Assessment Notices Bylaw

Sample Template – September 2022

*Disclaimer – This sample template is intended to be used as a guide by municipalities to develop a bylaw. The content must be modified and formatted to suit the needs of the municipality. It is strongly encouraged that municipalities work with their legal counsel to ensure the procedures address the specific needs and capabilities of their council.*

Explanatory Notes

Assessment notices must be prepared annually for all assessed property unless the council has passed a bylaw to remove this duty.

The bylaw applies only if the assessed value of a property:

* Has not changed from the previous year; or
* Has changed by the lesser of $1,000 or one per cent of the previous year’s assessed value.

Where those conditions are not met, the municipality will prepare an assessment notice and send it to the assessed owner or owners. All other assessed owners are informed about the completion of the assessment roll by publication of a notice as set out in section 217 of *The Municipalities Act*:

* In the *Saskatchewan Gazette*; and
* In one issue of a newspaper or in any other manner determined by council.

The bylaw does not apply in a year when the Saskatchewan Assessment Management Agency directs a revaluation of all property within Saskatchewan.

Optional matters and instructional information indicated in blue font must be reviewed, amended and removed as necessary. It is strongly encouraged that municipalities seek their own legal advice when drafting any bylaw.

**NAME OF THE BYLAW**

**FULL NAME OF MUNICIPALITY**

**BYLAW NO \_\_\_\_**

**A BYLAW TO DISPENSE WITH THE MAILING OF ASSESSMENT NOTICES**

The Council of the [full name of municipality] in the Province of Saskatchewan enacts as follows:

The assessor of the [full name of municipality] is hereby authorized to dispense with the mailing of assessment notices where the assessed value with respect to any land or improvement:

* 1. Has not changed from the previous year’s assessed value; or
  2. Has decreased by no more than the lesser of:
     1. $1,000 from the previous year’s assessed value; and
     2. One per cent of the previous year’s assessed value.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Reeve/Mayor Signature)

{Seal}

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Administrator Signature)

Read a third time and adopted

this \_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_.