

The Urban Municipality Assessment and Taxation Regulations

Repealed

by Chapter M-36.1 Reg 1 (effective January 1, 2006).

Formerly

Chapter U-11 Reg 14 (sections 1 and 2 effective October 9, 1996; sections 3 to 23 effective November 1, 1996) as amended by Saskatchewan Regulations 101/96, 43/97, 46/1999, 18/2000, 16/2001 and 122/2004.

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

Table of Contents

PRELIMINARY		NOTICES	
1	Title	23.1	Notice of preparation of assessment role
2	Interpretation	23.2	Notice of appeal
PROPERTY CLASSES AND PERCENTAGE OF VALUES		23.3	Statement of mailing of assessment notices
3	Classes of property	23.4	List of appeals
4	Percentages of value	23.5	Notice of appeal date
5	Tax phase-in and minimum tax	23.6	Notice of appeal to the Saskatchewan Municipal Board
6	Mill rate factors	23.7	Sending of notices
7	Assessor may determine	Appendix	
8	Date of classification	Form A	Notice of Preparation of Assessment Roll
VACANCY ADJUSTMENT		Form B	Notice of Appeal to the Board of Revision
9 to 20	Repealed	Form C	Statement of Completion of Mailing of Assessment Notices
TAX REVENUE FOR OTHER TAXING AUTHORITIES		Form D	List of appeals
21	Repealed	Form E	Time and Place of Appeal
22	Repealed	Form F	Notice of Appeal to the Saskatchewan Municipal Board
MAXIMUM PERCENTAGE FOR BUSINESS ASSESSMENT			
23	Repealed		
APPEALS TO SASKATCHEWAN MUNICIPAL BOARD			
23.01	Appeals to board on commercial and industrial property		

CHAPTER U-11 REG 14
The Urban Municipality Act, 1984

PRELIMINARY

Title

1 These regulations may be cited as *The Urban Municipality Assessment and Taxation Regulations*.

Interpretation

2 In these regulations:

- (a) “**Act**” means *The Urban Municipality Act, 1984*;
- (b) **Repealed.** 6 Apr 2001 SR 16/2001 s3.

18 Oct 96 cU-11 Reg 14 s2; 27 Jne 97 SR 43/97 s3; 6
Apr 2001 SR 16/2001 s3.

PROPERTY CLASSES AND PERCENTAGE OF VALUES

Classes of property

3 The classes of property prescribed for the purposes of subsection 239.3(2) of the Act are:

- (a) NON-ARABLE (RANGE) LAND AND IMPROVEMENTS, which includes only land and improvements, other than occupied dwellings:
 - (i) for which the predominant potential use is as range land or pasture land, determined as the best use that could reasonably be made of the majority of the surface area; or
 - (ii) the majority of the surface area of which is not developed for any use, has been left in or is being returned to its native state or cannot be used for agricultural purposes;
- (b) OTHER AGRICULTURAL LAND AND IMPROVEMENTS, which includes only land and improvements, other than occupied dwellings:
 - (i) for which the predominant potential use is cultivation, determined as the best use that could reasonably be made of the majority of the surface area;
 - (ii) used for dairy production, raising poultry or livestock, producing poultry or livestock products, bee keeping, seed growing or growing plants in an artificial environment; or
 - (iii) used for other agricultural purposes, except for land and improvements classified as NON-ARABLE (RANGE) LAND AND IMPROVEMENTS;

- (c) RESIDENTIAL, which, except for land and improvements classified as MULTI-UNIT RESIDENTIAL or SEASONAL RESIDENTIAL, includes only land and improvements used or intended to be used for, or in conjunction with, a residential purpose, including vacant land subdivided into lots for residential use, provided that where land is used as a yardsite in conjunction with a purpose mentioned in clause (a) or (b), three acres of that land is to be classified as RESIDENTIAL;
- (d) MULTI-UNIT RESIDENTIAL, which includes only:
 - (i) land and improvements designed and used for or intended to be used for, or in conjunction with, a residential purpose and to accommodate four or more self-contained dwelling units within a parcel, or in the case of a condominium, any part of a parcel within the meaning of *The Condominium Property Act, 1993* that is used for a residential purpose; and
 - (ii) vacant land zoned for use for multiple dwelling units;
- (e) SEASONAL RESIDENTIAL, which includes:
 - (i) only land and improvements:
 - (A) used or intended to be used for, or in conjunction with, both residential and recreational purposes;
 - (B) located in communities predominantly of a resort nature, in parks, or in rural areas;
 - (C) normally used for a maximum of six months in any year, as determined by the municipal assessor; and
 - (D) not being the principal residence in Canada of the occupant; and
 - (ii) land and improvements for seasonal camps;
- (f) COMMERCIAL AND INDUSTRIAL, which includes only land and improvements:
 - (i) used or intended to be used for business purposes, including but not limited to land and improvements for office, wholesale, retail, service, hotel, motel, industrial and manufacturing activities, transportation, communications and utilities;
 - (ii) used or intended to be used for institutional, government, recreational or cultural purposes;
 - (iii) used or intended to be used for mines or petroleum oil wells and gas wells; or
 - (iv) not specifically included in another class of property;

URBAN MUNICIPALITY
ASSESSMENT AND TAXATION

U-11 REG 14

- (g) ELEVATORS, which includes only:
 - (i) land and improvements designed and used for receiving, processing and shipping grains, oilseeds and special forages and licensed by the Canadian Grain Commission; and
 - (ii) land and improvements used in conjunction the land and improvements described in subclause (i); and
- (h) RAILWAY RIGHTS OF WAY AND PIPELINE, which includes only railway roadway, railway superstructure, and pipeline, and other land and improvements used in conjunction with a pipeline.

18 Oct 96 cU-11 Reg 14 s3; 27 Jne 97 SR 43/97 s4;
6 Apr 2001 SR 16/2001 s4.

Percentages of value

4 The percentages of value applicable to the classes of property prescribed in section 3, for the purposes of subsection 239.3(5) of the Act, are the following:

- (a) NON-ARABLE (RANGE) LAND AND IMPROVEMENTS - 40%;
- (b) OTHER AGRICULTURAL LAND AND IMPROVEMENTS - 55%;
- (c) RESIDENTIAL - 70%;
- (d) MULTI-UNIT RESIDENTIAL - 70%;
- (e) SEASONAL RESIDENTIAL - 70%;
- (f) COMMERCIAL AND INDUSTRIAL - 100%;
- (g) ELEVATORS - 75%;
- (h) RAILWAY RIGHTS OF WAY AND PIPELINE - 75%.

18 Oct 96 cU-11 Reg 14 s4; 6 Apr 2001 SR 16/
2001 s5; 24 Dec 2004 SR 122/2004 s3.

Tax phase-in, minimum tax and base tax

5 The following classes of land and improvements are established for the purposes of tax phase-in pursuant to subsection 279.2(6) of the Act, minimum tax pursuant to subsection 279.4(3) of the Act and base tax pursuant to subsection 279.5(2) of the Act:

- (a) AGRICULTURAL, which includes land and improvements classified as NON-ARABLE (RANGE) LAND AND IMPROVEMENTS and OTHER AGRICULTURAL LAND AND IMPROVEMENTS pursuant to section 3;
- (b) RESIDENTIAL, which includes land and improvements classified as RESIDENTIAL, MULTI-UNIT RESIDENTIAL and SEASONAL RESIDENTIAL pursuant to section 3;
- (c) **Repealed.** 24 Dec 2004 SR 122/2004 s4.
- (d) COMMERCIAL AND INDUSTRIAL, which includes land and improvements classified as COMMERCIAL AND INDUSTRIAL, ELEVATORS, and RAILWAY RIGHTS OF WAY AND PIPELINE pursuant to section 3.

6 Apr 2001 SR 16/2001 s6; 24 Dec 2004 SR 122/
2004 s4.

Mill rate factors

6 The following classes of assessment of land and improvements are prescribed for the purposes of mill rate factors pursuant to subsection 279.3(3) of the Act:

- (a) AGRICULTURAL, which includes the assessments of land and improvements classified as NON-ARABLE (RANGE) LAND AND IMPROVEMENTS or OTHER AGRICULTURAL LAND AND IMPROVEMENTS pursuant to section 3;
- (b) RESIDENTIAL, which includes the assessments of land and improvements classified as RESIDENTIAL, MULTI-UNIT RESIDENTIAL and SEASONAL RESIDENTIAL pursuant to section 3;
- (c) **Repealed.** 24 Dec 2004 SR 122/2004 s5.
- (d) COMMERCIAL AND INDUSTRIAL, which includes the assessments of land and improvements classified as COMMERCIAL AND INDUSTRIAL, ELEVATORS, and RAILWAY RIGHTS OF WAY AND PIPELINE pursuant to section 3.

18 Oct 96 cU-11 Reg 14 s6; 24 Dec 2004 SR 122/2004 s5.

Assessor may determine

7(1) The municipal assessor, where one use is clearly distinct from the predominant use and is not integrated with or directly related to the predominant use, may:

- (a) determine that portions of any land or improvements or both that include more than one use, or portions of its assessment, belong to different classes or subclasses established pursuant to these regulations; and
- (b) apportion the fair value assessment of the land, improvements or both among those classes or subclasses.

(2) Pursuant to section 244 of the Act, if the assessor determines that portions of any land or improvements or both, or portions of its assessment, belong to different classes or subclasses established pursuant to these regulations, land, improvements or both may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion of the land, improvements or both within a class or subclass.

18 Oct 96 cU-11 Reg 14 s7; 27 Jne 97 SR 43/97 s5.

Date of classification

8 Land and improvements, and the assessments of land and improvements, are to be classified as belonging to the classes established pursuant to these regulations, in each year as of January 1, except for a new improvement or a newly subdivided parcel that is to be classified as of the date it is added to the assessment roll.

18 Oct 96 cU-11 Reg 14 s8.

URBAN MUNICIPALITY
ASSESSMENT AND TAXATION

U-11 REG 14

VACANCY ADJUSTMENT

9 to 20 Repealed. 6 Apr 2001 SR 16/2001 s7.

TAX REVENUE FOR OTHER TAXING AUTHORITIES

21 to 22 Repealed. 6 Apr 2001 SR 16/2001 s7.

MAXIMUM PERCENTAGE FOR BUSINESS ASSESSMENT

23 Repealed. 6 Apr 2001 SR 16/2001 s7.

APPEALS TO SASKATCHEWAN MUNICIPAL BOARD

Appeals to board on commercial and industrial property

23.01 For the purposes of clause 259.3(1)(b) of the Act, the prescribed amount is \$1,000,000.

7 Apr 2000 SR 18/2000 s2.

NOTICES

Notice of preparation of assessment role

23.1 Form A is the form to be used as the notice to be published in the Gazette in lieu of the mailing of assessment notices pursuant to subsection 249(4) of the Act.

27 Dec 96 SR 101/96 s4.

Notice of appeal

23.2 Form B is the form to be used as the notice of appeal that is required pursuant to clause 249(1)(b) and section 251 of the Act.

27 Dec 96 SR 101/96 s4.

Statement of mailing of assessment notices

23.3 Form C is the form to be used as the statement of completion of the mailing of assessment notices pursuant to clause 249(1)(c) of the Act.

27 Dec 96 SR 101/96 s4.

List of appeals

23.4 Form D is the form to be used as the list of appeals required to be prepared for the sitting of a board of revision pursuant to clause 253(1)(a) of the Act.

27 Dec 96 SR 101/96 s4.

Notice of appeal date

23.5 Form E is the form to be used as the notice of the time and place fixed by the Saskatchewan Municipal Board for hearing appeals required to be sent pursuant to section 262 of the Act.

27 Dec 96 SR 101/96 s4.

Notice of appeal to the Saskatchewan Municipal Board

23.6 Form F is the form to be used as the notice of appeal to the Saskatchewan Municipal Board required to be served pursuant to sections 261 and 261.1 of the Act.

27 Dec 96 SR 101/96 s5; 18 Jun 99 SR 46/1999
s3.

Sending of notices

23.7(1) Any notices required to be sent pursuant to these regulations may be sent by ordinary mail unless otherwise specified in the Act or these regulations.

(2) An assessment notice sent pursuant to section 249 of the Act is to be sent by ordinary mail.

(3) A tax notice sent pursuant to section 282 of the Act is to be sent by ordinary mail.

27 Dec 96 SR 101/96 s5.

URBAN MUNICIPALITY
ASSESSMENT AND TAXATION

U-11 REG 14

Appendix
FORM A
[Section 23.1]
Notice of Preparation of Assessment Roll

(City/Town/Village/Resort Village)

of

Pursuant to subsection 249(4) of *The Urban Municipality Act, 1984*, notice is hereby given that the assessment roll for the _____ of _____
(City/Town/Village/Resort Village)

for the year _____ has been prepared and is open to inspection in the office of the assessor from _____ a.m. to _____ p.m. on the following days:

(State day(s) of the week, date(s), month and year)

Any person who wishes to appeal against his or her assessment or classification to the board of revision is required to file his or her notice of appeal with:

The Assessor

_____ of _____
(City/Town/Village/Resort Village)

(Address)

(Municipality)

(Postal code)

by the _____ day of _____, _____.

Dated this _____ day of _____, _____.

(Assessor)

URBAN MUNICIPALITY
ASSESSMENT AND TAXATION

FORM B
[Section 23.2]
Notice of Appeal to the Board of Revision

To the Assessor of: _____ of _____, Saskatchewan.
(City/Town/Village/Resort Village)

I hereby appeal against the: *(check beside those which apply)*

___ land valuation ___ improvement valuation
___ exemption ___ land classification
___ improvement classification ___ preparation or content of the assessment roll
___ notice of assessment (fair value assessment or taxable assessment)

of Lot _____, Block _____, registered plan number _____,
assessment/alternate number _____ on the following grounds:
(if applicable)

(Attach extra sheets if necessary)

In support of the above grounds, I hereby state the following material facts to be true and accurate:

(Attach extra sheets if necessary)

My address for the service of notice in connection with this appeal is:

(name)

(street)

(municipality)

(province)

(postal code)

I can also be reached at the following phone numbers:

_____ and _____.
(home) (business)

Dated this _____ day of _____, _____.

Assessment Value under Appeal: _____

(Appellant's Signature) \$ _____
(Enclosed Appeal Fee)

Note: Where the municipality has established an appeal fee by bylaw, the fee must accompany this notice.

URBAN MUNICIPALITY
ASSESSMENT AND TAXATION

U-11 REG 14

FORM C
[Section 23.3]

Statement of Completion of Mailing of Assessment Notices

I, _____, being the assessor for the _____
(name) (City/Town/Village Resort Village)
of _____ certify that the _____ assessment notices
(year)

pertaining to the following/attached assessments have been mailed to the persons
named in the assessment roll.

Assessment Numbers

From _____ to _____

(Date mailed)

(Assessor's Signature)

NOTE: If assessment notices are mailed only with respect to new or altered assessments, show by assessment number those assessment notices actually sent out. A computer printout or a list of the assessment numbers may be attached in lieu of listing the assessment numbers on this form.

27 Dec 96 SR 101/96 s7.

FORM D
[Section 23.4]
List of Appeals

Appeals to be heard by the board of revision of the _____
(City/Town/Village/Resort Village)
of _____ on the _____ day of _____, _____.
(name of municipality)

Assessment

Appellant

Number

Legal Description

Grounds of Appeal

(Date)

(Assessor)

27 Dec 96 SR 101/96 s7.

URBAN MUNICIPALITY
ASSESSMENT AND TAXATION

Form E
[Section 23.5]
Time and Place of Appeal

To _____
(Appellant/person against whose valuation, classification or assessment appeal has been taken)

Please be advised that your appeal will be heard at:

(place/building/address)

in the _____ of _____
(City/Town/Village/Resort Village) (name of municipality)

by the Saskatchewan Municipal Board on the _____ day of _____, _____,
at _____ a.m./p.m.

(Date)

(Assessor)

URBAN MUNICIPALITY
ASSESSMENT AND TAXATION

U-11 REG 14

FORM F
[Section 23.6]
Notice of Appeal to the Saskatchewan Municipal Board

To the secretary of the Saskatchewan Municipal Board:

I hereby appeal the decision (or failure to render a decision) of the board of revision
for the _____ to the Saskatchewan Municipal Board respecting the:
(municipality)

(check beside those which apply)

___ land valuation	___ land classification
___ improvement valuation	___ improvement classification
___ exemption	___ designation of school support
___ notice of assessment	

of _____
(legal land description) (assessment or alternate number)

(civic address, if applicable)

Taxable assessment value under appeal:

land \$ _____ improvement \$ _____

My grounds for appeal are as follows:

(attach additional pages if necessary)

Contact person for this appeal:

Property Owner(s): _____

Mailing Address: _____

Telephone No: _____

(home) (business)

Fax No: _____

Agent or other appellant: _____

Firm: _____

Mailing Address: _____

Telephone No: _____

(home) (business)

Fax No: _____

Dated this _____ day of _____, _____
(day) (month) (year)

(Signature)

\$ _____
(enclosed appeal fee)

U-11 REG 14**URBAN MUNICIPALITY
ASSESSMENT AND TAXATION**

NOTE: *The appellant must serve this Notice of Appeal on the secretary of the Saskatchewan Municipal Board (SMB). The prescribed appeal fee, payable to the SMB, must accompany this notice. Information on appeal fees may be obtained from the SMB. On receipt of this notice, the secretary of the SMB must serve a copy of this notice on every party to the appeal other than the appellant and provide a copy of this notice to the secretary of the board of revision.*

18 Jun 99 SR 46/1999 s4; 6 Apr 2001 SR 16/2001 s8.