

2006

CHAPTER 2

An Act to amend *The Assessment Management Agency Act*

(Assented to April 27, 2006)

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, 2006*.

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 8 amended

3(1) Subsection 8(1) is amended:

- (a) by adding “or she” after “he”;**
- (b) by adding “or her” after “him”; and**
- (c) by adding “or her” after “his”.**

(2) Subsection 8(2) is amended:

- (a) by adding “or she” after “he”; and**
- (b) by adding “or her” after “him”.**

Section 9 amended

4(1) Subsection 9(2) is repealed and the following substituted:

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

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

(2) Subsection 9(7) is repealed and the following substituted:

- “(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”.

Section 12 amended

5(1) Subsection 12(1) is amended:

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

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

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

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

(b) by adding the following clause after clause (h):

“(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”;

(c) by repealing clause (o); and

(d) in clause (o.1) by striking out “date” and substituting “times”.

(2) The following subsection is added after subsection 12(1):

- “(1.1) For the purposes of clauses (1)(c) and (d), the agency may:
- (a) by order:
 - (i) adopt by reference all or part of any code, standard, manual or other reference material respecting property assessment, valuation or methods of valuation, as amended from time to time or otherwise; and
 - (ii) amend, repeal or replace any provision of any code, standard, manual or other reference material adopted pursuant to subclause (i); and
 - (b) make orders governing the use of any code, standard, manual or other reference material adopted pursuant to clause (a)”.

(3) The following clause is added after clause 12(2)(d):

“(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”.

Section 22 amended

6(1) Subsection 22(11) is repealed.

(2) Subsection 22(15) is repealed and the following substituted:

“(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”.

(3) Subsection 22(17) is repealed.

Section 22.1 amended

7(1) Clause 22.1(1)(d) is repealed and the following substituted:

“(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)”.

(2) Subsection 22.1(2) is amended by striking out “median fair value to sale price ratio for the sales used to determine the fair value” and substituting “median assessed value to sale price ratio for the sales used to determine the assessed value”.

(3) Subsection 22.1(11) is amended by adding “the confirmation of assessments or” after “notwithstanding”.

Section 22.2 amended

8 Subsection 22.2(13) is amended by adding “the confirmation of assessments or” after “Notwithstanding”.

New section 22.3

9 Section 22.3 is repealed and the following substituted:

“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".

Coming into force

10(1) Subject to subsection (2), this Act comes into force on assent.

(2) Subsections 6(1), 7(1) and 7(2) of this Act come into force on January 1, 2009.