

COVID-19: Minister's Order – Assessment Appeals Q&As

April 23, 2020

In light of the current COVID-19 situation, the Ministry of Government Relations would like to share the following key information with Saskatchewan municipalities. New information is shown in **green**.

How does the 21 days to perfect deficiencies apply to those that have already received the 14-day notification to perfect from the Board of Revision secretary?

- Where the appellant has already been given time to perfect their appeal, no additional time is required. However, if the appeal has not been perfected, the Minister's Order requires that a total of 21 days be provided to the appellant.

Does providing the appellant up to 15 days to file and serve any written materials affect other legislative deadlines such as the 10 days for other parties to file and the five (5) days for the appellant to respond?

- No, it is only the appellant that has the additional time to file and serve their written materials.

If the municipality has already advertised their Notice of Assessment Roll, does it need to re-advertise to extend the time by 30 days as required in the Minister's Order?

- No, a municipality is not required to publish their Notice of Assessment Roll (or Assessment Notice) twice.
- Municipalities will need to ensure they find ways to notify citizens regarding the extension to the appeal deadline and the specific date the appeals must now be filed such as notice on a website, external and internal bulletin boards, radio notices, and verbally when speaking to citizens and appellants interested in filing an appeal.

Is a municipality required to extend the deadline for filing appeals by 30 days or is it an option?

- A municipality is required to extend the deadline for filing appeals by 30 days if the municipality's deadline for filing appeals is after April 13, 2020.

Does the municipality still need to extend the appeal period by 30 days, if the municipality's final day of appeal and assessment roll closure was on April 14, 2020, the same day the Minister's Order came into effect?

- No, if the Assessment Roll was closed on the date the Minister's Order took effect, April 14, 2020, then it is to remain closed. There is no opportunity to go back and change the roll.

The date for mailing tax notices has been affected by the Minister's Order, what can a municipality do?

- A municipality may pass a bylaw to extend the time for mailing of tax notices, for more information, please review the relevant legislation.
- Municipalities may also send tax notices along with the assessment notices. Municipalities do not need to wait for their assessment roll to be closed or confirmed.

What if the filing date for an appeal is on a weekend due to the Minister's Order?

- If the final day for filing an appeal is on a weekend or statutory holiday it is extended to the next business day that is not a holiday.

Advisory Services and Municipal Relations

- Advisory Services and Municipal Relations staff continue to respond to inquiries by telephone (306-787-2680) and email (muninfo@gov.sk.ca) while their office is closed to the public.