

# 1999

## CHAPTER 3

An Act to amend *The Assessment Management Agency Act*

(Assented to April 21, 1999)

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, 1999*.

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

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

**New long title**

**3 The long title is repealed and the following substituted:**

“An Act to establish the Saskatchewan Assessment Management Agency and to govern its Activities”.

**Section 2 amended**

**4 Section 2 is amended:**

**(a) by repealing clause (b);**

**(b) by adding the following clause after clause (e):**

“(e.1) ‘**base date**’ means the date established by the agency in accordance with the regulations 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”;

**(c) in clause (g) by striking out “*The Education Act*” and substituting “*The Education Act, 1995*”;**

**(d) in clause (o) by striking out “plant and” and substituting “resource production”;**

**(e) by repealing subclause (o.1)(i) and substituting the following:**

“(i) a new base date for valuation established by the agency in accordance with this Act and the regulations”; **and**

**(f) in clause (s) by striking out “date or dates established by the agency” and substituting “base date established by the agency in accordance with this Act and the regulations”.**

## Section 6 amended

**5(1) Subsection 6(5) is amended:**

**(a) in the portion preceding clause (a) by striking out “his” and substituting “the”; and**

**(b) in clause (a) by striking out “chairman” and substituting “chairperson”.**

**(2) Subsection 6(7) is amended by striking out “vice-chairman” and substituting “vice-chairperson”.**

**(3) Subsection 6(8) is repealed and the following substituted:**

“(8) Where the chairperson is absent or unable to act or where the office of chairperson is vacant, the vice-chairperson has and may exercise all the powers and functions of the chairperson”.

## Section 9 amended

**6 Clause 9(1)(b) is amended by striking out “*The Co-operatives Act*” and substituting “*The Co-operatives Act, 1996*”.**

## Section 10 amended

**7 Subsection 10(4) is amended by striking out “chairman” and substituting “chairperson”.**

## Section 11 amended

**8 Clause 11(5)(e) is repealed.**

## Section 12 amended

**9(1) Subsection 12(1) is amended:**

**(a) in clause (b) by adding “this Act, the regulations and” after “in accordance with”;**

**(b) by repealing clauses (f) and (g) and substituting the following:**

“(f) ensure that the public, municipal councils, boards of education and the Government of Saskatchewan are adequately informed respecting methods and orders relating to property and business assessment in Saskatchewan and, in pursuit of that objective, shall prepare and make available to the public, municipal councils, boards of education 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, boards of education, 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”;

(c) in clause (h) by striking out “taxation” and substituting “assessments”;

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

“(k) review and, as the agency considers advisable, recommend changes to the minister responsible for the appropriate municipal Act or *The Education Act, 1995* relating to principles and methods of property and business assessment”;

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

“(n.1) on or before the date prescribed in the regulations, provide to the minister a preliminary assessment for each property and business that is being revalued”; and

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

“(o) subject to this Act, the regulations and the appropriate municipal Act, determine, by order, the phasing in of assessed values resulting from revaluations in a municipality”.

(2) Subsection 12(3.1) is repealed.

Section 13 amended

10 Subsection 13(4) is repealed and the following substituted:

“(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)”.

Section 14 amended

11 Subsection 14(2) is amended in the portion preceding clause (a) by adding “or her” after “him”.

Section 19 amended

12 Subsection 19(2) is amended by adding “or her” after “his”.

Section 20 amended

13 Subsection 20(2) is repealed and the following substituted:

“(2) In accordance with *The Tabling of Documents Act, 1991*, the minister shall lay before the Legislative Assembly each report and financial statement received by the minister pursuant to subsection (1) and subsection 19(2)”.

Section 22 amended

14(1) Subsections 22(1) to (3) are repealed and the following substituted:

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

(2) The following subsection is added after subsection 22(5):

“(5.1) 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 and business that is being revalued”.

(3) Subsection 22(9) is amended by striking out “him” and substituting “the assessor”.

**(4) Subsection 22(11) is amended by striking out “three” and substituting “four”.**

**(5) The following subsection is added after subsection 22(11):**

“(12) 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”.

**Section 23 amended**

**15(1) Subsection 23(1) is amended by striking out “he shall be given free access, at all reasonable times and on reasonable request by him” and substituting “the appraiser shall be given free access, at all reasonable times and on the appraiser’s reasonable request”.**

**(2) Subsection 23(2) is amended by striking out “he may apply to a judge of Her Majesty’s Court of Queen’s Bench for Saskatchewan” and substituting “the appraiser may apply to the Court of Queen’s Bench”.**

**(3) Subsection 23(3) is repealed and the following substituted:**

“(3) Every person who has property or a business that is liable to assessment shall, either personally or through an agent:

- (a) provide an appraiser with the particulars required by the appraiser for the purpose of making a valuation of the real property or the fixtures, machinery or other equipment or a business valuation; and
- (b) if required by the appraiser, deliver to the appraiser a written statement, signed by the person or his or her agent, containing the particulars mentioned in clause (a)”.

**Section 24 amended**

**16(1) Subsection 24(1) is amended in the portion preceding clause (a) by adding “or her” after “his”.**

**(2) Subsection 24(2) is amended by striking out “he” and substituting “that person”.**

**New section 38**

**17 Section 38 is repealed and the following substituted:**

**“Regulations**

**38** For the purpose of carrying out this Act according to its intent, 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 conduct of elections and votes at annual meetings conducted pursuant to section 11.1;
- (c) 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;

- (d) for the purposes of clause 12(1)(n.1) and subsection 22(5.1), prescribing the date by which preliminary assessments must be submitted to the minister;
- (e) for the purposes of subsection 22(12), prescribing the period within which property reinspections must be performed and, for that purpose, prescribing different periods for different types of property;
- (f) 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);
- (g) prescribing any other matter or thing required or authorized by the Act to be prescribed in the regulations;
- (h) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act”.

**Section 39 amended**

**18 Section 39 is amended by striking out the portion preceding clause (a) and substituting the following:**

“Every person who fails to comply with subsection 23(3) or who contravenes subsection 24(1) is guilty of an offence and liable on summary conviction:”.

**Coming into force**

**19(1)** Subject to subsection (2), this Act comes into force on assent.

(2) Subsection 14(1) of this Act comes into force on assent but is retroactive and is deemed to have been in force on and from January 1, 1997.

