

2015 Alberta Assessment Quality Minister's Guidelines



declaration upon receiving notification from an auditor that the requirements of an annual assessment audit have been met with or without conditions.

- (d) The Minister must receive a supplementary assessment declaration no later than February 28 of the year following the year that the supplementary assessments were prepared.
- (e) The assessor must provide to the Minister an Assessment Revisions Declaration for each submission of revisions of assessments or supplementary assessments.

2.4 REPORTING ASSESSMENT ROLL CORRECTIONS OR CHANGES

For the purposes of section 15 of the Regulation:

- (a) A municipality must report corrections or changes to the assessment roll or to a supplementary assessment roll in the form prescribed in the Manual.
- (b) The assessor must report and declare the information described in clause (a) within 120 days following the end of the tax year that the assessment roll is in effect or 90 days following the final expiry date to appeal a decision on an assessment made by any board, tribunal or court, whichever is later.

PART 3 ANNUAL ASSESSMENT AUDIT

3.0 ANNUAL AUDIT STAGE 1

- (a) Upon receiving the information from a municipality as required under Part 2 of these Guidelines, the tests of the Annual Audit Stage 1 will be conducted using ASSET.
- (b) The assessor for the municipality will be notified whether the Stage 1 tests are passed using the notification service in ASSET.
- (c) Stage 1 is deemed complete when the annual declaration has been received in accordance with section 2.3(b) of these Guidelines.
- (d) If the Stage 1 tests referred to in subsection (a) are not passed by February 28, an auditor may conduct an Annual Audit Stage 3.

3.1 ANNUAL AUDIT STAGE 2

- (a) The Annual Audit Stage 2 of a municipality commences when Stage 1 is deemed complete.
- (b) Stage 2 may include a review by an auditor to determine whether the following conditions exist:
 - (i) there is no known contravention of Part 9 of the Act, the Regulation, or these Guidelines,
 - (ii) the municipality has followed the recommendations, if any, of a detailed assessment audit that were required to be acted upon prior to the assessments being prepared, and
 - (iii) an inspection initiated under section 571(1) of the Act will not affect the audit information.