out his or her duties; or
 - (b) in the case of a person:
 - (i) appointed pursuant to clause (1)(a) or (4)(a), on the earlier of:
 - (A) the day specified for the termination by the Lieutenant Governor in Council; and
 - (B) the day on which the person ceases to be a councillor or reeve, as the case may be, within the meaning of *The Rural Municipality Act, 1989*;
 - (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, within the meaning of *The Cities Act, The Urban Municipality Act, 1984* or *The Northern Municipalities Act*;
 - (iii) appointed pursuant to clause (1)(c) or (4)(c), on the earlier of:
 - (A) the day specified for the termination by the Lieutenant Governor in Council; and
 - (B) the day on which the person ceases to be a member of a board of education; or
 - (iv) appointed pursuant to clause (1)(d), (e) or (f) or (4)(d), on the day specified for the termination by the Lieutenant Governor in Council.

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

“SARM, SUMA and SSBA nominees

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

Section 11 amended

5 Clause 11(5)(a) is amended by striking out “SSTA” and substituting “SSBA”.

Section 11.1 amended

6(1) Subsection 11.1(1) is repealed and the following substituted:

- “(1) The agency shall conduct annual meetings of delegates of municipalities and boards of education for purposes that may include:
- (a) considering and adopting resolutions;
 - (b) hearing the annual report of the board of directors;

- (c) considering changes proposed by the agency to assessment legislation;
- (d) considering reports made by the agency; and
- (e) dealing with other business authorized by the bylaws of the agency”.

(2) Subsection 11.1(3) is amended by striking out “the conduct of elections and”.

Section 12 amended

7 Subsection 12(1) is amended:

(a) by repealing clause (i) and substituting the following:

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

(b) by repealing clause (j) and substituting the following:

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

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

“(l.1) for the purpose of calculating operating grants for school divisions, by March 1 of each year prepare and provide to the Minister of Learning equivalency assessments for the properties located in the Saskatchewan portion of the City of Lloydminster:

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

(ii) using the method for calculating, preparing and maintaining equivalency assessments as determined by order of the board”;

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

“(n) without limiting the generality of clause (m), by March 1 in each year provide to departments of the Government of Saskatchewan, and to any other person prescribed by the board, an accurate listing of the aggregate values of the confirmed assessments for any or all municipalities and school divisions as at December 31 of the preceding year, including all supplementary assessments made during the preceding year:

(i) showing total assessments, taxable assessments, assessments exempt from taxation that may be provided by the agency, equalized assessments for individual municipalities if determined pursuant to clause (l), and equivalency assessments for the Saskatchewan portion of the City of Lloydminster if determined pursuant to clause (l.1); and

(ii) aggregated for municipalities and school divisions by categories as required by the department”;

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

“(o.1) for the purposes of confirming the assessment roll pursuant to the appropriate municipal Act, establish, by order, the return form and the date by which the return form must be submitted to the agency each year”; **and**

(f) in clause (p) by adding “, including a primary audit within the meaning of section 22.1” after “considers appropriate”.

Section 18 amended

8(1) Subsection 18(1) is amended by striking out “SSTA” and substituting “SSBA”:

(a) in clause (a);

(b) in clause (b); and

(c) in clause (c).

(2) The following subsections are added after subsection 18(3):

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

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

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

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

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

(3) Subsection 18(4) is amended in the portion preceding clause (a) by striking out “and (3)” and substituting “, (3) and (3.3)”.

Section 19 amended

9(1) Clause 19(2)(b) is amended by striking out “SSTA” and substituting “SSBA”.

(2) Subsection 19(5) is amended by striking out “SSTA” and substituting “SSBA”.

Section 20 amended

10 Subsection 20(1) is amended in the portion preceding clause (a) by striking out “SSTA” and substituting “SSBA”.

New section 22

11 Section 22 is repealed and the following substituted:

“Valuation

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

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

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

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

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

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

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

(a) with its own employees;

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

(c) by any other means.

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

- (7) If a council that carries out its own valuations and revaluations pursuant to subsection (3) wishes to change the means by which it carries out its valuations and revaluations in accordance with subsection (5), the council must obtain prior written consent from all boards of education on behalf of which the council authorizes levies.
- (8) A council that carries out its own valuations and revaluations pursuant to subsection (3) may decide to have the agency reassume responsibility for carrying out the municipality's valuations and revaluations, subject to:
- (a) obtaining written consent from all boards of education on behalf of which the council authorizes levies;
 - (b) providing the agency with any notice that the agency may require;
 - (c) obtaining the agency's consent; and
 - (d) paying any fee required by the agency.
- (9) If Regina, Saskatoon, Moose Jaw, Prince Albert or any other municipality undertakes its own valuations and revaluations, it shall pay the cost of its valuations and revaluations.
- (10) For every revaluation, the agency or any municipality that carries out its own valuations and revaluations shall prepare and submit to the minister on or before the date prescribed in the regulations a preliminary assessment for each property that is being valued or revalued.
- (11) If Regina, Saskatoon, Moose Jaw, Prince Albert or any other municipality undertakes its own valuations and revaluations, the municipality shall ensure that the public, the boards of education and any taxpayer organization within that municipality and the Government of Saskatchewan:
- (a) are informed of the changes relating to property assessment in the municipality that may result from the use of alternate appraisal methods established and approved by order of the board pursuant to, as the case requires:
 - (i) subsection 165(7) of *The Cities Act*;
 - (ii) subsection 238(4.2) or 239(8) of *The Urban Municipality Act, 1984*;
 - (iii) subsection 284(4.2) or 285(9) of *The Rural Municipality Act, 1989*; or
 - (iv) subsection 194(5) of *The Northern Municipalities Act*; and
 - (b) have access to the report prepared by the assessor adopting the use of an alternate appraisal method within that municipality.
- (12) In accordance with the rules of assessment of the appropriate municipal Act, the agency may revise the valuation of any municipality generally or in part or with respect to any individual property in the municipality.

- (13) In each year, the agency shall:
- (a) determine, by order, the taxable assessment, and equalized assessment if more than one level of assessment is in use, of each municipality as of December 31; and
 - (b) subject to clause 12(1)(p) and subsection 18(10), notify the clerk or administrator of the municipality promptly after making the determination.
- (14) Notwithstanding any municipal Act but subject to subsection (15), the agency shall provide assessed values to municipalities.
- (15) When the agency acts pursuant to subsection (14), the assessment appraiser is, for the purpose of undertaking valuations, 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 those Acts are retained by the assessor, including the responsibility for the preparation and maintenance of assessment rolls.
- (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) A municipality in which a revaluation takes effect in 1986 or any subsequent year may, by bylaw, provide for the phasing in of assessed values resulting from the revaluation over a period of not more than four years in accordance with any orders that the board may make.
- (18) At least once within the period prescribed in the regulations, the agency or any municipality that carries out its own valuations and revaluations shall perform a reinspection of the properties within the municipality to determine their physical characteristics and condition.
- (19) On the sale of any land, improvement, land and improvement, or business, when requested by the agency or, if a municipality carries out its own valuations and revaluations, when requested by the municipality's assessor, the vendor and the purchaser shall notify the agency or the assessor, as the case may be, of the purchase and sale, in the prescribed form”.

New sections 22.1 to 22.3

12 The following sections are added after section 22:

“Assessment audits

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

- (a) **‘applicable audit requirements’** means:
 - (i) for a primary audit, the audit requirements mentioned in subsection (2); and
 - (ii) for a secondary audit, the audit requirements mentioned in subsection (3);

- (b) **'assessment appraiser'** means an assessment appraiser other than an assessment appraiser who is an employee of the agency or of a municipality;
 - (c) **'audit report'** means the audit report prepared by the agency pursuant to subsection (7);
 - (d) **'median fair value to sale price ratio'** means the median fair value to sale price ratio as determined pursuant to the manual established pursuant to clause 12(1)(d);
 - (e) **'primary audit'** means an audit of assessments of a municipality conducted by the agency pursuant to subsection (2);
 - (f) **'secondary audit'** means a secondary audit of assessments of a municipality conducted by the agency pursuant to subsection (3).
- (2) For residential and commercial buildings and structures together with the land on which they are situated, the agency shall conduct a primary audit each year to ensure that the overall level of appraisal for a municipality falls into the acceptable range, as prescribed in the regulations, of the median fair value to sale price ratio for the sales used to determine the fair value for the applicable properties in the municipality.
- (3) The agency may conduct one or more secondary audits and may determine the frequency and method of doing so, to ensure that a municipality's assessments:
- (a) are based on properly collected sales data, physical data and any other applicable data; and
 - (b) have been carried out in accordance with all applicable Acts and regulations and in accordance with the assessment manual and any other materials established by the agency pursuant to clause 12(1)(d).
- (4) By serving written notice on a municipality and its assessment appraiser, the agency may require that the municipality and its assessment appraiser provide to the agency any information that the agency considers necessary to conduct a primary audit or secondary audit or to carry out a duty mentioned in clause 12(1)(l), (l.1), (n) or (p).
- (5) Within 30 days after being served with a written notice pursuant to subsection (4), the municipality and its assessment appraiser must provide to the agency, in a form acceptable to the agency, the information required.
- (6) The agency may withhold confirmation of the assessment roll until the municipality and its assessment appraiser provides the information required pursuant to subsection (4).
- (7) The agency shall prepare and deliver to the municipality and its assessment appraiser an audit report of the primary audit or secondary audit conducted by the agency.

- (8) In the case of a primary audit, the agency must deliver its audit report within 60 days after receiving all information required by the agency pursuant to subsection (4).
- (9) Every audit report must state:
- (a) whether or not the municipality's assessments are in compliance with the applicable audit requirements; and
 - (b) if the municipality's assessments are not in compliance with the applicable audit requirements, the corrective action to be taken by the municipality to comply with the applicable audit requirements.
- (10) On receipt of an audit report, if the municipality's assessments are not in compliance with the applicable audit requirements, the municipality shall:
- (a) take corrective action to comply with the applicable audit requirements:
 - (i) before the end of the taxation year; or
 - (ii) if there is insufficient time for the municipality to comply with the applicable audit requirements before the end of the taxation year, before the end of the following taxation year; and
 - (b) submit a written report to the agency of the corrective action taken by the municipality to comply with the applicable audit requirements.
- (11) Subject to the decision of the appeal board pursuant to section 22.2 but notwithstanding 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) every affected school division; 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 any affected school division.
- (7) On the date and at the time and place fixed pursuant to clause (6)(a), the appeal board shall hear the appeal and may:
 - (a) adjourn the hearing from time to time;
 - (b) request additional information from any party to the appeal; and
 - (c) subject to subsection (9), defer its decision on the appeal.
- (8) On hearing an appeal pursuant to this section, the appeal board may:
 - (a) confirm the findings of the audit report and the corrective action to be taken;
 - (b) modify the findings of the audit report and the corrective action to be taken; or
 - (c) reverse the findings of the audit report and set aside the corrective action to be taken.
- (9) The appeal board shall issue a decision, with reasons, in writing within 60 days after completing the hearing of an appeal pursuant to this section.
- (10) The secretary of the appeal board shall send, by ordinary mail, a copy of the decision of the appeal board to the municipality and its assessment appraiser, to the agency and to any affected school division.
- (11) A decision of the appeal board pursuant to this section is final.

(12) If the appeal board confirms or modifies the findings of the audit report and the corrective action to be taken, on receipt of the decision of the appeal board, the municipality shall:

(a) take corrective action to comply with the decision of the appeal board:

(i) before the end of the taxation year; or

(ii) if there is insufficient time for the municipality to comply with the decision of the appeal board before the end of the taxation year, before the end of the following taxation year; and

(b) submit a written report to the appeal board and the agency of the corrective action taken by the municipality to comply with the decision of the appeal board.

(13) Notwithstanding 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.

“Electronic posting of audit report and appeal board decisions

22.3(1) Subject to subsection (3), the agency shall post 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 an audit report, the municipality takes corrective action to comply with the applicable audit requirements, the agency’s posting of the audit report shall include 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 the audit report on its website until the appeal has been concluded.

(4) The agency may post 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 decision of the appeal board, the municipality takes corrective action to comply with the decision of the appeal board, the agency’s posting of the decision of the appeal board shall include an addendum to the audit report that reflects the corrective action that has been taken since the date of the decision”.

Section 30 amended

13 Section 30 is amended by striking out “Saskatchewan Municipal Board” and substituting “appeal board”.

New section 38

14 Section 38 is repealed and the following substituted:

“Regulations

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

- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
- (b) establishing procedures for votes at annual meetings conducted pursuant to section 11.1;
- (c) respecting the content of the statement of agency public accounts mentioned in section 20;
- (d) respecting the manner in which property reinspections must be performed;
- (e) prescribing minimum and maximum periods between:
 - (i) the base date; and
 - (ii) the first year in which the valuation or revaluation is to be effective;
- (f) for the purposes of clause 12(1)(n.1) and subsection 22(10), prescribing the date by which preliminary assessments must be submitted to the minister;
- (g) prescribing a maximum amount for the purposes of subsection 18(3.4);
- (h) for the purposes of subsection 22(18), prescribing the period within which property reinspections must be performed and, for that purpose, prescribing different periods for different types of property;
- (i) extending the period within which any of the provisions of this Act may be complied with, other than the period mentioned in subsection 22(1);
- (j) for the purposes of subsection 22.1(2), prescribing the acceptable range for primary audits;
- (k) prescribing any other matter or thing required or authorized by this Act to be prescribed in the regulations;
- (l) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.

(2) A regulation made pursuant to clause (1)(g) may be made retroactive to a day not earlier than January 1, 2004”.

S.S. 2002, c.C-11.1, section 228 amended

15(1) Section 228 of *The Cities Act* is amended in the manner set forth in this section.

(2) Subsection (1) is repealed and the following substituted:

“(1) On or after January 1 of the year to which the assessment roll relates, the assessor shall make a return to the agency, in a form and at times required by the agency, showing:

- (a) particulars of any alterations that have been made in the assessment roll from the previous year’s assessment roll after it has been confirmed by the agency;
- (b) if a revaluation has taken place in the city, particulars of any alterations that have been made by the assessor or in the schedule of assessments provided to the city by the agency; and
- (c) if additional assessments for the year are made pursuant to section 178, 189 or 229, particulars of any alterations that have been made to the assessment roll”.

(3) Subsection (6) is repealed and the following substituted:

“(6) If, after a return is made to the agency pursuant to subsection (1), the time for appealing an assessment or additional assessments to the board of revision has elapsed and the board of revision has rendered its decision on all appeals before it, the assessor shall make a further return to the agency in the manner set out in subsection (1)”.

S.S. 1988-89, c.M-23.2, section 16 amended

16 Subsection 16(1) of *The Municipal Board Act* is repealed and the following substituted:

“(1) The board shall hear and determine:

- (a) assessment or classification appeals pursuant to *The Cities Act*, *The Condominium Property Act, 1993*, *The Conservation and Development Act*, *The Local Improvements Act, 1993*, *The Northern Municipalities Act*, *The Rural Municipality Act, 1989*, *The Subdivisions Act*, *The Urban Municipality Act, 1984* and *The Watershed Associations Act*;
- (b) appeals from any municipalities relating to their equalized assessment or equivalency assessment as determined and maintained by the Saskatchewan Assessment Management Agency pursuant to *The Assessment Management Agency Act*;
- (c) appeals regarding property tax exemptions provided pursuant to any Act; and
- (d) appeals from a municipality or its assessment appraiser in relation to a secondary audit of assessments conducted by the Saskatchewan Assessment Management Agency pursuant to section 22.1 of *The Assessment Management Agency Act*”.

S.S. 1983, c.N-5.1, section 224 amended

17 Subsections 224(2) and (3) of *The Northern Municipalities Act* are repealed and the following substituted:

“(2) The assessor shall make a return to the agency in a form and at the times that the agency may require showing particulars of any alterations that have been made in the assessment roll and any additional assessments for the year that are made pursuant to section 221.

“(3) If, after a return is made to the agency pursuant to subsection (2), the time for appealing an assessment or additional assessments to the court of revision has elapsed and the court of revision has rendered its decisions on all appeals before it, the assessor shall make a further return to the agency in the manner required by subsection (2)”.

S.S. 1989-90, c.R-26.1, section 327 amended

18(1) Section 327 of *The Rural Municipality Act, 1989* is amended in the manner set forth in this section.

(2) Subsection (1) is repealed and the following substituted:

“(1) The assessor shall make a return to the agency, in a form and at the times required by the agency, showing:

(a) particulars of any alterations that have been made in the assessment roll; and

(b) any additional assessments for the year that are made pursuant to this Act”.

(3) Subsection (4) is repealed and the following substituted:

“(4) If, after a return is made to the agency pursuant to subsection (1), the time for appealing an assessment or additional assessments to the board of revision has elapsed and the board of revision has rendered its decision on all appeals before it, the assessor shall make a further return to the agency in the manner set out in subsection (1)”.

(4) Subsection (5) is amended by striking out “additional”.

S.S. 1983-84, c.U-11, section 273 amended

19(1) Section 273 of *The Urban Municipality Act, 1984* is amended in the manner set forth in this section.

(2) Subsection (1) is repealed and the following substituted:

“(1) The assessor shall make a return to the agency, in a form and at the times required by the agency, showing:

(a) particulars of any alterations that have been made in the assessment roll from the previous year’s assessment roll after it has been confirmed by the agency;

- (b) if a revaluation has taken place in the urban municipality, particulars of any alterations that have been made by the assessor or in the schedule of assessments provided to the urban municipality by the agency; and
- (c) if additional assessments for the year are made pursuant to sections 269 and 270, particulars of any alterations that have been made to the assessment roll”.

(3) Subsection (6) is repealed and the following substituted:

“(6) If, after a return is made to the agency pursuant to subsection (1), the time for appealing an assessment or additional assessments to the board of revision has elapsed and the board of revision has rendered its decision on all appeals before it, the assessor shall make a further return to the agency in the manner set out in subsection (1)”.

Coming into force

- 20(1)** Subject to subsections (2) to (5), this Act comes into force on assent.
- (2) Clause 3(a), clauses 7(e) and (f) and sections 12, 13, 15, 17, 18 and 19 of this Act come into force on January 1, 2005.
- (3) That portion of section 14 of this Act that enacts clause 38(1)(j) of *The Assessment Management Agency Act* comes into force on January 1, 2005.
- (4) That portion of section 16 of this Act that enacts clause 16(1)(d) of *The Municipal Board Act* comes into force on January 1, 2005.
- (5) Clauses 3(c), (d) and (e) and 7(c) and (d) of this Act come into force on proclamation.

