

## RURAL MUNICIPALITY OF PLEASANTDALE NO. 398

### BYLAW NO 7 - 2019

#### A BYLAW TO ESTABLISH FEES FOR THE PROVISION OF TAX CERTIFICATES AND OTHER ASSESSMENT OR TAXATION INFORMATION


The Council of the RM of Pleasantdale No. 398 in the Province of Saskatchewan enacts as follows:


1. This bylaw shall be referred to as the “Assessment and Taxation Information Fee Bylaw”.
2. In this bylaw:
  - a) “Act” shall mean *The Municipalities Act*;
  - b) “Designated officer” shall mean the Administrator of the municipality or any other person who has been assigned responsibility to issue tax certificates by the council of the municipality;
  - c) “Municipality” shall mean the Rural Municipality of Pleasantdale No. 398.
3. Upon receipt of:
  - a) a request for property assessment and/or taxation information or service, and
  - b) the appropriate fee as described in Schedule 1, attached hereto and forming a part of this bylaw,the municipality shall provide to the applicant the requested information or service pertaining to property assessment and/or taxation.
4. Notwithstanding Section 3 of this bylaw, no person shall be required to pay a fee to inspect:
  - a) the assessment roll for the current year during the period the roll is open for inspection pursuant to subsection 213(1) of the Act; and
  - b) that portion of the assessment roll for the current year which council has authorized to be available for public inspection at any additional times.
5. In addition to the requirements described within subsection 276(1) of the Act, tax certificates issued by the municipality shall contain the following information:
  - a) tax levy for the previous year, if the taxes for the current year have not yet been levied;
  - b) date of registration and/or the interest number of a tax lien in favour of the municipality;
  - c) the amount of outstanding amounts which may be added to property taxes pursuant to section 405 of the Act.

6. The tax certificate issued by the municipality shall be Form "A", attached hereto and forming a part of this bylaw, which may be amended by the designated officer provided that the amendment does not alter the substance of the form.
7. A tax certificate issued by the municipality shall contain no more than one property.
8. Bylaw No. 1 - 2001 is hereby repealed.



[SIGNED]

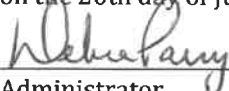
  
\_\_\_\_\_  
Reeve

  
\_\_\_\_\_  
Administrator

Read a third time and adopted  
this 20<sup>th</sup> day of June, 2019.

  
\_\_\_\_\_  
Administrator

Certified to be a true copy  
of Bylaw 7-2019 adopted  
by resolution of Council  
on the 20th day of June, 2019.

  
\_\_\_\_\_  
Administrator

**FORM A to Bylaw 7 - 2019**

**PROPERTY ASSESSMENT AND TAXATION FEES**

Service / Information	Fee
1. Tax Certificate <sup>1</sup> a) each certificate for each property b) each additional property requested at the same time	  \$20.00 \$20.00
2. General property assessment and/or tax information relating to a single property <sup>2</sup> a) provided verbally i) to the property owner ii) to other than the property owner b) provided in written or electronic format i) to the property owner ii) to other than the property owner	
3. <i>The municipality may wish to define and include other types of requests for property assessment / taxation typically received.</i>	

<sup>1</sup> Amend this area to address the fee structure approved by council. Fee structure is not addressed in legislation.

<sup>2</sup> Municipalities may receive requests from owners and others regarding part of the information that would be contained within a tax certificate or information that is not part of a tax certificate. For example, there may be a request from John Q. Citizen who wants to know if Thelma Taxpayer has, in fact, paid her taxes but he does not want to pay the full fee for a tax certificate nor is he concerned about the other information that would be provided within the tax certificate (local improvement information, etc.) Likewise, John may be requesting information contained on the property profile, such as year of construction. If council deems it to be in the public interest to accommodate such requests, it may wish to establish a fee to control demand for the service or information. Council should consider establish policies regarding the nature of taxation and assessment information that will be released through means other than tax certificates. Council should be cognizant regarding the release of personal information, such as names, home addresses and so on.