

Legislative Authority

Under The Cities Act:

Provision of information to assessor

171(1) For assessment purposes, the assessor may, at any time, request any information or document that relates to or might relate to the value of any property from any person who owns, uses, occupies, manages or disposes of the property.

(2) Every year, the assessor may request the owner of property to provide information respecting:

- (a) the persons who are carrying on business on the property; and
- (b) the nature of the business being carried on.

(3) For the purpose of using a valuation technique or method of appraisal based on the use of income or benefits, an assessor may request from a person mentioned in subsection (1) any information or document that relates to:

- (a) the income generated or expected to be generated by any property; and
- (b) the expenses incurred or expected to be incurred with respect to any property.

(4) Subject to section 201, a person who receives a request from an assessor pursuant to subsection (1), (2) or (3) shall, before the expiration of a period set by the assessor of not less than 30 days after the date of receiving the request, provide

the assessor with:

- (a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and
- (b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.

(4.1) Notwithstanding subsection (1) but subject to subsection (4.3) and section 201, for the purpose of using a valuation technique or method of appraisal based on the use of income or benefits, every owner of an income-producing property, as defined by order of the agency, shall, on or before June 30 of each year, furnish the assessor with a certified statement showing the following information for the owner's previous fiscal year respecting that property:

- (a) the income generated by the owner's property;
- (b) the expenses incurred with respect to the owner's property;
- (c) any additional information that the agency, by order, may require.

(4.2) The certified statement mentioned in subsection (4.1) must state that the information provided in the statement is complete, true and accurate to the best of the knowledge and belief of the person making the statement.

(4.3) An owner is not required to furnish the certified statement mentioned in subsection (4.1) in relation to his or her property if:

- (a) the property is residential property used for social housing; and
- (b) the owner receives an ongoing operating subsidy in relation to the property from the city, the Government of Saskatchewan, the Government of Canada or an agency of any of those bodies.

(5) Subject to subsection (6), every person who, in the course of his or her duties, acquires or has access to any information or document obtained pursuant to subsection (1), (2), (3) or (4.1) shall:

- (a) keep that information or document confidential; and
- (b) not make any use of or disclose that information or document without the consent of the person to whom the information or document relates.

(6) A person mentioned in subsection (5) may use or disclose the information or document mentioned in that subsection:

- (a) to determine the value of any property;
- (b) for the purposes of an appeal to a board of revision, the appeal board or the Court of Appeal; or
- (c) if the use or disclosure does not identify the person to whom the information or document relates.

(10) If a property is sold, when requested by the agency or, if a city carries out its own valuations and revaluations, when requested by the city's assessor, the vendor and the purchaser shall notify the agency or the assessor, as the case may be, of the purchase and sale in the form prescribed pursuant to The Assessment Management Agency Act.

(11) No action lies or shall be commenced against any person by reason of that person providing any information or document on a request for that information or document pursuant to this section.

Offence and penalty re failure to provide information

172(1) No person shall:

- (a) fail to furnish any information or document required of that person pursuant to section 171; or
- (b) wilfully furnish the assessor with false information.

(2) Every person who contravenes any provision of subsection (1) is guilty of an offence and liable on summary conviction to a fine of not more than:

- (a) \$5,000 in the case of an individual; and
- (b) \$10,000 in the case of a corporation.

(3) If the owner of a property is convicted of an offence pursuant to this section and ordered to pay a fine and the owner does not pay the fine, the fine:

- (a) is a debt due to the city;
- (b) may be recovered as a debt due to the city or may be added to the taxes of the property for which the information or document was requested but not provided;
- (c) is a lien on the land that has priority over all other liens or charges except for those of the Crown; and
- (d) is a charge on the goods and chattels of the owner of the land and is recoverable in the same manner as other taxes that are a lien on land.

(4) If a person is convicted of an offence pursuant to this section, the convicting court may, in addition to any fine it may impose, do either or both of the following:

- (a) order the convicted person to comply with the provision of section 171 with respect to which the convicted person was convicted;
- (b) make any other order that the court considers necessary or appropriate.

(5) If the person whose assessment is the subject of an appeal or his or her agent seeks to introduce the following evidence at the hearing of the appeal, the board of revision or appeal board shall not take that evidence into consideration in making its determination:

- (a) any information or document that was not provided to the assessor as required by section 171 when it was required to be provided;**
- (b) any information that is substantially at variance with information provided to the assessor pursuant to section 171.**

(6) Subject to subsection (8), if a person refuses or fails to provide information to the assessor by the date required pursuant to section 171, or if a person or his or her agent fails or refuses to comply with a request for information or documents pursuant to that section, the board of revision or the appeal board, as the case may

be, on the first occasion on which the person appeals the assessment of that property during the revaluation cycle for which the information is required or requested, shall dismiss the person's appeal with respect to the property to which the information relates.

(7) Subject to subsection (8), if the board of revision or the appeal board, as the case may be, dismisses a person's appeal pursuant to subsection (6), the board of revision or the appeal board, as the case may be, shall continue to dismiss any assessment appeal brought by that person with respect to the property during the relevant revaluation cycle until the information has been provided to the assessor within the period mentioned in clause (8)(c).

(8) The board of revision or the appeal board, as the case may be, may allow a person's appeal to proceed if the board of revision or the appeal board, as the case may be, determines that:

- (a) a request for information by the assessor pursuant to section 171 was unreasonable;
- (b) the information requested by the assessor was not relevant to the assessment;
- (c) the information, although received by the assessor after the time requested or required, was received:
 - (i) for the first year in a revaluation cycle, at least 18 months before the beginning of the revaluation cycle; or
 - (ii) for all other years, by January 1 of the year before the assessment year; or
- (d) through no fault of the owner, the information could not be provided.

(9) Subsections (6) to (8) apply whether or not the person has been convicted of an offence pursuant to this section.