

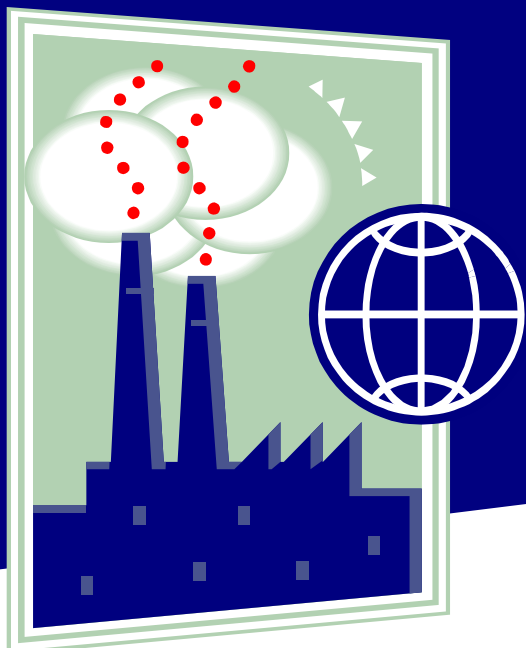
The legislature recently passed a new Assessment Act. This legislation combines the previous Assessment Act and the City of St. John's Assessment Act. It is important that municipalities are aware of the changes in this legislation and understand the impact of the changes. A full copy of the legislation is available on-line at www.hoa.gov.nl.ca/hoa/sr or by contacting:

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DEPARTMENT OF GOVERNMENT SERVICES
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CANADA

Municipal Assessment Agency

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St. John's NL A1B 2C9
Phone 877-777-2807
www.maa.nf.ca

Recipient Name
Street Address
Address 2
City, Prov.Postal Code



Municipal Assessment Agency

We value municipalities



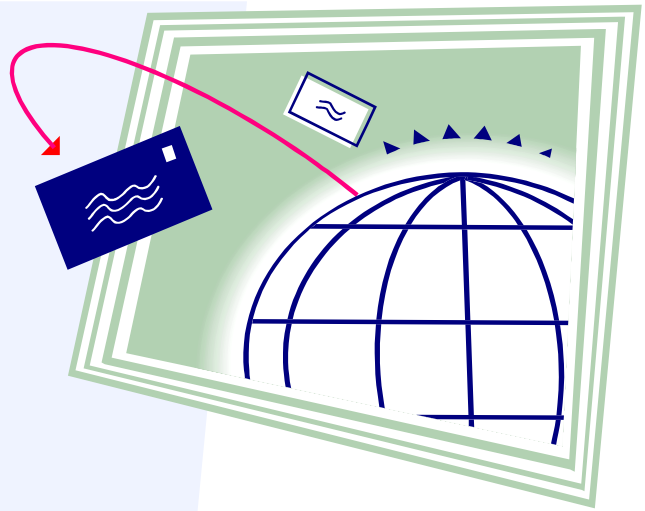
New Assessment Act

The province has moved to consolidate the legislation governing property assessment for taxation in Newfoundland and Labrador. The new legislation to be known as the *Assessment Act 2006*, consolidates the *Assessment Act, 1999* and the *St. John's Assessment Act*. You should be aware of the changes to the legislation. Please note that this is an information brochure only and is not intended to replace appropriate assistance in interpreting the legislation.

The legislation has been separated into three parts: Assessment, Assessment Appeals, and General

ASSESSMENT

- Definitions have been added or amended for the following: “actual value”, “board”, “city”, “council”, “manager”, “real property”, “storage facilities”, and “taxes”. Please note real property now includes building without land and mobile homes.
- A person who receives a request for information from the assessor will have 45 days, instead of the present 15 days, to respond to the request.
- Property under construction may be assessed on the annual roll.
- There is under Section 23, a duty to report to the municipality any construction or new businesses.
- There is no exception from assessment due to error or omission.



ASSESSMENT APPEALS

- The municipality may file an appeal to the assessment review commissioner.
- The time period for filing appeals is extended from 21 to 30 days.
- The appeal must be filed in the first instance with the Agency or City of St. John's as appropriate.
- The municipality shall appoint an assessment review commissioner by January 31 annually.
- Direction is given to the Trial Division on appeals of the decision of the assessment review commissioner.

GENERAL

- Name changes must be reported to the municipality.
- The legislation is effective January 1, 2007 but the old legislation applies to any assessment notice delivered prior to January 1, 2007.

Questions?

Please contact one of our managers by calling toll-free 877-777-2807 or by email at info@maa.nf.ca.

