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## 3 TAX ROLL & ASSESSMENTS

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The following chapter focuses on levies and assessments for Conservation and Development Area Authorities (CAAs). Secretary-Treasurers hold a pivotal role in ensuring the accurate administration of levies, requiring the preparation and continual upkeep of assessment information as determined by the CAA Board to ensure accurate recordings of tax and levy information for the Rural Municipalities (RMs) in which the CAA resides.

You can find PDFs of necessary tax and assessment-related forms on the Saskatchewan Conservation and Development Association Inc.'s (SCDA) website, [www.scda.ca](http://www.scda.ca), or by contacting the SCDA.

### 3.1 LEGISLATION

- *The Conservation and Development Act (C&D Act)*

### 3.2 FORMS LIST

- Court of Revision Guide
- C-11 Assessment and Tax Roll
- C-10 Assessment Notice
- AC-288C Copy of the Relative Portion of the Assessment and Tax Roll
- AC-289A List of Appeals to be Heard by Court of Revision
- AC-289B Court of Revision - Sample of Resolutions
- AC-289C Court of Revision - List of complaints
- AC-290 Notice to Dispense with Mailing of Assessment Notices
- Assessment Appeal Form

### 3.3 DEFINITIONS

- **Levy** - The amount per acre set by the CAA Board through a resolution.
- **Assessment** – The determination of which land parcels within the CAA boundary are subject to the levy, typically those considered benefiting acres.
- **Assessed Acres** – Land parcels within the CAA boundary that are subject to the levy, usually because they are benefiting acres.
- **Benefiting Acres** – Acres that typically drain into CAA works and may or may not be assessed.
- **Court of Revision** – A special meeting of the CAA Board and Secretary-Treasurer to hear appeals from landowners regarding assessments.
- **Appellant** – A landowner who is appealing an assessment.

### 3.4 ASSESSMENTS

*Must be finalized before January 31.*

Assessments are also known as assessed acres and refer specifically to the land parcels within the CAA boundary to which the levy is applied, typically benefiting acres.

The CAA Board identifies the acres benefiting from the works and determines which acres should be levied. The SCDA can assist in evaluating a CAA's benefiting acres if elevation data is available for the requested area. Assessments must be finalized before January 31, typically in the year's first Board meeting. Do not finalize the levy per acre or total tax.

### 3.5 ASSESSMENT NOTICES

*Must be sent before January 31 when there is a new assessment or change in the present assessment.*

Assessment Notices (Form C-10) must be sent to every person whose name appears on the roll whenever there is **an alteration or additional assessment** for that year. When the assessment remains the same or remains substantially the same as in the previous year, statements to that effect will be sufficient (*C&D Act*, Section 59(b)(c)). The SCDA Assessment Notice template includes an Assessment Appeal Form.

By January 31, the CAA Board may pass a resolution to dispense with the mailing of assessment notices (Form AC-290), except in cases where the assessment of land is altered or is a new assessment since the previous assessment notice was mailed, noting that this does not affect the landowner's right of appeal (*C&D Act*, Section 59(4)). When the motion is passed, notices must be posted in each post office in the area and published in a local newspaper. The notice must indicate the dates on which the ratepayers may inspect the roll or may appeal the assessment. Ensure that the dates on all notices match the date the notice appears in the newspaper (*C&D Act*, Section 59(5)). Please contact SCDA for templates.

The Assessment Notice provides landowners with information about the number of acres they are assessed for administration, operating, and project levies. It also informs ratepayers that the notice is open for inspection, and they have the right to appeal their assessment within twenty (20) days. The notice is for assessment purposes only and **is not a tax notice**. The tax amount levied per acre may vary yearly, but the number of assessed acres may remain the same for several years.

### 3.6 ASSESSMENT APPEAL

All landowners subject to a levy have the right to appeal. A Court of Revision first hears appeals at the CAA level, and landowners may escalate their appeal to the Saskatchewan Municipal Board (SMB) if they are dissatisfied with the Court of Revision's decision.

The Court of Revision Guide outlines the steps in adjudicating appeals, which should be referred to for further details. Below are the key procedures governing assessment appeals:

#### 3.6.1 Submission Deadline

Landowners have twenty (20) days from the receipt of the assessment notice or posting of the assessment notice to submit an Assessment Appeal Form to the CAA. The CAA **must** hear appeals received within the timeframe. A copy of the Assessment Notice Appeal form is available from SCDA.

### **3.6.2 Setting the Court of Revision**

The Court of Revision comprises the CAA Board and the Secretary-Treasurer, sitting in a special meeting to hear landowner assessment appeals and make decisions on the appeals. At least thirty-six (36) days after the date of mailing assessment notices or posting the Assessment Notice, the CAA will decide on the date, time, and place of the Court of Revision.

### **3.6.3 Court of Revision Notification**

Once the Court of Revision is set, every appellant will be notified by the Secretary-Treasurer of the Court of Revision proceedings by registered mail. The notification must include the time, place, and date of the Court of Revision and must be dispatched at least fifteen (15) days before the hearing.

### **3.6.4 Preparation and Documentation**

Before the Court of Revision, the Secretary-Treasurer compiles a comprehensive list of complaints (AC-289C) containing the acreage, benefits, and complaints. This list is posted in the hearing room and distributed to each member of the Court of Revision. It is recommended that every Court of Revision member completes designated columns on the complaint list (AC-289C) during the sitting to ensure the proper recording of appellant appearances and decisions.

### **3.6.5 Court of Revision**

The Court of Revision hears each appellant's complaint, following the Grounds for Consideration listed below. CAAs may request an SCDA or WSA representative to attend and assist with the Court of Revision to ensure proper protocol is followed and to provide determinations of the benefitting acres. After all appeals are heard, the Court of Revision passes resolutions to decide on the appeals.

### **3.6.6 Grounds for Consideration**

The Court of Revision considers appeals on specific grounds (*C&D Act*, Section 61):

- Verification of acreage and ownership.
- Assessment of benefits derived from organizational works.
- Appeals against different degrees of benefit.
- Personal objections against the organization or project **do not apply**.

### **3.6.7 Documentation for Review**

The Secretary-Treasurer is responsible for promptly sending a copy of the Court of Revision minutes to the Water Security Agency (WSA) after the hearing. This documentation is essential for the WSA to be informed of the proceedings and decisions made during the Court of Revision. Additionally, maintaining accurate and timely records is crucial if the appellant decides to appeal the decision, as it ensures that all relevant information is readily available for review during the subsequent appeal process.

### **3.6.8 Notification of Result**

Appellants may be notified at the hearing of the Court of Revision's decision, or the Secretary-Treasurer must send a notification by registered mail (*C&D Act*, Section 75).

### **3.6.9 Saskatchewan Municipal Board (SMB) Appeal Rights**

Appellants have the right to appeal to SMB if dissatisfied with the Court of Revision's decision. This appeal must be lodged within fourteen (14) days of the Court of Revision's verbal decision or receipt of the decision by registered mail, and the appellant must send a written notice of their intention to appeal to the CAA. All Court of Revision appeals must be sent to SMB by the appellant via the

online form available on the SMB website. When SMB sets the hearing, the date, time, and place of the hearing must be provided to the appellants. SMB must finalize all levy appeals by August 1 (C&D Act, Section 75(11)).

### **3.6.10 Amending the Assessment Roll**

If the Court of Revision or SMB decides to reduce the assessed acres after hearing an appeal, the Secretary-Treasurer must amend the assessment roll based on the decision by August 1 (C&D Act, Section 75(12)).

## **3.7 LEVIES**

*Must be set before May 31.*

The expenses related to the construction, operation, maintenance, repair of works, and costs of conducting the CAA's business will be funded through a levy on the assessed acres in the area (C&D Act, Section 34). A CAA can decide to establish a fund to cover potential costs from flooding or other unexpected issues during the construction, operation, maintenance, and repair of works if it is beneficial for landowners, and it may set an annual rate to be levied on the assessed acres. The funds collected must be kept in a separate account and used exclusively for these purposes (C&D Act, Section 34(7)).

The budget determines levy rates, so the CAA Board must set the annual budget **before** establishing a levy.

## **3.8 TAX ROLL PREPARATION**

*Must be completed before May 31.*

The Secretary-Treasurer prepares an annual tax roll using Form C-11 Assessment & Tax Roll. A guide has also been included within the document to assist in entering the necessary information accurately. Correctly completing the form ensures that the assessment and tax roll are prepared efficiently and in compliance (C&D Act, Section 58).

This document outlines the levies determined by the CAA Board for each applicable municipality and includes important information including:

- The number of assessed benefiting acres;
- The rate to be levied against the assessments as set yearly by resolution of the Board of the CAA; and
- The tax payable for each parcel of land.

## **3.9 COLLECTION OF RATES**

*Documentation must be sent to RMs before May 31.*

RM administrators must be informed of any levies on lands within their area before May 31 (C&D Act, Section 81). The Secretary-Treasurer of the CAA is responsible for providing a Copy of the Relevant Portion of the Roll Form (Form AC-288C) or, if the levy rates remain the same from previous years, a statement to this effect.

Form AC-288C must be sent to the RM(s) as soon as it is complete to enable the municipal administration to complete their tax rolls as early in the year as possible. This Form provides the RM Administrator with the amounts taxed on each parcel. The Secretary-Treasurer of the CAA is responsible for calculating the exact levy amounts. If there are disputes about the amounts, the RM Administrator should refer the taxpayer to the Secretary-Treasurer of the CAA. If there is an error, the CAA should request that the municipality make the necessary corrections.

### **3.10 PAYMENT IN LIEU OF TAXES**

A municipality can provide a grant to the CAA as an alternative to charging the rate to assessed lands or to reduce the amount that needs to be raised for the current year through a levy (*C&D Act*, Section 34(6)). This provision grants municipalities the flexibility to support area authorities financially without imposing the whole burden on assessed landowners.

Similarly, if a landowner with benefiting acres prefers to avoid a levy charge for construction costs, they can pay the CAA the full or a partial amount of the tax that would otherwise be charged on the land (*C&D Act*, Section 34(3)). This arrangement allows landowners to manage their financial commitments more flexibly, ensuring they can contribute to the necessary infrastructure improvements in a manner that suits their financial situation.

If a landowner or entity chooses to pursue payment in lieu of taxes, the Secretary-Treasurer must develop an invoice for the payment and send it to the appropriate party.

### **3.11 RECONCILING TAX ACCOUNT STATEMENT**

Each year, the Secretary-Treasurer must reconcile the Form AC-286 Tax Account Statement as provided by the RM(s) by December 31.