

LEGISLATIVE AUTHORITY

*Each form contains references to the following sections of The Municipal Assessment Act:
This version is current as of January 23, 2024 .*

Assessor may request information

16(1) *An assessor may request that a person, including a Crown agency or Crown corporation, who owns, uses or occupies assessable property, provide to the assessor information or documentation that relates or might relate to, or that affects or might affect, the value of the property being assessed or that is or might be relevant to assessment of the property which, without limiting the generality of the foregoing, may include information for each year since the previous general assessment respecting*

- (a) any sale of the property;*
- (b) the cost of any construction on the property; and*
- (c) any income or expense related to the use or operation of the property.*

Time to provide information and declaration

16(2) *Where a person, including a Crown agency or Crown corporation, receives a written request from an assessor under subsection (1), the person shall, within 21 days of receiving the request, provide information or documentation to the extent that information or documentation to which the request relates is in the possession or control of the person and shall provide, in the form of a signed statement, a declaration of the person affirming that the information or documentation provided by the person is complete, true and accurate.*

Burden of proof for non-cooperation

53(3) *Where an applicant fails or refuses*

- (a) to give an assessor a reasonable opportunity to inspect the property; or*
- (b) to comply with a request for information and documentation under section 16;*

a board shall, at the hearing of the application, place the burden of proof on the applicant on all matters at issue.

Effect of providing inconsistent information

54(3.1) *Where, in response to a request for information or documentation under clause 16(1)(c), a person provided information that was substantially at variance with information that he or she presented at a hearing, the presiding officer of the board or panel may order that the information presented by the person at the hearing is not to be considered by the board or panel in making its decision.*

Effect of providing no information

54(3.2) *Where a person failed to comply with a request for information or documentation under clause 16(1)(c), the board or panel shall specify in its order that any reduction in the assessed value of the person's property is not to take effect until the year following the year to which the application relates.*

Burden of proof for non-cooperation

59(6) *Where a property owner fails or refuses*

- (a) to give an assessor a reasonable opportunity to inspect the property; or*
- (b) to comply with a request for information and documentation under section 16;*

the Municipal Board, on an appeal under subsection 56(2), shall, at the hearing of the appeal, place the burden of proof on the property owner on all matters at issue.

Effect of providing inconsistent information

60(2.1) *Where, in response to a request for information or documentation under clause 16(1)(c), a person provided information or documentation that was substantially at variance with information that he or she presented at the hearing of an appeal by The Municipal Board, the person chairing the hearing may, whether or not an order was made under subsection 54(3.1) in respect of the matter, order that the information or documentation presented at the hearing is not to be considered by The Municipal Board in making its decision.*

Effect of providing no information

60(2.2) *Where a person failed to comply with a request for information or documentation under clause 16(1)(c), the Municipal Board shall specify in its order that any reduction in the assessed value of the person's property is not to take effect until the year following the year to which the application relates.*

Offence and penalty

64 *Where a person refuses or fails to supply information or documentation as required of the person under this Act or the regulations, the person commits an offence and is liable to a fine not exceeding \$25. for each day that the person continues to refuse or fail to supply the information or documentation.*