



The Municipalities Act

Preparation of Supplementary Assessment

No. 8.0
January 2010

WHAT IS A SUPPLEMENTARY ASSESSMENT

- After assessment notices are sent out, adjustments to property values may occur due to:
 - construction of an improvement;
 - destruction or damage to the property;
 - demolition, alteration or removal of an improvement;
 - change in the use of the property; or
 - change from exempt to taxable.
- The new assessed value must differ from the value on the current assessment roll and then the assessor is required to make a supplementary assessment. A supplementary assessment is deemed necessary to reflect the change if it has occurred after the assessment notices were mailed, and prior to December 1 of the taxation year for which taxes are levied on the assessment mentioned in the notices.

OPTIONS

Supplementary assessments may be conditionally excluded from the roll, providing council passes a bylaw or resolution to do one or both of the following:

- establish a minimum change in assessed value and if the supplementary assessment is less than the minimum change a supplementary assessment will not be prepared; or
- determine a cut-off date after which supplementary assessments will not be prepared, no matter what the change in assessed value is. This date must be on or after September 30th.

PROCEDURES

Supplementary Assessment and Amended Assessment Notice

The assessor shall:

- enter the new assessed value onto the assessment roll;
- forward to each person with a revised assessed property value, an amended assessment notice indicating the information from the assessment roll; and
 - amended assessment notice date;
 - date within which an appeal is required to be made (30 days with the exception of a year of revaluation which is 60 days) along with a notice of appeal form (Form F) as prescribed in the *Municipalities Regulations*;
 - name and address of designated officer with whom the appeal is to be filed;
 - voting division for assessed owner(s) with land in a rural municipality;
 - the supplementary assessment must reflect the value of any property not previously assessed or the change in value of property since the last assessment;
 - any further information the municipality deems necessary.

NOTE: This document has been prepared by Saskatchewan Ministry of Municipal Affairs and Saskatchewan Assessment Management Agency for general information purposes and should not be relied upon as a substitute for specialized legal or professional advice.

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Tax Notice

The municipality shall:

- levy taxes on the assessment at the same rate as the rest of the roll to correspond with the:
 - portion of the year following the date on which construction of the building was completed; or
 - portion of the year following the date that the building was occupied; or
 - portion of the year that elapsed prior to completion of the removal or demolition of the building; or
 - portion of the year that has elapsed since the value of the property changed;
- send an amended tax notice which can be combined with the amended assessment notice.

Supplementary Assessment Return

The assessor shall complete the Supplementary Assessment Return:

- after the appeal period has expired if no appeals were submitted; or
- after the Board of Revision has rendered its decisions if one or more appeals were filed.

Contact the Saskatchewan Assessment Management Agency to obtain a supplementary assessment return.

FURTHER INFORMATION

Information pertaining to Supplementary Assessments can be found in

- *The Municipalities Act*, Section 219
- *The Cities Act*, Section 189
- *The Northern Municipalities Act*, Section 215

You may also contact:

- Advisory Services at 787-2680
- Saskatchewan Assessment Management Agency at 1-800-667-7262 or 924-8000