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SNL2006 CHAPTER A-18.1

ASSESSMENT ACT, 2006

Amended

2012 c28

CHAPTER A-18.1

**AN ACT RESPECTING THE ASSESSMENT OF REAL PROPERTY FOR
THE PURPOSE OF THE IMPOSITION OF REAL PROPERTY TAXES**

(Assented to December 12, 2006)

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Be it enacted by the Lieutenant-Governor and House of Assembly in Legislative Session convened, as follows:

Short title

1. This Act may be cited as the *Assessment Act, 2006*.

[2006 cA-18.1 s1](#)

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Definitions

2. In this Act

- (a) "actual value" means that value being the market value of the fee simple interest in the real property;
- (b) "agency" means the corporation incorporated under the *Corporations Act* to conduct, in municipalities, assessments under this Act;
- (c) "assess" means to value real property for tax purposes, and "assessment" has a corresponding meaning;
- (d) "assessment roll" means the record, including an electronic record, of assessed real property values and related information compiled under this Act;
- (e) "assessor" means a person designated by the director or manager as an assessor to conduct assessments under this Act;
- (f) "base date" means the more recent of
 - (i) January 1, 2005 , or
 - (ii) January 1 of every 3rd year after 2005,

which date shall be used in determining the actual value of real property or where the real property is a special purpose property, the replacement value of that real property;
- (g) "board" means the board of directors of the agency;
- (h) "building" includes those structures commonly known as mobile homes or trailers that are adapted for use as residences, shops, offices or the like;
- (i) "building service systems" means heating and air conditioning systems and other systems that form part of the structure;
- (j) "city" means the city of St. John's as incorporated under the *City of St. John's Act*;
- (k) "clerk" means a clerk as defined by the *Municipalities Act, 1999* and includes the clerk of the City of Corner Brook , the clerk of the City of Mount Pearl and the clerk of the City of St. John's ;
- (l) "commercial property" means all real property other than residential property;
- (m) "commercial tenant" means a tenant of a commercial property;
- (n) "commissioner" means an assessment review commissioner appointed under this Act;
- (o) "council" means a town council or regional council established or continued under the *Municipalities Act, 1999* and includes the Corner Brook City Council, the Mount Pearl City Council and the St. John 's Municipal Council;

- (p) "director" means the executive director of the agency;
- (q) "manager" means the Manager of Assessments for the city;
- (r) "minister" means the minister appointed under the *Executive Council Act* to administer this Act;
- (s) "municipality" means a town or region established or continued under the *Municipalities Act, 1999* and includes the City of Corner Brook and the City of Mount Pearl;
- (t) "real property" means
 - (i) land or an interest arising from land, and includes land under water,
 - (ii) land and buildings, structures, improvements, building service systems and storage facilities and fixtures erected or placed upon, in, over or under land or affixed to land,
 - (iii) where a building is erected on land under a lease, licence or permit, that building may, for the purpose of this Act, be treated as real property separate from the land, and
 - (iv) a mobile home;
- (u) "residential property" means real property that is used or designated for use as a domestic establishment in which one or more persons usually sleep and prepare and serve meals and includes land or buildings that are appurtenant to the real property;
- (v) "storage facilities" includes bulk storage facilities and storage tanks including fermentation tanks and other tanks used in conjunction with the operation of the real property or facility;
- (w) "taxes" means, unless otherwise stated, taxes, rates, licence fees, assessments or other indebtedness to a council or the city; and
- (x) "tenant" includes an occupant and the person in possession other than the owner.

[2006 cA-18.1 s2](#)

PART I ASSESSMENT

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Assessment of real property

3. (1) Where a tax is imposed on real property by the city or a council, all the real property in the city or a municipality, whether or not it is subject to taxation, shall be assessed in accordance with this Act, but if the real property is not assessed the failure to assess that real property does not affect the validity of the assessment of the remaining real property in the city or a municipality.

- (2) Real property shall be assessed as either
 - (a) commercial property;
 - (b) residential property; or
 - (c) partly residential and partly commercial property.

(3) Where a building is erected on land under lease, licence or permit that building may for the purpose of this Act be assessed as real property separate from the land.

[2006 cA-18.1 s3](#)

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Visual examination

4. Where the assessor is not in receipt of information to indicate that alterations have taken place which may significantly affect the real property's value, the assessor may dispense with an inspection of it.

[2006 cA-18.1 s4](#)

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Assessment remains in effect

5. An assessment of real property in effect in the city or a municipality on January 1, 2007 remains valid until a new assessment has been conducted under this Act.

[2006 cA-18.1 s5](#)

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Duties of director or manager and assessors

6. (1) The director or manager shall supervise the assessment of real property and shall supervise, direct, guide and co-ordinate the work of all assessors with a view to bringing about and maintaining a uniform standard of assessment in the city and all municipalities in the province.

(2) An assessor shall conduct assessments of real property in accordance with this Act.

(3) The director or manager may, where he or she considers it to be appropriate, direct that an assessment of real property be carried out by a person not employed by the city or the agency.

[2006 cA-18.1 s6](#)

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Right to access

7. (1) An assessor or a commissioner may, at reasonable times, without a warrant, enter real property for the purpose of carrying out a duty imposed on the assessor or commissioner by this Act and a person shall not refuse entry to the assessor or commissioner.

(2) An adult person present on the real property when an assessor or a commissioner calls for the purpose of carrying out a duty imposed on the assessor or commissioner by this Act shall give to the assessor or commissioner all the information in that person's knowledge or possession which may assist the assessor or commissioner in carrying out his or her duties under this Act.

(3) Where required by an assessor or a commissioner, an owner or tenant and an architect, builder, contractor or other person who has knowledge of the information requested under subsection (2) shall provide to the assessor or commissioner, either orally or in writing, accurate information with respect to the real property, including particulars as to sale prices, terms and covenants in leases, rentals paid, payable or agreed to be paid, construction costs, costs of alterations and repairs, and operating costs.

(4) A person to whom a written request for information has been delivered by mail, electronically or in person by an assessor or a commissioner shall, within 45 days after the delivery, in writing, provide the assessor or commissioner with the requested information within the knowledge or possession of that person together with a statement of requested information which that person is unable to provide.

[2006 cA-18.1 s7](#)

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Requested information

8. (1) A person shall give to the assessor all information requested by the assessor for the purpose of enabling the assessor to properly assess the real property of that person.

(2) A person who is the owner or occupier of real property subject to taxation or the agent of an owner or occupier shall provide to the assessor on demand conveyances, leases, assignments, appraisals and other deeds and documents and books, accounts, vouchers and insurance policies in his or her possession or control that the assessor may require for the purpose of valuing that real property for taxation.

(3) A person who is the owner of a building shall, upon the request of an assessor, make a written statement giving the names of his or her tenants, the space occupied by those tenants and the purpose for which it is used and the weekly, monthly or yearly rentals and the separate cost of a service supplied to those tenants.

(4) A tenant of a building shall, upon the request of an assessor, make a written statement giving the name of the owner of the building he or she occupies, the purpose for which he or she occupies it and the weekly, monthly or yearly rentals payable by him or her and shall enumerate all services supplied by the owner as part of the tenancy.

[2006 cA-18.1 s8](#)

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Assessor not bound by returns

9. (1) An assessor or a commissioner is not bound by information given under section 7 or 8, nor shall that information excuse the assessor or commissioner from making an inquiry to ascertain its correctness.

(2) Notwithstanding information given under section 7 or 8, an assessor may assess the real property to determine, in the opinion of the assessor, the actual value of the real property or in the case of special purpose property, the reproduction cost of the real property.

(3) An assessor may omit from the assessment roll a person's name or real property that the person claims to own where the assessor has reason to believe that the person is not entitled to be placed on the assessment roll or to be assessed for that real property.

[2006 cA-18.1 s9](#)

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Annual assessment roll

10. (1) An assessment roll shall be prepared annually between January 1 and September 30 by an assessor designated by the director or manager.

(2) Where, in a year, it appears to the director or manager that a roll cannot be properly completed by September 30,

- (a) the manager shall apply to the city; or
- (b) the director shall apply to the board

for an extension of time for the completion of the roll.

(3) An application made under subsection (2) shall set out the reasons for the requested extension and shall state the period estimated to be necessary to complete the roll.

(4) The city or the board may extend the time for the completion of a roll for the period that may be necessary.

[2006 cA-18.1 s10](#)

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Contents of a roll

11. After diligent inquiry an assessor shall set down in a roll with respect to the real property

- (a) the address of that real property;
- (b) the owner of that real property;
- (c) the assessed value of that real property; and
- (d) other particulars of the real property required by the director or manager.

[2006 cA-18.1 s11](#)

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Against whom real property assessed

12. (1) Real property shall be assessed against an owner and against a commercial tenant, where there is one.

(2) Where real property is owned by more than one person and the names of all the owners are not known, the real property shall be assessed against those owners who are known.

(3) Notwithstanding subsection (1), where real property is occupied and the owner is not known, the real property shall be assessed against the tenant.

[2006 cA-18.1 s12](#)

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Crown or other exempted real property

13. A tenant of real property that is not subject to the real property tax shall, where rent or other valuable consideration is paid by him or her in respect of that real property, pay the real property tax as if he or she were the owner of the real property and the real property were subject to that tax.

[2006 cA-18.1 s13](#)

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Annual return of railway company

14. A railway company shall transmit annually, before February 1 in a year, to the director a statement showing

- (a) a full description and area of all lands of the railway company lying within each municipality;
- (b) a classified inventory of all buildings and structures situated within each municipality; and
- (c) the address of the office to which assessment notices may be sent.

[2006 cA-18.1 s14](#)

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Life estate

15. Real property in which there exists a life interest or similar tenancy or estate arising otherwise than by a lease shall be assessed to the life tenant or person entitled to possession of it as if the life tenant or other person were the owner in fee simple, but, where the person entitled to possession on the termination of the life interest or tenancy requests an assessor in writing to do so, the real property may be assessed to the person entitled to possession on the termination of the life interest or tenancy as if he or she were the owner in fee simple.

[2006 cA-18.1 s15](#)

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Real property of deceased person

16. (1) Where the owner of real property is an estate, an assessor shall designate the executor or administrator, if known, as the owner and if the executor or administrator is not known, the assessor shall designate the estate of the deceased person as the owner.

(2) Where the address of the executor or administrator of an estate referred to in subsection (1) is unknown, the last registered address of the deceased owner shall be entered on the roll.

(3) Where an assessor becomes aware that real property is under the control of a person as executor, administrator, trustee, guardian or agent, the real property shall be assessed against that person as owner, and the assessment of that real property shall be kept separate and distinct from the assessment of other real property held by that person in that person's own right, and where there is more than one person exercising control over the real property in a representative capacity, notice given to one of them under this Act is sufficient.

(4) Where an assessor becomes aware that an owner of real property is a minor, the assessor shall so describe the owner in the roll and, in addition, the assessor shall enter the name and describe the capacity of the parent, guardian or other legal representative of the owner on the roll.

[2006 cA-18.1 s16](#)

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Assessment of real property

17. (1) An assessor shall assess real property at actual value.

(2) The actual value of the real property under subsection (1) shall be made by determining the actual value of the real property as of the base date.

(3) In forming an assessment for the purpose of subsection (1) an assessor shall have regard to the assessment of other properties in the city or municipality being assessed to ensure that the taxation falls in a uniform manner upon the real property that is subject to taxation in the city or municipality.

(4) An assessor may assess buildings, structures or portions of them that are in the process of construction, alteration or enlargement at actual value and include the assessment on the next annual assessment roll.

(5) Except as provided in subsection 18(3), this section does not apply to special purpose property.

[2006 cA-18.1 s17; 2012 c28 s1](#)

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Special purpose property

18. (1) In this section

- (a) "reproduction cost" means the cost, less physical depreciation, required to construct a reasonably identical replacement of the real property using the same or similar materials, construction standards, design and quality of work, calculated on the basis of prevailing prices and on the assumption of normal competency and normal conditions; and
- (b) "special purpose property" means real property which is identified or classified as special purpose property in the regulations.

(2) Notwithstanding section 17, an assessor shall assess a special purpose property based on the reproduction cost of the special purpose property.

(3) Notwithstanding subsection (2), land on which special purpose property is located shall be assessed in accordance with section 17 based on actual value.

[2006 cA-18.1 s18; 2012 c28 s2](#)

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Effective date of assessment

19. For taxation purposes, an assessment or reassessment of real property under this Act becomes effective 2 years after the base date.

[2006 cA-18.1 s19](#)

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Revision of assessment

20. (1) For the purpose of the annual return of a roll, an assessor shall make all necessary additions, deletions, alterations and corrections as to the value of the real property to be assessed.

(2) An assessment of real property in the city or municipality may be revised where, in the sole opinion of the director or manager, it is necessary to do so.

[2006 cA-18.1 s20](#)

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Roll transmitted to clerk

21. Upon completion of a roll, the director or manager shall transmit a copy of the roll to the appropriate clerk.

[2006 cA-18.1 s21](#)

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Correction of roll

22. (1) The assessor, after the completion of a roll, may correct an error or omission in an assessment or alter the assessment.

(2) Where a correction is made under subsection (1), the assessor shall mail or deliver to the person assessed a revised notice of assessment and shall inform the clerk.

(3) The clerk shall make the appropriate revisions to the assessment roll and record on the roll the date on which the revised notice was sent.

(4) Part II applies, with the necessary changes, to appeals in respect of a revised assessment referred to in subsections (1) and (2).

[2006 cA-18.1 s22](#)

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Duty to report

23. (1) A person who

- (a) alters, erects, constructs, extends, enlarges or makes an addition to real property; or
- (b) starts or resumes a business

shall, within 30 days from the day on which the person completed altering, erecting, constructing, extending, enlarging or making an addition to real property or started or resumed a business, give written notice to the clerk setting out the address of that real property or business.

(2) The clerk shall notify the assessor who shall upon receipt of a notice under subsection (1) or on his or her own initiative where no notice is received by him or her, assess the real property described in subsection (1).

(3) A person who does not give the notice required under subsection (1) is guilty of an offence.

[2006 cA-18.1 s23](#)

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Supplementary assessment

24. (1) Following the completion of a roll, an assessor shall, where it is considered necessary to do so by the director or manager, make a supplementary assessment with respect to real property where, since the completion of the roll,

- (a) a building or structure has been altered, erected, constructed, extended, enlarged or has had an addition made to it and is occupied or used or is reasonably fit in the opinion of the assessor for occupancy or use;
- (b) a building or structure has been destroyed by fire or otherwise completely demolished since the completion of the roll;
- (c) an exemption from taxation has stopped applying;
- (d) a change in use has occurred;
- (e) a person has started or resumed a business; or
- (f) real property has been omitted from the assessment made under section 17.

(2) The assessor shall give written notice of the supplementary assessment to the person assessed under this section.

(3) Each supplementary assessment shall be recorded on the roll.

(4) The provisions of this Act providing for notices and appeals in respect of assessments apply to supplementary assessments in the city or a municipality.

[2006 cA-18.1 s24](#)

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Notice of assessment

25. (1) The assessor shall cause a notice of assessment to be delivered by mail, electronically or in person to a person named in a roll.

(2) Notice referred to in subsection (1) shall be in the form prescribed by the director or manager and shall contain

- (a) the actual value for which the real property has been assessed;
 - (b) the reproduction cost where the real property is a special purpose property; and
 - (b) those other particulars that the director or manager considers appropriate.
- (3) The date on the roll shall correspond to the date of the notice.

[2006 cA-18.1 s25](#)

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Delivery of assessment notice

26. (1) The notice referred to in section 25 shall be delivered by mailing it to the last known address of the person as shown on the roll, including the last known electronic address, where the notice is delivered electronically.

(2) Where the address of the person is not known, the notice shall be retained on file with the clerk of the city or municipality where the real property is located, and the retention of the notice on file shall be considered to be delivery of that notice.

[2006 cA-18.1 s26](#)

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Roll open for inspection

27. The roll shall be available and open for inspection in the office of the clerk during regular office hours and may be available electronically through the Internet in a form determined by the director or manager.

[2006 cA-18.1 s27](#)

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No exception from assessment

28. No exception from assessment is conferred by reason of error, omission or mis-description in a notice, document or record issued, prepared or maintained by the director or manager under this Act or by the reason of the non-receipt of a notice by a person.

[2006 cA-18.1 s28](#)

**PART II
ASSESSMENT APPEALS**

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Interpretation

29. In this Part, "party" means the real property owner, commercial tenant, the city, a municipality or the agency.

[2006 cA-18.1 s29](#)[Back to Top](#)**Appeal to commissioner**

30. (1) A party objecting to or complaining of an omission from or an error in a roll may personally or by agent, serve notice of appeal to the city clerk or the director within 30 days from the date of the notice of assessment.

(2) Where a notice appealing the notice of assessment is not served upon the city clerk or director within 30 days of the date of the notice of assessment, there is considered to be no appeal.

(3) An appellant shall, in writing, file an appeal of the notice of assessment

(a) where the real property is located in the city, with the city clerk; or

(b) where the real property is located in a municipality, with the director of the agency.

(4) A fee may be required to file an appeal under this section, and the fee shall be paid in the manner determined by the director or manager.

(5) An appeal filed under this section shall

(a) state the nature of the appeal in general terms;

(b) identify the real property in respect of which the appeal is made; and

(c) provide

(i) an address to which notices provided for in this Act may be delivered or mailed, and

(ii) the name and address of an agent who may be representing a party to the proceeding.

(6) An appellant may withdraw an appeal at any time, but the fee paid in connection with the appeal may only be refunded where the appeal has been withdrawn at least 10 days before the hearing.

[2006 cA-18.1 s30](#)[Back to Top](#)**Notice of hearing**

31. (1) A commissioner shall cause to be delivered or mailed to each party to an appeal a notice of the time and place of the hearing at least 10 days before the day fixed for the appeal to be heard.

(2) A delay in giving or failure to give notice shall not invalidate an appeal hearing of the commissioner so long as notice of the time and place of hearing has been given directly to the appellant.

[2006 cA-18.1 s31](#)[Back to Top](#)**Appointment of commissioner**

32. (1) A municipality or the city shall, by resolution, prior to January 31 in a year, appoint a commissioner.

(2) A municipality shall, not more than 14 days after the appointment of a commissioner under subsection (1), notify the director of the appointment of the commissioner.

(3) A commissioner holds office until he or she resigns or is dismissed.

(4) A commissioner appointed under subsection (1) shall be compensated under the terms negotiated between the commissioner and the city or municipality that made the commissioner's appointment.

(5) The city or municipality that made the appointment may dismiss a commissioner from office.

(6) A commissioner shall not during his or her term of office

(a) be a member of the council of the city or municipality which appointed him or her;

(b) be an employee of the city or an employee of the council of the municipality which appointed him or her; or

(c) receive a fee or retainer from the city or the municipality other than the remuneration provided for under this Act.

(7) Where a commissioner is unable to perform his or her duties due to illness or another cause as determined by the municipality or the city, the municipality or the city shall, in the same manner as for appointing a commissioner under subsection (1), appoint an acting commissioner to serve in the commissioner's place until the commissioner is able to return to duty.

(8) A commissioner shall ensure that a record of all proceedings is taken, which may include an electronic record, and shall certify all records taken as true and correct records of the proceedings.

(9) A copy of proceedings, where purported to be signed by a commissioner is, in the absence of evidence to the contrary, proof of the proceedings and shall be received in evidence by a court in the province without proof of the signature of the commissioner on the proceedings.

[2006 cA-18.1 s32](#)

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Commissioner to hear appeals

33. At the time fixed for appeals the commissioner shall hear the appeals made in accordance with this Act.

[2006 cA-18.1 s33](#)

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Sittings of commissioner

34. (1) A commissioner shall fix the times that he or she shall sit for determination of appeals under this Part.

(2) The first sitting of a commissioner shall be as soon as practicable.

(3) A commissioner may grant an adjournment or postponement of an appeal hearing but all appeals filed under section 30 shall be decided on or before March 15 in the year following delivery of the original assessment notice, except with the agreement of all parties.

(4) Where a commissioner grants an adjournment or a postponement of an appeal hearing, the commissioner shall at the time of granting the adjournment or postponement, set a date and time for holding the appeal hearing, except with the agreement of all parties.

[2006 cA-18.1 s34](#)[Back to Top](#)**Proceedings at appeal**

35. (1) A commissioner may summon witnesses to attend and give evidence and produce documents at an appeal hearing.

(2) A commissioner may administer oaths and take affirmations and may require witnesses to give evidence under oath or by affirmation.

(3) A person who is summoned to attend an appeal hearing and who fails or refuses to attend or to give evidence or produce a document when required to do so is guilty of an offence and liable on summary conviction to a fine not exceeding \$50 a day for each day the offence continues and in default of payment to imprisonment for a period of not more than 7 days for each day the offence continues or to both a fine and imprisonment.

(4) For the purpose of holding an inquiry under this Act, a commissioner has all the powers of a commissioner under the *Public Inquiries Act*.

(5) In the conduct of an inquiry or a hearing, a commissioner is not bound by the rules of evidence.

(6) In the discretion of the commissioner, parties to the appeal may submit written arguments or present arguments by telephone, teleconference or other electronic means which would enable the parties to participate in the appeal hearing instantaneously and simultaneously.

(7) All information provided under subsection (6) shall be considered to have been provided in the same manner as evidence before the commissioner during the hearing of an appeal in person.

(8) The commissioner may make a determination on the matter based on written or oral submissions.

[2006 cA-18.1 s35](#)[Back to Top](#)**Proceedings without appearance of parties**

36. (1) Where a party to an appeal fails to appear either in person or by an agent, a commissioner may proceed in the party's absence.

(2) The commissioner may decide it is not necessary to hear the appellant, respondent or assessor except where the commissioner considers it necessary or appropriate, or where evidence is offered by or on behalf of either party.

[2006 cA-18.1 s36](#)[Back to Top](#)**Powers of commissioner**

37. (1) A commissioner, after hearing the evidence, shall confirm or amend the assessment appealed against by increasing or decreasing it but the commissioner shall not amend an assessment only on the ground that it is above or below the actual value if the assessment bears a just and fair relation to the value at which other properties are assessed in the city or a municipality.

(2) Notwithstanding subsection (1), where a property has been assessed as a special purpose property under section 18, a commissioner, after hearing the evidence, shall confirm the assessment appealed against or amend it by increasing or decreasing it, where the commissioner believes that it is above or below the reproduction cost of the property.

(3) A commissioner shall not amend an assessment unless an appeal has been made in accordance with this Act but the commissioner may recommend to an assessor that an existing assessment of real property or of a class of real property or of all properties within a particular area be reviewed.

(4) A commissioner, after hearing from the parties and any witnesses produced, shall decide the matter and shall provide reasons in writing to the parties to the appeal.

(5) The commissioner shall not award costs against a party to an appeal or to another person.

[2006 cA-18.1 s37](#)

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Notification of determination

38. (1) Where a commissioner has heard and decided an appeal, a commissioner shall cause to have mailed or delivered to the parties a notice of the decision in the appeal not later than 15 days after that decision has been made.

(2) A notice of a decision under subsection (1) may be mailed or delivered by electronic means.

(3) Where a commissioner amends an assessment in favour of an appellant, the clerk shall refund a fee paid under subsection 30(4).

[2006 cA-18.1 s38](#)

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Appeal to Trial Division

39. (1) A party aggrieved by a decision of a commissioner may appeal from that decision to a judge of the Trial Division in the judicial centre in which the real property is located upon giving written notice to all parties and to the Trial Division within 30 days after the mailing or delivery to that person of the decision of the commissioner.

(2) The practice and procedure relating to appeals under the *Judicature Act*, and the *Rules of the Supreme Court, 1986* apply to proceedings under this section.

(3) An appeal of a decision of a commissioner under subsection (1) may be made on a question of law or jurisdiction.

(4) A commissioner may be represented by counsel and heard on an appeal under this section.

(5) The court shall either confirm or vacate the decision of the commissioner and where vacated the court shall refer the matter back to the commissioner with the opinion of the court as to the error in law or jurisdiction and the commissioner shall deal with the matter in accordance with that opinion.

[2006 cA-18.1 s39](#)

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Defence barred

40. An issue or matter that could have been raised by way of appeal to the commissioner or the Trial Division within the times limited for that appeal shall not be raised by way of defence in an action or other proceeding brought by or on behalf of the city or a municipality.

[2006 cA-18.1 s40](#)

PART III GENERAL

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Conveyance etc. of real property

41. (1) Where there is a conveyance or an assignment of a lease of real property situated in the city or a municipality, the clerk shall enter on the roll the name of the person to whom the real property is conveyed or to whom the lease is assigned and make other amendments to the roll that may be necessary as a result of the conveyance or assignment except an amendment to the assessed value of the real property.

(2) An owner of a freehold or leasehold real property or, where the owner is represented in the sale or transfer by a solicitor, the solicitor, shall, in the event of a sale of it or transfer of ownership other than by way of mortgage, notify the clerk, where the real property is situated in the city or a municipality, in writing of the sale or transfer within one month after the date of it and set out in the notification particulars showing the location, description, boundaries and measurements of the real property, the name and address of the purchaser and, in the case of a sale, the purchase price paid for the real property.

[2006 cA-18.1 s41](#)

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Change in name

42. Where a person, business or corporation changes his or her name or the name of the business or corporation, the name change shall be reported to the city or a municipality as soon as practicable, and the city or a municipality may require proof of the name change in the form that the city or a municipality may determine.

[2006 cA-18.1 s42](#)

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Failure to perform duty

43. An assessor, clerk or commissioner who neglects or refuses to perform a duty required to be performed by this Act is guilty of an offence and where no other penalty is imposed, is liable upon summary conviction to a fine of not more than \$100.

[2006 cA-18.1 s43](#)

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Disclosure of information

44. (1) An assessor or another person who in the course of duties imposed by this Act or otherwise as an employee of the city or a municipality has acquired or has access to information provided by a person for the purpose of helping in the determination of the value of real property and who wilfully discloses or permits to be disclosed to a person not entitled to acquire or have access to that information any of that information which is not required to be entered on the roll and which is not a matter of public knowledge is guilty of an offence and liable upon summary conviction to a fine of not more than \$200 and in default of payment to imprisonment for a period of not more than 3 months, or to both a fine and imprisonment.

(2) Notwithstanding subsection (1), a person giving evidence in an assessment appeal under this Act may disclose in that evidence information which in the opinion of the commissioner or the presiding judge is relevant to the appeal.

[2006 cA-18.1 s44](#)

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Liability for actions in good faith

45. An action for damages does not lie against the city, a municipality, the agency, the director, the manager, an assessor or a commissioner for a proceeding initiated or taken in good faith under this Act, for an act or failure to act in good faith in carrying out his or her duties or obligations under this Act, or a decision or order made or enforced in good faith under this Act.

[2006 cA-18.1 s45](#)

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Regulations

45.1 The Lieutenant-Governor in Council may make regulations

- (a) respecting real property which, individually or collectively, shall be identified or classified as special purpose property for the purpose of section 18; and
- (b) generally, to give effect to the purpose of this Act.

[2012 c28 s3](#)

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Fees and forms

46. The city or board may set fees and establish forms for the purpose of this Act.

[2006 cA-18.1 s46](#)

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Penalty for not providing information

47. (1) A person who refuses entry to an assessor or a commissioner as required by section 7 or otherwise wilfully obstructs or interferes with an assessor or a commissioner in the performance of the duties of or the exercise of the powers granted to the assessor or commissioner under this Act is guilty of an offence and liable on summary conviction to a fine of not less than \$50 and in default of payment to imprisonment for a period not exceeding one month.

(2) A person who knowingly states anything false in information delivered or provided orally or in writing under this Act is guilty of an offence and is liable on summary conviction to a fine of not less than \$50 and in default of payment to imprisonment for a period not exceeding one month.

(3) A person who, having been required to provide information under this Act, does not provide the information is guilty of an offence and liable on summary conviction to a fine of \$25 for each day after the expiration of 14 days following the delivery or mailing of the request to provide the information and in default of payment to imprisonment for a period not exceeding one month.

(4) Notwithstanding that a person has not been charged with an offence, a person who refuses to permit an assessor or a commissioner to enter real property or to provide information under this Act shall not be entitled to appeal an assessment of real property under this Act

- (a) in the year in which access was refused or the information requested was not provided;
or
 - (b) in any year, unless access is granted or the information is provided before the delivery of the assessment notice for that taxation year.
- (5) Each day a person continues an action referred to under subsection (1) constitutes a

separate offence and the person is liable on summary conviction to a fine of not less than \$50 for each day and in default of payment, to imprisonment for a period of not less than one month.

[2006 cA-18.1 s47](#)

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Consequential amendments

48. (1) The Schedule to the *Citizens' Representative Act* is amended by deleting the line "Municipal Assessment Agency referred to in the *Assessment Act* " and substituting the reference "Municipal Assessment Agency referred to in the *Assessment Act, 2006* ".

(2) The *City of Corner Brook Act* is amended

(a) in paragraph 137(b), by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* ";

(b) in subsection 141(2), by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* ";

(c) in subsections 143(1), (2) and (3), by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* "; and

(d) in subsection 277(11), by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* ".

(3) The *City of Mount Pearl Act* is amended

(a) in subsection 129(1), by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* ";

(b) in paragraph 136(b), by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* ";

(c) in subsection 140(2), by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* ";

(d) in subsections 142(1), (2) and (3) by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* "; and

(e) in subsection 277(11), by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* ".

(4) The *Municipalities Act, 1999* is amended

(a) in subsection 104(1), by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* ";

(b) in paragraph 113(a), by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* ";

(c) in subsection 117(2), by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* ";

(d) in subsections 119(1), (2) and (3), by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* ";

(e) in subsections 121(1), (2) and (3) by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* "; and

(f) in subsection 123(2), by deleting the reference "*Assessment Act* " and substituting the reference "*Assessment Act, 2006* ".

[2006 cA-18.1 s48](#)

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Transitional

49. (1) Where a notice of assessment has been issued under the *Assessment Act* or the *St. John's Assessment Act* before the coming into force of this Act, the provisions of the *Assessment Act* or the *St. John's Assessment Act*, as appropriate, shall apply.

(2) Where a notice of assessment is issued after the coming into force of this Act, the provisions of this Act shall apply.

[2006 cA-18.1 s49](#)

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Repeal

50. The *Assessment Act* is repealed.

[2006 cA-18.1 s50](#)

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Commencement

51. This Act shall come into force on January 1, 2007 .

[2006 cA-18.1 s51](#)

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