

2007

CHAPTER 19

An Act to amend *The Assessment Management Agency Act*

(Assented to May 17, 2007)

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, 2007*.

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 11 amended

3 **Clause 11(2.1)(b) is amended by striking out “subsection 7(7)” and substituting “subsection 7(1)”.**

Section 16 amended

4 **Subsection 16(3) is amended by striking out “section 18” and substituting “sections 18 to 18.05”.**

New sections 18 to 18.05

5 **Section 18 is repealed and the following substituted:**

“Four-year budget plan

18(1) In this section and in sections 18.01 to 18.05, **‘parties’** means the minister, the Minister of Learning, SARM, SUMA and SSBA.

(2) On or before July 15 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 relative share of the funding requested to be provided by the Government of Saskatchewan, municipalities and school divisions in each fiscal year of the plan, having regard to the share of funding established in section 18.01 and the transitional period mentioned in section 18.05.

(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).

“Annual funding

18.01(1) Subject to section 18.05, in establishing its annual funding request, the board shall establish a share of funding to be provided by each of the following, and shall adjust the share to be provided by each of them until the shares reach the following percentages:

(a) the Government of Saskatchewan, 40%;

(b) municipalities, 30%;

(c) school divisions, 30%.

(2) The agency shall make the adjustments mentioned in subsection (1) over a period that the agency shall establish in consultation with the parties.

(3) The Government of Saskatchewan’s share of 40% mentioned in subsection (1) 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); and

(d) assuring the quality of assessments.

(4) For the purposes of establishing an annual budget for a fiscal year, the board shall, on or before the July 15 preceding the fiscal year:

(a) submit, for review, a proposed budget for the next fiscal year to the parties, having regard to the four-year funding plan mentioned in section 18, the amounts prescribed in the regulations for the purposes of subsection (6) and subsection 18.02(6) and 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 next fiscal year for the agency to perform its responsibilities properly.
- (5) Subject to section 18.05, the funding to be provided to the agency must be paid by:
- (a) the Government of Saskatchewan, in accordance with this section;
 - (b) school divisions, in accordance with section 18.02; and
 - (c) municipalities, in accordance with section 18.03.
- (6) 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 prescribed in the regulations, in more or less equal quarterly instalments at times agreed on between the Minister of Finance and the agency.
- (7) Subject to subsection (8), if funds have been appropriated by the Legislature for the purpose, the minister may make loans or grants:
- (a) to the agency; or
 - (b) to municipalities.
- (8) The minister shall obtain the approval of the Lieutenant Governor in Council before making a loan or grant pursuant to subsection (7) that is greater than \$50,000 in any fiscal year of the Government of Saskatchewan.
- (9) The minister may impose any terms and conditions on a loan or grant made pursuant to subsection (7) that the minister considers appropriate.
- (10) A loan or grant to the agency made pursuant to subsection (7) may be made in addition to any amounts paid pursuant to subsection (6).

“Funding by school divisions

18.02(1) In this section:

- (a) **‘appropriated amount’** means the amount appropriated by the Legislature for the purposes of operating grants mentioned in section 310 of *The Education Act, 1995*;
- (b) **‘school division’** means a school division for which the agency carries out valuations and revaluations.

- (2) Subject to subsections (6) and (7), on or before February 1 in each year, the board shall requisition from 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) A requisition pursuant to this section is to be determined on any basis that the board may decide, having regard to:
- (a) the four-year funding plan mentioned in section 18;
 - (b) the share of funding established in section 18.01; and
 - (c) any changes in circumstances that may have arisen since the establishment of the four-year funding plan.
- (4) The agency shall provide written notification to the Minister of Learning of every requisition made by the agency pursuant to subsection (2).
- (5) Subject to subsections (6) and (7), the Minister of Learning shall pay to the agency the requisitioned amount for a fiscal year out of the total appropriated amount for that fiscal year of the Government of Saskatchewan.
- (6) The total amount requisitioned by the agency pursuant to subsection (2) and payable by the Minister of Learning to the agency pursuant to subsection (5) for any fiscal year of the Government of Saskatchewan must not exceed the amount prescribed in the regulations.
- (7) The board shall adjust the amount requisitioned pursuant to subsection (2) and payable pursuant to subsection (5) to reflect any change made to the prescribed amount mentioned in subsection (6).

“Funding by municipalities

- 18.03(1)** Subject to section 18.05, if, in any fiscal year, the budget for the agency for the fiscal year exceeds the amounts payable pursuant to sections 18.01 and 18.02, the board shall determine the additional amount that is required to balance the budget.
- (2) On or before February 1 of the fiscal year mentioned in subsection (1), the board shall:
- (a) determine, in accordance with this section, what part of the additional amount mentioned in subsection (1) is to be paid by each municipality; and
 - (b) 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.

- (3) The amount to be paid by each municipality pursuant to subsection (2) is to be determined on any basis the board may decide, having regard to:
- (a) the four-year funding plan mentioned in section 18;
 - (b) the share of funding established in section 18.01; and
 - (c) any changes in circumstances that may have arisen since the establishment of the four-year funding plan.
- (4) If 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 this section.
- (5) 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.

“Recovery of amounts due

- 18.04(1)** If the Minister of Finance, the Minister of Learning or a municipality fails to pay an amount when due, the Minister of Finance, the Minister of Learning 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 September 1 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 for the purposes of municipal revenue sharing pursuant to *The Municipal Revenue Sharing Act* or *The Northern Municipalities Act*; and
 - (b) pay the amount mentioned in clause (a) to the agency.

(6) If 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 payable pursuant to subsections 18.01(6) to (9) and 18.02(5) for the purposes of subsection 18.03(1).

“Limits on funding by municipalities for transitional period

18.05 Until the minister, after consultation with the Minister of Learning, SARM, SUMA, SSBA and the agency that the minister considers appropriate, determines that the share of funding established in section 18.01 has been achieved, the agency shall not requisition a total amount to be paid by municipalities pursuant to section 18.03 that is greater than the total amount requisitioned for the 2007 fiscal year”.

Section 18.1 amended

6 Section 18.1 is amended by striking out “subsections 18(2) and (3)” and substituting “subsections 18.01(6) to (9)”.

Section 19 amended

7(1) Clause 19(2)(b) is amended by adding “, the Minister of Learning” after “the minister”.

(2) Subsection 19(5) is amended by adding “, the Minister of Learning” after “the minister”.

Section 20 amended

8(1) Subsection 20(1) is amended:

(a) in the portion preceding clause (a) by adding “, the Minister of Learning” after “the minister”; and

(b) by repealing clauses (a) and (b) and substituting the following:

“(a) a report on:

- (i) the activities of the agency for the preceding fiscal year;
- (ii) the progress that the agency is making in achieving the goals of the current four-year funding plan; and
- (iii) the progress that the agency is making in reaching the share of funding established in section 18.01;

“(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 the Canadian Institute of Chartered Accountants; and
- (ii) includes a schedule of expenditures of amounts provided to the agency pursuant to subsections 18.01(7) to (9) sufficient to show whether the amounts have been expended for the purposes for which the amounts were provided”.

(2) Subsection 20(4) is amended by striking out “pursuant to subsections 18(2) and (3)” **and substituting** “for the purposes of subsections 18.01(3) and (6) to (9)”.

Section 22 amended

9 Clause 22(13)(b) is amended by striking out “subsection 18(10)” **and substituting** “subsection 18.04(3)”.

Section 38 amended

10(1) Clause 38(1)(g) is repealed and the following substituted:

“(g) prescribing an amount for the purposes of subsection 18.01(6);

“(g.1) prescribing an amount for the purposes of subsection 18.02(6)”.

(2) Subsection 38(2) is repealed and the following substituted:

“(2) A regulation made pursuant to clauses (1)(g) and (g.1) may be made retroactive to a day not earlier than January 1, 2007”.

Coming into force

11 This Act comes into force on proclamation but is retroactive and is deemed to have been in force on and from April 1, 2007.

