

The Municipalities Act

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Chapter M-36.1* of *The Statutes of Saskatchewan, 2005* (effective January 1, 2006, except s.474 which comes into force on proclamation of s.8 of c.T-18.1) amended by the *Statutes of Saskatchewan, 2005, c.42; 2006, c.7 and 18; 2007, c.P-13.2, c.17, c.30 and c.32; 2009, c.23; 2010, c.E-9.22, c.3 and c.24; 2011, c.9; 2012, c.22; 2013, c.R-9.11, c.19 and c.27; 2014, c.A-3.1 and c.19; 2015, c.A-26.11, c.G-5.101, c.L-30.11, c.21 and c.30; 2017, c.E-4.01; 2018, c.A-21.2, c.C-2.111, c.V-3.2, c.25 and c.42; 2020, c.30; 2021, c.6; 2022, c.26; and 2024, c.4 and c.6.*

***NOTE:** Pursuant to subsection 33(1) of *The Interpretation Act, 1995*, the Consequential Amendment sections, schedules and/or tables within this Act have been removed. Upon coming into force, the consequential amendments contained in those sections became part of the enactment(s) that they amend, and have thereby been incorporated into the corresponding Acts. Please refer to the Separate Chapter to obtain consequential amendment details and specifics.

NOTE:

This consolidation is not official and is subject to House amendments and Law Clerk and Parliamentary Counsel changes to Separate Chapters that may be incorporated up until the publication of the annual bound volume. Amendments have been incorporated for convenience of reference and the official Statutes and Regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the official Statutes and Regulations, errors that may have appeared are reproduced in this consolidation.

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- 441 R.S.S. 1978, c.M-26, section 2 amended
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CHAPTER M-36.1

An Act respecting Rural Municipalities, Towns, Villages and Resort Villages and making consequential amendments to other Acts

PART I

Short Title, Interpretation and Purposes

Short title

1 This Act may be cited as *The Municipalities Act*.

Interpretation

2(1) In this Act:

- (a) **“additional service area”** means a geographical area within a rural municipality or municipal district that includes a residential or other land use requiring services or levels of services that are different from the services or levels of services provided in areas of the rural municipality or municipal district that are not additional service areas;
- (a.1) **“administrator”** means the administrator of a municipality appointed pursuant to section 110.;
- (b) **“animal”**, in the case of a rural municipality, does not include livestock or poultry;
- (c) **“assessor”** means a person appointed by a municipality as an assessor or, in the absence of an appointment by the municipality, the administrator;
- (d) **“board of revision”** means, as the case may be:
 - (i) a board of revision of a municipality appointed pursuant to section 220; or
 - (ii) a centralized board of revision established pursuant to section 222.1;
- (e) **“building”** means, subject to the regulations, any structure used or occupied or intended for supporting or sheltering any use or occupancy and includes a trailer, mobile home or portable shack that:
 - (i) is situated within the municipality for a period of more than 30 days; and
 - (ii) is not:
 - (A) in storage; or
 - (B) a travel trailer;

- (f) **“business”** means any of the following activities, whether or not for profit and however organized or formed:
- (i) a commercial, merchandising or industrial activity or undertaking;
 - (ii) the carrying on of a profession, trade, occupation, calling or employment;
 - (iii) an activity providing goods or services;
- and, in the case of a rural municipality, does not include:
- (iv) the cultivation of plants or the raising of livestock, whether in an artificial or controlled environment or on land;
 - (v) the keeping of bees or the extracting of honey; or
 - (vi) fur farming;
- (f.1) **“business day”** means a day other than a Saturday, Sunday or holiday;
- (g) **“by-election”** means a by-election as defined in *The Local Government Election Act, 2015*;
- (g.1) **“contact information”** means:
- (i) the name of a person; and
 - (ii) whichever of the following options is considered by the sender to be most likely to effect receipt by the intended recipient:
 - (A) mailing address;
 - (B) street or civic address;
 - (C) email address;
 - (D) telephone number;
 - (E) fax number;
 - (F) any other prescribed option;
- (h) **“controlled corporation”** means a corporation:
- (i) in which a municipality, or in which a group consisting of a municipality and one or more other municipalities, holds securities, other than by way of security only, to which are attached more than 50% of the votes that may be cast to elect the directors of the corporation and, if exercised, are sufficient to elect a majority of the directors; or
 - (ii) of which all or a majority of its members or directors are appointed by a municipality or by a group consisting of a municipality and one or more other municipalities;
- (i) **“council”** means the council of a municipality;
- (j) **“councillor”** means a member of council other than the mayor or reeve;

- (k) **“court”**, other than in sections 48 and 108, subsection 163(6) and sections 167, 178 and 202, means the Court of King’s Bench;
- (l) **“designated officer”** means a person designated by a council or a person to whom power or authority is delegated by the administrator or, in the absence of a designation by the council, the administrator;
- (l.1) **“emergency”** means a present or imminent situation or condition that requires prompt action to prevent or limit:
- (i) loss of life;
 - (ii) harm or damage to the safety, health or welfare of people; or
 - (iii) damage to property or the environment;
- (m) **Repealed.** 2006, c.7, s.3.
- (n) **“general election”** means a general election as defined in *The Local Government Election Act, 2015*;
- (o) **“hamlet”** means:
- (i) an unincorporated community with:
 - (A) five or more occupied dwellings individually situated on lots, blocks or parcels; and
 - (B) at least 10 subdivided lots, blocks or parcels, the majority of which are an average size of less than one acre; or
 - (ii) any unincorporated area declared to be a hamlet by order of the minister pursuant to this Act or any former Act providing for the establishment of hamlets;
- (p) **“hamlet board”** means the board of an organized hamlet;
- (q) **“improvement”** means, subject to the regulations:
- (i) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure;
 - (ii) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure;
 - (iii) the resource production equipment of any mine or petroleum oil or gas well; and
 - (iv) any pipeline on or under land;
- (r) **“Indian band”** means a band within the meaning of the *Indian Act* (Canada), and includes the council of a band;
- (s) **“Indian reserve”** means a reserve within the meaning of the *Indian Act* (Canada);

- (t) **“land”** does not include improvements;
- (t.1) **“mail”** and **“ordinary mail”** include, subject to the regulations, email or other means of electronic transmission, if the email address has been provided by the recipient and that person has consented to receive mail electronically, except where this Act requires a document to be sent by registered mail or served pursuant to section 390;
- (u) **“member of council”** means:
 - (i) the mayor or reeve; or
 - (ii) a councillor;
- (u.1) **“mine”** means a mine as defined in *The Mineral Resources Act, 1985*;
- (v) **“minister”** means the member of the Executive Council to whom for the time being the administration of this Act is assigned;
- (v.1) **“municipal district”** means a municipal district incorporated pursuant to this Act;
- (w) **“municipality”** means a town, village, resort village, rural municipality, municipal district or restructured municipality;
- (x) **“newspaper”**, where this Act requires notice of a matter to be published in a newspaper, means a publication or local periodical that is distributed at least weekly in a municipality or area that is affected by the matter, but does not include a publication primarily for advertising or an advertising supplement to or contained in a newspaper;
- (y) **“occupant”** includes:
 - (i) a person residing on land or in a building;
 - (ii) a person entitled to the possession of land or a building if there is no person residing on the land or in the building; or
 - (iii) a leaseholder;
- (z) **“organized hamlet”** means an area declared to be an organized hamlet by order of the minister pursuant to this Act or any former Act providing for the establishment of organized hamlets;
- (aa) **“other municipality”** means a municipality, city, or northern municipality;
- (bb) **“other taxing authority”**, unless otherwise specified, means any local government authority, the Government of Saskatchewan or any association on behalf of which a municipality, pursuant to an Act, may be required to levy taxes, and includes:
 - (i) a conservation and development area within the meaning of *The Conservation and Development Act*;
 - (ii) a regional library as defined in *The Public Libraries Act, 1996*;

- (iii) a board of education of a separate school division that has passed a bylaw pursuant to section 7 of *The Education Property Tax Act*;
 - (iv) a public utility board;
 - (v) the Saskatchewan Municipal Hail Insurance Association; and
 - (vi) the Government of Saskatchewan with respect to school tax as defined in *The Education Property Tax Act*;
- (cc) **“owner”** means a person who has any right, title, estate or interest in land or improvements other than that of a mere occupant, tenant or mortgagee;
- (dd) **“parcel of land”** means:
- (i) all or part of any parcel, as defined in *The Land Titles Act, 2000*, on an approved plan;
 - (ii) a number of parcels, as defined in *The Land Titles Act, 2000*, that are assessed together; or
 - (iii) any area of land used for a single assessment;
- (dd.1) **“pipeline”** means a line of pipe, situated in, on or under a continuing strip of land or a pipeline right of way and used for the transportation of petroleum, petroleum products, gas or any other products that may be designated by the minister, but does not include a flowline;
- (ee) **“population”** means population as determined in accordance with the latest census taken pursuant to the *Statistics Act* (Canada) or by any other means that the minister may direct;
- (ff) **“prescribed”** means prescribed in the regulations made by the Lieutenant Governor in Council;
- (ff.1) **“private interest”** does not include an interest in a decision:
- (i) that is of general public application; or
 - (ii) that affects a person as one of a broad class of persons;
- (gg) **“property”** means, for the purposes of sections 9 and 39 and Parts X and XI, land or improvements or both;
- (hh) **“provincial highway”** means a provincial highway as defined in *The Highways and Transportation Act, 1997*;
- (ii) **“public highway”** means a road allowance or a road, street or lane vested in the Crown in right of Saskatchewan or set aside for the purposes of the Crown in right of Saskatchewan pursuant to *The North-West Territories Act* or an Act of Saskatchewan, and includes anything erected on or in connection with the public highway;
- (jj) **“public notice”** means a notice required in accordance with section 128;

(kk) “**public utility**” means a system or works used to provide one or more of the following for public consumption, benefit, convenience or use:

- (i) water;
- (ii) sewage disposal;
- (iii) public transportation operated by or on behalf of the municipality;
- (iv) drainage;
- (v) electrical power;
- (vi) heat;
- (vii) waste management;
- (viii) residential or commercial street or road lighting;
- (ix) systems for the provision of radio or television services or both;
- (x) any other system or works approved by the Saskatchewan Municipal Board;

(ll) “**railway company**” means every railway company that:

- (i) owns or operates a railway in Saskatchewan, whether the head office is situated in Saskatchewan or elsewhere; and
- (ii) transacts business in Saskatchewan, whether as an original enterprise or undertaking or pursuant to a lease, contract or agreement or otherwise;

but does not include a street railway or tramway;

(mm) “**resort village**” means a resort village incorporated or continued pursuant to this Act;

(nn) “**resource production equipment**” means resource production equipment as defined in the regulations;

(oo) “**restructured municipality**” means a municipality incorporated as a result of a restructuring application described in section 53;

(pp) “**road allowance**” means a road allowance laid out pursuant to the authority of an Act or an Act of the Parliament of Canada and established as part of the original quadrilateral township system of survey;

(qq) “**roadway**” means that part of a public highway designed or intended for use by vehicles, and includes the roadbed structure involving any side slope or ditch bottom, but does not include a designated trail within the meaning of *The Snowmobile Act* or any other trail or path for which a permit is required;

(rr) “**rural municipality**” means a rural municipality incorporated or continued pursuant to this Act;

(ss) “**Saskatchewan Municipal Board**” means the board established pursuant to *The Municipal Board Act*;

- (tt) **“Saskatchewan Municipal Hail Insurance Association”** means the Saskatchewan Municipal Hail Insurance Association continued pursuant to *The Municipal Hail Insurance Act*;
- (uu) **“school division”** means a school division within the meaning of *The Education Act, 1995*;
- (uu.1) **“separate school division”** means a separate school division established pursuant to subsection 41(3) of *The Education Act, 1995*;
- (vv) **“service connection”** means, subject to the regulations, the part of the system or works of a public utility that runs from the main lines of the public utility to a building or other place on a parcel of land for the purpose of providing the utility service to the parcel, and includes the connection to the main line and couplings, stop-cocks, meters and other apparatus inside the building or other place for the provision of the public utility;
- (ww) **“spouse”** means:
- (i) the legally married spouse of a person, with whom the person is cohabiting; or
 - (ii) a person who is cohabiting and has cohabited with another person as spouses continuously for at least two years;
- (xx) **“street”** or **“road”** includes, subject to the regulations, all or any part of a culvert or drain or a public highway, road, lane, bridge, place, alley, square, thoroughfare or way intended for or used by the general public for the passage of vehicles or pedestrians;
- (yy) **“tax”** includes any tax levied against property in a municipality;
- (zz) **“town”** means a town incorporated or continued pursuant to this Act;
- (zz.1) **“travel trailer”** means, subject to the regulations, a structure that:
- (i) is equipped to travel on a road;
 - (ii) is intended to provide accommodation for vacation or recreational use;
 - (iii) is not connected or attached to an improvement; and
 - (iv) is not connected to any utility service provided by a public utility;
- (aaa) **“vehicle”** means a vehicle within the meaning of *The Highways and Transportation Act, 1997*;
- (bbb) **“village”** means a village incorporated or continued pursuant to this Act;
- (ccc) **“voter”** means a voter as defined in *The Local Government Election Act, 2015*.
- (2) When making a direction pursuant to clause (1)(ee), the minister may direct the use of different means of determining population for different purposes.

2005, c.M-36.1, s.2; 2006, c.7, s.3; 2007, c.32, s.3;
 2010, c.24, s.3; 2011, c.9, s.67; 2013, c.19, s.3;
 2014, c.19, s.3; 2015, c.30, s.3-2; 2015, c.L-30.11,
 s.191; 2017, c.E-4.01, s.27; 2020, c.30, s.3-2;
 2024, c.6, s.3-2; 2024, c.4, s.32.

Principles and purposes of Act

- 3(1)** This Act recognizes that municipalities, as local governments:
- (a) are a responsible and accountable level of government within their jurisdiction, being created and empowered by the Province of Saskatchewan; and
 - (b) are subject to provincial laws and to certain limits and restrictions in the provincial interest as set out in this and other Acts.
- (2)** Having regard to the principles mentioned in subsection (1), the purposes of this Act are the following:
- (a) to provide the legal structure and framework within which municipalities must govern themselves and make the decisions that they consider appropriate and in the best interests of their residents;
 - (b) to provide municipalities with the powers, duties and functions necessary to fulfil their purposes;
 - (c) to provide municipalities with the flexibility to respond to the existing and future needs of their residents in creative and innovative ways;
 - (d) to ensure that, in achieving these objectives, municipalities are accountable to the people who elect them and are responsible for encouraging and enabling public participation in the governance process.

2005, c.M-36.1, s.3; 2006, c.7, s.3.

PART II**Capacity and General Provisions respecting Powers****Legal status and capacity**

- 4(1)** A municipality is a municipal corporation.
- (2)** The purposes of municipalities are the following:
- (a) to provide good government;
 - (b) to provide services, facilities and other things that, in the opinion of council, are necessary and desirable for all or a part of the municipality;
 - (c) to develop and maintain a safe and viable community;
 - (d) to foster economic, social and environmental well-being;
 - (e) to provide wise stewardship of public assets.
- (3)** For the purpose of carrying out its powers, duties and functions, a municipality has the capacity and, subject to any limitations that may be contained in this or any other Act, the rights, powers and privileges of a natural person.
- (4)** Notwithstanding subsection 10(1), a municipality may exercise its capacity, rights, powers and privileges as a natural person outside its boundaries if the exercise of those powers is in pursuit of a municipal purpose as set out in subsection (2).

2005, c.M-36.1, s.4.

Municipality to act through council

5(1) Unless otherwise provided by any other provision of this or any other Act, a municipality is required to act through its council.

(2) If required to do so by this Act, a council shall exercise a power through the passing of bylaws.

(3) With respect to powers other than those mentioned in subsection (2), a council may exercise its powers by passing bylaws or resolutions.

2005, c.M-36.1, s.5.

Guide to interpreting power to pass bylaws

6(1) The power of a municipality to pass bylaws is to be interpreted broadly for the purposes of:

(a) providing a broad authority to its council and respecting the council's right to govern the municipality in whatever manner the council considers appropriate, within the jurisdiction provided to the council by law; and

(b) enhancing the council's ability to respond to present and future issues in the municipality.

(2) Any specific power to pass bylaws provided for in this Act to be exercised by a municipality is intended to operate without limiting the generality of any general power that might otherwise be interpreted as including the specific power and without limiting the generality of subsection (1) and of section 8.

2005, c.M-36.1, s.6; 2010, c.24, s.4.

Fettering of legislative discretion prohibited

7 Subject to sections 131 and 137, this Act is not to be interpreted as providing to a municipality the power to fetter its legislative discretion.

2005, c.M-36.1, s.7.

Jurisdiction to pass bylaws

8(1) A municipality has a general power to pass any bylaws for the purposes of the municipality that it considers expedient in relation to the following matters respecting the municipality:

(a) the peace, order and good government of the municipality;

(b) the safety, health and welfare of people and the protection of people and property;

(c) people, activities and things in, on or near a public place or place that is open to the public;

(d) nuisances, including property, activities or things that affect the amenity of a neighbourhood;

(e) transport and transportation systems, including carriers of persons or goods;

- (f) subject to *The Traffic Safety Act*, the use of vehicles and the regulation of pedestrians;
 - (g) streets and roads, including temporary and permanent openings and closings;
 - (h) businesses, business activities and persons engaged in business;
 - (i) services provided by or on behalf of the municipality, including establishing fees for providing those services;
 - (j) public utilities;
 - (k) wild and domestic animals and activities in relation to them;
 - (l) the abandonment, discontinuance, dismantling, removal or decommissioning of any use, building, or other structure, including former railway lines, and the reclamation of the land on which the use, building or other structure is located.
- (1.1) Notwithstanding any other provision of this Act or any other Act or law, a municipality has no power to pass any new bylaws respecting firearms, unless otherwise provided for by regulation.
- (2) A municipality has the power to make bylaws respecting the enforcement of bylaws made pursuant to this or any other Act, including any or all of the following:
- (a) creating offences, including continuing offences;
 - (b) for each offence committed by an individual, imposing a fine not exceeding \$10,000 or providing for imprisonment for not more than one year, or both;
 - (c) for each offence committed by a corporation, imposing a fine not exceeding \$25,000 or providing that the directors or officers of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence are guilty of the offence and liable on summary conviction to the penalties mentioned in clause (b) in the case of individuals, whether or not the corporation has been prosecuted or convicted, or both;
 - (d) for each continuing offence, imposing a maximum daily fine, the total accumulation of which is not limited by the maximum fines set out in clauses (b) and (c);
 - (e) providing for the imposition of a penalty for an offence that is in addition to a fine or imprisonment so long as the penalty relates to a fee, cost, rate, toll or charge that is associated with the conduct that gives rise to the offence;
 - (f) providing that a specified penalty is reduced by a specified amount if the penalty is paid within a specified time;
 - (g) providing for imprisonment for not more than one year for non-payment of a fine or penalty;
 - (h) providing that a person who contravenes a bylaw may pay an amount established by bylaw and that, if the amount is paid, the person will not be prosecuted for the contravention;
 - (i) providing for inspections to determine if bylaws are being complied with;

- (j) remedying contraventions of bylaws, including providing for moving, seizing, impounding, immobilizing, selling, destroying or otherwise dealing with or disposing of any type of real or personal property, including animals;
 - (k) subject to section 371.1, providing for the seizing, impounding, immobilizing, selling or otherwise dealing with or disposing of vehicles to enforce and collect:
 - (i) fines for parking offences, including any charge the municipality may impose for late payment of fines; and
 - (ii) costs incurred by the municipality in enforcing and collecting fines for parking offences.
 - (l) requiring dispute resolution or mediation before:
 - (i) an owner or occupant appeals an order to remedy bylaw contraventions; or
 - (ii) the municipality remedies contraventions of bylaws;
 - (m) providing for the sending of notices of contravention of bylaws, including parking offences, by ordinary mail, email or other means and determining the address to which notices are sent;
- (2.1) Any bylaw made pursuant to clause (2)(k) may apply to any fine for a parking offence that is imposed before, on or after January 1, 2006 and that remains unpaid, whether or not a warrant of committal has been issued in relation to that offence.
- (3) Without restricting the generality of subsection (1), a power to pass bylaws given by this Act is to be interpreted as including the power to do any or all of the following:
- (a) to regulate or prohibit;
 - (b) to deal with developments, activities, industries, businesses or things in different ways, and, in so doing, to divide each of them into classes or subclasses, and deal with each class or subclass in different ways;
 - (c) to provide for a system of licences, inspections, permits or approvals, including any or all of the following:
 - (i) subject to subsection (4), establishing fees for the purpose of raising revenues to pay for the costs of administering, regulating and enforcing the system of licences, inspections, permits or approvals;
 - (ii) establishing fees that are higher for persons who or businesses that do not reside or maintain a place of business in the municipality;
 - (iii) prohibiting any development, activity, industry, business or thing until a licence, permit or approval has been granted or an inspection has been performed;

- (iv) providing that terms and conditions may be imposed on any licence, permit or approval and setting out the nature of the terms and conditions and who may impose them;
 - (v) prescribing the rates that holders of licences, permits or approvals may charge their customers;
 - (vi) setting out the conditions that must be met before a licence, permit or approval is granted or renewed, the nature of the conditions and who may impose them;
 - (vii) providing for the duration of licences, permits and approvals and their suspension or cancellation for failure to comply with a term or condition of the bylaw or for any other reason specified in the bylaw;
 - (viii) determining the manner in which any licence, permit or approval is to be allocated;
 - (ix) establishing or adopting an intermunicipal system of licences, inspections, permits or approvals with another municipality, including a municipal government in another province or territory, and recognizing a licence, inspection, permit or approval issued by another municipality in whole or in part or subject to any terms or conditions that the municipality making the bylaw considers appropriate;
- (d) within the municipality or within any defined area of the municipality:
- (i) to prohibit a business or class of business from operating;
 - (ii) to limit the number of businesses in a particular class of business that may operate;
 - (iii) to specify a minimum distance that two or more businesses within a class or two or more classes of business must be separated from one another;
- (e) to provide for an appeal, the body that is to decide the appeal and related matters.
- (4) Any fee that may be established pursuant to subclause (3)(c)(i) for a licence, inspection, permit or approval must not exceed the cost to the municipality of:
- (a) administering and regulating the activity and enforcing the regulatory scheme for which the licence, inspection, permit or approval is required; and
 - (b) enforcing payment of the licence, inspection, permit or approval fee.

2005, c.M-36.1, s.8; 2006, c.7, s.4; 2007, c.32, s.4;
2010, c.24, s.5; 2013, c.19, s.4; 2020, c.30, s.3-3.

Special business licences

9(1) In this section:

- (a) **“mining contractor”** means a person who, in the operation of a mining business:
 - (i) contracts to move earth, gravel, stones or minerals of any kind within the municipality; or

(ii) operates or offers for hire any machine, tractor, vehicle or appliance used in the process of drilling or of moving earth, gravel, stones or minerals of any kind within the municipality;

(b) **“oil or gas well operator”** means a person who, in the operation of an oil or gas well business:

(i) contracts to move earth, gravel, stones or minerals of any kind within the municipality;

(ii) operates or offers for hire any machine, tractor, vehicle or appliance used in the process of drilling or of moving earth, gravel, stones or minerals of any kind within the municipality; or

(iii) retains or hires well-drilling contractors for the purposes of drilling an oil or gas well of any kind within the municipality;

(c) **“transient trader”** means a person carrying on business in a municipality who:

(i) offers goods or merchandise for sale by retail or auction; or

(ii) solicits any person who is not a wholesaler or retail dealer for orders for the future delivery of goods or merchandise;

but does not include a person who is required to be licensed pursuant to *The Direct Sellers Act* or who is an occupant of property that is used for business purposes.

(2) A council may, by bylaw, regulate and provide for the licensing of any or all of the following:

(a) transient traders;

(b) mining contractors;

(c) oil or gas well operators;

(d) persons who extract gravel from a gravel pit;

(e) building contractors who enter into contracts for:

(i) the construction, alteration, repair or removal of buildings or structures;

(ii) the installation of heating plants, plumbing or other fixtures; or

(iii) the performance of other work similar to that mentioned in subclauses (i) and (ii).

(3) If a council passes a bylaw pursuant to subsection (2), the council may:

(a) establish classes and subclasses of persons to whom the bylaw applies; and

(b) subject to subsection (4) and any schedule of fees that the minister may establish in the regulations made by the minister, establish a schedule of licence fees to be paid by licensees and set different fees for different classes or subclasses.

- (4) If the minister considers it appropriate to do so, the minister may disapprove a schedule of fees established pursuant to clause (3)(b).
- (5) If a licence fee imposed by a bylaw passed for the licensing of building contractors mentioned in clause (2)(e) is unpaid, a designated officer:
- (a) may give a written notice to any person by whom the contractor is employed requiring that person to pay the licence fee out of moneys payable by that person to the contractor; and
 - (b) if the designated officer gives written notice pursuant to clause (a), shall send a copy of the written notice to the contractor.
- (6) On receipt by a person mentioned in subsection (5) of a written notice requiring the person to pay a licence fee, the amount of the licence fee:
- (a) is, to the extent of the moneys so payable, a debt due by that person to the municipality; and
 - (b) may be recovered in the same manner as taxes may be recovered.
- (7) Notwithstanding subsection 8(4), licence fees imposed by a bylaw passed pursuant to this section may exceed the cost to the municipality for administration and regulation of the activity with respect to which the licence relates.

2005, c.M-36.1, s.9; 2006, c.7, s.5.

Territorial jurisdiction of council

10(1) The bylaws of a municipality apply:

- (a) within the boundaries of the municipality;
 - (b) unless otherwise expressly provided in this Act or any other Act, with respect to the regulation of activities on land, buildings or structures outside the boundaries of the municipality belonging to or under the control and management of the municipality; and
 - (c) within a regional park if the park authority and the council have entered into an agreement to that effect.
- (2) If there is a conflict between a bylaw passed by a council pursuant to clause (1)(b) and a bylaw of the other municipality in which the land, buildings or structures to which the bylaw relates are located, the bylaw of the other municipality prevails to the extent of the conflict.

2005, c.M-36.1, s.10.

Relationship between bylaws, resolutions and provincial laws

11 If there is a conflict between a bylaw or resolution and this or any other Act or regulation, the bylaw or resolution is of no effect to the extent of the conflict.

2005, c.M-36.1, s.11.

PART III
Special Powers
 DIVISION 1
Streets and Roads

Control

12(1) Subject to this Act, *The Highways and Transportation Act, 1997* and the regulations made pursuant to that Act, section 39 of *The Saskatchewan Telecommunications Act*, *The SaskEnergy Act* and *The Power Corporation Act*, a municipality has the direction, control and management of all streets within the municipality and all roads, other than provincial highways, within the municipality.

(2) The Lieutenant Governor in Council may, by order:

- (a) direct that the whole or any part of any public highway or bridge not wholly within a municipality is subject to the direction, management and control of the council for the public use of the municipality; or
- (b) in the case of an overriding provincial interest, direct a municipality to open any public highway that the municipality has closed pursuant to this Act.

2005, c.M-36.1, s.12.

Permanent closure

13(1) A council may, by bylaw, provide for closing, closing and selling or closing and leasing:

- (a) any street or road the title to which is not vested in the Crown; or
- (b) any street or road the title to which is vested in the Crown if:
 - (i) the council determines that the street or road is no longer needed for use by the travelling public; and
 - (ii) the consent of the minister responsible for the administration of *The Highways and Transportation Act, 1997* is first obtained.

(2) Notwithstanding subclause (1)(b)(ii), without the consent of the minister responsible for the administration of *The Highways and Transportation Act, 1997*, a council may, by bylaw, provide for closing or for closing and leasing all or part of any street or road on which a public highway, street, road, lane, trail, path, alley or road allowance:

- (a) has never been constructed;
- (b) if constructed, is not being maintained for use, or is no longer being used, by the general public for that purpose; or
- (c) if constructed and maintained, consists only of those parts of the street or road that are not the roadway itself.

(3) The sale of a street or road mentioned in clause (1)(b) is subject to the following conditions:

- (a) compensation must be provided to the Crown for land that was originally purchased by the Crown as a provincial highway;
- (b) the sale must not eliminate access to land;

- (c) if the Crown, a Crown utility corporation or the municipality requests the return of the road allowance land sold so that it may be used by the public as a road or for the purposes of a public utility, and if the land has not become part of a plan of subdivision:
- (i) the road allowance land or any interest in it that is necessary to enable the Crown, the Crown utility corporation or the municipality to fulfil the purpose on which its request is based must be returned to the Crown, the Crown utility corporation or the municipality, as the case may be, without compensation; or
 - (ii) other land or any interest in land that is suitable to the Crown, the Crown utility corporation or the municipality to fulfil the purpose on which its request is based must be given to the Crown, the Crown utility corporation or the municipality, as the case may be, without compensation;
- (d) the municipality shall register in the Land Titles Registry an interest against the land based on a notice that sets out the conditions mentioned in clause (c).
- (4) A council shall ensure that public notice is given before initially considering any report on a proposed bylaw to close a street or road.
- (5) Before passing a bylaw closing a street or road, a council shall give a person who claims to be affected prejudicially by the bylaw, or that person's agent, an opportunity to be heard by the council.
- (6) Subject to subsection 346(2.1), a person whose land or interest in land is injuriously affected by a bylaw passed pursuant to this section is entitled to be compensated for damages caused to the land or to the interest in land by reason of anything done pursuant to the bylaw.
- (7) If the amount of compensation for damages is not agreed on, either party may apply to a judge of the court to have the amount determined.
- (8) On an application pursuant to subsection (7), a judge of the court may determine the amount of compensation and, for that purpose, subsections 7(2) and (3) of *The Municipal Expropriation Act* apply, with any necessary modification, to that determination.
- (9) Subsections (4) to (8) do not apply to that part of a constructed street or road, other than a roadway or sidewalk, that is adjacent to private land and leased to the owner of the private land.
- (10) Every lease or sale agreement entered into pursuant to a bylaw mentioned in this section is deemed to contain the following provisions:
- (a) the lease or sale must not eliminate access to land;
 - (b) the lease or sale is subject to any easement or right of way required for a public utility service that was provided as at the date on which the lease or sale agreement was entered into.

- (11) A municipality shall obtain the consent of the appropriate authority before closing any street or road in the municipality that connects:
- (a) to a public highway in any other municipality, Indian reserve or other jurisdiction; or
 - (b) to a provincial highway.
- (12) If a council passes a bylaw pursuant to subsection (2):
- (a) any lease entered into pursuant to the bylaw must contain at least one of the following provisions:
 - (i) a provision permitting the council to terminate the lease on six months' written notice to the lessee if the council considers it necessary to provide public access to the street or road that has been closed;
 - (ii) a provision providing that the lessee shall grant public access to the street or road that has been closed if the council provides the lessee with 30 days' written notice; and
 - (b) within 30 days after issuing, renewing or terminating any lease entered into pursuant to the bylaw, the administrator shall send a copy of the bylaw and the lease to the minister responsible for the administration of *The Highways and Transportation Act, 1997*.

2005, c.M-36.1, s.13; 2007, c.32, s.5; 2010, c.24, s.6.

Temporary closure

- 14(1) A council, by resolution, or a designated officer, may temporarily close the whole or a part of a street or road over which the municipality has management, control and direction pursuant to this Act or *The Highways and Transportation Act, 1997* at any time for any purpose considered necessary by the council or the designated officer without having to comply with the requirements set out in section 13.
- (2) Notwithstanding section 13, a municipality may temporarily close any part of a provincial highway, or any part of any street or road that provides continuity to a provincial highway and for which there is a plan on file in the Ministry of Highways and Infrastructure, if:
- (a) the municipality notifies the minister responsible for the administration of *The Highways and Transportation Act, 1997* of the proposed temporary closure at least 20 days before the date of the closure or within any shorter period that the Minister of Highways and Transportation may allow; and
 - (b) the minister responsible for the administration of *The Highways and Transportation Act, 1997* consents to the temporary closure.
- (3) The notice and consent requirements set out in subsection (2) do not apply in a prescribed emergency.

(4) In the case of an overriding provincial interest, the minister responsible for the administration of *The Highways and Transportation Act, 1997* may, by order, direct a municipality to open any street or road that the municipality has closed pursuant to this section.

2005, c.M-36.1, s.14; 2010, c.24, s.7.

Marking closed street or road

15(1) A council shall cause every street or road that is closed in the municipality pursuant to section 13 or 14 to be marked with a sign indicating its closure.

(2) Any person using a closed street or road in a municipality:

- (a) does so at his or her own risk;
- (b) has no right to recover damages in case of accident or injury; and
- (c) is liable for any damage or injury resulting from such use.

2005, c.M-36.1, s.15.

Opening street or road

16(1) The council may open a street or road through land or on a road allowance if:

- (a) a person petitions the council for the opening of the street or road; and
- (b) the council is of the opinion that the street or road may be reasonably opened for the convenience and benefit of that person but is not required in the interest of the public generally.

(2) As a condition for opening a street or road pursuant to subsection (1), the council may require the petitioner to deposit with the administrator any moneys the council considers sufficient to cover the cost of:

- (a) opening the street or road; and
- (b) paying compensation in connection with the opening of the street or road.

(3) If the street or road or any street or road that in the opinion of the council will be of equal or nearly equal convenience and benefit to the petitioner is opened after the petitioner deposits any moneys pursuant to subsection (2), the council:

- (a) may apply the moneys deposited or as much of those moneys as is necessary towards paying the costs described in subsection (2); and
- (b) shall repay any remaining balance of those moneys to the petitioner.

2005, c.M-36.1, s.16.

Naming street or road

17(1) A municipality may name streets or roads or areas within its boundaries and may assign a number or other means of identification to buildings or parcels of land.

(2) A municipality may require an owner or occupant of a building or a parcel of land to display the identification assigned to it pursuant to subsection (1) in a manner established by bylaw.

2005, c.M-36.1, s.17.

DIVISION 2
Vehicle Management

Harmonized system required

18(1) A council may, by bylaw, establish or adopt a system relating to vehicle weights or to route designation in the municipality.

(1.1) If a council passes a bylaw to establish or adopt a system relating to vehicle weights or to route designation in the municipality, the council shall ensure that the system established or adopted in the bylaw is harmonized with any similar system of vehicle weights or route designation established or adopted in any other affected municipality in a manner that facilitates the movement of vehicles between the municipality and those other municipalities.

(2) Notwithstanding any regulations made pursuant to *The Highways and Transportation Act, 1997* with respect to vehicle weights, but subject to any ministerial order made pursuant to that Act with respect to vehicle weights, a system relating to vehicle weights established or adopted pursuant to a bylaw passed pursuant to subsection (1) may increase maximum weights to an amount that does not exceed the maximum established in any such ministerial order with respect to primary highways.

2005, c.M-36.1, s.18; 2013, c.19, s.5.

Dispute resolution re harmonization

19(1) In this section:

- (a) **“bylaw”** means a bylaw described in subsection 18(1);
- (b) **“dispute”** means a dispute between a municipality and any other party respecting whether or not the system relating to vehicle weights or to route designation that is proposed, established or adopted by the municipality is harmonized with a system proposed, established or adopted in any other affected municipality in a manner that facilitates the movement of vehicles between the municipality and those other municipalities;
- (c) **“party”** means:
 - (i) a municipality;
 - (ii) a person who wishes to use a vehicle on a street or road in a municipality; or
 - (iii) any other municipality.

(1.1) One or more parties to a dispute may nominate an adjudicator to hear and resolve the matter in dispute.

(1.2) If the parties to the dispute cannot agree to an adjudicator within 5 days after the nomination mentioned in subsection (1.1), the dispute may be submitted by any 1 party to be resolved pursuant to section 392.

(2) **Repealed.** 2020, c 30, s.3-4.

(3) **Repealed.** 2020, c 30, s.3-4.

(4) **Repealed.** 2020, c 30, s.3-4.

- (5) A dispute resolution is to be conducted in the prescribed manner.
- (6) The adjudicator shall hear and determine the matter within 15 days after the date the matter was referred to the adjudicator unless:
 - (a) the parties agree otherwise; or
 - (b) the regulations prescribe a longer period.
- (7) Subject to the regulations, *The Arbitration Act, 1992* does not apply to a dispute resolution conducted pursuant to this section.
- (8) Subject to clause (9)(b), the parties to the arbitration shall equally bear the costs of conducting the dispute resolution, including the fees payable to the adjudicator.
- (9) After conducting a dispute resolution, the adjudicator may:
 - (a) do one or more of the following:
 - (i) order one or more municipalities that are parties to the dispute to amend or repeal a bylaw;
 - (ii) direct a municipality that is a party to the dispute not to pass a proposed bylaw;
 - (iii) make any other order that the adjudicator considers reasonable or necessary to resolve the dispute; and
 - (b) make any order that the adjudicator considers appropriate directing all or any of the parties to pay the costs of conducting the dispute resolution.
- (10) Any party who or that is aggrieved by a decision of an adjudicator pursuant to this section may appeal the order of the adjudicator, within 30 days after the date of the order, on a question of law only, to a judge of the court.
- (11) An appeal is to be by notice of motion and is to be served on all other parties to the order, the minister and any other persons that the court may direct.
- (12) **Repealed.** 2020, c30, s.3-4.

2005, c.M-36.1, s.19; 2020, c 30, s.3-4.

Regulations

- 20** The Lieutenant Governor in Council may make regulations:
 - (a) respecting the harmonization between a municipality and any other municipality of vehicle weight management systems and route designations for any vehicle or class of vehicles;
 - (b) respecting dispute resolution pursuant to section 19, including:
 - (i) prescribing the manner in which a dispute resolution is to be conducted;
 - (ii) prescribing fees to be paid by parties to a dispute resolution;

(iii) prescribing provisions of *The Arbitration Act, 1992* that are to apply to the conduct of a dispute resolution and the manner in which those provisions are to apply;

(c) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of sections 18 and 19.

2005, c.M-36.1, s.20.

Permits for overweight vehicles

21 If a municipality does not pass a bylaw described in subsection 18(1), the municipality shall adopt a policy respecting the issuance of permits for overweight vehicles pursuant to *The Highways and Transportation Act, 1997* that takes into consideration, among other matters:

- (a) facilitating the movement of vehicles between the municipality and other municipalities; and
- (b) if any other municipality has designated routes in such a bylaw, harmonizing the routes in the municipality with those designated routes in a manner that facilitates the movement of vehicles between the municipality and other municipalities.

Reciprocal agreements

21.1(1) For the purposes of facilitating the movement of vehicles between municipalities, a municipality may enter into a reciprocal agreement with one or more other municipalities with respect to the issuance and recognition of permits relating to vehicle weight by parties to the agreement.

(2) An agreement made pursuant to subsection (1) may deal with matters respecting:

- (a) the issuance of a permit by a municipality that is a party to the agreement;
- (b) the recognition of a permit mentioned in clause (a) by other parties to the agreement;
- (c) the apportionment of revenues related to the issuance of permits;
- (d) the apportionment of costs related to the administration, issuance and enforcement of permits; and
- (e) any other matter related to the administration, issuance and enforcement of permits.

2013, c.19, s.6.

Agreements for road maintenance

22(1) A council may require any person to enter into an agreement with the municipality for the maintenance of any municipal road within the municipality, in accordance with any terms and conditions that the minister may establish in the regulations made by the minister, if:

- (a) the council has caused notice to be served on the person that an agreement is required;

- (b) the person:
 - (i) is a producer, receiver or shipper of goods that are transported on streets or roads in the municipality and that, in the council's opinion, are significant in nature;
 - (ii) wishes to use a street or road in the municipality for the purpose of transporting quantities of goods that, in the council's opinion, are significant in nature; or
 - (iii) wishes to receive delivery of goods in quantities that, in the council's opinion, are significant in nature, the transportation of which uses a street or road in the municipality; and
 - (c) in the council's opinion, the transportation of the goods mentioned in clause (b) and the movement of any vehicles or equipment required to produce or ship those goods is likely to result in damage to the streets or roads.
- (1.1) **Repealed.** 2020, c.30, s.3-5.
- (1.2) Notwithstanding any other provision of this Act, a council may, by agreement with a person mentioned in clause (1)(b), enter into an agreement with that person for a schedule of charges or fees if that schedule of charges or fees is applied consistently within the municipality for other agreements.
- (1.3) An agreement pursuant to subsection (1.2):
- (a) must contain provisions regarding dispute resolution;
 - (b) is subject to subsection (7); and
 - (c) is not subject to section 22.1.
- (2) The notice mentioned in clause (1)(a) must be served by personal service or by registered mail.
- (3) **Repealed.** 2010, c.24, s.8.
- (4) **Repealed.** 2010, c.24, s.8.
- (5) In the absence of an agreement for road maintenance pursuant to subsection (1) or of an order issued pursuant to section 22.1, no person who is served with a notice pursuant to clause (1)(a) shall:
- (a) ship or cause any goods to be shipped on any street or road in the municipality that served the notice;
 - (b) operate any vehicle, other than a vehicle registered in Class LV or Class PV with the Highway Traffic Board, on any street or road in the municipality that served the notice; or
 - (c) receive delivery of goods by transportation on any street or road in the municipality that served the notice in the circumstances mentioned in clauses (1)(b) and (c).

(5.1) If a person contravenes subsection (5), or the terms and conditions of an agreement mentioned in subsection (1), the council may apply to a judge of the court for all or any of the following:

- (a) an order compelling the person to comply with subsection (5) or the terms and conditions of the agreement;
- (b) an order enjoining the person from proceeding contrary to subsection (5) or the terms and conditions of the agreement.

(5.2) On an application pursuant to subsection (5.1), the judge of the court may make the order requested or any other order that the judge considers appropriate on any terms and conditions that the judge considers appropriate.

(5.3) Any person to whom an order made pursuant to subsection (5.2) is directed may appeal that order to the Court of Appeal only on a question of law.

(5.4) The commencement of an appeal pursuant to subsection (5.3) does not stay the effect of the order appealed from unless a judge of the Court of Appeal orders otherwise.

(6) A municipality may enter into an agreement for the purposes mentioned in subsection (1):

- (a) with one or more other municipalities; or
- (b) with more than one person:
 - (i) if all persons with an agreement relating to the same road are treated consistently; and
 - (ii) if all persons with agreements for similar activities are treated consistently within the municipality.

(7) The minister may require reporting of agreements pursuant to this section in the form and manner that the minister considers appropriate.

(8) The Lieutenant Governor in Council may make regulations:

- (a) specifying the nature of transports mentioned in clause (1)(b);
- (b) specifying persons for whom road maintenance agreements may not be required by a municipality.

2005, c.M-36.1, s.22; 2010, c.24, s.8; 2013, c.19, s.7; 2020, c30, s.3-5.

Road maintenance – determination of issues

22.1(1) In this section:

- (a) **“agreement”** means an agreement for the maintenance of any municipal road entered into pursuant to section 22 and includes a proposed agreement in the case where a municipality has caused notice to be served on a person that an agreement is required pursuant to section 22;
- (b) **“board”** means the Saskatchewan Municipal Board;

- (c) “**party**” means a party to an agreement or, if a municipality has caused notice to be served on a party that an agreement is required pursuant to section 22, a proposed party to an agreement.
- (2) Notwithstanding any terms or conditions of an agreement, a party may apply, in writing, to the board to have the board make a determination respecting:
- (a) if a municipality has caused notice to be served on a person that an agreement is required pursuant to section 22, either or both of the following issues:
 - (i) whether or not a proposed agreement is required;
 - (ii) the terms of the proposed agreement;
 - (b) if the parties have entered into an agreement, any issue involving any matter governed by the agreement; or
 - (c) any other prescribed matter.
- (3) An application made pursuant to subsection (2) shall be in the form required by the board and shall include:
- (a) a statement of the issue in dispute;
 - (b) either:
 - (i) a statement that the parties have discussed the issue in dispute, specifying the date and outcome of that discussion, including the details of any facts or issues agreed to by the parties; or
 - (ii) if the parties have not discussed the issue in dispute, a statement to that effect specifying why no discussion was held; and
 - (c) a copy of any written agreement.
- (4) A party who applies pursuant to this section shall serve the other parties with a copy of the written application made pursuant to subsection (2).
- (5) Subject to subsection (6), if an applicant does not comply with this section in filing an application, the board may refuse the application.
- (6) If, in the opinion of the board, the applicant’s failure to perfect an application in accordance with this section is due to a procedural defect that does not affect the substance of the application, the board may allow the application to proceed on any terms and conditions that it considers just.
- (7) For the purposes of making a determination, the board may require the parties to provide the board with any information that the board may reasonably require.
- (8) If an application is not refused pursuant to subsection (5), the board shall make its determination within 10 business days after the date it receives the written application pursuant to subsection (2) unless:
- (a) the parties agree otherwise; or
 - (b) the regulations made by the minister establish a longer period.

- (9) In its determination, the board may:
- (a) if the issue that is the subject of the written application is one mentioned in clause (2)(a), make an order doing all or any of the following:
 - (i) determining that a proposed agreement is not required;
 - (ii) setting out all or any of the terms of the agreement;
 - (iii) if no agreement has been entered into, directing the parties to enter into an agreement;
 - (iii.1) directing either party to provide any compensation that the board considers appropriate in the circumstances;
 - (iv) making any other order that the board considers necessary or reasonable; or
 - (b) if the issue that is the subject of the written application is one mentioned in clause (2)(b), make an order determining the issue in any manner that the board considers appropriate.
- (10) For the purposes of this section, one member of the board selected by the chairperson of the board may exercise the board's powers given by this section and *The Municipal Board Act* and determine the issue that is the subject of the application.
- (11) A determination of the member of the board in accordance with subsection (10) is deemed to be a determination of the board.
- (12) A determination of the board pursuant to this section is binding on and shall be implemented by the parties.
- (13) Notwithstanding section 33.1 of *The Municipal Board Act*, a determination of the board pursuant to this section is final and there is no appeal to the Court of Appeal.
- (14) The minister may make regulations respecting the period for the board to make a determination pursuant to this section.

2010, c.24, s.9; 2013, c.19, s.8; 2020, c.30, s.3-6.

DIVISION 3 Public Utilities

Method of providing a public utility service

- 23(1)** A municipality may provide a public utility service directly, through a controlled corporation, or by agreement with any person.
- (2) A council may grant a right to a person to provide a public utility service in all or part of the municipality for not more than 30 years.

- (3) The following are subject to the approval of the Saskatchewan Municipal Board:
- (a) the rates, charges, tolls or rents set by a council by bylaw for the use of water or sewer services;
 - (b) any discounts or additional amounts or percentages to be charged for arrears relating to the rates, charges, tolls or rents mentioned in clause (a).
- (4) The rates, charges, tolls or rents approved by the Saskatchewan Municipal Board are in force from the date of approval, and the Saskatchewan Municipal Board may, at any time, inquire into the rates and may vary them in any manner that it considers advisable.

2005, c.M-36.1, s.23; 2010, c.24, s.10; 2020, c.30, s.3-7.

Agreements with other municipalities

- 24(1)** If authorized by the bylaws of the municipality, a council may exercise the same powers respecting public utility services within the municipality or within any other municipality as it may pursuant to this Act on its own behalf, on any terms that may be agreed on between the municipality and any other municipality.
- (2) For the purposes of subsection (1), the municipality or other municipality may require to be paid, or may pay, a sum or sums for provision of the public utility services.
- (3) A council may, by bylaw, enter into an agreement with the council of any other municipality to provide for the use of ditches along roads in the other municipality, other than provincial highways, for drainage of effluent from sewage lagoons owned by the municipality.
- (4) If there is no dispute resolution mechanism contained in an agreement mentioned in this section, any dispute between municipalities that arises under the agreement may be submitted by either party to be resolved pursuant to section 392.

2005, c.M-36.1, s.24.

Land adjacent to streets, roads and easements

- 25(1)** If the main lines of the system or works of a public utility are located above, on or under a street, road or easement and the municipality provides the public utility service to a parcel of land adjacent to the street, road or easement, the municipality is responsible for the construction, maintenance, repair and replacement of the portion of the service connection from the main lines of the system or works to the boundary of the street, road or easement.
- (2) Notwithstanding subsection (1), as a term of supplying the public utility service to the parcel of land, the council may make the owner of the parcel of land responsible for the costs of the construction, maintenance, repair and replacement of the portion of the service connection from the main lines of the system or works to the boundary of the street, road or easement.
- (3) If the council acts pursuant to subsection (2), the costs mentioned in that subsection are an amount owing to the municipality by the owner of the parcel of land.

2005, c.M-36.1, s.25.

Right of entry

26(1) For the purpose of providing a public utility service, a municipality may enter on and survey or conduct tests of any land, whether within or outside the municipality, if the municipality provides reasonable advance notice of its intention to do so to the owner or occupant of the land.

(2) After making a reasonable effort to notify the owner or occupant, a municipality may enter any land for the purpose of constructing, maintaining, repairing or replacing:

(a) the main lines of the system or works of a public utility located above, on or under a street, road or easement; or

(b) the portion of a service connection mentioned in subsection 25(1).

(3) After the municipality has completed any work of construction, maintenance, repair or replacement pursuant to subsection (2), the municipality shall, at its expense, restore any land that it entered for that purpose as soon as is practicable.

(4) If the municipality does not restore the land as soon as is practicable and the owner of the land restores it, the municipality is liable to the owner for the restoration costs.

(5) Notwithstanding subsections (2) to (4), a designated officer shall not enter any place that is a private dwelling without:

(a) the consent of the owner or occupant of the private dwelling; or

(b) a warrant authorizing the entry.

(6) Without the consent of the other municipality or the Government of Saskatchewan, as the case requires, no municipality shall:

(a) dig up or interfere with any public highway under the control of any other municipality or the Government of Saskatchewan; or

(b) carry in, on, through, over or under any public highway mentioned in clause (a) any pipes, poles or wires.

2005, c.M-36.1, s.26.

Right of entry re reading meters

27 A municipality may enter any land or building to which a public utility service is provided:

(a) for the purpose of reading meters; or

(b) after making a reasonable effort to notify the owner or occupant, for the purpose of installing, inspecting, replacing or removing meters and conducting sampling tests.

2005, c.M-36.1, s.27.

Service connections

28(1) The owner of a parcel of land is responsible for the construction, maintenance, repair and replacement of a service connection of a public utility located above, on or under the parcel, unless otherwise determined by the municipality.

- (2) If the municipality is not satisfied with the construction, maintenance, repair or replacement of a service connection by the owner of a parcel of land, the municipality may require the owner to construct, maintain, repair or replace the service connection of a public utility in accordance with the instructions of the municipality within a specified time.
- (3) If an owner does not comply with a requirement of a municipality to the satisfaction of the municipality within the specified time, or in an emergency, the municipality may enter any land or building to construct, maintain, repair or replace the service connection.
- (4) Notwithstanding the other provisions of this section, as a term of providing a public utility service to a parcel of land, the council may give the municipality the authority to construct, maintain, repair and replace a service connection located above, on or under the parcel.
- (5) A municipality that has the authority to construct, maintain, repair or replace a service connection pursuant to subsection (4) may enter any land or building for that purpose.
- (6) After the municipality has constructed, maintained, repaired or replaced a service connection pursuant to subsection (5), the municipality shall restore any land it entered for that purpose as soon as is practicable.
- (7) The costs incurred by a municipality relating to the construction, maintenance, repair or replacement and restoration pursuant to this section are an amount owing to the municipality by the owner of the parcel of land, unless otherwise determined by the municipality.

2005, c.M-36.1, s.28.

Discontinuance of public utility

29 In accordance with its bylaws, resolutions or policies, a municipality may, for any lawful reason:

- (a) discontinue providing a public utility service after giving reasonable notice of its intention to do so;
- (b) remove the system or works of the public utility used to provide the utility service; and
- (c) enter any land or building for the purposes set out in clauses (a) and (b).

2005, c.M-36.1, s.29.

Liability for damage to public utility service

30 Any person who causes any loss, damage or injury to any public utility service provided by a municipality or to any property used in providing the public utility service, whether owned by the municipality or not, is liable to the owner for that loss, damage or injury.

2005, c.M-36.1, s.30.

Liens re public utility services

31(1) If the person to whom a public utility service is supplied is the owner or a tenant of the land or building to which a public utility service is supplied, the sum payable by that person for the public utility service and all rates and costs imposed pursuant to any bylaw or resolution passed pursuant to this Part are a lien against the land and building.

(2) The lien mentioned in subsection (1):

- (a) has priority over all other liens or charges except those of the Crown;
- (b) is a charge on the goods of the debtor; and
- (c) may be levied and collected in the same manner as taxes are recoverable.

(3) If the person to whom a public utility service is supplied is a person other than the owner of the land or building to which the public utility service is supplied, the sum payable by that person for the public utility service and all rates and costs imposed pursuant to any bylaw or resolution passed pursuant to this Part:

- (a) are a debt due by the person and are a lien against the person's goods; and
- (b) may be levied and collected with costs by distress.

(4) A distress and sale for all sums, rates and costs imposed pursuant to this section is to be conducted in the same manner as distresses and sales are conducted for arrears of taxes, and the costs chargeable are those payable pursuant to *The Distress Act*.

(5) An attempt to collect any sums, rates or costs imposed pursuant to this section does not in any way invalidate any lien the municipality is entitled to on land, buildings or goods by virtue of this section.

2005, c.M-36.1, s.31; 2013, c.19, s.9.

Plumbing fixtures, installation

32(1) On receipt of a report and recommendation of a medical health officer, as defined in *The Public Health Act, 1994*, the council may require:

- (a) the installation of any plumbing fixtures that meet the requirements of the regulations passed pursuant to *The Public Health Act, 1994* in any buildings situated on and abutting on a street, road or lane where there are public utility mains; and
- (b) the connection of the plumbing fixtures mentioned in clause (a) with the public utility connections.

(2) In the circumstances mentioned in subsection (1), the municipality, with or without the consent of the owner or occupant, may enter the land or building and do the required work.

(3) On completion of the work mentioned in subsection (2), the municipal engineer shall file with the assessor a certificate or certificates giving:

- (a) the numbers and descriptions of the parcels of land on which the improvements have been made; and
- (b) the actual costs of the work.

(4) The municipality shall cause the cost of the work as certified pursuant to subsection (3), together with interest at any rate per annum that the council may determine, to be divided into not more than 20 equal annual instalments.

(5) The annual instalment for each year is to be added to and form part of the taxes on the land or buildings on which the improvements have been made.

2005, c.M-36.1, s.32.

DIVISION 4 Public Utility Boards

Establishment

33(1) In this Division, “**public utility board**” means a public utility board established pursuant to subsection (2).

(2) A council may, by bylaw:

- (a) establish a public utility board on its own or in conjunction with one or more municipalities;
- (b) delegate to a public utility board any or all of the powers conferred on the council or the municipality by sections 23 to 32;
- (c) set the terms and conditions pursuant to which a public utility board is to carry out its duties and exercise its powers; and
- (d) enter into agreements with other municipalities with respect to the establishment of a public utility board, the delegation of authority to a public utility board, the terms and conditions pursuant to which a public utility board is to operate and other matters that are necessarily incidental to the functioning of a public utility board.

(3) Every public utility board is a corporation.

2005, c.M-36.1, s.33.

Borrowing

34(1) A public utility board may borrow any moneys that the public utility board considers necessary to meet its expenditures.

(2) Subject to subsection (4), the total amount of the moneys that may be borrowed by a public utility board at any one time pursuant to subsection (1) is not to exceed the sum of:

- (a) the cost of the public utility work for the purposes of which the moneys are being borrowed, as estimated by an engineer; and

- (b) any costs that are necessary and incidental to the construction and acquisition of the work.
- (3) In addition to the borrowing powers mentioned in subsection (1), if a public utility board has invested surplus moneys in authorized investments, the public utility board may:
 - (a) borrow any moneys that it considers necessary on the security of those investments; and
 - (b) pledge or hypothecate the bonds, securities or debentures as security for the loan.
- (4) A public utility may borrow an amount in excess of the aggregate permitted pursuant to this section with the prior approval of the Saskatchewan Municipal Board.

2005, c.M-36.1, s.34.

Excess revenues

- 35(1)** If the revenues of a public utility board exceed its expenditures for a year, the excess amount forms part of the general operating funds of the public utility board.
- (2) A public utility board may use any excess amounts mentioned in subsection (1) in any manner it sees fit.

2005, c.M-36.1, s.35.

Investments

- 36** A public utility board may invest any surplus moneys in accordance with section 160, and that section applies, with any necessary modification, to the public utility board.

2005, c.M-36.1, s.36.

Dissolution

- 37(1)** If a public utility board is dissolved, the minister may establish in the regulations made by the minister the manner in which:
 - (a) any surplus is to be distributed to persons to whom the public utility service is supplied; and
 - (b) any liabilities of the board are to be adjusted and settled.
- (2) If, on the dissolution of a public utility board, there are insufficient realizable assets to satisfy its liabilities, the minister may establish in the regulations made by the minister:
 - (a) a charge to be imposed on persons to whom the public utility service is supplied to satisfy the board's indebtedness and associated expenses; and
 - (b) the method of enforcing the payment of the charge.

(3) Notwithstanding that a municipality withdraws from an agreement made pursuant to section 33, the municipality shall continue to pay over to the public utility board any moneys collected with respect to sums, rates or costs as set out in section 31 and reflected in that agreement.

2005, c.M-36.1, s.37.

DIVISION 5 Business Improvement Districts

Establishment

38(1) A council may, by bylaw, establish a business improvement district.

(2) In a bylaw passed pursuant to subsection (1), a council shall address all of the following matters:

- (a) the purposes for which the business improvement district is created;
- (b) the area within the municipality that is to be encompassed by the business improvement district;
- (c) the appointment of a board to govern the business improvement district;
- (d) the manner in which the board will be required to develop and submit its estimates of expenditures to the council;
- (e) the reporting requirements of the board to the council;
- (f) any limitations on the powers of the board, including limitations on its power to incur debt obligations;
- (g) the process and consequences of disestablishment of the business improvement district;
- (h) any other matter that the council considers necessary.

(3) The board of a business improvement district is a corporation.

(4) Before passing a bylaw establishing a business improvement district, a council shall give any person affected by the operation of the proposed bylaw, or that person's agent, an opportunity to be heard by the council.

2005, c.M-36.1, s.38.

Requisition

39(1) The revenue and expenditure estimates of a business improvement district as approved by the council constitute the requisition of the business improvement district for the current year.

(2) The council may, by bylaw, impose a levy or charge on all property used or intended to be used for business purposes within a business improvement district that the council considers sufficient to raise the amount required for the requisition of the business improvement district.

- (3) A levy or charge imposed pursuant to subsection (2):
 - (a) is in addition to any other property tax; and
 - (b) must be of either a uniform rate or a uniform amount.
- (4) A levy or charge imposed pursuant to subsection (2) may be collected in the manner provided for in *The Tax Enforcement Act*.
- (5) Notice of any levy or charge imposed pursuant to subsection (2):
 - (a) is to be substantially in the form of a property tax notice and may be included in a property tax notice; and
 - (b) is to be mailed by ordinary mail or delivered to owners of property in the business improvement district used or intended to be used for business purposes.
- (6) Any levies and charges payable pursuant to this section are payable at the same time as property taxes.
- (7) A bylaw passed pursuant to subsection (2) may exempt any property or class of property from any levy or charge imposed pursuant to that subsection.
- (8) After the budget has been approved by council and before the remittance of the levy or charge, the council shall pay the cost of any claims for approved works that may be submitted by the board for payment, and the municipality shall recover any such payments from the levy or charge.

2005, c.M-36.1, s.39.

DIVISION 6

Consolidation and Revision of Bylaws

Consolidation

- 40(1) A council may, by bylaw, authorize the administrator to consolidate one or more of the bylaws of the municipality by:
 - (a) incorporating all amendments to it into one bylaw; and
 - (b) omitting any provision that has been repealed or that has expired.
- (2) A printed document purporting to be a copy of a bylaw consolidated pursuant to this section and to be printed under the authority of the administrator is admissible in evidence as proof, in the absence of evidence to the contrary, of:
 - (a) the original bylaw and all bylaws amending it; and
 - (b) the fact of the passage of the original bylaw and all amending bylaws.

2005, c.M-36.1, s.40.

Revision

41(1) A council may, by bylaw, authorize the revision of all or any of the bylaws of the municipality by authorizing all or any of the following:

- (a) consolidating a bylaw by incorporating all amendments to it into one bylaw;
 - (b) omitting and providing for the repeal of a bylaw or a provision of a bylaw that is inoperative, obsolete, expired, spent or otherwise ineffective;
 - (c) omitting, without providing for its repeal, a bylaw or a provision of a bylaw that is of a transitional nature or that refers only to a particular place, person or thing or that has no general application throughout the municipality;
 - (d) combining two or more bylaws into one bylaw, dividing a bylaw into two or more bylaws, moving provisions from one bylaw to another and creating a bylaw from provisions of another or two or more others;
 - (e) altering the citation and title of a bylaw and the numbering and arrangement of its provisions, and adding, changing or omitting a note, heading, title, marginal note, diagram or example to a bylaw;
 - (f) omitting the preamble and long title of a bylaw;
 - (g) omitting forms or other material contained in a bylaw that can more conveniently be contained in a resolution, and adding authority for the forms or other material to be contained in a resolution;
 - (h) correcting clerical, grammatical and typographical errors;
 - (i) making changes, without changing the substance of a bylaw, to bring out more clearly what is considered to be the meaning of the bylaw or to improve the expression of the law.
- (2) Bylaws revised in accordance with a revision bylaw have no effect unless a bylaw adopting them is passed.
- (3) The bylaw adopting the revised bylaws must specify the date or dates that the revised bylaws are to come into force and the date or dates that the bylaws being repealed are repealed.
- (4) Revised bylaws that are brought into effect in accordance with this section are deemed to have been passed as if all the requirements respecting the passing and approval of the bylaws for which the revised bylaws are substituted have been complied with.
- (5) A reference in a bylaw, enactment or document to a bylaw that has been repealed by any revised bylaws is, with respect to any transaction, matter or thing occurring after the revised bylaws come into force, to be considered to be a reference to the bylaw in the revised bylaws that has been substituted for the repealed bylaw.

DIVISION 7
Miscellaneous Powers

Providing services outside municipality

42(1) A municipality may provide any service or thing that it provides in all or part of the municipality:

- (a) on behalf of any other municipality, with the agreement of that other municipality; or
- (b) on behalf of an Indian band, with the agreement of that Indian band.

(2) A council may, by bylaw, provide and charge for any fire-fighting, fire prevention or emergency service outside the municipality, or for the use of equipment or facilities outside the municipality, in the absence of an agreement with the other municipality, if a request for the service or for the use of the equipment or facilities is made by:

- (a) any other municipality or municipal government within or outside Saskatchewan;
- (b) a department, organization or agency of the Government of Saskatchewan or of the Government of Canada;
- (c) an Indian band;
- (d) any person; or
- (e) any other properly constituted authority, organization or agency.

(3) On the request of the municipality that provided a service mentioned in subsection (2) to a person, the council of the other municipality in which the service was received may provide for assessing and levying the cost of the service, and any amount so levied that remains unpaid at the end of the year in which the service was provided may be added to the taxes on any property owned by the person and collected in the same manner as taxes.

2005, c.M-36.1, s.42.

Intermunicipal sharing of taxes and grants

43(1) A municipality may enter into an agreement with any other municipality to share grants in lieu of taxes or taxes.

(2) If there is no dispute resolution mechanism contained in an agreement mentioned in this section, any dispute between a municipality and the other municipality that arises under the agreement may be submitted by either party to be resolved pursuant to section 392.

2005, c.M-36.1, s.43.

Civic holidays

44 A council may declare any day, or part of any day, as a civic holiday.

2005, c.M-36.1, s.44.

Census

45 A council may conduct a census within the municipality.

2005, c.M-36.1, s.45.

Water bodies

46 Subject to any other Act, a municipality may, by bylaw, regulate the use of or activities on any rivers, streams, watercourses, lakes and other natural bodies of water within the municipality, including the air space above and the ground below.

2005, c.M-36.1, s.46.

Granting rights over municipal land, buildings or structures

47 Subject to any other Act, in addition to its rights in relation to its own land, buildings or structures, a municipality may:

- (a) grant rights, exclusive or otherwise, with respect to land, buildings or structures under its direction, control and management; and
- (b) charge fees, tolls and charges for the use of land, buildings or structures under its direction, control and management.

2005, c.M-36.1, s.47.

Disposition of municipal lands or buildings

48(1) The decision of a council as to the time when, the manner in which, the price for which or the person to whom any land or buildings of the municipality that the council may lawfully sell should be sold, and the decision of a council as to whether or not the purchase price is fair market value, is not open to question, review or control by any court if the purchaser is a person who may lawfully purchase and the council acts in good faith.

(2) Subject to subsection (3), if a council wishes to dispose of municipal lands used for park purposes, the council must give public notice of its intention to do so before authorizing the disposal.

(3) Any municipal lands that are used for park purposes and that are dedicated lands within the meaning of *The Planning and Development Act, 2007* may only be disposed of in accordance with that Act.

2005, c.M-36.1, s.48; 2007, c.P-13.2, s.258.

DIVISION 8 Additional Service Areas

Establishment of additional service areas

48.1(1) Subject to subsections (2) to (7), the council of a rural municipality or a municipal district may, by bylaw, establish one or more additional service areas for all or any of the following purposes:

- (a) to provide to the additional service area services or levels of services that are different from the services or levels of services provided in areas of the rural municipality or municipal district that are not additional service areas;
- (b) to provide for the ongoing operation and maintenance of services and infrastructure in the additional service area that were originally funded pursuant to *The Planning and Development Act, 2007* by means of development levies and servicing agreements.

- (2) The council of a rural municipality or a municipal district shall not establish an additional service area that is specific to an individual residential, commercial, industrial or agricultural property or specific to a business or business activity.
- (3) Before passing a bylaw to establish an additional service area, the council of a rural municipality or a municipal district shall:
- (a) provide public notice, in accordance with section 128, of the proposed bylaw; and
 - (b) call a public meeting.
- (4) A certified copy of the bylaw passed pursuant to subsection (1) must be forwarded to the minister within 30 days after it is passed.
- (5) An additional service area established pursuant to subsection (1) is subject to taxation or fees to cover the cost for any additional service or level of service provided in the additional service area and for any infrastructure associated with providing those services.
- (6) The Lieutenant Governor in Council may make regulations:
- (a) governing:
 - (i) the establishment of an additional service area;
 - (ii) the minimum size of an additional service area;
 - (iii) the minimum number of lots, dwellings or businesses required to establish an additional service area;
 - (iv) the type or level of services to be provided in an additional service area;
 - (v) the type of property or development that may be included in an additional service area;
 - (vi) the construction, operation and maintenance of waterworks systems and sewage systems for additional service areas;
 - (b) respecting the manner in which the revenues arising from the operation of waterworks systems and sewage systems in additional service areas must be administered and accounted for;
 - (c) respecting any other matter or thing the Lieutenant Governor in Council considers necessary or advisable to achieve the intent of this Division.
- (7) Unless otherwise provided for by council, all bylaws and resolutions of the rural municipality or municipal district apply to an additional service area except those bylaws related to:
- (a) other additional service areas; or
 - (b) hamlets and organized hamlets.

Alterations to additional service areas

48.2(1) The council of a rural municipality or a municipal district may, by bylaw:

- (a) alter the boundaries of an additional service area; or
 - (b) amend, alter or discontinue the services provided in an additional service area.
- (2) Before passing a bylaw pursuant to subsection (1), the council of a rural municipality or a municipal district shall:
- (a) provide public notice, in accordance with section 128, of the proposed bylaw; and
 - (b) call a public meeting.
- (3) A certified copy of a bylaw passed pursuant to subsection (1) must be forwarded to the minister within 30 days after it is passed.

2013, c.19, s.10; 2014, c.19, s.5.

Dissolution of additional service area

48.3(1) The council of a rural municipality or a municipal district may, by bylaw, dissolve an additional service area.

- (2) Before passing a bylaw pursuant to subsection (1), the council of a rural municipality or a municipal district shall:
- (a) provide public notice, in accordance with section 128, of the proposed bylaw; and
 - (b) call a public meeting.
- (3) A certified copy of the bylaw passed pursuant to subsection (1) must be forwarded to the minister within 30 days after it is passed.
- (4) On dissolution of an additional service area, the council of the rural municipality or the municipal district shall ensure that all revenue remaining in the additional service area account is spent in the area that constituted the dissolved additional service area.

2013, c.19, s.10; 2014, c.19, s.6.

PART IV

Creation and Alteration or Restructuring of Municipalities

DIVISION 1

Preliminary Matters**Interpretation**

48.4 In this Part, except in subsections 49(1) and (2), “**rural municipality**” means either a rural municipality or a municipal district incorporated pursuant to this Act.

2024, c6, s.3-4.

Rural municipalities

- 49(1)** The minister may, by order, constitute any area within Saskatchewan as a rural municipality and assign a name and number to the rural municipality.
- (2) The minister shall divide every rural municipality into divisions and assign a number to each division.
- (3) Notwithstanding any other provision of this Act, at the request of a hamlet board and after consulting the rural municipality, the minister may designate an organized hamlet with a population in excess of 100 as a separate division within the rural municipality in which the organized hamlet is located, to be represented by its own councillor.
- (4) The minister may, by order, alter the boundaries of, eliminate or create one or more divisions or renumber the divisions in a rural municipality.
- (5) The minister shall cause every order made pursuant to subsection (4) to be published in Part I of the Gazette.

2005, c.M-36.1, s.49; 2020, c.30, s.3-8.

Reviews of division boundaries

- 49.1(1)** A rural municipality council may review the divisions of the rural municipality on its own initiative at any time and for any reason.
- (2) The council shall establish a policy setting out the manner in which it will review the divisions of the rural municipality within 2 years of the coming into force of this section for the purpose of providing that each division of the rural municipality has, as nearly as is reasonably practicable, the same population or number of voters.
- (3) Notwithstanding subsection (2), the council may elect council members representing the rural municipality at large, with no reference to divisions.
- (4) Subject to the regulations, the policy established pursuant to subsection (2) must address the following matters:
- (a) the council committee or other body that will undertake the review, its composition, operating procedures and remuneration;
 - (b) events that trigger a review;
 - (c) additional factors to be considered to determine if a variance in population or number of voters is acceptable;
 - (d) reporting of recommendations to the council;
 - (e) the maximum time frame in which to complete a review;
 - (f) requirements to make the report of the council committee or body available for public inspection and to give public notice of the report;
 - (g) any other matters the council considers necessary.
- (5) The council shall receive the report in a regular meeting and, subject to the policy established pursuant to subsection (2), decide whether to apply to the minister to alter division boundaries.
- (6) If required by the regulations, the council shall apply to the minister to alter division boundaries in accordance with section 49.

- (7) A minister's order made in response to an application pursuant to subsection (6) takes effect:
- (a) if the application is made 180 days or more before a general election, with respect to that general election and all subsequent general elections and by-elections held in the rural municipality; or
 - (b) if the application is made less than 180 days before a general election, with respect to all general elections and by-elections commencing with the second general election after the report is filed.
- (8) The Lieutenant Governor may make regulations respecting:
- (a) in the case of a council constituted by members elected at large, the number of members to be elected;
 - (b) the requirements of the policy mentioned in subsection (4);
 - (c) the manner and means of determining the population or number of voters;
 - (d) the minimum frequency of reviews;
 - (e) any requirements for the purposes of subsection (6).

2020, c 30, s.3-9.

Special Service Areas

49.2 At the request of a municipality, the minister may, by order, establish areas within a rural municipality for the purposes of assigning different tax rates and providing different service levels.

2020, c 30, s.3-10

Organized hamlets

50(1) Subject to subsections (1.1) and (2), the persons within a hamlet may apply to the minister, in accordance with the procedures set out in Division 2, for the establishment of an organized hamlet within the rural municipality in which the organized hamlet is located.

- (1.1) A hamlet may be established as an organized hamlet only if it:
- (a) meets the prescribed minimums for all of the following:
 - (i) population;
 - (ii) number of separate dwellings or business premises;
 - (iii) taxable assessment;
 - (a.1) has a draft agreement and intends to enter into that agreement with the rural municipality in accordance with section 68.1; and
 - (b) meets any other prescribed criteria.
- (2) A hamlet that is located adjacent to another organized hamlet or a municipality other than a rural municipality may be established as an organized hamlet only if:
- (a) the other organized hamlet or adjacent municipality refuses to annex the area of the hamlet;

- (b) natural physical barriers separate the hamlet from the other organized hamlet or adjacent municipality;
- (c) there is a lack of continuity in the development between the hamlet and the other organized hamlet or adjacent municipality; or
- (d) access between the hamlet and the other organized hamlet or adjacent municipality is limited.

2005, c.M-36.1, s.50; 2014, c.19, s.7; 2024, c6, s.3-6.

Resort villages and villages

51(1) Subject to subsections (2) and (3), the persons within an organized hamlet may apply to the minister, in accordance with the procedures set out in Division 2, for the incorporation of the organized hamlet as a resort village or village.

- (2) An organized hamlet may be incorporated as a resort village or village only if it:
 - (a) has been an organized hamlet for at least three years;
 - (b) meets the prescribed minimums for all of the following:
 - (i) population;
 - (ii) number of separate dwellings or business premises;
 - (iii) taxable assessment; and
 - (c) meets any other prescribed criteria.

(2.1) For the purposes of subsection (2), the regulations may establish minimums and other criteria for resort village incorporation that are different from those for village incorporation.

- (3) An organized hamlet that is adjacent to another organized hamlet, or that is adjacent to a municipality other than a rural municipality, may be incorporated as a village or resort village only if:
 - (a) the other organized hamlet or adjacent municipality refuses to annex the area of the organized hamlet;
 - (b) natural physical barriers separate the organized hamlet from the other organized hamlet or adjacent municipality;
 - (c) there is a lack of continuity in the development between the organized hamlet and the other organized hamlet or adjacent municipality; or
 - (d) access is limited between the organized hamlet and the other organized hamlet or adjacent municipality.

2005, c.M-36.1, s.51; 2013, c.19, s.11; 2014, c.19, s.8.

Municipal districts**51.1(1)** In this section:

- (a) **“former municipality”** means the area of a municipal district that, before the establishment of a municipal district, was, as the case may be:
 - (i) an urban municipality;
 - (ii) a restructured municipality; or
 - (iii) a rural municipality, including an organized hamlet within a rural municipality;
 - (b) **“local government Act”** means this Act, the regulations made pursuant to this Act, any other prescribed Act and the regulations made pursuant to any other prescribed Act;
 - (c) **“urban municipality”** means a city, town, village or resort village.
- (2) The councils of at least one rural municipality and at least one urban municipality may apply to the minister to incorporate as a municipal district.
- (3) The application mentioned in subsection (2) must be in the form and manner directed by the minister and must contain:
- (a) resolutions of the councils making the application;
 - (b) an agreement entered into by the municipalities applying to the minister that addresses the matters mentioned in subsection 53(3), and that subsection applies, with any necessary modification, for the purposes of this section; and
 - (c) any other information required by the minister related to the proposed municipal district or the municipalities.
- (3.1) Without limiting the matters that may be addressed in the agreement mentioned in subsection (3), the agreement may address any matters listed in subsection 53(3), as well as the application of bylaws, staffing and administration and any temporary transitional measures.
- (4) On receiving the application mentioned in subsection (2) and if the minister considers it to be in the public interest to do so, the minister may, by order:
- (a) incorporate the municipal district and describe its boundaries;
 - (b) assign a name to the municipal district; and
 - (c) provide for the establishment of the council of the municipal district.
- (5) Subject to the regulations made pursuant to an Act, a reference in the Act to:
- (a) an urban municipality is deemed to include the part of the municipal district that was formerly an urban municipality;
 - (b) a rural municipality is deemed to include the part of the municipal district that was formerly a rural municipality; or

- (c) a council or the administrator of a municipality is deemed to include the council of a municipal district or the administrator of a municipal district, as the case may be.
- (6) The Lieutenant Governor in Council may make regulations with respect to any municipal district or all municipal districts:
- (a) prescribing Acts as local government Acts;
 - (a.1) respecting additional revenue sharing, infrastructure or special funding;
 - (a.2) respecting financial matters, such as investments, borrowing and debt limits;
 - (a.3) respecting taxation and assessment, such as permitted use of tax tools, including the authority to establish subclasses of property for the purposes of establishing tax rates;
 - (a.4) respecting exemption from requirements or limitations pursuant to this Act;
 - (b) prescribing the manner in which local government Acts are to apply to a municipal district, including respecting how all or any provision of a local government Act will apply to a municipal district, the council of a municipal district, the administrator of a municipal district or other prescribed persons or entities;
 - (c) prescribing any other matter or thing that is required or authorized to be prescribed pursuant to this section or any of sections 2, 80, 110, 193, 215, 223, 267 and 293;
 - (d) respecting any additional or other matter or thing that the Lieutenant Governor in Council considers necessary to facilitate the incorporation, management and operation of a municipal district or to meet the purposes of this section or any of sections 2, 80, 110, 193, 215, 223, 267 and 293.
- (7) The power to make regulations pursuant to subsection (6) is to be interpreted as including the power to determine that a municipal district is composed of different areas or parts and to prescribe different criteria, matters or things for different areas or parts of a municipal district.
- (8) If there is any conflict between this section and the regulations made pursuant to this section and any other Act or regulations, this section and the regulations made pursuant to this section prevail.
- (9) Subsection 61(3), clauses 62(a) and (c), subsection 63(2) and section 64 apply, with any necessary modification, to a minister's order made pursuant to this section.
- (10) Notwithstanding any other Act or law, the Lieutenant Governor in Council may make regulations, pursuant to the authority of this section, amending regulations made pursuant to any other Act for the purpose of amending, correcting or repealing provisions in, or adding provisions to, those regulations to facilitate the incorporation, management and operation of municipal districts or to meet the purposes of this section.

Request to change status

52(1) The council of the rural municipality in which an organized hamlet is located shall request the minister to order the reversion of the status of the organized hamlet if no active hamlet board has existed for the preceding year.

(1.1) The council of the rural municipality in which an organized hamlet is located may request the minister to order the reversion of the status of the organized hamlet, and the minister may do so, if the minister considers it to be in the public interest.

(2) The council of a resort village or village may request the minister to incorporate the resort village or village as a town if the resort village or village has a population of 500 or more.

(3) The council of a town may request the minister to change the status of the town to that of a village or resort village if the town has a population of less than 500.

2005, c.M-36.1, s.52; 2024, c6, s.3-7.

Initiating restructuring or change in status if municipality is not in compliance

52.1(1) The council of a municipality shall request the minister to order a restructuring of a municipality pursuant to subclause 61(2)(c)(iii) or a change in status of the municipality pursuant to clause 61(2)(d) if:

(a) for two or more consecutive years, the municipality has not complied with the prescribed requirements of this Act or regulations or any other Act or regulations made pursuant to the other Act;

(b) the municipality has been notified of its non-compliance pursuant to clause (a) and is unable to demonstrate compliance to the satisfaction of the minister with the matters set out in the notice within the period indicated in the notice; and

(c) for a municipality other than a rural municipality, the municipality no longer meets the prescribed minimum population for two consecutive censuses as set out in this Act or the regulations.

(2) If a council does not make the request or demonstrate compliance in the period indicated in the notice mentioned in clause (1)(b), the minister shall, after completing any consultations that the minister considers appropriate with affected municipalities, make an order pursuant to subclause 61(2)(c)(iii) or clause 61(2)(d).

(3) The Lieutenant Governor in Council may make regulations:

(a) respecting the areas of non-compliance for the purposes of clause (1)(a);

(b) prescribing the minimum population and the censuses to be used for the purposes of clause (1)(c);

(c) respecting the process to be followed by a municipality to make the request pursuant to this section;

(d) respecting the notices to be given and processes to be followed by the minister with respect to the request and any order to be made pursuant to this section;

(e) respecting any other matter the Lieutenant Governor in Council considers necessary to carry out the intent of this section.

2014, c.19, s.10.

Restructured municipalities

53(1) The council of a municipality or the council of a municipality or the councils of one or more other municipalities may apply to the minister, in accordance with the procedures set out in Division 2, to restructure by:

- (a) adding territory to or withdrawing territory from the existing area of the municipality and altering the boundaries of any other municipality affected by the alteration, as long as the boundaries of any other municipality affected by the alteration are coterminous with the boundaries of the applicant municipality;
- (b) merging the whole or any part of the municipality with any other municipality;
- (c) providing for the inclusion of the municipality in any other municipality, including the establishment of the municipality as an organized hamlet within the rural municipality in which it is located; or
- (d) incorporating new municipalities or other municipalities.

(2) A municipality and any other municipality may enter into a voluntary restructuring agreement for the purposes of an application pursuant to subsection (1), whether or not their existing boundaries are coterminous.

(2.1) In the case of restructuring by one municipality, the municipality shall, by resolution of a majority of the council, adopt a proposal that addresses:

- (a) the matters set out in subsection (3); and
- (b) any other matters that may be specified by the minister.

(3) An agreement entered into pursuant to subsection (2) may include any terms and conditions to which the parties agree and, if applicable, must include terms and conditions that address the following matters:

- (a) the name of the restructured municipality;
- (b) the location of the municipal offices of the restructured municipality;
- (c) the adoption of restructuring principles;
- (d) the disposition of the assets of the parties, including the allocation of any grants and surplus funds and reserves, and the manner of dealing with the liabilities of the parties;
- (e) the imposition of special levies for any or all of the following purposes:
 - (i) equalizing mill rates;
 - (ii) renewing municipal infrastructure;
 - (iii) remedying and reclaiming contaminated sites;
 - (iv) settling any liabilities of the parties;
- (f) the process for integrating municipal administrations and service delivery;
- (g) the establishment of an interim council for the restructured municipality prior to a first election;

- (h) electoral matters including:
 - (i) the procedures under which elections in the restructured municipality are to be held pursuant to section 89;
 - (ii) the manner in which the council of the restructured municipality is to be constituted;
 - (iii) in the case of a council constituted by divisions, the number of divisions and the boundaries of each division;
 - (iv) in the case of a council constituted by members elected at large, the number of members to be elected;
 - (v) in the case of a council constituted by wards:
 - (A) if the parties have agreed to the ward boundaries and the wards meet the requirements set out in section 85, the ward boundaries of the restructured municipalities as agreed to by the parties; or
 - (B) if the parties have not agreed to the ward boundaries, the matters set out in section 84 and any matters that are to be considered by the municipal wards commission when establishing the wards, ward boundaries and the number of councillors to be elected in the restructured municipality, including geographic conditions, future population growth and any special diversity or communities of interest among the resident;
- (i) the establishment of areas for the purposes of assigning different tax rates and providing different service levels;
- (j) the application of tax tools, as prescribed by this Act, to municipal tax levies;
- (k) the process, including a minimum period, if any, during which no changes could be made, for amending or altering any of the provisions of the agreement;
- (l) a process to resolve disputes.

2005, c.M-36.1, s.53; 2013, c.19, s.12.

Petition for restructuring

54(1) The voters of a municipality, including a rural municipality, may petition to require the council to apply to restructure the municipality.

(2) Sections 132 to 138 apply, with any necessary modification, to a petition pursuant to this section.

(3) If the voters in a municipality vote in favour of requiring the council to apply to restructure the municipality, the council shall, without any unreasonable delay, apply in accordance with the procedures set out in Division 2.

2005, c.M-36.1, s.54.

DIVISION 2

Procedures for Establishing, Incorporating, Altering or Restructuring**Petition for organized hamlet, resort village or village**

55(1) A petition that is required pursuant to section 50 or 51 must:

- (a) be in the form established by the minister; and
 - (b) contain the signatures of at least 30 persons who would be voters of the proposed organized hamlet, resort village or village if it were established or incorporated.
- (2) The petition must have attached to it a signed statement of a person residing within the proposed organized hamlet, resort village or village that the person is the representative of the petitioners and undertakes on behalf of the petitioners all communications respecting the petition.
- (3) The petitioners' representative shall submit the petition to the administrator of the rural municipality in which the hamlet or organized hamlet is located.
- (4) Within 30 days after receipt of the petition, the administrator shall verify the signatures of the petitioners and report to the council on whether the petition is sufficient or insufficient.

2005, c.M-36.1, s.55.

Notice to the public

56(1) If the administrator reports to the council of a rural municipality that a petition to establish an organized hamlet or incorporate a resort village or village is sufficient, or if a council intends or, as a result of a vote pursuant to a petition described in section 54, is required to make a restructuring application to the minister, the council shall:

- (a) publish a notice of the proposed application at least once each week for two successive weeks in a newspaper; and
 - (b) in the case of a proposed restructuring application, personally deliver, or send by ordinary mail, a copy of the notice to:
 - (i) each person assessed on the last revised assessment roll with respect to land or improvements located in the area affected by the proposed application;
 - (ii) the councils of all other municipalities affected by the proposed application; and
 - (iii) the boards of all school divisions affected by the proposed application.
- (2) The notice mentioned in subsection (1) must:
- (a) include a map and a description of the proposed application and a brief explanation of the reasons for it, and indicate where and when the proposed application may be examined by any interested person;

- (b) contain a statement that any person may, within four weeks from the last publication of the notice, file a written objection to the proposed application with the administrator of the municipality, stating clearly the reasons why he or she is opposed to it; and
 - (c) set out the date, time and place at which a public meeting will be held.
- (3) For the purposes of clause (2)(c), the date of the public meeting must be at least one week after the day on which the notice is last published, delivered or sent.

2005, c.M-36.1, s.56.

Public meeting

- 57(1)** The council shall conduct the public meeting for which notice is provided in accordance with clause 56(2)(c).
- (2) The proposed application and all information required to be submitted with it pursuant to section 59 must be made available at the public meeting.
- (3) The council shall ensure that all persons who wish to make representations relevant to the proposed application are heard at the public meeting.
- (4) The council shall ensure that minutes of the public meeting are recorded and available for public inspection in accordance with section 117.

2005, c.M-36.1, s.57; 2020, c.30, s.3-12.

Vote

- 58(1)** A council may submit a question on a proposed application to a vote of the voters of the municipality in accordance with Part IX of *The Local Government Election Act, 2015*, as the case may require.
- (2) If the minister considers it desirable and in the public interest that a vote be held, the minister may require a council to submit a question on a proposed application to a vote of the voters of the municipality in accordance with Part IX of *The Local Government Election Act, 2015*, as the case may require.
- (3) The voters of a municipality, including a rural municipality, may petition for a referendum on a bylaw or resolution relating to a proposed application.
- (4) Sections 132 to 138 apply, with any necessary modification, to a petition mentioned in subsection (3).

2005, c.M-36.1, s.58; 2015, c.L-30.11, s.191.

Application to minister

- 59(1)** An application to the minister pursuant to Division 1 must be in the form established by the minister and be accompanied by:
- (a) in the case of an application to establish an organized hamlet or to incorporate a resort village or village:
 - (i) the required petition together with a certificate of the administrator of the rural municipality in which the proposed organized hamlet, resort village or village is located verifying that the petitioners are voters of the hamlet or organized hamlet; and

- (ii) a proposal showing preparedness and ability to meet the legislative responsibilities of an organized hamlet, resort village or village in the form and manner set out in regulations made by the minister;
- (a.1) in the case of an application to establish an organized hamlet, a declaration that the proposed organized hamlet and the rural municipality in which the organized hamlet is located have a draft agreement and intend to enter into that agreement as required by section 68.1.
- (b) a map or plan showing in detail the boundaries of:
 - (i) the proposed organized hamlet, resort village or village, verified by the administrator of the rural municipality in which it is located;
 - (ii) the proposed town, verified by the administrator of the resort village or village; or
 - (iii) the proposed restructured municipality, verified by the administrators of the municipalities affected by the proposed restructuring;
 - (c) a legal description of any proposed boundary changes to the municipalities affected by the application and of the boundaries as changed by the proposal;
 - (d) an outline of plans for future growth or development of the proposed organized hamlet or municipality;
 - (e) except in the case of an application pursuant to clause 53(1)(a), a proposed operating and capital budget for the proposed organized hamlet or municipality and for any other municipality affected by the application;
 - (f) certified resolutions of the councils of any municipalities affected by the application in support of or in opposition to the application, and the councils' reasons for their positions;
 - (g) copies of public notices, any objections, and minutes of public meetings in relation to the application;
 - (h) a statement setting out the population, total value of taxable assessments, and the number of dwellings and lots for each municipality and other municipality affected by the application;
 - (i) in the case of an application for a restructuring, any voluntary restructuring agreement or proposal establishing the terms of restructuring; and
 - (j) copies of reports or records of any attempt at prior mediation in relation to the application.
- (1.1) For the purposes of section 60, a matter is considered to be a matter in dispute between municipalities with respect to an application pursuant to Division 1 if:
- (a) a municipality requests another municipality to provide a resolution pursuant to clause (1)(f); and

- (b) within 30 days after a request mentioned in clause (a) is made, the municipality to which the request was made:
- (i) has responded to the request with a certified resolution in opposition to the application;
 - (ii) has not responded to the request with a certified resolution in support of the application; or
 - (iii) has not provided a written indication of when its council will consider a resolution in support of or in opposition to the application.
- (2) The minister may request further information or clarification with respect to any aspect of an application made pursuant to this section.
- (3) The minister may request the Saskatchewan Municipal Board to review any application made pursuant to this section.

2005, c.M-36.1, s.59; 2013, c.19, s.13; 2024, c6, s.3-8.

Referral or application to Saskatchewan Municipal Board

- 60(1)** The minister may refer any matter in dispute between municipalities with respect to an application pursuant to Division 1 to the Saskatchewan Municipal Board to be resolved pursuant to section 392.
- (2) Notwithstanding section 53 and subsection 59(3) but subject to subsection (3), in the case of an application for an alteration of municipal boundaries as described in clause 53(1)(a), the council of the applicant municipality shall submit its application to the Saskatchewan Municipal Board pursuant to subsection 18(1) of *The Municipal Board Act* if it is unable to obtain a certified resolution in support of the application from the council of every other municipality affected by the application.
- (3) Before an application mentioned in subsection (2) is submitted to the Saskatchewan Municipal Board for review pursuant to subsection 18(1) of *The Municipal Board Act*, the Saskatchewan Municipal Board shall appoint a mediator to assist the municipalities in resolving the matter in dispute unless there has been an attempt at mediation within the previous year.
- (4) All costs of any mediation mentioned in subsection (3) must be borne by the affected municipalities.
- (5) If mediation conducted pursuant to subsection (3) fails to resolve the dispute, the application shall be submitted to the Saskatchewan Municipal Board for review pursuant to subsection (2).
- (6) In the case of a referral to the Saskatchewan Municipal Board pursuant to subsection (1) or an application submitted pursuant to subsection (2), the applicant shall include with the application:
- (a) a statement of the matter in dispute; and
 - (b) either:
 - (i) a statement that the parties have discussed the matter in dispute, specifying the date and outcome of that discussion, including the details of any facts or issues agreed to or not agreed to by the parties; or
 - (ii) if the parties have not discussed the matter in dispute, a statement to that effect specifying why no discussion was held.

- (7) If the Saskatchewan Municipal Board approves, in whole or in part, an application submitted to it pursuant to subsection (2) or that the minister has referred to the board for review pursuant to subsection 59(3), the minister shall make an order pursuant to subclause 61(2)(c)(i) that implements the Saskatchewan Municipal Board's decision.
- (8) If the Saskatchewan Municipal Board rejects, in whole or in part, an application submitted to it pursuant to subsection (2) or that the minister has referred to the board for review pursuant to subsection 59(3), the minister shall publish a notice of the rejection of the application or part of the application in a newspaper.
- (9) No subsequent application pursuant to Division 1 that is, in the opinion of the Saskatchewan Municipal Board, substantially similar to an application or part of the application that has been rejected may be made until at least one year after the rejection.
- (10) An application submitted pursuant to subsection (2) may be amended or withdrawn by the applicant at any time before the Saskatchewan Municipal Board has completed its review.
- (11) Once a review has been completed, the application submitted pursuant to subsection (2) may not be amended or withdrawn and the decision of the Saskatchewan Municipal Board applies.

2013, c.19, s.14.

DIVISION 3

Orders Incorporating, Altering, Restructuring or Changing Municipalities

Minister's order

- 61(1)** The minister may make any of the orders mentioned in subsection (2) if:
- (a) the minister either:
 - (i) has received an application or request pursuant to Divisions 1 and 2; or
 - (ii) considers it to be in the public interest to do so; and
 - (b) the minister is of the opinion that any municipality to be established, incorporated or altered and any other municipalities that are affected by the application are viable as separate entities.
- (2) In the circumstances mentioned in subsection (1), the minister may, by order:
- (a) establish an organized hamlet, alter the boundaries of an organized hamlet or change the status of an organized hamlet;
 - (a.1) eliminate or create one or more divisions in a rural municipality or alter the boundaries of or renumber the divisions in a rural municipality;
 - (b) incorporate a municipality;

- (c) restructure municipalities by:
 - (i) altering the boundaries of two or more municipalities;
 - (ii) merging the whole or any part of two or more municipalities;
 - (iii) providing for the inclusion of a municipality in any other municipality; or
 - (iv) incorporating new municipalities; or
- (d) change the status of a municipality, including the reversion of a village or resort village to the status of an organized hamlet.
- (3) If the minister rejects an application, the minister shall:
 - (a) provide reasons for the decision to the council of each municipality that is affected by the application and to the petitioners' representative, if any; and
 - (b) cause a notice of the rejection to be published in a newspaper.
- (4) No subsequent application that is substantially similar, in the opinion of the minister, may be made until three years after the rejection of an application.

2005, c.M-36.1, s.61; 2013, c.19, s.15.

Contents of orders

62 In making an order pursuant to section 61, the minister shall:

- (a) state the day on which the order becomes effective;
- (b) in the case of an order to establish an organized hamlet or to constitute or incorporate a municipality:
 - (i) declare the organized hamlet to be established or the municipality to be incorporated or constituted, assign a name to it and describe its boundaries and, in the case of a rural municipality, the boundaries of its divisions;
 - (ii) fix a day, hour and place for the nomination day for the election of a hamlet board or council, as the case may be, which day may be before the effective date of the order;
 - (iii) appoint a person to act as the returning officer for the election;
 - (iv) fix a day, hour and place for the first meeting of the hamlet board or council; and
 - (v) include any other provision the minister considers necessary to facilitate its establishment, incorporation or constitution and to enable the holding of the first election and first meeting of the hamlet board or council;
- (c) in the case of a restructuring, in addition to any matters that may be required pursuant to clause (b):
 - (i) include the terms and conditions that are contained in any voluntary restructuring agreement or proposal, including any terms and conditions on which the agreement or proposal may be altered or amended;

- (ii) appoint the persons to comprise the interim council until an election can be held;
- (iii) provide for adjusting and settling the assets and liabilities of each municipality and other municipality affected by the restructuring; and
- (iv) include any other matter that the minister considers appropriate;
- (d) in the case of the alteration of the boundaries of a municipality:
 - (i) describe the actual alteration of the boundaries of the municipality; and
 - (ii) describe the new boundaries of the municipality; and
- (e) in the case of a change to the status of an organized hamlet and if the minister considers it in the public interest to do so, designate the former organized hamlet as a special service area in accordance with section 49.2.

2005, c.M-36.1, s.62; 2013, c.19, s.16; 2024, c6, s.3-9.

Consequences of orders

63(1) In this section:

- (a) **“former municipality”** means:
 - (i) the rural municipality in which a resort village or village was located before its incorporation; or
 - (ii) the municipality in which the area of a restructured municipality was located before the restructuring;
 - (b) **“new municipality”** means the municipality or municipalities created or continued as a result of an application or petition pursuant to any of the provisions of Division 1.
- (2) If the minister makes an order incorporating or constituting a new municipality, or restructuring a municipality by providing for the merger or inclusion of a municipality with or in any other municipality, on and from the effective date of the order:
- (a) subject to clauses (b) and (c), the members of the council of the former municipality cease to have any further authority;
 - (b) the persons designated by the minister in the order shall immediately make the necessary arrangements for the election of the council of the new municipality;
 - (c) the council of the former municipality, or in the case of a restructured municipality, the interim council designated in the order, continues in office until the first meeting of the elected council of the new municipality;
 - (d) if the order provides for the new municipality to be divided into wards, the order has the effect of a bylaw passed pursuant to section 83, unless otherwise provided for in the order;
 - (e) all bylaws and resolutions in force in the former municipality continue in force as the bylaws and resolutions of the new municipality for one year or until they are sooner repealed or others are made in their place;

- (f) each employee of the former municipality continues as an employee of the new municipality with the same rights and duties until the council of the new municipality otherwise directs;
 - (g) all taxes and local improvement charges due in that portion of the former municipality that is incorporated as the new municipality at the time of the incorporation are deemed to be taxes and charges due to the new municipality and may be collected and dealt with as if they were imposed in accordance with this Act or *The Local Improvements Act, 1993*;
 - (h) all rights of action and actions by or against the former municipality may be commenced, continued or maintained by or against the new municipality;
 - (i) all land or improvements vested in the former municipality are vested in the new municipality and, subject to any trusts or other conditions that may be applicable, may be dealt with by the new municipality in its own name;
 - (j) all other assets, liabilities, rights, duties, functions and obligations of the former municipality are vested in the new municipality and may be dealt with by the new municipality in its own name; and
 - (k) any proceedings commenced by the former municipality pursuant to *The Tax Enforcement Act* on any real property within that portion of the former municipality that is incorporated as the new municipality are, for all purposes, deemed to have been commenced by the new municipality, and after the order is made the administrator of the new municipality shall carry out all the duties imposed by *The Tax Enforcement Act* respecting redemption and furnishing of returns to the Registrar of Titles, and title to the real property is to be issued in the name of the new municipality.
- (3) If the minister makes an order that affects the boundaries of a municipality, on and from the effective date of the order:
- (a) each description of the boundaries of the municipality contained in all previous orders is repealed;
 - (b) the description of the boundaries in the most recent order is conclusively deemed to be the legal description of the boundaries of the municipality; and
 - (c) all bylaws and resolutions in force in the former municipality continue in force as the bylaws and resolutions of the new municipality until they are repealed or others are made in their place.
- (4) If there are insufficient realizable assets to satisfy the liabilities of the municipality and the remuneration of the persons appointed, as specified by an order made pursuant to section 62, the persons appointed may, subject to any directions that may be specified in the order, assess, levy, collect and enforce payment of any amount that may be required:
- (a) to satisfy the liabilities of the municipality and all associated expenses; and
 - (b) to pay the remuneration of the persons appointed.

(5) Notwithstanding any other provision of this Act or any provision of any other Act, the minister may, by order, on any terms and conditions that the minister may establish in the regulations made by the minister, provide for any division or apportionment of assets, liabilities, assessments, taxation, revenues, construction of local improvements and any other matter affecting the whole or any part of an organized hamlet or municipality that is affected by an order made pursuant to section 61.

(6) If a part of a municipality is organized as or added to any other municipality, as soon as possible after the date of the organization or addition, the administrator of the municipality from which the land is taken shall provide to the administrator of the other municipality that is gaining the land:

- (a) a copy of the assessment and tax roll for the part of the municipality that is organized as or added to the other municipality; or
- (b) a statement setting out the pertinent details of the information reflected in the assessment and tax roll for that part of the municipality.

2005, c.M-36.1, s.63; 2006, c.7, s.6; 2013, c.19, s.17.

Correcting orders

64(1) No misnomer, misdescription or omission in an order made pursuant to section 63 suspends or impairs in any way the operation of this Act with respect to the matter misnamed, misdescribed or omitted, and the minister may, by order, correct that matter at any time.

(2) A correction order made pursuant to subsection (1):

- (a) is effective on the date specified in the correcting order; and
- (b) may be retroactive to the date of the original order.

2005, c.M-36.1, s.64.

Publication of orders

65(1) The minister shall cause every order made pursuant to this Division to be published in Part I of the Gazette and in any other manner the minister considers appropriate.

(2) The publication of the order pursuant to subsection (1) is conclusive proof of the matters to which the order relates.

2005, c.M-36.1, s.65; 2020, c.30, s.3-13.

DIVISION 4
Change of Name

Change of name

- 66(1)** At the request of the council, the minister may change the name of a municipality or organized hamlet.
- (2) If the minister changes the name of a municipality pursuant to subsection (1):
- (a) the minister shall publish notice of the change in Part I of the Gazette; and
 - (b) any seal formerly used by the municipality continues to be the seal of the municipality until changed by the council.
- (3) A change of name made in accordance with this section does not affect any obligation, right, action, land or improvements incurred, established, taken or acquired before the change.

2005, c.M-36.1, s.66.

DIVISION 5
General Matters re Boundaries

Boundaries of municipalities

- 67(1)** Unless a description otherwise specifies, if the boundary of a municipality is wholly or partly described by reference to the boundary of a township or section of surveyed land along which a road allowance runs:
- (a) the side of the road allowance on which monuments or posts are placed under any survey made pursuant to any Act of the Parliament of Canada or of the Legislature of Saskatchewan relating to surveys is the boundary; or
 - (b) in the case of correction lines, the south side of the road allowance is the boundary.
- (2) For the purposes of this Act, when a municipality or division is wholly or in part described as comprising certain townships, parts of townships or sections in accordance with the system of Saskatchewan lands survey, the boundary lines of the municipality or division, except as varied by the description contained in the minister's order constituting or incorporating the municipality, are the road allowances on the south and west sides that are included in the municipality or division.
- (3) Notwithstanding subsection (2), in the case of those rural municipalities that border on the Province of Manitoba, that portion of the road allowance lying to the north and to the east of those municipalities within Saskatchewan is deemed to be included within the respective boundaries of those municipalities.
- (4) If a street, road, lane or roadway situated in a municipality is the boundary of the municipality that acquires land for the widening of the street, road, lane or roadway, the land so acquired is deemed to be within the boundaries of the municipality.

- (5) For the purposes of this Act:
- (a) a municipality is deemed not to include within its boundaries:
 - (i) any park land constituted pursuant to *The Parks Act* or a regional park established or continued pursuant to *The Regional Parks Act, 2013*; or
 - (ii) any area included within another municipality located within its boundaries; and
 - (b) a rural municipality is deemed not to include within its boundaries any area included in an Indian reserve.
- (6) Notwithstanding any other provision of this Act, a road allowance between an Indian reserve and a municipality is deemed to be within the municipality.

2005, c.M-36.1, s.67; 2013, c.R-9.11, s.37.

DIVISION 6 Organized Hamlets

Hamlet board

- 68(1)** Subject to subsection (2), a hamlet board consists of three voters of the organized hamlet, elected by the voters of the organized hamlet in accordance with the regulations made by the Lieutenant Governor in Council for the purpose of making recommendations to council on matters that relate to the organized hamlet.
- (2) A councillor for a rural municipality who represents an organized hamlet with a population greater than 100 that constitutes its own division is, by virtue of his or her office, an additional member of the hamlet board.
- (3) A member of a hamlet board:
- (a) must be elected in accordance with the regulations; and
 - (b) holds office for a term of 3 years commencing on the date of that member's election to the hamlet board, or if filling a vacancy, for the remainder of the term until the next election of a hamlet board.
- (3.1) If a member of a hamlet board was elected pursuant to this Act to a term longer than 3 years, that member may serve the remainder of the term before clause (3)(b) applies to future terms of office.
- (4) Within seven days after the election of a hamlet board or an election to fill a vacancy on the hamlet board, the hamlet board shall notify the administrator of the rural municipality in which it is located, in writing, of the contact information of each member of the hamlet board and of the secretary of the hamlet board.

2005, c.M-36.1, s.68; 2013, c.19, s.18; 2020, c.30, s.3-14; 2024, c.6, s.3-10.

Organized hamlet agreement

- 68.1(1)** A hamlet board and a rural municipality shall enter into an agreement in accordance with the regulations.
- (2) The agreement mentioned in subsection (1) must be signed by the rural municipality and the hamlet board:
- (a) in the case of an application for a new organized hamlet, within 60 days after the establishment of the organized hamlet; or

- (b) in the case of an existing organized hamlet, no later than 30 days after the organized hamlet holds its annual general meeting in the year in which this section comes into force.
- (3) The agreement mentioned in subsection (1) must be made available for public inspection by the rural municipality in accordance with section 117.
- (4) If the rural municipality and the hamlet board do not enter into an agreement or cannot agree to modify an agreement according to the prescribed terms and conditions for modifications to the agreement, it is a dispute for the purposes of section 77.
- (5) The Lieutenant Governor in Council may make regulations for the purposes of this section:
 - (a) prescribing the required contents of the agreement;
 - (b) prescribing the required terms and conditions to be contained in the agreement, including terms and conditions respecting modifications to the agreement;
 - (c) respecting any other matters relating to the agreement.

2024, c6, s.3-11.

Hamlet account

- 69(1)** The council of the rural municipality in which an organized hamlet is located shall allocate to a special hamlet account:
 - (a) all grants received on behalf of the hamlet; and
 - (b) at least 40% but not more than 75%, as may be agreed to by the council of the rural municipality and the hamlet board, of the taxes collected for municipal purposes and the municipal portion of any special licence fees established pursuant to section 306 from within the organized hamlet.
- (2) The council of the rural municipality shall use moneys in the hamlet account at the request of the hamlet board and only for any purpose that is included in the budget pursuant to section 69.1.

2005, c.M-36.1, s.69; 2006, c.7, s.7; 2020, c30, s.3-15.

Hamlet budget and report of activities

- 69.1(1)** Subject to the regulations, the hamlet board shall prepare and submit to the council of the rural municipality a budget and a copy of the report to voters of the board's activities in the previous year:
 - (a) on or before March 1 in any year; or
 - (b) on or before any other date agreed to by the council and the hamlet board.
- (2) The council shall deal with the budget and report mentioned in subsection (1) in accordance with the regulations.

2020, c 30, s.3-16.

Hamlet levy

70(1) On or before March 1 in any year, the hamlet board may request a special levy within the organized hamlet and the council shall make the levy.

(2) On receipt of a request pursuant to subsection (1), the council shall levy the required special levy, and a sum equal to 85% of that levy, or another percentage agreed to by the council and the hamlet board, shall be added to the hamlet account mentioned in section 69.

2005, c.M-36.1, s.70.

Mill rate

71 Notwithstanding any other provision of this Act, with the consent of the hamlet board, a council may establish a uniform mill rate within the organized hamlet that is different from the mill rate applied elsewhere within the rural municipality.

2005, c.M-36.1, s.71.

Expenditures

72 The council of the rural municipality shall pay moneys on behalf of the hamlet board from the hamlet account if:

(a) the hamlet board requests the council to pay an indemnity to members of the hamlet board or to pay moneys for any other purpose that is included in the budget pursuant to section 69.1; and

(b) money in the hamlet account is available to the credit of the organized hamlet to make the payment in accordance with the request.

2005, c.M-36.1, s.72; 2020, c30, s.3-17.

Water or sewer system

73(1) On the request of the hamlet board, the council of the rural municipality may provide for the installation of a waterworks system or a sewage system in the organized hamlet.

(2) If the council provides for the installation in accordance with subsection (1), the waterworks system or sewage system must be constructed, operated and maintained in the prescribed manner and in accordance with the prescribed terms and conditions.

2005, c.M-36.1, s.73.

Provision of services

74(1) The hamlet board and the council of the rural municipality may agree that the hamlet board is to be responsible, if there are sufficient funds available to the credit of the organized hamlet in the hamlet account, for providing one or more services within the organized hamlet.

(2) In an agreement mentioned pursuant to subsection (1), the parties may require the rural municipality to:

(a) retain the services of one or more employees and specify their duties; or

(b) enter into agreements with other parties for the purpose of carrying out the terms of the agreement between the hamlet board and the council.

2005, c.M-36.1, s.74.

Agreements with SaskPower

75(1) The council of a rural municipality may enter into an agreement with Saskatchewan Power Corporation for the construction of a power distribution system in an organized hamlet only if requested by the hamlet board to do so.

(2) If the council of a rural municipality enters into an agreement in accordance with subsection (1), the council:

(a) may authorize the payment by the rural municipality to Saskatchewan Power Corporation of moneys to meet all or any part of the cost of:

(i) the construction of the power distribution system; or

(ii) the construction of a power transmission line to connect the organized hamlet with the corporation's system and of a power distribution system within the organized hamlet; and

(b) if the council acts pursuant to clause (a), shall assess and levy the amount of the payment within the area of the organized hamlet in one or more years as the council may determine.

2005, c.M-36.1, s.75.

Lighting and sidewalks

76 The council of a rural municipality may provide for street lights or sidewalks in any organized hamlet only if requested by the hamlet board to do so.

2005, c.M-36.1, s.76.

Disputes between hamlet board and council

77(1) If a dispute arises between the council of a rural municipality and the hamlet board of an organized hamlet within the rural municipality, the dispute may be submitted by either party to be resolved pursuant to section 392.

(2) A dispute mentioned in subsection (1) is limited to the following matters:

(a) capital planning and expenditures for public utilities within the organized hamlet;

(b) the percentage of taxes and special licence fees allocated to the hamlet account pursuant to clause 69(1)(b);

(c) a hamlet levy requested pursuant to section 70;

(d) the provision of services pursuant to section 74;

(e) a breach of any of the prescribed contents, terms and conditions, or other matter contained in the agreement entered into pursuant to section 68.1;

(f) the council and the hamlet board not entering into an agreement as required pursuant to section 68.1 or not being able to agree to modifications to an agreement;

(g) any other prescribed matter.

2024, c6, s.3-12.

Regulations

78 The Lieutenant Governor in Council may make regulations:

- (a) prescribing additional matters that may be submitted to be resolved pursuant to section 392 for the purposes of section 77;
- (b) governing the construction, operation and maintenance of waterworks systems and sewage systems for organized hamlets;
- (c) respecting the revenues arising from the operation of waterworks systems and sewage systems of organized hamlets;
- (d) requiring and governing reports to be given by councils of rural municipalities to hamlet boards;
- (e) governing the meetings of voters of organized hamlets;
- (f) respecting the members and officers of hamlet boards and governing the procedures of hamlet boards;
- (f.1) respecting which sections of Part VII apply to a hamlet board;
- (f.2) respecting procedures, processes and policies for preparing and submitting the budget to the council pursuant to section 69.1;
- (g) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary or advisable to carry out the intent of this Division.

2005, c.M-36.1, s.78; 2020, c.30, s.3-19; 2024, c.6, s.3-13.

PART V
Municipal Organization and Administration

DIVISION 1
Municipal Councils

Councils as governing bodies

79(1) Each municipality is governed by a council.

(2) The council is responsible for exercising the powers and carrying out the duties of the municipality.

2005, c.M-36.1, s.79.

Number of councillors

80(1) Subject to subsection (2), a council consists of:

- (a) in the case of a municipality other than a municipal district or a rural municipality, a mayor and at least two councillors;
- (b) in the case of a rural municipality:
 - (i) a reeve; and
 - (ii) a councillor for each division; and
- (c) in the case of a municipal district, the positions set out in the order made pursuant to section 51.1 for the municipality.

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(2) Unless the municipality is divided into wards, a council of a municipality other than a rural municipality may, by bylaw:

- (a) increase the number of councillors; or
- (b) decrease the number of councillors to any number that is not less than two.

(3) A bylaw passed pursuant to subsection (2) takes effect at the next general election that is more than 180 days after the day on which the bylaw is passed.

(4) A council shall ensure that public notice is given before initially considering a report on a proposed bylaw pursuant to subsection (2) to increase or decrease the number of councillors.

2005, c.M-36.1, s.80; 2010, c.24, s.11; 2014, c.19, s.11.

Council committees and bodies

81 A council may establish council committees and other bodies and define their functions.

2015, c.30, s.3-3.

Procedures at meetings

81.1(1) Subject to the regulations, a council shall, by bylaw, establish general procedures to be followed in conducting business at council meetings.

(2) Without limiting the matters that may be addressed in a bylaw passed pursuant to subsection (1), the bylaw must include:

- (a) rules for the conduct of members of council;
- (b) rules regarding the confidentiality, transparency, openness and accessibility of documents and other matters to be discussed by or presented to the council;
- (c) rules respecting delegations, presentations and submissions;
- (d) the days, times and places of regularly scheduled meetings and the procedures for amending those days, times and places;
- (e) the procedures for calling a special meeting of the council pursuant to section 123, including designating a person to call a special meeting if the position of administrator is vacant or the administrator is unable to act;
- (f) rules and procedures respecting the closing of all or part of a meeting;
- (g) the procedure for appointing a person pursuant to section 91; and
- (h) any prescribed matter.

(3) A bylaw passed pursuant to subsection (1) may include any other matter specified by a council.

(4) A council shall give public notice of any bylaw that is to be introduced, amended, repealed or passed pursuant to subsection (1).

(5) A council shall ensure that all council committees, controlled corporations and other bodies established by the council have publicly available written procedures for conducting business at meetings.

(6) A council shall adopt or amend the bylaws as required by this section within 60 days after the coming into force of this section.

(7) The Lieutenant Governor in Council may make regulations respecting the required contents of a bylaw to be passed pursuant to this section.

2015, c.30, s.3-3; 2020, c30, s.3-20.

Remuneration, etc., of members of council

82(1) Each member of council is to be paid any remuneration and benefits and any reimbursement or allowances for expenses that may be fixed by the council.

(2) **Repealed.** 2020, c30, s.3-21.

(3) Subject to any terms and conditions that the council considers proper, a council may include any or all members of the council in an existing plan of superannuation or a benefit fund maintained for the benefit of its employees.

2005, c.M-36.1, s.82; 2020, c30, s.3-21.

Youth member

82.1(1) A council may appoint a person with the title 'youth member' to sit with the council and participate in its deliberations for a term and on conditions that the council may decide.

(2) A person appointed as youth member must be less than 18 years of age at the time of appointment.

(3) A person appointed as youth member is not a member of council and shall not be counted for the purpose of determining a quorum or deciding a vote of the council.

2006, c.7, s.8.

DIVISION 2
Wards

Division into wards

83(1) The council of a municipality other than a rural municipality may, by bylaw, provide that the municipality be divided into wards.

(2) A bylaw passed pursuant to subsection (1) takes effect:

(a) if the report of the municipal wards commission is filed in accordance with subsection 87(2) 180 days or more before a general election, with respect to that general election and all subsequent general elections and by-elections held in the municipality; or

(b) if the report of the municipal wards commission is filed less than 180 days before a general election, with respect to all general elections and by-elections commencing with the second general election after the report is filed.

(3) A council shall ensure that public notice is given before initially considering dividing the municipality into wards.

2005, c.M-36.1, s.83; 2010, c.24, s.12.

Municipal wards commission

84(1) If a council passes a bylaw pursuant to section 83, the council shall, by bylaw:

- (a) appoint a municipal wards commission;
- (b) establish the operating procedures of the municipal wards commission; and
- (c) determine the term of office of and the remuneration to be paid to the members of the municipal wards commission.

(2) No person who is a member of the council or any employee of the municipality, other than the administrator, is eligible to be a member of the municipal wards commission.

2005, c.M-36.1, s.84.

Establishing wards

85(1) Within four months after the date of its appointment, the municipal wards commission shall:

- (a) determine the number of wards into which the municipality is to be divided;
- (b) establish boundaries for each ward;
- (c) assign a number or name, or a number and name, for each ward;
- (d) determine the number of councillors to be elected for each ward; and
- (e) determine the number of councillors, if any, to be elected by a vote of voters of the municipality in addition to the councillors elected for each ward.

(2) When establishing wards, boundaries of wards and the number of councillors to be elected pursuant to this section, the municipal wards commission shall ensure that:

- (a) if one member of council is to be elected from each ward, the population of each ward at the time the boundaries are established does not vary by more than 25% from the quotient obtained by dividing the total population of the municipality by the number of wards into which it is to be divided; or
- (b) if more than one member of council is to be elected from any ward, the population per councillor at the time the boundaries are established does not vary by more than 25% from the quotient obtained by dividing the total population of the municipality by the total number of councillors to be elected from the wards.

(3) If a municipal wards commission considers it appropriate, the municipal wards commission may adjust the population of the municipality to include any of the following:

- (a) seasonal residents and other voters of the municipality;
- (b) other published population information;
- (c) a census undertaken by the municipality.

2005, c.M-36.1, s.85.

Review of wards

86(1) Within four months after the date on which any territory is added to or withdrawn from a municipality that is divided into wards, the municipal wards commission shall review the affected wards to ensure that the addition or withdrawal of territory does not alter the population beyond the limit set out in clause 85(2)(a) or (b).

(2) If the addition of territory mentioned in subsection (1) does not alter the population of any ward beyond the limit set out in clause 85(2)(a) or (b), any added territory may be included in an adjacent ward.

(3) If the addition of territory mentioned in subsection (1) does alter the population of any ward beyond the limit set out in clause 85(2)(a) or (b), the municipal wards commission shall review all of the wards in the municipality in accordance with sections 85 and 87.

(4) The municipal wards commission:

(a) at the request of the council or on its own initiative, may review the wards of the municipality at any time and for any reason; and

(b) shall review the wards of the municipality at least once every three election cycles.

2005, c.M-36.1, s.86; 2011, c.9, s.67.

Hearings

87(1) In determining the area to be included in any ward and in establishing the boundaries of any ward pursuant to section 85 or 86, the municipal wards commission shall:

(a) hold public hearings and consultations; and

(b) take into consideration:

(i) current and prospective geographic conditions, including density and relative rate of growth of population;

(ii) any special diversity or community of interest of the residents; and

(iii) the boundaries of the polling areas established by the council pursuant to section 25 of *The Local Government Election Act, 2015*.

(2) On completion of its duties:

(a) the municipal wards commission shall file its report with the municipality; and

(b) the areas within the boundaries established by the municipal wards commission constitute the wards of the municipality.

(3) On receipt of the report of the municipal wards commission pursuant to clause (2)(a), the administrator shall give public notice that the report is available for public inspection in the municipality office during normal business hours.

2005, c.M-36.1, s.87; 2015, c.L-30.11, s.191.

Disestablishment of wards

88(1) A bylaw that provides for a municipality to be divided into wards shall not be repealed or rescinded until after at least two regular general elections for members of council have been held.

(2) If a bylaw is repealed or rescinded after January 1 in the year of a general election, the repeal shall not take effect until the second general election after the repeal of the bylaw.

2005, c.M-36.1, s.88.

DIVISION 3
Elections

Election procedures

89(1) Councillors and the mayor or reeve of a municipality are to be elected in accordance with *The Local Government Election Act, 2015*.

(2) A council may, by bylaw, provide that elections of the members of the council are to be held in accordance with:

(a) the election provisions for resort villages as set out in *The Local Government Election Act, 2015*, and the provisions regarding qualifications for voters and candidates and regarding disqualification of voters and candidates for resort villages in this or any other Act apply, with any necessary modification;

(b) the election provisions and the term of office for members of council of rural municipalities as set out in *The Local Government Election Act, 2015*, and the provisions regarding qualifications for voters and candidates and regarding disqualification of voters and candidates for rural municipalities in this or any other Act apply, with any necessary modification; or

(c) the election provisions and the term of office for members of council of rural municipalities as set out in *The Local Government Election Act, 2015*, and the provisions of that Act regarding elections at large apply, with any necessary modification.

(3) A bylaw passed pursuant to subsection (2) takes effect:

(a) in the case of a bylaw passed after April 15 in the year of a general election, with respect to all general elections and by-elections held in the municipality commencing with the second general election after the bylaw is passed; or

(b) in the case of a bylaw passed at a time other than that described in clause (a), with respect to the first general election and all subsequent general elections and by-elections held in the municipality after the bylaw is passed.

2005, c.M-36.1, s.89; 2013, c.19, s.20; 2015, c.L-30.11, s.191 and s.193; 2020, c.30, s.3-22.

Criminal record checks

89.1(1) A council may, by bylaw, require that every candidate submit a criminal record check in the form required by the minister in addition to the nomination paper submitted pursuant to section 67 of *The Local Government Election Act, 2015*.

(2) Any bylaw made pursuant to subsection (1) must be made at least 90 days before the day of a general election.

2010, c.24, s.13; 2011, c.9, s.67; 2015, c.L-30.11, s.191.

Filling vacancies

90 Any vacancy on a council is to be filled in accordance with *The Local Government Election Act, 2015*.

2005, c.M-36.1, s.90; 2015, c.L-30.11, s.193.

DIVISION 4

Deputy and Acting Mayor or Reeve

Deputy and acting mayor or reeve

91(1) A council of a municipality may appoint a councillor as deputy mayor or deputy reeve.

(2) **Repealed.** 2011, c.9, s.67.

(3) A councillor who is appointed as a deputy reeve pursuant to subsection (1) holds office for the term for which he or she is appointed and until his or her successor is appointed.

(4) A deputy mayor or deputy reeve acts as the mayor or reeve if:

- (a) the mayor or reeve is unable to perform the duties of the mayor or reeve and the council has not made an appointment pursuant to subsection 97(1);
- (b) the office of mayor or reeve is vacant.

(5) A council may appoint a councillor as an acting mayor or acting reeve to act as the mayor or reeve if:

- (a) both the mayor or reeve and the deputy mayor or deputy reeve are unable to perform the duties of the mayor or reeve; or
- (b) both the office of mayor or reeve and the office of deputy mayor or deputy reeve are vacant.

2005, c.M-36.1, s.91; 2011, c.9, s.67; 2013, c.19, s.21.

DIVISION 5

Duties and Oath of Office

General duties of councillors

92 Councillors have the following duties:

- (a) to represent the public and to consider the well-being and interests of the municipality;
- (b) to participate in developing and evaluating the policies, services and programs of the municipality;
- (c) to participate in council meetings and council committee meetings and meetings of other bodies to which they are appointed by the council;

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- (d) to ensure that administrative practices and procedures are in place to implement the decisions of council;
- (e) subject to the bylaws made pursuant to section 81.1, to keep in confidence matters discussed in private or to be discussed in private at a council or council committee meeting until discussed at a meeting held in public;
- (f) to maintain the financial integrity of the municipality;
- (g) to perform any other duty or function imposed on councillors by this or any other Act or by the council.

2005, c.M-36.1, s.92; 2015, c.30, s.3-4.

General duties of mayor or reeve

93(1) In addition to performing the duties of a councillor, a mayor or reeve has the following duties:

- (a) to preside when in attendance at a council meeting unless this Act or another Act or a bylaw of council provides that another councillor is to preside;
 - (b) to perform any other duty imposed on a mayor or reeve by this or any other Act or by bylaw or resolution.
- (2) The mayor or reeve is a member of all council committees and all bodies established by council pursuant to this Act, unless the council provides otherwise.

2005, c.M-36.1, s.93.

Code of ethics

93.1(1) A council shall, by bylaw, adopt a code of ethics that applies to all members of the council.

- (2) The code of ethics must define the standards and values that the council expects members of council to comply with in their dealings with each other, employees of the municipality and the public.
- (3) No member of council shall fail to comply with the municipality's code of ethics.
- (4) Compliance with the code of ethics does not relieve a member of council from complying with the other requirements of this Act.
- (5) The code of ethics adopted pursuant to subsection (1) must:
 - (a) include the prescribed model code of ethics;
 - (b) comply with any prescribed requirements regarding adoption, updating and public accessibility; and
 - (c) set out the process for dealing with contraventions of the code of ethics.
- (6) In addition to the matters set out in subsection (5), the code of ethics may include:
 - (a) codes of ethics for members of committees, controlled corporations and other bodies established by council who are not members of the council;
 - (b) subject to the regulations, rules regarding the censure or suspension of a member of council who has contravened the code of ethics;
 - (c) policies, rules and guidelines regarding a member of council accepting gifts or other benefits in connection with that member's holding of office; and
 - (d) any other statements of ethics and standards determined to be appropriate by the council.

- (7) The Lieutenant Governor in Council may make regulations prescribing:
- (a) the model code of ethics;
 - (b) the period within which a code of ethics must be adopted by the council, including prescribing different dates for different municipalities or classes of municipalities;
 - (c) the form of a code of ethics adopted pursuant to this section and the manner of its adoption, updating and being made publicly accessible;
 - (d) rules or limitations regarding the censure or suspension of a member of council who has contravened a code of ethics adopted pursuant to this section;
 - (e) the public notice and public reporting required in relation to a code of ethics adopted pursuant to this section;
 - (f) any other matter or thing that the Lieutenant Governor in Council considers necessary for the purposes of this section.

2015, c.30, s.3-5.

Failure to adopt code of ethics

93.2 If a council fails to adopt a code of ethics in accordance with this Act and the regulations made pursuant to subsection 93.1(7), the prescribed model code of ethics is deemed to have been adopted by the council as the code of ethics pursuant to section 93.1 on the day after the date set by the regulations by which the code of ethics was required to be adopted by the council.

2015, c.30, s.3-5.

Oath or affirmation

94(1) Every member of council shall, before carrying out any power, duty or function of his or her office, take an official oath or affirmation in the prescribed form.

(2) The oath or affirmation mentioned in subsection (1) must include statements declaring that the member of council:

- (a) is qualified to hold the office to which he or she has been elected;
- (b) has not received and will not receive any payment or reward or promise of payment or reward for the exercise of any corrupt practice or other undue execution or influence of his or her office;
- (c) has read and understands the code of ethics, rules of conduct and procedures applicable to the member's office imposed by this and any other Act and by the council; and
- (d) promises to:
 - (i) perform the duties of office imposed by this and any other Act or law and by the council;

(ii) disclose any conflict of interest within the meaning of Part VII in accordance with this Act; and

(iii) comply with the code of ethics, rules of conduct and procedures applicable to the member's office imposed by this and any other Act and by the council.

(3) Every member of council holding office on the day before the coming into force of this section shall take the official oath or affirmation in the prescribed form within 30 days after the council's adoption or amendment of the code of ethics, rules of conduct and procedures applicable to the member's office imposed by this and any other Act and by the council.

2015, c.30, s.3-6.

DIVISION 6

Term of Office, Vacancies, Quorum and Voting

Term of office

95 The term of office of councillors and the mayor or reeve is governed by *The Local Government Election Act, 2015*.

2005, c.M-36.1, s.95; 2015, c.L-30.11, s.193.

Resignation

96(1) A member of a council may resign his or her seat by delivering a written notice to the administrator, and the resignation takes effect and the seat on the council becomes vacant on the later of:

- (a) the receipt of the notice by the administrator; and
- (b) any future date specified in the notice.

(2) The administrator shall bring to the attention of the council at its next meeting every notice of resignation submitted pursuant to subsection (1).

(3) After a written notice of resignation is delivered to the administrator, the resignation is irrevocable.

2005, c.M-36.1, s.96.

Vacancies on councils

97(1) If a vacancy arises in the office of mayor or reeve, the council shall, at its next meeting, appoint a councillor to act as mayor or reeve until an election is held to fill the vacancy, but a vacancy on the council is deemed not to have occurred by reason of the appointment.

(2) If a person is elected to fill a vacancy in the office of mayor or reeve, the councillor who had been appointed as mayor or reeve shall resume his or her office as councillor if the term of that office has not expired.

(3) If all the seats on a council become vacant for any reason or if the remaining members of council do not constitute a quorum, the minister may, by order, do one or more of the following:

- (a) appoint a returning officer and fix a date for an election to fill the vacancies;
- (b) appoint one or more persons to act as members of council and hold office until the vacancies are filled at an election, and every person so appointed has all the powers, rights and obligations of an elected member;
- (c) deem one or more persons appointed pursuant to clause (b) to constitute a quorum.

(4) **Repealed.** 2010, c.24, s.14.

2005, c.M-36.1, s.97; 2010, c.24, s.14.

Quorum

98(1) Except as provided in this or any other Act, the quorum of a council is the majority of the members of the council.

(2) No act or proceeding of a council that is adopted at any meeting of the council at which a quorum is not present is valid.

2005, c.M-36.1, s.98.

Voting

99(1) A member of council has one vote each time a vote is held at a council meeting at which the member is present.

(2) Every member of council attending a council meeting shall vote at the meeting on a matter put before council unless the member is required to abstain from voting pursuant to this or any other Act.

(3) If a member of council is not required to abstain from voting on a matter before council and abstains from voting, the member is deemed to have voted in the negative.

(4) The administrator shall ensure that each abstention is recorded in the minutes of the meeting.

2005, c.M-36.1, s.99; 2013, c.19, s.22.

Majority decision

100 Unless a greater percentage of votes is required by council or by any other provision of this or any other Act, at every meeting of council all questions are to be decided by the majority of the votes.

2005, c.M-36.1, s.100.

Recorded vote

101(1) Before a vote is taken by council, a member of council may request that the vote be recorded.

(2) If a vote is recorded, the minutes must show the names of the members of council present and whether each member voted for or against the proposal or abstained.

2005, c.M-36.1, s.101.

Tied vote

102 If there is an equal number of votes for and against a resolution or bylaw, the resolution or bylaw is defeated.

2005, c.M-36.1, s.102.

DIVISION 7
Bylaw Procedures

Readings

103(1) Every proposed bylaw must have three distinct and separate readings.

(2) Each member of council present at the meeting at which first reading is to take place must be given or have had the opportunity to review the full text of the proposed bylaw before the bylaw receives first reading.

(3) Each member of council present at the meeting at which third reading is to take place must, before the proposed bylaw receives third reading, be given or have had the opportunity to review the full text of the proposed bylaw and of any amendments that were passed after first reading.

(4) A proposed bylaw must not have more than two readings at a council meeting unless the members of council present unanimously agree to consider third reading.

(5) Only the title or identifying number of the proposed bylaw must be read at each reading of the bylaw.

2005, c.M-36.1, s.103.

Defeat of proposed bylaw

104 A proposed bylaw is defeated if it does not receive third reading within two years after first reading.

2005, c.M-36.1, s.104.

Passing of bylaw

105 A bylaw is passed when it receives third reading.

2005, c.M-36.1, s.105.

Coming into force of bylaw

106(1) A bylaw comes into force at the specific time that it is passed, as recorded by the administrator, unless otherwise provided in this or any other Act or in the bylaw.

(2) If this or any other Act requires a bylaw to be approved by any member of the Executive Council, the bylaw does not come into force until the approval is given.

2005, c.M-36.1, s.106.

Amendment and repeal

107(1) The power to pass a bylaw pursuant to this or any other Act includes a power to amend or repeal the bylaw.

(2) The amendment or repeal of a bylaw must be made in the same way as the original bylaw and is subject to the same consents or conditions or public notice requirements that apply to the passing of the original bylaw, unless this or any other Act provides otherwise.

2005, c.M-36.1, s.107.

Evidence of bylaw or resolution

108(1) Either of the following is admissible in evidence as proof, in the absence of evidence to the contrary, of the passing of a bylaw or resolution and of its contents without any further proof:

(a) a copy of a bylaw or resolution, written or printed without erasure or interlineation, under the seal of the municipality and certified to be a true copy by the mayor or reeve or by the administrator;

(b) a printed document purporting to be a copy of any or all bylaws or resolutions passed by a council and purporting to be printed by its authority.

(2) If a copy of a bylaw or resolution certified in accordance with subsection (1) is filed with any court, the judges of that court shall, for the purpose of all proceedings before them, take judicial notice of the bylaw or resolution.

(3) If, pursuant to this or any other Act, the approval of any member of the Executive Council is required to enable a bylaw to come into force and the Act does not otherwise provide, a certificate of the administrator, signed by the administrator and under the seal of the municipality, specifying the bylaw to which the certificate applies and stating, by his or her name of office, the member of the Executive Council or his or her delegate by whom the bylaw has been approved and the date of the approval, is admissible in evidence as proof, in the absence of evidence to the contrary, that the bylaw has been so approved.

(4) The administrator shall deliver a copy of a bylaw or resolution certified in accordance with subsection (1) on the request of any person and on receipt of payment of the fee fixed by council.

2005, c.M-36.1, s.108.

DIVISION 8
Municipal Officials and Employees

Municipal office

109 A council shall name a place within Saskatchewan as its office.

2005, c.M-36.1, s.109.

Administrator

110(1) Every council shall establish a position of administrator of the municipality.

(2) A person who holds the position of administrator of the municipality must:

(a) in the case of an administrator of a municipality other than a municipal district or a rural municipality, be qualified as required by *The Urban Municipal Administrators Act*;

(b) in the case of a rural municipality, be qualified as required by *The Rural Municipal Administrators Act*; or

(c) in the case of a municipal district, be qualified as required by *The Urban Municipal Administrators Act* or *The Rural Municipal Administrators Act*.

(3) The administrator shall perform the duties and exercise the powers and functions that are assigned to an administrator:

(a) by this and other Acts; and

(b) by the council.

(4) Subject to the approval of the council, an administrator may delegate any of his or her powers, duties or functions to any employee of the municipality.

(5) **Repealed.** 2020, c 30, s.3-23.

(6) **Repealed.** 2020, c 30, s.3-23.

2005, c.M-36.1, s.110; 2014, c.19, s.12; 2020,
c 30, s.3-23.

Appointment of acting administrator

110.1(1) In this section, “**board of examiners**” means the board of examiners established pursuant to an agreement mentioned in section 16 of *The Urban Municipal Administrators Act* or section 11 of *The Rural Municipal Administrators Act*, as the case may be.

(2) If for any reason the administrator is unable to act, a council shall appoint a person within 30 days after the administrator is unable to act to fill the position of administrator of the municipality in an acting capacity.

(3) A person appointed pursuant to subsection (2) may fill the position of administrator of the municipality in an acting capacity:

(a) for a period of not more than 3 months; or

(b) any longer period that the board of examiners may allow.

2020, c 30, s.3-24.

Duties of administrator

111(1) The administrator shall take charge of and safely keep all books, documents and records of the municipality that are committed to his or her charge and shall:

- (a) produce, when called for by the council, auditor, minister or other competent authority, all books, vouchers, papers and moneys belonging to the municipality; and
 - (b) on ceasing to hold office, deliver all books, vouchers, papers and moneys belonging to the municipality to his or her successor in office or to any other person that the council may designate.
- (2) The administrator shall ensure that:
- (a) all minutes of council meetings are recorded;
 - (b) the names of the members of council present at council meetings are recorded;
 - (c) the minutes of each council meeting are given to council for approval at the next regular council meeting;
 - (d) the corporate seal of the municipality, bylaws and minutes of council meetings and all other records and documents, funds and securities of the municipality are kept safe;
 - (e) the council is advised of its legislative responsibilities pursuant to this or any other Act;
 - (f) the minister is sent any statements, reports or other information with regard to the municipality that may be required by the minister pursuant to this or any other Act;
 - (g) the official correspondence of the council is carried out in accordance with council's directions;
 - (h) an indexed register containing certified copies of all bylaws of the municipality is maintained;
 - (i) cash collections that have accumulated to the amount determined by the council that is equal to or less than the amount for which the administrator is bonded or insured, but in any case not less than once a month nor more than once each day, are deposited in the name of the municipality in a bank or credit union designated by the council, of which the administrator may not be an employee;
 - (j) the funds of the municipality are disbursed only in the manner and to those persons that are directed by law or by the bylaws or resolutions of the council;
 - (k) a complete and accurate account of assets and liabilities and all transactions affecting the financial position of the municipality is maintained in accordance with generally accepted accounting principles;
 - (l) the financial statements and information that the council may, by resolution, request are submitted to the council;
 - (m) on or before June 15 in each year, a financial statement is completed as required by section 185;

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- (n) all revenues collected from an additional service area pursuant to subsection 283(2.01) are allocated to an additional service area account;
 - (o) moneys paid on behalf of an additional service area are paid from an additional service area account for all expenditures authorized by council; and
 - (p) an annual financial statement for the revenues and expenditures of an additional service area is presented to council.
- (3) The administrator is responsible for the hiring, suspension and dismissal of all employees of the municipality, unless otherwise provided by council.
 - (4) The administrator may witness any oaths or affirmations required pursuant to this Act.

2005, c.M-36.1, s.111; 2013, c.19, s.23; 2013, c.19, s.23; 2020, c.30, s.3-25.

Employee code of conduct

111.1(1) A council shall cause to be established and made publicly available a code of conduct for employees of the municipality that includes conflict of interest rules.

- (2) The conflict of interest rules must:
 - (a) set out the types of conduct that are prohibited, including rules prohibiting an employee from:
 - (i) using information that is obtained as a result of his or her employment and that is not available to the public to:
 - (A) further, or seek to further, his or her private interests or those of his or her family; or
 - (B) seek to improperly further another person's private interests; or
 - (ii) using his or her position to seek to influence a decision of another person so as to:
 - (A) further, or seek to further, his or her private interests or those of his or her family; or
 - (B) seek to improperly further another person's private interests; and
 - (b) specify the procedure an employee is to follow if the employee suspects that he or she may be in a conflict of interest and the procedure for resolving a conflict.

2015, c.30, s.3-7.

Member of council not eligible for certain positions

112 No member of council is eligible to be appointed as an employee of the municipality, or of any committee, business improvement district, or controlled corporation of the municipality in which he or she serves as a member of the council.

2005, c.M-36.1, s.112.

Bonding

113(1) The council shall annually obtain a fidelity bond, or equivalent insurance, to cover, with respect to each of:

- (a) the administrator; and
 - (b) any other employees of the municipality while carrying out duties relating to any money or security belonging to or held by the municipality.
- (2) The amount of the bond or insurance required in subsection (1) must be:
- (a) at least \$10,000; or
 - (b) any greater amount that the council considers appropriate.
- (3) At the first meeting of the council in January in each year, the administrator shall provide all bonds or equivalent insurance of employees mentioned in subsection (1) to the council, and the council shall renew or change the bonds or equivalent insurance as may be required.
- (4) The members of the council who fail to provide for the bonding or equivalent insurance required by this section are jointly and severally liable for any default of any employee mentioned in subsection (1) to the extent of the sum for which bonding or equivalent insurance should have been provided.

2005, c.M-36.1, s.113.

Appointment, suspension and revocation

114(1) The appointment of a person to the position of administrator may be made, suspended or revoked only if the majority of the council vote to do so.

(2) Notwithstanding subsection 111(3), the appointment of a person to the position of full-time municipal solicitor may be made, suspended or revoked only if the majority of council vote to do so, unless otherwise delegated by council.

2020, c 30, s.3-26.

Protection from reprisal

114.1(1) In this section:

- (a) **“reprisal”** means any of the following measures taken against a municipal employee who has acted pursuant to any of clauses (2)(a) to (c):
 - (i) a dismissal, layoff, suspension, demotion or transfer, discontinuation or elimination of a job, change of a job location, reduction in wages, change in hours of work or reprimand;
 - (ii) any measure, other than one mentioned in subclause (i), that adversely affects the municipal employee’s employment or working conditions or hinders the performance of that person’s duties;

- (iii) a threat to take any of the measures mentioned in subclauses (i) or (ii);
 - (iv) a discriminatory action as defined in *The Saskatchewan Employment Act*;
- (b) “**wrongdoing**” includes any of the following committed by a council, member of council or municipal employee:
- (i) a contravention of an Act, a regulation made pursuant to an Act, an Act of the Parliament of Canada or a regulation made pursuant to an Act of the Parliament of Canada;
 - (ii) a contravention of any municipal bylaw or policy;
 - (iii) a contravention of the code of ethics, rules of conduct or procedures applicable to every member of council imposed by this and any other Act and by council;
 - (iv) an act or omission that creates:
 - (A) substantial and specific danger to life, health or safety of persons; or
 - (B) a substantial and specific danger to the environment;
 - (v) gross mismanagement of public funds or a public asset;
 - (vi) knowingly directing or counselling someone to commit a contravention, an act or an omission mentioned in subclauses (i) to (v).
- (2) No person shall take or direct a reprisal against a municipal employee because the employee has, in good faith:
- (a) sought advice about making a disclosure of wrongdoing from or made a disclosure of wrongdoing to any of the following:
 - (i) any person designated by the municipality in its employee code of conduct or otherwise to deal with the disclosure of wrongdoing;
 - (ii) any person directly or indirectly responsible for supervising the employee;
 - (iii) the Ombudsman, pursuant to and in accordance with *The Ombudsman Act, 2012*;
 - (iv) any person responsible for enforcing employment standards or occupational health and safety standards in accordance with *The Saskatchewan Employment Act*;
 - (v) any person designated by the minister pursuant to this or any Act with respect to a matter within that person’s power to review, audit, inspect or investigate;

- (vi) any person whose duties include enforcement of another Act or Act of the Parliament of Canada with respect to an offence within that person's power to investigate;
 - (vii) any member of a police or law enforcement agency with respect to an offence within its power to investigate;
 - (b) participated in a review or investigation of a wrongdoing; or
 - (c) declined to participate in a wrongdoing.
- (3) Every person who contravenes subsection (2) is guilty of an offence and liable on summary conviction to:
- (a) in the case of an individual, a fine of not more than \$10,000, or imprisonment for not more than 1 year, or to both;
 - (b) in the case of a corporation, a fine of not more than \$25,000; and
 - (c) in the case of a continuing offence by an individual or a corporation, to a maximum daily fine of not more than \$2,500 for each day or part of a day during which the offence continues.
- (4) A member of council who knowingly votes for a resolution authorizing any of the measures or actions in clause (1)(a) is subject to liability in accordance with clause (3)(a).
- (5) Nothing in this section shall be construed to limit any right that any municipal employee may have pursuant to this Act, any other Act or municipal bylaws or policies:
- (a) to disclose information about wrongdoing to a lawful authority; or
 - (b) to seek protection from reprisal as a result of the disclosure.
- (6) Nothing in this section shall be construed to provide protection for a municipal employee for that person's wrongdoing, and that person is subject to appropriate disciplinary action.

2020, c 30, s.3-26.

DIVISION 9 Municipal Documents

Municipal documents

- 115(1)** Minutes of council meetings must be signed by:
- (a) the person presiding at the meeting at which the minutes are approved; and
 - (b) the administrator or the administrator's designate whichever was present at the meeting at which the minutes are approved.

- (2) If a council has delegated a power, duty or function to a council committee, the minutes of a council committee meeting that deal with the power, duty or function must be signed by:
- (a) the person presiding at the meeting at which the minutes are approved; and
 - (b) the administrator or the administrator's designate whichever was present at the meeting at which the minutes are approved.
- (3) Bylaws must be signed by the mayor or reeve and the administrator.
- (4) Agreements must be signed by at least two persons designated by council.
- (5) Cheques and other negotiable instruments must be signed by the administrator and at least one other person designated by council.
- (6) A signature may be printed, lithographed or otherwise mechanically or electronically reproduced if so authorized by council.

2005, c.M-36.1, s.115; 2013, c.19, s.24.

Preservation of public documents

- 116(1)** A council shall establish a records retention and disposal schedule, and all documents of the municipality shall be dealt with in accordance with that schedule.
- (2) Notwithstanding subsection (1), the following documents must be preserved permanently:
- (a) bylaws, other than repealed bylaws;
 - (b) minutes;
 - (c) annual financial statements;
 - (d) **Repealed.** 2020, c.30, s.3-27.
 - (e) minister's orders;
 - (f) cemetery records;
 - (g) any other prescribed document.
- (2.1) Tax and assessment rolls must be preserved for a minimum of 10 years or any longer period established by a council in its records retention and disposal schedule.
- (3) Municipal documents may, with the consent of the Provincial Archives of Saskatchewan, be deposited with the Provincial Archives of Saskatchewan for preservation in the archives.
- (4) The Lieutenant Governor in Council may make regulations prescribing additional types of documents to be included in subsection (2).

2005, c.M-36.1, s.116; 2015, c.A-26.11, s.44;
2020, c.30, s.3-27.

Inspection of municipal documents

117(1) Any person is entitled at any time during regular business hours to inspect and obtain copies of:

- (a) any contract approved by the council, any bylaw or resolution and any account paid by the council relating to the municipality;
 - (b) the statements maintained by the administrator in accordance with section 142 and the debentures register;
 - (b.01) the official oaths or affirmations taken by members of council pursuant to section 94;
 - (b.1) the municipality's financial statements prepared in accordance with section 185 and auditor's report prepared in accordance with subsection 189(1);
 - (b.2) the financial statements of any controlled corporation prepared in accordance with section 187 and an auditor's report prepared in accordance with subsection 189(1);
 - (c) any report of any consultant engaged by or of any employee of the municipality, or of any committee or other body established by a council, after the report has been submitted to the council, except any opinion or report of a lawyer;
 - (d) the minutes of the council after they have been approved by the council; and
 - (e) any other prescribed report or document.
- (2) Within a reasonable time after receiving a request, the administrator shall furnish the copies requested on payment of any fee that the council may fix.
- (2.1) The municipality may provide additional means of public inspection of the documents mentioned in subsection (1), including posting the documents on the municipality's website.
- (3) For the purposes of subsection (2), the fee set by council must not exceed the reasonable costs incurred by the municipality in furnishing the copies.
- (4) The Lieutenant Governor in Council may make regulations prescribing additional types of documents to be included in subsection (1).

2005, c.M-36.1, s.117; 2006, c.7, s.9; 2015, c.30, s.3-8; 2020, c30, s.3-28.

Evidence of documents

118 A copy of any book, record, document or account certified by the administrator and under the seal of the municipality is admissible in evidence as proof of its contents without any further or other proof.

2005, c.M-36.1, s.118.

PART VI
Public Accountability

Actions in public

119(1) An act or proceeding of a council is not effective unless it is authorized or adopted by a bylaw or a resolution at a duly constituted public meeting of the council.

(2) An act or proceeding of a council committee is not effective unless it is authorized or adopted by a resolution at a duly constituted public meeting of the committee or council.

(3) Everyone has a right to be present at council meetings and council committee meetings that are conducted in public unless the person presiding at the meeting expels a person for improper conduct.

2005, c.M-36.1, s.119.

Meetings to be public, exceptions

120(1) Subject to subsections (2) and (3), councils and council committees are required to conduct their meetings in public.

(2) Councils and council committees may close all or part of their meetings to the public if the matter to be discussed:

(a) is within one of the exemptions in Part III of *The Local Authority Freedom of Information and Protection of Privacy Act*; or

(b) concerns long-range or strategic planning.

(3) Any committee or other body that is established by council solely for the purpose of hearing appeals may deliberate and make its decisions in meetings closed to the public.

2005, c.M-36.1, s.120; 2015, c.30, s.3-9.

First meeting of council

121(1) The first meeting of a council following a general election is to be held:

(a) within 31 days after the date of the election; and

(b) at a time, date and place determined by the administrator.

(2) The administrator shall provide written notice of the time, date and place of the first meeting of the council to all members of council at least 24 hours before the meeting in the same manner as for special meetings of the council, but all subsequent regular meetings of the council are to be held on any days that the council may determine.

2005, c.M-36.1, s.121; 2011, c.9, s.67.

Regular meetings

122(1) A council may decide to hold regularly scheduled council or council committee meetings on specified dates, times and places.

(2) Notice of regularly scheduled meetings need not be given.

(2.1) A council shall ensure that the time between regularly scheduled council meetings does not exceed 60 days.

(3) If a council or a council committee changes the date, time or place of a regularly scheduled meeting, the council shall give notice of the change to any members of council or committee members not present at the meeting at which the change was made and to the public at least 24 hours before the changed meeting.

(4) If a council or a council committee does not have regularly scheduled meetings, the council shall give notice of each meeting to the members of council or the committee members, as the case may be, and to the public at least 24 hours before the meeting.

(5) Notwithstanding subsection (3), a council or council committee meeting may be held with less than 24-hours' notice to members of council or the committee, and without notice to the public, if all members of council or council committee members waive notice in writing with respect to that meeting before its commencement.

(6) A council meeting held solely for the purpose of long-range or strategic planning may be held without notice to the public.

2005, c.M-36.1, s.122; 2020, c30, s.3-29.

Special meetings

123(1) The administrator shall call a special council meeting whenever requested to do so by the mayor or reeve or by a majority of the councillors.

(2) For the purposes of subsection (1), the administrator shall call a special council meeting by giving notice at least 24 hours before the meeting to each member of council and to the public stating:

- (a) the purpose of the meeting; and
- (b) the date, time and place at which it is to be held.

(3) Notwithstanding subsection (2), a special council meeting may be held with less than 24-hours' notice to the members of council, and without notice to the public, if all members of council waive notice in writing with respect to that meeting before its commencement.

(4) No business other than that stated in the notice is to be transacted at a special meeting of the council unless all members of council are present, in which case, by unanimous consent, any other business may be transacted.

2005, c.M-36.1, s.123.

Method of giving notice

124(1) Notice of a council or council committee meeting is deemed to have been given to a member of council or of a council committee if the notice is:

- (a) provided personally;
- (b) left at the usual place of business or residence of the member; or
- (c) at the request of the member, provided or sent according to the member's contact information.

(2) Notice to the public of a council meeting or council committee meeting is sufficient if the notice is posted at the municipality office or on the municipality's website or given in any other manner specified by council, by bylaw, as the means by which public notice in such cases is to be provided.

2005, c.M-36.1, s.124; 2006, c.7, s.10; 2010, c.24, s.15; 2015, c.21, s.31; 2020, c.30, s.3-30.

Meeting through electronic means

125(1) A council meeting or council committee meeting may be conducted by electronic means if:

- (a) at least 24 hours' notice of the meeting is given to the public, including notification of the way in which the meeting is to be conducted;
- (b) the public is able to view and hear, or hear, as the case may be, the meeting as it occurs;
- (c) the public is able to make submissions in accordance with a bylaw established pursuant to section 81.1;
- (d) the identity of each participant can be confirmed; and
- (e) all participants are able to communicate adequately with each other during the meeting.

(2) Subject to the regulations, a municipality conducting an electronic meeting pursuant to this section shall provide a location for the public to view and hear, or hear, as the case may be, the meeting as it occurs.

(3) If an electronic meeting is being held pursuant to this section and the video connection is hindered by an equipment or technology failure or by connectivity problems, the meeting may be held with audio connection only or by telephone if all requirements set out in subsection (1) are met.

(4) Members of a council or council committee participating in a meeting held pursuant to this section are deemed to be present at the meeting.

(5) A council may, by bylaw made pursuant to section 81.1, address the following matters related to council meetings or council committee meetings to be conducted by electronic means:

- (a) the method for giving the public notice of the meeting pursuant to clause (1)(a);
- (b) the method by which members of the public may view and hear, or hear, as the case may be, the meeting and make submissions;
- (c) any other matter the council considers necessary to conduct meetings electronically;
- (d) any other prescribed matter.

- (6) The Lieutenant Governor in Council may make regulations prescribing:
- (a) circumstances in which a location mentioned in subsection (2) is not required to be provided;
 - (b) additional items a bylaw adopted pursuant to subsection (5) must include.

2024, c6, s.3-15.

Delegation of authority

126(1) In this section, “**committee**” means a council committee or other body established by a council.

(2) A council may delegate any of its powers or duties to an employee, agent or committee appointed by it, except those powers or duties set out in section 127.

(3) When delegating a matter to an employee, agent or committee appointed by it, the council may authorize the employee, agent or committee to further delegate the matter.

2005, c.M-36.1, s.126; 2015, c.30, s.3-10.

Matters that must be dealt with by council

127 No council shall delegate:

- (a) its power to make bylaws;
- (b) its power or duty to hold a public hearing and decide a matter after a public hearing, pursuant to this or any other Act;
- (c) its power to adopt a public notice bylaw pursuant to section 128;
- (d) its power to adopt budgets pursuant to section 155;
- (e) its power to borrow money, lend money or guarantee the repayment of a loan pursuant to sections 161 to 183;
- (f) its duty to establish a records retention and disposal schedule pursuant to section 116;
- (g) its power to exempt from taxation, forgive taxes owing or defer taxes pursuant to sections 274 and 292;
- (h) its power to move capital moneys to its operating budget or operating reserve;
- (i) its power to establish a purchasing policy pursuant to section 184;
- (j) the sale or lease of land for less than fair market value and without a public offering;
- (k) the sale or lease of park land;
- (l) the sale or lease of dedicated lands;
- (m) the sale or lease of mines and minerals owned by a municipality;
- (n) its power pursuant to section 81 to establish council committees and other bodies and to define their functions;

- (o) its power to set the remuneration for members of council and for members of council committees and other bodies established by the council pursuant to section 81;
- (p) its power to establish a business improvement district pursuant to section 38;
- (q) its power to appoint, suspend, or dismiss an administrator;
- (r) its power to appoint a wards commission and to divide the municipality into wards; or
- (s) its power to prohibit or limit the operation of a business or class of business pursuant to clause 8(3)(d).

2005, c.M-36.1, s.127; 2020, c.30, s.3-31.

Public notice

128(1) A council shall ensure that public notice is given before initially considering any report respecting a matter listed in clause 127(b), (e), (i), (j), (m), (o), (p) or (s).

(2) If a council is required pursuant to this Act to give public notice of a matter, the council shall provide notice:

- (a) in the manner required in its public notice policy adopted pursuant to subsection (3); and
- (b) subject to subsection (4), at the time specified pursuant to its public notice policy.

(3) Subject to the regulations, a council shall, by bylaw, adopt a public notice policy that sets out, with respect to any class or subclass of matters with respect to which public notice is, by this Act, to be given pursuant to this section:

- (a) the minimum notice requirements;
- (b) the methods of notice to be followed; and
- (c) any prescribed matters.

(4) Unless a longer time is specified, public notice must be given at least seven days before the council meeting at which the matter for which public notice is required is to be considered.

(5) The Lieutenant Governor in Council may make regulations respecting the required contents of a bylaw to be passed pursuant to this section.

2005, c.M-36.1, s.128; 2010, c.24, s.16.

Public meeting

129(1) The mayor or reeve, when authorized by resolution of the council, may call a public meeting for the discussion of any municipal matter.

(2) Within 30 days after the receipt by the council of a petition signed in accordance with subsection (2.1) requesting a public meeting to discuss a municipal matter, the council shall call a public meeting to facilitate public discussion on that matter.

- (2.1) A petition mentioned in subsection (2) is sufficient if signed by:
- (a) in the case of a resort village, 8% of the voters; or
 - (b) in the case of a municipality other than a resort village, the greater of 20 voters or the number of voters equal to 5% of the population of the municipality.
- (3) Sections 133 to 135 and 138 apply, with any necessary modification, to a petition pursuant to this section.
- (4) The council shall ensure that public notice of the meeting is given.
- (5) If a public meeting is held pursuant to subsection (2), the council may refuse to receive any further petition on the same or a similar subject filed within one year after the date of the public meeting.

2005, c.M-36.1, s.129; 2010, c.24, s17; 2024, c6, s.3-16.

Plebiscites

- 130**(1) A council may submit to a vote of the voters any question on any matter that the council determines affects the residents of the municipality.
- (2) A vote of the voters pursuant to subsection (1) does not bind the council.

2005, c.M-36.1, s.130.

Referendum initiated by council

- 131**(1) A council may submit any proposed bylaw or resolution, or alternative proposed bylaws or resolutions, to a referendum.
- (2) If a referendum approves the proposed bylaw or resolution, the council shall proceed to pass the bylaw or resolution.
- (3) If a council submits a proposed bylaw or resolution to a referendum pursuant to subsection (1), the council is bound by the result of the vote for three years after the date of the vote, except to the extent the council's subsequent intervention is required to deal with an imminent danger to the health or safety of the residents of the municipality.

2005, c.M-36.1, s.131.

Petition for referendum

- 132**(1) Voters in a municipality may petition for a referendum on a bylaw or resolution on any matter within the jurisdiction of the council pursuant to this Act, except for the following:
- (a) the adoption of an operating budget;
 - (b) the adoption of a capital budget;
 - (c) the authorization of the tax levy in accordance with section 283.
- (2) A council that receives a petition requesting a referendum signed by the greater of 15% of the population or 25 voters of the municipality shall submit the request for a referendum to a vote in accordance with sections 133 to 138.
- (3) Only voters of the municipality are eligible to be petitioners.

2005, c.M-36.1, s.132.

Requirements for petition

133(1) A petition for a referendum must consist of one or more pages, each of which must contain:

- (a) an identical statement of the purpose of the petition; and
 - (b) a statement to the effect that, by signing the petition, the petitioner is attesting that he or she is a voter of the municipality and has not previously signed the petition.
- (2) The petition must include, for each petitioner:
- (a) the printed surname and printed given names or initials of the petitioner;
 - (b) the petitioner's signature;
 - (c) the petitioner's street or road address or the legal description of the land located within the municipality on which the petitioner's right to be a voter is based; and
 - (d) the date on which the petitioner signs the petition.
- (3) Each signature must be witnessed by an adult person who shall sign opposite the signature of the petitioner.
- (4) The petition must have attached to it a signed statement of a person stating:
- (a) that the person is the representative of the petitioners;
 - (b) that the municipality may direct any inquiries about the petition to the representative; and
 - (c) the date on which the first signature was collected.
- (4.1) No signatures collected before the date mentioned in clause (4)(c) shall be included in the petition.
- (4.2) For the purposes of clauses (2)(d) and (4)(c), the date must include the month, day and year.
- (5) The petition must be filed with the administrator within 90 days after the date on which the first signature is obtained on the petition.

2005, c.M-36.1, s.133; 2007, c.32, s.7; 2015, c.L-30.11, s.191.

Counting petitioners

134(1) The administrator is responsible for determining if a petition for a referendum is sufficient.

- (2) No name may be added to or removed from a petition after it has been filed with the administrator.
- (3) In counting the number of petitioners on a petition, the administrator shall exclude the name of any person:
 - (a) whose signature is not witnessed;
 - (b) whose signature appears on a page of the petition that does not have the same purpose statement that is contained on all the other pages of the petition;
 - (c) whose printed name is not included or is incorrect;

- (d) whose street or road address or legal description of land is not included or is incorrect;
 - (e) whose signature is not accompanied by the date on which the person signed the petition or the date is incomplete; or
 - (f) who signed the petition before the date mentioned in clause 133(4)(c).
- (4) Instead of verifying that the requirements of subsection (3) have been met with respect to each petitioner, an administrator may use a random statistical sampling method with a 95% confidence level to determine the sufficiency of the petition.
- (5) An administrator shall not use a random sampling method to determine the sufficiency of the petition as provided for in subsection (4) if the administrator has already excluded the name of any person pursuant to subsection (3).
- (6) An administrator may apply to the court for direction as to the sufficiency of the petition.

2005, c.M-36.1, s.134; 2007, c.32, s.8; 2015, c.L-30.11, s.191.

Report on sufficiency of petition

- 135(1)** Within 30 days after the date on which a petition for a referendum is filed, the administrator shall report to the council on whether the petition is sufficient or insufficient.
- (2) The administrator's determination as to sufficiency or insufficiency is final.
- (3) If a petition is not sufficient, the council is not required to take any notice of it.

2005, c.M-36.1, s.135.

Council's duty on receiving sufficient petition

- 136(1)** If the administrator reports to council that a petition for a referendum is sufficient, the council shall take any steps that it considers necessary to submit to the voters a bylaw or resolution in accordance with the request of the petitioners.
- (2) The council shall submit the bylaw or resolution to the voters:
- (a) before the end of the year in which the petition is filed, if the petition is filed with the administrator:
 - (i) on or before July 1 in the year in which a general election is held pursuant to section 10 of *The Local Government Election Act, 2015*; or
 - (ii) in the case of a resort village, on or before March 1 in the year in which a general election is held pursuant to section 10 of *The Local Government Election Act, 2015*; or
 - (b) within nine months after the petition is filed, if the petition is filed with the administrator at any time other than the time mentioned in clause (a).
- (3) **Repealed.** 2011, c.9, s.67.
- (4) The wording of the draft bylaw or resolution as it will appear on the ballot must be set by council at least eight weeks before the vote.

- (5) A council is not required to submit a bylaw or resolution to a referendum if the council passes a bylaw or resolution that accords with the bylaw or resolution requested in the petition before the referendum would otherwise have to be conducted.
- (6) If a referendum is conducted on a bylaw or resolution, the council may refuse to receive any further petition on the same or a similar subject filed within three years after the date of the vote.

2005, c.M-36.1, s.136; 2011, c.9, s.67; 2015, c.L-30.11, s.191.

Result of referendum

137(1) If a proposed bylaw or resolution is approved by a vote at a referendum by a majority of the persons voting whose ballots are not rejected, the council shall pass the bylaw or resolution at the first meeting following the vote.

(2) If a majority of the persons voting at a referendum do not approve the proposed resolution or bylaw, the council is not required to pass the proposed resolution or bylaw, but the council may pass the proposed resolution or bylaw if it chooses to do so.

2005, c.M-36.1, s.137.

Application to court

138(1) A council may apply to the court for direction if the council is of the opinion that:

- (a) the wording of a petition is unclear;
- (b) two or more petitions received are in conflict; or
- (c) for any other reason respecting a referendum, the direction of the court is required.

(2) The application to the court shall be made within 30 days after the report of the administrator as to the sufficiency of the petition or petitions.

(3) The application shall be served on the persons named in the petition or petitions as the representatives of the petitioners.

(4) The court may make any order that it considers appropriate, and any order made by the court shall govern the referendum vote.

2005, c.M-36.1, s.138.

Application of *The Local Government Election Act, 2015*

139 When, by this Act or any other Act, a vote of the voters of a municipality is to be conducted respecting a bylaw, resolution or question, the council shall conduct the vote in accordance with Part IX of *The Local Government Election Act, 2015*, as the case may require, and all forms set out in that Act apply, with any necessary modification.

2005, c.M-36.1, s.139; 2015, c.L-30.11, s.191.

Amendment or repeal of referendum bylaws or resolutions

140(1) Subject to subsection (3), a bylaw or resolution that a council was required to pass as a result of a vote of the voters may be amended or repealed only if:

- (a) a vote of the voters is held on the proposed amendment or repeal and the majority of the persons voting whose ballots are not rejected vote in favour of the proposed amendment or repeal;
 - (b) three years have passed from the date that the bylaw or resolution was passed and public notice is given of the proposed amendment or repeal; or
 - (c) amendment or repeal is necessary to avert an imminent danger to the health or safety of the residents of the municipality.
- (2) Public notice required by clause (1)(b) must be given at least 21 days before the proposed amendment or repeal.
- (3) A bylaw or resolution that a council was required to pass as a result of a vote of the voters may be amended if the amendment does not affect the substance of the bylaw or resolution.

2005, c.M-36.1, s.140.

Petition for a financial or management audit

140.1(1) In this section:

- (a) **“financial audit”** means an audit to identify:
 - (i) any instances of fraud, theft or other misappropriation of funds;
 - (ii) any improper or unauthorized transactions; or
 - (iii) any non-compliance with this Act, any other Act or any bylaw of the municipality;
 - (b) **“management audit”** means an audit to:
 - (i) review the performance and operations of a municipality to evaluate whether its operations are undertaken economically, efficiently and effectively;
 - (ii) investigate and identify issues related to the policy, organization, operation or administration of the municipality; and
 - (iii) recommend appropriate solutions respecting the matters set out in subclauses (i) and (ii).
- (2) The voters of a municipality may petition the council to require the council to undertake a financial audit or management audit of:
- (a) the municipality;
 - (b) any council committee or other body established by the council; or
 - (c) any controlled corporation.
- (3) If the administrator reports to the council that a petition is sufficient, the council shall:
- (a) at its next meeting, pass a resolution to engage the services of an auditor who meets the requirements of subsection (9) to conduct the financial audit or management audit as the case may be;

- (b) cause the financial audit or management audit to be conducted within 180 days after the receipt by the council of the petition requesting the financial audit or management audit;
 - (c) determine with the auditor the audit required to address the petition;
 - (c.1) if the council considers it necessary, meet with the representatives of the petitioners to verify that the audit addresses the statement of purpose of the petition; and;
 - (d) fully cooperate with the auditor during the audit.
- (4) For the purposes of this section, a petition is sufficient if it is signed by the number of voters equal to one-third of the population of the municipality.
- (5) Sections 133 to 135 and 138 apply, with any necessary modification, to a petition pursuant to this section.
- (6) Section 190 applies, with any necessary modification, to an auditor appointed pursuant to this section.
- (7) Section 404 does not apply to the requirements mentioned in clauses (3)(a) and (b).
- (8) The financial audit or management audit must be conducted in accordance with the guidelines and standards as recommended from time to time by Chartered Professional Accountants of Canada.
- (9) An auditor appointed for the purpose of this section:
- (a) must be a member in good standing of a recognized accounting profession that is regulated by an Act; and
 - (b) must not be the auditor for the municipality appointed pursuant to subsection 188(1).
- (10) The municipality shall pay all the costs of the financial audit or management audit.
- (11) Within 30 days after receiving the auditor's report, the municipality shall:
- (a) subject to subsection (12), publicize the availability of the report in the municipal office and in a newspaper that is in general circulation in the municipality; and
 - (b) provide a copy of the report, either by ordinary mail or personal delivery, to any person who requests a copy.
- (12) If the auditor's report identifies instances mentioned in clause (1)(a), the auditor shall forward the report to the Deputy Minister of Justice for further investigation, and the municipality shall refrain from providing the public notice required pursuant to subsection (11).
- (13) On the completion of any report made pursuant to this section, the auditor shall provide a copy of the report to the minister.

PART VII
Conflicts of Interest of Members of Council

Interpretation of Part

141 In this Part:

- (a) **“closely connected person”** means the agent, business partner, family or employer of a member of council;
- (b) **“controlling interest”** means an interest that a person has in a corporation if the person beneficially owns, directly or indirectly, or exercises control or direction over shares of the corporation carrying more than 25% of the voting rights attached to all issued shares of the corporation;
- (b.1) **“council, council committee, controlled corporation or other body”** includes any committee or subcommittee of a committee, and any board, agency or commission, appeal board or other body, on which a member of council serves in his or her capacity as a member of council;
- (c) **“family”** means the spouse and dependent children of a member of council;
- (c.1) **“meeting”** includes any regular, special, emergency or other meeting of a council, council committee, controlled corporation or other body, whether formal or informal;
- (d) **“senior officer”** means the chairperson or vice-chairperson of the board of directors, the president, any vice-president, the secretary, the treasurer or the general manager of a corporation or any other person who performs functions for the corporation similar to those normally performed by a person occupying any of those offices.

2005, c.M-36.1, s.141; 2015, c.30, s.3-13.

Conflict of interest

- 141.1(1)** A member of council has a conflict of interest if the member makes a decision or participates in making a decision in the execution of his or her office and at the same time knows or ought reasonably to know that in the making of the decision there is the opportunity to further his or her private interests or to improperly further another person’s private interests.
- (2) A financial interest as described in subsection 143(1) always constitutes a conflict of interest.
- (3) Every member of council shall comply with any prescribed standards, procedures and rules in relation to a conflict of interest or a declaration of a conflict of interest.
- (4) Nothing in this Part is to be interpreted as affecting any other rights given by, or the application of other requirements, duties or responsibilities imposed by, any other Act or law in relation to the matters covered by this Part.
- (5) For the purposes of this section, the Lieutenant Governor in Council may make regulations respecting the standards, procedures and rules in relation to a conflict of interest.

2015, c.30, s.3-14; 2020, c.30, s.3-33.

Public disclosure statement

142(1) Subject to the regulations, every member of council shall, within 30 days after being elected, file a public disclosure statement with the administrator in the form provided by the council.

(2) A public disclosure statement required pursuant to subsection (1) must contain:

- (a) the name of:
 - (i) every employer, person, corporation, organization, association or other body from which the member of council or someone in the member's family receives remuneration for services performed as an employee, director, manager, operator, contractor or agent;
 - (ii) each corporation in which the member or someone in the member's family has a controlling interest, or of which the member or someone in the member's family is a director or a senior officer;
 - (iii) each partnership or firm of which the member of council or someone in the member's family is a member; and
 - (iv) any corporation, enterprise, firm, partnership, organization, association or body that the member of council or someone in the member's family directs, manages, operates or is otherwise involved in that:
 - (A) transacts business with the municipality;
 - (B) the council considers appropriate or necessary to disclose; or
 - (C) is prescribed;
 - (b) the municipal address or legal description of any property located in the municipality or an adjoining municipality that is owned by:
 - (i) the member of council or someone in the member's family; or
 - (ii) a corporation, incorporated or continued pursuant to *The Business Corporations Act, 2021* or the *Canada Corporations Act*, of which the member or someone in the member's family is a director or senior officer or in which the member or someone in the member's family has a controlling interest;
 - (c) the general nature and any material details of any contract or agreement involving the member of council or someone in the member's family that could reasonably be perceived to be affected by a decision, recommendation or action of the council and to affect the member's impartiality in the exercise of his or her office; and
 - (d) any other prescribed information or contents.
- (3) Every member of council who has previously filed a public disclosure statement pursuant to subsection (1) shall annually submit a declaration that:
- (a) declares that no material change has occurred since the last public disclosure statement was filed pursuant to this section; or
 - (b) details the material changes that have occurred since the last public disclosure statement was filed pursuant to this section.

- (4) The annual declaration required pursuant to subsection (3) must be submitted on or before November 30 in each year.
- (5) The administrator shall:
- (a) note any change reported pursuant to clause (3)(b) on the member's public disclosure statement and the date on which the change was noted;
 - (b) make each public disclosure statement filed pursuant to subsection (1) and each declaration submitted pursuant to subsection (3) available for public inspection during normal business hours; and
 - (c) if directed to do so by council, give copies of the statements to any designated officials.
- (6) Notwithstanding subsection (3), a member of council is subject to an ongoing duty of disclosure and is, in any of the following circumstances, required to submit to the clerk within the stated period a written amendment to the member's public disclosure statement:
- (a) if the member declares a conflict of interest, as soon as is practicable after the declaration;
 - (b) if there is a material change to the information detailed in the disclosure statement, within 30 days after the material change;
 - (c) if there is a recognition by the member or another person of an error or omission, as soon as is practicable after the error or omission is recognized.
- (7) The Lieutenant Governor in Council may make regulations prescribing information and other matters, conditions, exceptions and limitations respecting a public disclosure statement to be filed pursuant to this section.

2015, c.30, s.3.15; 2021, c6, s.23-26.

Financial interest

143(1) Subject to subsection (2), a member of council has a financial interest in a matter if:

- (a) the member or someone in the member's family has a controlling interest in, or is a director or senior officer of, a corporation that could make a financial profit from or be adversely affected financially by a decision of council, a council committee, a controlled corporation, or other body established by the council; or
- (b) the member of council or a closely connected person could make a financial profit from or be adversely affected financially by a decision of council, a council committee, a controlled corporation, or other body established by the council.

(2) A member of council does not have a financial interest by reason only of any interest:

- (a) that the member or a closely connected person may have as a voter, taxpayer or utility customer of the municipality;
- (b) that the member or a closely connected person may have by reason of being appointed:
 - (i) by the council as a director of a company incorporated for the purpose of carrying on business for and on behalf of the municipality; or
 - (ii) as the representative of the council on another body;
- (c) that the member or a closely connected person may have with respect to any allowance, honorarium, remuneration or benefit to which the member or person may be entitled by being appointed by the council to a position described in clause (b);
- (d) that the member may have with respect to any allowance, honorarium, remuneration or benefit to which the member may be entitled by being a member of council;
- (e) that the member or a closely connected person may have by being employed by the Government of Canada, the Government of Saskatchewan or a federal or provincial Crown corporation or agency, except with respect to a matter directly affecting the department, corporation or agency of which the member or person is an employee;
- (f) that someone in the member's family may have by having an employer, other than the municipality, that is monetarily affected by a decision of the municipality;
- (g) that the member or a closely connected person may have by being a member or director of a non-profit organization as defined in section 152 or a service club;
- (h) that the member or a closely connected person may have:
 - (i) by being appointed as the volunteer chief or other volunteer officer of a fire or ambulance service or emergency measures organization or other volunteer organization or service; or
 - (ii) by reason of remuneration received as a volunteer member of any of those voluntary organizations or services;
- (i) that the member or a closely connected person may hold in common with the majority of voters of the municipality or, if the matter affects only part of the municipality, with the majority of voters in that part;
- (j) that is so remote or insignificant that it cannot reasonably be regarded as likely to influence the member of council;

- (k) that the member may have by discussing or voting on a bylaw that applies to businesses or business activities when the member or a closely connected person has an interest in a business, unless the only business affected by the bylaw is the business of the member or closely connected person; or
 - (l) that the member may have by being the publisher of a newspaper who publishes advertisements for or on behalf of the municipality in that newspaper, as long as only the regular advertising rate is charged and the advertisement before council for consideration is for a notice or other matter required by statute or regulation to be published in a newspaper.
- (3) Clauses (2)(g) and (h) do not apply to a member of council who is an employee of an organization, club or service mentioned in those clauses.

2005, c.M-36.1, s.143; 2015, c.30, s.3-16.

Disclosure of conflict of interest

144(1) If a member of council has a conflict of interest in a matter before the council, a council committee, a controlled corporation or other body, the member shall, if present:

- (a) before any consideration or discussion of the matter, declare that he or she has a conflict of interest;
 - (b) disclose the general nature of the conflict of interest and any material details that could reasonably be seen to affect the member's impartiality in the exercise of his or her office;
 - (c) abstain from voting on any question, decision, recommendation or other action to be taken relating to the matter;
 - (d) subject to subsection (4), refrain from participating in any discussion relating to the matter; and
 - (e) subject to subsections (3) and (4), leave the room in which the meeting is being held until discussion and voting on the matter are concluded.
- (2) No member of a council shall attempt in any way, whether before, during or after the meeting, to influence the discussion or voting on any question, decision, recommendation or other action to be taken involving a matter in which the member of council has a conflict of interest.
- (3) If the matter with respect to which a member of council has a conflict of interest is the payment of an account for which funds have previously been committed and the payment is the amount previously approved, the member shall comply with clauses (1)(a) to (d), but it is not necessary for the member to leave the room.

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(4) If the matter with respect to which a member of council has a conflict of interest is a question on which, pursuant to this Act or another enactment, the member, as a taxpayer, voter or owner, has a right to be heard by the council:

(a) the member shall leave his or her place at the council table, but is not required to leave the room; and

(b) the member may exercise a right to be heard in the same manner as a person who is not a member of the council.

(5) Every declaration of a conflict of interest made pursuant to subsection (1) and the general nature and material details of the disclosure and any abstention or withdrawal must be recorded in the minutes of the meeting.

(6) On a declaration in accordance with clause (1)(a), the person presiding at the meeting with respect to the matter shall ensure that the other requirements of this section are followed with respect to the member of council.

2005, c.M-36.1, s.144; 2015, c.30, 3-17.

Absence from meeting and ongoing disclosure

144.1(1) If a conflict of interest in a matter has not been disclosed as required by section 144 due to the absence of the member of council from the meeting mentioned in that section, the member shall:

(a) disclose the conflict of interest at the next meeting of the council, council committee, controlled corporation or other body that the member attends; and

(b) otherwise comply with the requirements of that section.

(2) A member of council who has disclosed a conflict of interest as required by subsection (1) shall:

(a) declare and disclose the conflict of interest at every meeting of council, council committee, controlled corporation or other body at which the member is present and the matter is discussed or considered; and

(b) comply with section 144.

2015, c.30, 3-18.

Restrictions on influence and use of office

144.2 A member of council shall not use his or her office to seek to influence a decision made by another person to further the member of council's private interests or to improperly further another person's private interests.

2015, c.30, 3-18; 2020, c.30, s.3-34.

Effect of conflict of interest on resolutions or bylaws

145(1) Subject to subsection (2), if a contravention of section 144 occurs at a meeting to which that section applies, the proceedings related to the matter are not invalidated, but the council or other body may, within three years after the day on which a bylaw or resolution was passed or a decision was made, declare the bylaw, resolution or decision to be void.

(2) Subsection (1) does not apply to a Development Appeals Board or a planning commission established pursuant to *The Planning and Development Act, 2007*.

2005, c.M-36.1, s.145; 2007, c.P-13.2, s.258.

Effect of conflict of interest on quorum

146(1) Any member of a council who declares a conflict of interest pursuant to section 144 is not to be counted for the purpose of determining whether a quorum of the council is present when the question or matter is put to a vote.

(2) If the number of members of council declaring a conflict of interest on a matter pursuant to section 144 results in a loss of quorum at a meeting with respect to the question or matter, the remaining number of members is deemed to be a quorum for that question or matter, unless that number is less than two.

(3) When all, or all but one, of the members of a council have declared a conflict of interest in a matter pursuant to section 144, the council may, by resolution, apply *ex parte* to a judge of the court for an order authorizing the council to give consideration to, discuss and vote on that question or matter.

(4) On an application brought pursuant to subsection (3), the judge may issue an order declaring that section 144 does not apply to all or any of the members of the council with respect to the question or matter in relation to which the application is brought.

(5) If a judge issues an order pursuant to subsection (4), the council may give consideration to, discuss and vote on the question or matter as if those members had no conflict of interest in the question or matter, subject to any conditions and directions that the judge may state in the order.

2005, c.M-36.1, s.146; 2015, c.30, s.3-19.

PART VIII

Disqualification of Members of Council**Reasons for disqualification**

147(1) A member of council is disqualified from council if the member:

- (a) when nominated, was not eligible for nomination or election as a candidate pursuant to *The Local Government Election Act, 2015*;
- (b) ceases to be eligible for nomination or election or to hold office pursuant to *The Local Government Election Act, 2015* or any other Act;

- (c) is absent from all regular council meetings held during any period of 3 consecutive months during which at least 2 meetings of the council have been held, starting with the date that the first meeting is missed, unless the absence is authorized by:
- (i) a resolution of council; or
 - (ii) a leave of absence policy adopted by council;
- (d) is convicted while in office:
- (i) of an offence punishable by imprisonment for five years or more; or
 - (ii) of an offence pursuant to section 123, 124 or 125 of the *Criminal Code*;
 - (iii) subsection 114.1(2) of this Act; or
 - (iv) subsection 192(5) of this Act;
- (e) contravenes:
- (i) a bylaw passed pursuant to section 34 of *The Local Government Election Act, 2015*;
 - (ii) section 142 or 144 of this Act;
 - (iii) subsection 114.1(2) of this Act; or
 - (iv) subsection 192(5) of this Act;
- (f) other than a member of the council of a rural municipality, resort village or municipality that has adopted a bylaw pursuant to clause 89(2)(a) or (b), ceases to reside in the municipality;
- (g) in the case of a rural municipality or a municipality other than a rural municipality that has adopted a bylaw pursuant to clause 89(2)(b), ceases to reside in Saskatchewan and for three consecutive months does not reside in Saskatchewan;
- (h) in the case of a rural municipality or a municipality other than a rural municipality that has adopted a bylaw pursuant to clause 89(2)(b), is convicted of making a false statement in the acceptance of his or her nomination as a candidate;
- (i) is determined to have made a false statement or declaration in the nomination paper filed in accordance with *The Local Government Election Act, 2015*; or
- (j) is removed from office by the Lieutenant Governor in Council or by the minister pursuant to section 399 or 402, as the case may be, unless the order directs that the person is not disqualified.
- (2) A member of council who is disqualified pursuant to this section is not eligible to be nominated or elected in an election in any municipality until the earlier of:
- (a) 12 years following the date of the disqualification; and
 - (b) the date of any pardon obtained with respect to a disqualification pursuant to a conviction pursuant to clause (1)(d).

Enforcement of disqualification

148(1) A member of council who is disqualified must resign immediately.

(2) If a member of council who is disqualified does not resign as required by subsection (1):

- (a) the council may, by resolution, declare the person's office vacant; or
- (b) the council or a voter may apply to a judge of the court in the prescribed manner for:
 - (i) an order determining whether the person was never qualified to be or has ceased to be qualified to remain a member of council; or
 - (ii) an order declaring the person to be disqualified from council.

(2.1) The person whose office has been declared vacant pursuant to clause (2)(a) may, within 10 business days after the passing of the resolution by council, appeal the resolution to a judge of the court in the prescribed manner.

(2.2) After hearing an application pursuant to subsection (2.1) and any evidence, either oral or by affidavit, that is required, the judge of the court may:

- (a) confirm the disqualification resolution; or
- (b) set aside the disqualification resolution.

(3) A voter who applies to the court shall:

- (a) file an affidavit showing reasonable grounds for believing that the person who is the subject of the application never was or has ceased to be qualified as a member of council; and
- (b) pay into court the sum of \$500 as security for costs.

(4) An application pursuant to this section may only be made within three years after the date the disqualification is alleged to have occurred.

(5) An application pursuant to this section may be started or continued whether or not:

- (a) an election has been held between the time the disqualification is alleged to have occurred and the time the application is or was commenced; and
- (b) the person with respect to whom the application is being brought:
 - (i) resigns before or after the election;
 - (ii) was re-elected in the election;
 - (iii) was not re-elected or did not run in the election; or
 - (iv) has completed a term of office.

(6) After hearing an application pursuant to clause (2)(b) and any evidence, either oral or by affidavit, that is required, a judge of the court may:

- (a) declare the person to be disqualified and a position on council to be vacant;
- (b) declare the person able to remain a member of council;

- (b.1) declare the person eligible to be nominated in the next election; or
 - (c) dismiss the application.
- (7) If a judge declares a person disqualified because of a failure to disclose a conflict of interest pursuant to section 144 and the judge finds that the contravention has resulted in personal financial gain, the judge may require the person to pay an amount equal to the amount of that gain to:
- (a) the municipality; or
 - (b) any person who, in the judge's discretion, is appropriate.

2005, c.M-36.1, s.148; 2015, c.30, s.3-21; 2020, c.30, s.3-36.

Inadvertence or honest mistake

149 A judge who hears an application pursuant to section 148 with respect to an alleged disqualification pursuant to clause 147(1)(e) and finds that the person is disqualified shall dismiss the application if the judge is of the opinion that the disqualification arose through inadvertence or by reason of an honest mistake.

2005, c.M-36.1, s.149.

Appeal

150(1) The decision of a judge pursuant to section 148 or 149 may be appealed to the Court of Appeal.

(2) A person who is declared disqualified pursuant to section 148 and appeals that declaration remains disqualified until the appeal is finally determined.

(3) If, on the final determination of the appeal, a declaration of disqualification is set aside:

- (a) the Court of Appeal shall reinstate the person as a member of council for any unexpired portion of the term of office for which the person was elected and require any person who has been elected to fill the balance of that term to vacate the office; and
- (b) the Court of Appeal may order that:
 - (i) any money paid to the municipality pursuant to subsection 148(7) be repaid; and
 - (ii) a sum equal to the lost remuneration and benefits of the member be paid to the member by the municipality.

2005, c.M-36.1, s.150; 2010, c.24, s.19.

Reimbursement

151(1) The council may reimburse the person with respect to whom an application pursuant to this Part was made for any costs and expenses that the council considers reasonable, other than costs that have already been awarded to the person by the judge, if:

- (a) the application is dismissed; or
- (b) an order is issued declaring the person able to remain a member of council.

(2) The council may reimburse a voter for legal expenses incurred in bringing an application pursuant to this Part, in addition to costs awarded to the person by the judge, if:

- (a) the application is successful; or
- (b) an order is issued declaring that the person with respect to whom the application was made is disqualified to remain a member of council.

2007, c.32, s.9; 2010, c.24, s.20; 2013, c.19, s.25.

PART IX
Financial Administration
 DIVISION 1
Interpretation of Part

Interpretation of Part

152(1) In this Part:

- (a) **“borrowing”** means the borrowing of money and includes:
 - (i) borrowing to refinance, redeem or restructure existing debt;
 - (ii) a lease of capital property with a fixed term beyond five years or a fixed term of five years or less, but with a right of renewal that would, if exercised, extend the original term beyond five years;
 - (iii) an agreement to purchase capital property that creates an interest in the capital property to secure payment of the capital property’s purchase price, if the period for payment of the purchase price pursuant to the agreement exceeds five years; and
 - (iv) an agreement to contribute to the operating expenses or to share in the operating losses of a service, facility or project, if the term of the agreement exceeds five years or if the term of the agreement is five years or less but with a right of renewal that would, if exercised, extend the original term beyond five years;

- (b) “**borrowing bylaw**” means a bylaw to authorize a borrowing as required by section 164;
 - (c) “**capital property**” means tangible capital assets as defined in the generally accepted accounting principles for municipal governments recommended from time to time by the Public Sector Accounting Board of Chartered Professional Accountants of Canada;
 - (d) “**debt limit**” means the debt limit for a municipality determined in accordance with section 161;
 - (e) “**long-term debt**” means a debt that is not repayable within the current year;
 - (f) “**non-profit organization**” means:
 - (i) a society, credit union or co-operative established pursuant to a law of Canada or Saskatchewan;
 - (ii) a corporation that is prohibited from paying dividends to its members and distributing the assets to its members on a winding-up; or
 - (iii) any other entity established pursuant to a law of Canada or Saskatchewan for a purpose other than to make a profit;
 - (g) “**security**” includes a debenture, promissory note, term deposit and any other type of negotiable instrument the use of which is approved by the council.
- (2) The minister may make regulations defining debt for the purposes of determining if a municipality has exceeded its debt limit.
- (3) For the purposes of subsection (2), a definition may include anything related to the finances of a municipality, including things related to the finances of a controlled corporation.

2005, c.M-36.1, s.152; 2010, c.24, s.21; 2014,
c.A-3.1, s.69.

DIVISION 2 General Financial Matters

Financial year

153 The financial year of a municipality is the calendar year.

2005, c.M-36.1, s.153.

Public reporting of theft and fraud

153.1(1) A council may, by bylaw, establish a policy to be followed when reporting theft or fraud of municipal funds or property to the public.

(2) In a bylaw passed pursuant to subsection (1), a council shall address all of the following matters:

- (a) the minimum threshold for loss of funds or property that will be reported to the public;

- (b) the content of the notice, and the method of providing the notice to the public;
 - (c) any other matter that the council considers appropriate.
- (3) The bylaw may specify different policies for the reporting of theft or fraud by an elected official, a municipal employee, an employee of a controlled corporation, or any other person or corporation.
- (4) The minister may make regulations:
- (a) setting the minimum threshold for loss of funds or property to be reported to the public;
 - (b) respecting the content of the notice and the method of providing the notice to the public.

2007, c.32, s.10.

Municipal accounts

- 154(1) Only the administrator and at least one other person authorized by the council for the purpose may open or close the accounts that hold the money of a municipality.
- (2) The accounts that hold the money of a municipality are required to be kept in financial institutions designated by the council.

2005, c.M-36.1, s.154.

Municipality to pay interest on collected amounts

154.1(1) In this section:

- (a) **“levy”** means a levy of taxes or requisitions that:
 - (i) is authorized pursuant to this Act or another Act; and
 - (ii) a municipality is authorized to collect pursuant to this or any other Act;
 - (b) **“taxing authority”** includes an issuer of a requisition.
- (2) If all or any portion of a levy that has been collected remains unpaid by a municipality to another taxing authority after the time for its payment has expired:
- (a) the municipality is liable to pay to the other taxing authority, in addition to the amount of the levy unpaid, an amount as interest at a rate that, subject to the regulations, may be set by the other taxing authority until full payment has been made of the levy and the amount of interest;
 - (b) any amount payable as interest pursuant to this section is deemed to be part of the levy in any legal action commenced to recover the levies owed;

- (c) the municipality shall pay any amount payable as interest pursuant to this section from the municipality's own source of revenues; and
 - (d) the municipality shall not pay any amount payable as interest by adjusting the levy collected on behalf of the other taxing authority.
- (3) Nothing in this section is to be construed as extending the time for payment of any levy mentioned in subsection (2) or as in any way impairing any right of distress or any other remedy provided for by this or any other Act for the collection of the levy mentioned in subsection (2).
- (4) The minister may make regulations respecting the percentage charge that may be set as interest by a taxing authority pursuant to this section, including prescribing the maximum rates that may be charged.

2007, c.30, s.5; 2010, c.24, s.22.

DIVISION 3 Budgets

Adoption of budget

- 155(1)** A council shall adopt an operating and capital budget for each financial year.
- (2) No council shall authorize a tax levy in accordance with section 283 with respect to a financial year unless it has adopted the operating and capital budget for that year.

2005, c.M-36.1, s.155.

Contents of budget

- 156(1)** The operating budget of a municipality is required to include the estimated amount of each of the following expenditures and transfers by the council for a financial year:
- (a) the amount needed to provide for the operations of the municipality;
 - (b) the amount needed to pay all debt obligations with respect to borrowings by the municipality;
 - (c) the amount needed to meet the sums that the municipality is required, by statute, to raise by levying taxes or other amounts that the municipality is required to pay;
 - (d) the amount to be transferred to reserves;
 - (e) the amount to be transferred to capital;
 - (f) the amount of any operating deficit incurred in the previous financial year;
 - (g) the amount needed to acquire, construct, remove or improve capital property.

(2) A council's operating budget is required to include the estimated amount of revenues from each of its sources of revenue and transfers.

(3) The estimated revenues and transfers described in subsection (2) must be at least sufficient to pay the estimated expenditures and transfers described in subsection (1).

2005, c.M-36.1, s.156.

Capital works plans

157(1) A council may prepare and adopt a capital works plan for a period of not less than five years, including the current year, showing the estimated capital cost of and the proposed sources of financing for each capital work for each year of the plan.

(2) On the request of the minister, the council shall forward to the minister a copy of any capital works plan the municipality has prepared.

2005, c.M-36.1, s.157.

Saskatchewan Municipal Board approval

158(1) The minister may request that the Saskatchewan Municipal Board oversee the budget of a municipality if the minister considers that the financial position of a municipality warrants that oversight.

(2) On the request of the minister pursuant to subsection (1), the Saskatchewan Municipal Board may require the municipality to submit the following for approval:

- (a) the budget and proposed mill rate for the current year and for any additional number of years that the board may require;
- (b) a capital works plan of the municipality for the current year and for any additional number of years that the board may require.

(3) If the budget, proposed mill rate and capital works plan of a municipality are required to be submitted to the Saskatchewan Municipal Board pursuant to subsection (2):

- (a) no bylaw or resolution of the municipality respecting the budget, mill rate or capital works plan has any effect unless the bylaw or resolution is approved by the board;
- (b) in approving the budget, mill rate and capital works plan, the board may impose any conditions related to those matters that it considers advisable, and the municipality shall comply with those conditions;
- (c) in approving the budget, mill rate and capital works plan, the board may make any alterations, variations, increases or decreases in the budget or mill rate that it considers advisable, and the municipality and its council shall comply with those alterations, variations, increases or decreases; and
- (d) the council shall not amend the budget and shall not incur any expenditures in excess of those provided in the budget without the approval of the board.

(4) If the budget, proposed mill rate and capital works plan of a municipality are required to be submitted to the Saskatchewan Municipal Board pursuant to subsection (2):

- (a) the council shall submit to the board for approval:
 - (i) any proposed mill rate factors, minimum tax or base tax to be set; or
 - (ii) any proposed changes to mill rate factors, minimum tax or base tax set;
- (b) the board may approve or vary the proposed mill rate factors, minimum tax or base tax; and
- (c) the council shall comply with any variations made pursuant to clause (b).

2005, c.M-36.1, s.158.

Expenditure of money

159 A municipality may only make an expenditure that is:

- (a) included in its budget or otherwise authorized by its council;
- (b) for an emergency; or
- (c) legally required to be paid.

2005, c.M-36.1, s.159.

DIVISION 4 Investments

Permitted investments

160(1) A council may:

- (a) invest any surplus money to its credit only in:
 - (i) securities of the Government of Canada or of any province of Canada;
 - (ii) securities whose payment is guaranteed by the Government of Canada or of any province of Canada;
 - (iii) its own securities or securities of any other municipality or school division in Saskatchewan;
 - (iv) deposit certificates or similar investments issued by a bank, trust corporation or credit union;
 - (v) shares in a corporation engaged in any commercial, industrial or business undertaking within or outside the municipality; and
 - (vi) any other securities authorized by the Saskatchewan Municipal Board; and
- (b) sell, assign or transfer the securities, and may call in and vary the investments for others of a similar nature.

- (2) For the purpose of making the investments mentioned in subsection (1), the money to the credit of any two or more funds may be consolidated into one account and securities may be purchased from that account, in which case a record is to be maintained of the equity of each fund in the consolidated account and of the securities so purchased.
- (3) A council may:
- (a) incur debt obligations with any person, bank, credit union or trust corporation for any sums that the council may consider necessary to meet the obligations of a fund; and
 - (b) give as security for the debt obligation mentioned in clause (a) any investments or other assets held to the credit of the fund or the proportion of those investments or other assets representing the equity of the fund in them.

2005, c.M-36.1, s.160.

DIVISION 5 Debt Limits

Debt limit

- 161(1)** Subject to subsection (2), the debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year.
- (2) In the prescribed circumstances, the debt limit for a municipality may be a debt limit established by the Saskatchewan Municipal Board determined in accordance with the regulations.
- (3) The Lieutenant Governor in Council may make regulations:
- (a) for the purposes of subsection (1), defining "own source revenues";
 - (b) for the purposes of subsection (2), prescribing the circumstances in which a municipality may apply to the Saskatchewan Municipal Board for the establishment of a debt limit, including prescribing procedures for the determination of the debt limit and factors that must be taken into consideration in making the determination.

2013, c.19, s.26.

Limitations on borrowings and loan guarantees

- 162(1)** Unless the borrowing is approved by the Saskatchewan Municipal Board, no municipality shall borrow money if the borrowing:
- (a) will cause the municipality to exceed its debt limit;
 - (b) is not repayable within three years after the borrowing is made; or
 - (c) is to be secured by the issue of debentures of the municipality.

(1.1) Clause (1)(b) does not apply if the Saskatchewan Municipal Board has determined the municipality's debt limit pursuant to subsection 161(2).

(2) Unless approved by the Saskatchewan Municipal Board, no municipality shall lend money or guarantee the repayment of a loan if making the loan or guarantee would cause the municipality to exceed its debt limit.

(3) In making a decision in relation to this section, the Saskatchewan Municipal Board shall consider and take into account the factors set out in subsection 23(2) of *The Municipal Board Act*.

2005, c.M-36.1, s.162; 2014, c.19, s.15.

Approval of Saskatchewan Municipal Board

163(1) A council may apply to the Saskatchewan Municipal Board for authorization of a proposed debt for which approval of the board is required by submitting:

- (a) a certified copy of a resolution requesting authorization; or
- (b) a certified copy of a bylaw to incur the debt that has received first reading.

(2) If the Saskatchewan Municipal Board authorizes the council to pass a bylaw to incur the debt, the council may pass the bylaw subject to any conditions imposed by the board.

(3) A council shall forward the bylaw passed pursuant to subsection (2) to the Saskatchewan Municipal Board.

(4) On receipt of the bylaw pursuant to subsection (2), the Saskatchewan Municipal Board:

- (a) may approve the bylaw; and
- (b) if it approves the bylaw, shall advise the council of the approval in writing.

(5) Notwithstanding any defect or irregularity in substance or in form in the proceedings before the passing of a bylaw to incur a debt or in the bylaw itself, the Saskatchewan Municipal Board may grant its approval if, in its opinion, the provisions of the Act pursuant to the authority of which the bylaw is assumed to be passed have been substantially complied with.

(6) Every bylaw approved by the Saskatchewan Municipal Board and every security issued or to be issued in conformity with the bylaw, is valid and binding on the municipality and on the land and buildings liable to the rate imposed by or pursuant to the authority of the bylaw, and neither the validity of the bylaw nor that of any security is open to question in any court on any ground whatsoever.

(7) The chairperson of the Saskatchewan Municipal Board or the chairperson's designate shall sign and seal any debenture that is issued or that may be issued pursuant to the authority of a bylaw approved pursuant to this section.

(8) The signing pursuant to subsection (7) is conclusive proof that:

- (a) the debenture is valid and legally issued; and
- (b) the bylaw pursuant to the authority of which the debenture is issued has been approved in accordance with this section.

2005, c.M-36.1, s.163.

DIVISION 6
Borrowing Generally

Borrowing bylaw

164 A council must pass a borrowing bylaw authorizing the borrowing if the council proposes to borrow moneys that:

- (a) will cause the municipality to exceed its debt limit;
- (b) are not repayable within three years after the borrowing is made; or
- (c) are to be secured by the issue of debentures of the municipality.

2005, c.M-36.1, s.164.

Use of borrowed money

165(1) Subject to subsection (2), if a municipality borrows money for the purpose of financing capital property, the municipality may use that money only for capital property.

(2) A municipality may use money borrowed for the purpose of financing capital property for an operating purpose if the amount spent is available when it is needed for the capital property.

(3) Notwithstanding subsections (1) and (2), money obtained by a municipality pursuant to a borrowing bylaw or resolution that has been put to a vote of the voters may not be used for any purpose other than that set out in the borrowing bylaw or resolution.

2005, c.M-36.1, s.165.

Borrowing for operating expenditures

166(1) A council may, by bylaw or resolution, authorize the borrowing of money for the purpose of financing operating expenditures.

(2) The amount to be borrowed for the purpose of financing operating expenditures, together with the unpaid principal of other borrowings made for that purpose, may not exceed an amount equal to the amount the municipality estimates that it will:

- (a) raise in taxes in the year the borrowing is made; and
- (b) receive in unconditional provincial or federal grants in the financial year the borrowing is made.

2005, c.M-36.1, s.166.

Validity of borrowings, loans and guarantees

167 Every borrowing bylaw and resolution and every loan or guarantee of a loan authorized by bylaw, and any legal instrument issued under the borrowing, loan or guarantee, is valid and binding on the municipality if the requirements of this or any other Act have been met, and neither the validity of the bylaw or resolution nor of any legal instrument is open to question in any court on any ground whatsoever.

2005, c.M-36.1, s.167.

Application of money borrowed

168 A person lending money to a municipality pursuant to a borrowing does not have to verify that the money is applied to the purpose for which it is borrowed.

2005, c.M-36.1, s.168.

DIVISION 7
Long-term Debt

Content of bylaw

169 A borrowing bylaw for the creation of a long-term debt must contain details of:

- (a) the amount of money to be borrowed and, in general terms, the purpose for which the money is being borrowed;
- (b) the rate or rates of interest or how the rate of interest is calculated, the term, and the terms of repayment of the borrowing;
- (c) the source or sources of money to be used to pay the principal and interest owing under the borrowing; and
- (d) the manner in which the indebtedness is to be payable, which may include, subject to clause 162(1)(c), provision for the issue of a debenture respecting the debt.

2005, c.M-36.1, s.169; 2020, c30, s.3-37.

Debentures

170(1) Debentures may be issued and made payable as to principal and interest at any place in Canada or in any other country in lawful money of Canada or in the lawful money of the country where they are issued and made payable.

(2) If the bylaw for the creation of a long-term debt so provides, a statement may be inserted in the debenture issued pursuant to the bylaw reserving to the municipality the right to redeem the debenture before maturity.

(3) If a statement is inserted in a debenture in accordance with subsection (2), the debenture must state the manner in which notice of intention to redeem is to be given.

(4) Subject to subsection (5), debentures authorized to be issued pursuant to the authority of a bylaw to create a long-term debt may:

- (a) be issued either all at one time or in instalments, at any times that the council considers expedient, within a period of four years after the passing of the bylaw; and
- (b) bear any date that is within a period commencing six months before and ending four years after the date of the passing of the bylaw.

(5) The council may extend the time for issuing debentures mentioned in subsection (4) by specifying a new period in an amendment to the bylaw that created the long-term debt, and in that case the debentures may:

- (a) be issued within the extended period; and

(b) bear any date that is within a period commencing six months before the date of the passing of the bylaw to create the long-term debt and ending at the expiration of the extended period.

(6) If any special assessments are imposed in accordance with a bylaw for the creation of a long-term debt after its passing and the assessments are not required to repay the debenture or any portion of it, including interest, issued pursuant to the authority of the bylaw, the assessments may be used for the purpose of meeting the cost, including interest, of the work authorized by the bylaw.

2005, c.M-36.1, s.170.

Consolidation of long-term debt

171(1) A council may, by bylaw, consolidate the amount of the long-term debt to be created pursuant to two or more existing bylaws.

(2) If the Saskatchewan Municipal Board's authorization was required for the council to pass one or more of the existing bylaws that the council proposes to consolidate pursuant to subsection (1), the proposed consolidating bylaw is subject to the approval of the Saskatchewan Municipal Board.

2005, c.M-36.1, s.171.

Amendment or repeal of bylaws

172(1) A council may amend or repeal a bylaw for the creation of a long-term debt if no securities have been issued.

(2) A bylaw to amend or repeal a bylaw for the creation of a long-term debt:

- (a) must state the facts on which it is founded;
- (b) may provide for the administrator to withdraw from the sinking fund amounts that may have been paid into the sinking fund with respect to securities that are not to be issued; and
- (c) is subject to the approval of the Saskatchewan Municipal Board if the board's authorization was required for the council to pass the original bylaw that the council proposes to amend or repeal.

(3) Subject to subsection (4), if the securities issued pursuant to a bylaw for the creation of a long-term debt are owned by the municipality that issued them or the holder of the securities requests the amendment, the council may amend the bylaw to do all or any of the following:

- (a) authorize the cancellation of the securities and the issuance of one or more new securities in substitution for the cancelled securities;
- (b) make the new securities payable by the same or a different mode;
- (c) make the new securities payable at the same or different places;

- (d) change the interest from annual to semi-annual or vice versa or in any other manner;
 - (e) provide that the securities may be issued in a different currency from that of the cancelled security;
 - (f) provide that the interest rate be reduced.
- (4) The council shall not amend a bylaw for the creation of long-term debt to do any of the following:
- (a) increase the period over which the indebtedness was originally spread, the term at the end of which the indebtedness was made payable or the rate of interest;
 - (b) issue new securities if the amount of the principal of new securities exceeds the amount of the principal remaining owing on the cancelled securities.

2005, c.M-36.1, s.172.

Replacement of debentures

173 A council may, by bylaw, provide for the replacing of a debenture that is defaced, lost or destroyed on the payment of a fee and on any terms as to evidence and indemnity that the bylaw may provide for.

2005, c.M-36.1, s.173.

Form of securities

- 174(1)** Securities are to be in the form approved by council.
- (2) A security is to be sealed with the seal of the municipality.
 - (3) A security is to be signed by:
 - (a) the mayor or reeve or by a person authorized by bylaw to sign in the place of the mayor or reeve; and
 - (b) a designated officer or by a person authorized by bylaw to sign in the designated officer's place.
 - (4) The following signatures may be reproduced by lithographing or printing or any other method of mechanical reproduction:
 - (a) the signatures on securities, except the signature of the designated officer for the purpose of certifying the registration of the securities in the debentures register of the municipality;
 - (b) the signatures on coupons attached to securities.

2005, c.M-36.1, s.174; 2006, c.7, s.11.

Debentures register

175(1) A designated officer shall maintain a record, to be known as the debentures register.

- (2) The designated officer shall enter in the debentures register particulars of:
 - (a) every bylaw authorizing the issue of the debenture; and
 - (b) all debentures issued pursuant to the bylaw mentioned in clause (a) or pursuant to section 176.
- (3) Every debenture issued is to have written, printed or stamped on it a memorandum, completed and signed by the designated officer, to the effect that the debenture has been registered in the debentures register.
- (4) Every debenture registered in the debentures register is valid and binding in the hands of the municipality or of any bona fide purchaser for value, notwithstanding any defect in form or substance.
- (5) A certificate, signed by the designated officer and sealed with the seal of the municipality, that a debenture has been duly registered in the debentures register is admissible in evidence as proof of its registration.

2005, c.M-36.1, s.175.

Exchange of debentures

176(1) At the request of the owner of a debenture, and subject to the payment of a fee set by the council and the receipt of one or more debentures from the owner, a designated officer may issue in exchange for the debenture or debentures one or more debentures having the same aggregate principal amount and terms and conditions as the original debenture or debentures tendered for exchange.

- (2) In accordance with the directions of the owner, the designated officer may issue the exchanged debentures to the owner or to any other person.

2005, c.M-36.1, s.176.

Transfer of debentures

177(1) A designated officer shall register a transfer of debentures in accordance with a request by the owner to do so if the designated officer receives:

- (a) the debentures to be transferred; and
 - (b) a transfer purporting to be signed by the owner, with the owner's signature guaranteed by:
 - (i) a bank or credit union;
 - (ii) a member of the Investment Dealers Association of Canada; or
 - (iii) a notary public.
- (2) In registering a transfer pursuant to this section, neither the designated officer nor the municipality incurs any liability to the true owner for any loss caused by the transfer if the transfer was not signed by the owner.

2005, c.M-36.1, s.177.

Transmission

178(1) If a transmission of registered debentures issued by a municipality pursuant to this or any other Act takes place by virtue of any testamentary act or instrument or in consequence of an intestacy, the person wishing to effect the transmission must deposit with a designated officer:

- (a) one of the following:
 - (i) the probate of the will or the letters of administration or the document testamentary or, in the case of a transmission by notarial will in the Province of Quebec, a copy of the notarial will duly certified in accordance with the laws of Quebec;
 - (ii) any other judicial or official instrument under which the title, whether beneficial or as trustee, or the administration or control of the personal estate of the deceased is claimed to vest;
 - (iii) a copy of the documents mentioned in subclause (i) or (ii) or an extract from them that:
 - (A) purports to be granted by any court of authority in Canada, the United Kingdom of Great Britain and Northern Ireland, any other of Her Majesty's dominions, any of Her Majesty's colonies or dependencies or the United States of America; and
 - (B) is certified under the seal of the court of authority mentioned in paragraph (A), without any proof of the authenticity of the seal or other proof whatsoever; and
 - (b) any other documents that the practice or rules of the municipality may require.
- (2) If the documents mentioned in subsection (1) are deposited with the designated officer and the designated officer has obtained any consent required pursuant to any relevant federal or provincial law with respect to the payment of estate tax or succession duty, in conformity with the probate, letters of administration or other document, the designated officer may:
- (a) pay the amount or value of any coupon, debenture or obligation; or
 - (b) transfer or consent to the transfer of any debenture or obligation.

2005, c.M-36.1, s.178.

Repurchase of debentures

179 A municipality purchasing its own debentures out of current funds or from the proceeds of the sale of land or buildings may cancel the debentures so purchased and the whole or any portion of the levies required for their repayment.

2005, c.M-36.1, s.179.

Trusts

180 No person employed in the registration, transfer, management or redemption of any of the securities of the municipality, or in payment of any interest on the securities, is bound to see to the execution of any trust, whether express or implied, to which the securities may be subject.

2005, c.M-36.1, s.180.

DIVISION 8
Loans and Guarantees

Limitations

181(1) A municipality may only lend money or guarantee the repayment of a loan if it is:

- (a) a loan or guarantee made pursuant to subsection (2);
 - (b) a loan made to one of its controlled corporations or to a business improvement district established by it; or
 - (c) a guarantee made with respect to a loan between a lender and one of its controlled corporations or a business improvement district established by it.
- (2) If the council considers that money loaned or money obtained under a loan that is guaranteed will be used for a purpose that will benefit the municipality, the municipality may:
- (a) lend money to a non-profit organization; or
 - (b) guarantee the repayment of a loan between a lender and a non-profit organization.

2005, c.M-36.1, s.181.

Loans

182(1) A municipality may only lend money to a non-profit organization, to one of its controlled corporations or to a business improvement district established by it if the loan is authorized by bylaw.

- (2) For the purposes of subsection (1), the bylaw must contain details of:
- (a) the amount of money to be loaned and, in general terms, the purpose for which the money that is loaned is to be used;
 - (b) the minimum rate of interest, the term, and the terms of repayment of the loan; and
 - (c) the source or sources of the money to be loaned.

2005, c.M-36.1, s.182.

Guarantees

183(1) A municipality may only guarantee the repayment of a loan between a lender and a non-profit organization or one of its controlled corporations or a business improvement district established by it if the guarantee is authorized by bylaw.

- (2) For the purposes of subsection (1), the bylaw must contain details of:
- (a) the amount of money to be borrowed under the loan to be guaranteed and, in general terms, the purpose for which the money is borrowed;
 - (b) the rate of interest under the loan or how the rate of interest is calculated, the term, and the terms of repayment of the loan; and
 - (c) the source or sources of money to be used to pay the principal and interest owing under the loan if the municipality is required to do so pursuant to the guarantee.

2005, c.M-36.1, s.183.

DIVISION 9
Purchasing

Purchasing policy

184(1) Subject to the regulations, a council may establish a purchasing policy setting out the manner in which it is authorized to make purchases.

(2) Subject to subsection (2.1), if a municipality establishes a purchasing policy, the municipality may only make purchases in the manner authorized by its purchasing policy, unless the council authorizes a departure from that policy.

(2.1) The council shall ensure that its purchasing policy and all purchases made by the municipality are consistent with any provincial, national or international trade agreements related to municipal procurement in Saskatchewan.

(3) The Lieutenant Governor in Council may make regulations respecting the required contents of any municipality purchasing policy to be established pursuant to this section.

2005, c.M-36.1, s.184; 2013, c.19, s.27.

DIVISION 10
Annual Financial Statements and Auditor's Report

Annual financial statements

185(1) On or before June 15 of each year, a municipality shall prepare financial statements of the municipality for the preceding financial year in accordance with the generally accepted accounting principles for municipal governments recommended from time to time by Chartered Professional Accountants of Canada.

- (2) The financial statements of the municipality must include:
- (a) the debt limit of the municipality; and
 - (b) the amount of the debt of the municipality.

(3) A municipality shall publicize its financial statements, or a summary of them, and the auditor's report of the financial statements, in the manner the council considers appropriate by September 1 of the year following the financial year for which the financial statements and report have been prepared.

2005, c.M-36.1, s.185; 2006, c.7, s.12; 2014, c.A-3.1, s.69.

Reports to minister

186(1) A municipality shall submit its financial statements and the auditor's report on the financial statements to the minister by July 1 of the year following the financial year for which the financial statements and report have been prepared.

(2) If requested to do so by the minister, a municipality shall submit information respecting the financial affairs of the municipality for the financial year ending on December 31 of the year preceding the year in which the request was made.

(3) A municipality shall submit the information requested pursuant to subsection (2) promptly after receiving the request.

2005, c.M-36.1, s.186; 2006, c.7, s.13.

Financial statements for controlled corporations

187 A controlled corporation shall prepare annual financial statements in accordance with:

- (a) the requirements of the legislation pursuant to which the corporation was formed; and
- (b) if there are no requirements as described in clause (a), the generally accepted accounting principles recommended from time to time by Chartered Professional Accountants of Canada.

2005, c.M-36.1, s.187; 2014, c.A-3.1, s.69.

Auditor

188(1) A council shall appoint an auditor for the municipality who is a member in good standing of a recognized accounting profession that is regulated by an Act.

(2) A council shall appoint an auditor for each of its controlled corporations if there is no statutory requirement for an audit of the accounts of the controlled corporation.

(3) A council shall not appoint as auditor a member of council, an employee of the municipality, or an employee of one of its controlled corporations.

(4) The accounts and transactions of a controlled corporation of more than one municipality are to be audited by:

- (a) the auditor of the municipality that is liable for the largest portion of the operating costs of the controlled corporation; or
- (b) an auditor approved by a majority of the member municipalities.

(5) Any dispute between municipalities over a responsibility for auditing an intermunicipal body may be submitted by any party to be resolved pursuant to section 392.

(6) If, in the opinion of the minister, an auditor appointed by a council has not discharged his or her duties in a satisfactory manner, the minister may require the council to appoint another person as auditor.

2005, c.M-36.1, s.188; 2014, c.19, s.16.

Auditor's reports

189(1) The auditor for the municipality shall report to the council on the annual financial statements of the municipality in accordance with the form and the reporting standards recommended from time to time by Chartered Professional Accountants of Canada.

(2) An auditor appointed pursuant to subsection 188(2) shall report to the council on the annual financial statements of a controlled corporation in accordance with the form and the reporting standards recommended from time to time by Chartered Professional Accountants of Canada.

(3) An auditor mentioned in subsection (1) or (2) shall:

(a) separately report to the council any improper or unauthorized transaction or non-compliance with this or another Act or a bylaw that is noted during the course of an audit; and

(b) provide a copy of any report made pursuant to clause (a) to the minister.

(4) The council may require any further examination and report from an auditor mentioned in subsection (1) or (2).

2005, c.M-36.1, s.189; 2013, c.19, s.28; 2014, c.A-3.1, s.69; 2020, c.30, s.3-39.

Access to information by auditors

190(1) At all reasonable times and for any purpose related to an audit, an auditor appointed by the council is entitled to access to:

(a) the records of the municipality; and

(b) data processing equipment owned or leased by the municipality.

(2) A councillor, administrator, employee or agent of, or consultant to, a municipality shall give the auditor any information, reports or explanations the auditor considers necessary.

(3) A board member, employee or agent of, or consultant to, a controlled corporation shall give the auditor any information, reports or explanations the auditor considers necessary.

(4) An auditor who receives information from a person whose right to disclose that information is restricted by law holds that information under the same restrictions respecting disclosure that govern the person from whom the auditor obtained the information.

2005, c.M-36.1, s.190.

Completion of audit

191 Not later than August 1 in each year, the auditor shall send, by prepaid mail, to every person who appears by the tax roll to be indebted to the municipality, a written notice of all indebtedness, including taxes, that contains:

- (a) the amount of the indebtedness with respect to each parcel of land standing in the name of that person; and
- (b) every tax lien, as shown on the assessment roll, that has been registered against the land.

2005, c.M-36.1, s.191.

DIVISION 11

Liability

Civil liability of members of council

192(1) A member of council who knowingly makes an expenditure that is not authorized pursuant to section 159, or who knowingly makes an investment that is not authorized pursuant to section 160, is liable to the municipality for the expenditure, investment or amount spent, as the case may be.

(2) A member of council who knowingly votes for a bylaw authorizing any of the following borrowings, loans or guarantees is liable to the municipality for the amount borrowed, loaned or guaranteed:

- (a) a bylaw authorizing the municipality to make a borrowing in excess of its debt limit or in contravention of section 162, if that borrowing has not been approved by the Saskatchewan Municipal Board;
- (b) a bylaw authorizing the municipality to make a loan, or guaranteeing the repayment of a loan, if that loan or guarantee causes the municipality to exceed its debt limit or contravene section 162.

(3) If more than one member of council is liable to the municipality pursuant to subsection (1) or (2), all those members are jointly and severally liable to the municipality for the expenditure or amount spent or for the amount borrowed, loaned or guaranteed, as the case may be.

(4) The liability imposed on members of council pursuant to this section may be enforced by:

- (a) the municipality; or
- (b) a voter or taxpayer of the municipality.

(5) A person who is found liable pursuant to subsection (1) or (2) is, in addition to any other penalty or consequence, disqualified from holding office in the municipality or in any other municipality for 12 years after the date of the finding of liability.

2005, c.M-36.1, s.192; 2006, c.7, s.14; 2020, c.30, s.3-40.

PART X Property Assessment

DIVISION 1 Assessment

Interpretation of Part

193 In this Part:

- (a) **“agency”** means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act*;
- (b) **“appeal board”** means the Saskatchewan Municipal Board;
- (c) **“assessment manual”** means the assessment manual established by order of the agency pursuant to section 12 of *The Assessment Management Agency Act*;
- (d) **“base date”** means the date established by the agency for determining the value of land and improvements for the purpose of establishing assessment rolls for the year in which the valuation is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;
- (e) **“classification”** means the determination of what class established pursuant to section 196 any land or improvements or land and improvements belong to;
- (e.1) **“market valuation standard”** means the standard achieved when the assessed value of property:
 - (i) is prepared using mass appraisal;
 - (ii) is an estimate of the market value of the estate in fee simple in the property;
 - (iii) reflects typical market conditions for similar properties; and
 - (iv) meets quality assurance standards established by order of the agency;

- (e.2) “**market value**” means the amount that a property should be expected to realize if the estate in fee simple in the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the amount is not affected by undue stimuli;
- (e.3) “**mass appraisal**” means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;
- (e.31) “**mineral**” means, subject to the regulations, any non-viable substance formed by the processes of nature, irrespective of chemical or physical state and both before and after extraction, but does not include any surface or ground water, agricultural soil or sand or gravel;
- (e.32) “**mineral resource**” means, subject to the regulations, any mineral deposit that may be found on, in or under any lands in Saskatchewan, including without limitation any reservoir of oil, gas, or oil and gas and any ore body containing any mineral;
- (e.4) “**non-regulated property assessment**” means an assessment for property other than a regulated property assessment;
- (f) “**railway roadway**” means, subject to the regulations:
- (i) in the case of a hamlet, organized hamlet, a municipality other than a rural municipality or that part of a municipal district that was formerly an urban municipality, the continuous strip of land not exceeding 31 metres in width owned or occupied by a railway company, and includes any railway superstructure on the land; and
 - (ii) in the case of a rural municipality or that part of a municipal district that was formerly a rural municipality, the continuous strip of land that is used by the railway company as a right of way, and includes any railway superstructure on the land;
- (g) “**railway superstructure**” means, subject to the regulations, the grading, ballast, embankments, ties, rails and fastenings, miscellaneous track accessories and appurtenances, switches, poles, wires, conduits and cables, fences, sidings, spurs, trestles, bridges, subways, culverts, tunnels, cable guards, cattle passes, platforms, stockyards, hog shelters, scales, turntables, cinder and service pits, hoists, signals and signal towers, grade crossing protective appliances, water tanks, stand pipes, pump sheds, dams, spillways, reservoirs, wells, pumping machinery, pipelines or bins, sheds or other storage facilities having a floor space not exceeding 9.3 square metres owned by a railway company or used by a railway company in the operation of a railway;
- (h) “**regulated property assessment**” means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;

(i) “**regulated property assessment valuation standard**” means the standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in this Act, the regulations made pursuant to this Act, the assessment manual and any other guideline established by the agency to determine the assessed value of a property.

2005, c.M-36.1, s.193; 2006, c.7, s.15; 2014, c.19, s.17; 2020, c30, s.3-41.

Quality assurance standards reports

193.1(1) An assessor shall provide to the agency in the form and at the times required by the agency any information that the agency considers necessary for the purposes of reviewing the municipality’s compliance with the quality assurance standards mentioned in subclause 193(e.1)(iv).

(2) The agency shall post on its website notification of compliance with the standards pursuant to subclause 193(e.1)(iv) for each municipality in which compliance has been achieved.

2013, c.19, s.29.

Property assessable

194(1) All property in a municipality is subject to assessment.

(2) An assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

2005, c.M-36.1, s.194.

Regulated and non-regulated property assessments

194.1(1) Regulated property assessments shall be determined according to the regulated property assessment valuation standard.

(2) Non-regulated property assessments shall be determined according to the market valuation standard.

(3) Notwithstanding subsection (2), the rules set out in sections 195 and 199 apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments.

2006, c.7, s.16.

Preparing annual assessments

195(1) An assessment shall be prepared for each property in the municipality using only mass appraisal.

(2) All property is to be assessed as of the applicable base date.

(3) Notwithstanding subsection (2), land and improvements may be assessed separately in circumstances where separate values are required.

(4) Each assessment must reflect the facts, conditions and circumstances affecting the property as at January 1 of each year as if those facts, conditions and circumstances existed on the applicable base date.

- (4.1) Subject to any modification made pursuant to subsection 22(12.1) of *The Assessment Management Agency Act* and subject to the regulations, each assessment must reflect any decision of the appeal board that has been issued with respect to the property that is the subject of the assessment, unless the decision has been appealed pursuant to section 33.1 of *The Municipal Board Act*.
- (5) The dominant and controlling factor in the assessment of property is equity.
- (6) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.
- (7) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar properties as of the applicable base date.
- (8) **Repealed.** 2006, c.7, s.17.
- (9) **Repealed.** 2006, c.7, s.17.
- (10) **Repealed.** 2006, c.7, s.17.
- (11) The value of property through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not owned by the owner of the pipeline.
- (12) Local improvement rates are not to be considered in the assessment of property.
- (13) The value of a railway roadway owned or occupied by a railway company is to be assessed in accordance with the schedule of rates set by order of the agency.
- (14) All property that is owned or occupied by a railway company, other than a railway roadway, is to be assessed, but any railway superstructure on the land is not to be assessed.
- (15) Property that is part of the station grounds or right of way of a railway company and that is held by a person other than the railway company pursuant to a lease, licence or permit, whether owned by that person or not and whether affixed to the land or not, is to be assessed to that person as if that person owned the land.
- (16) A person mentioned in subsection (15) shall pay all taxes on the assessed value of the land mentioned in that subsection.
- (17) If the land mentioned in subsection (15) is no longer held by a person pursuant to a lease, licence or permit, the land is to be assessed to the railway company as part of the station grounds or right of way of the railway company.
- (18) Notwithstanding the disposal of lots or plots in a cemetery owned by the owner of a commercial cemetery as defined in *The Cemeteries Act, 1999*, the owner of the cemetery shall be assessed with respect to all the lands included in the cemetery.

Percentage of value

196(1) The Lieutenant Governor in Council may make regulations:

- (a) establishing classes of property for the purposes of this section; and
 - (b) setting percentages of value that are applicable to classes of property established pursuant to clause (a).
- (2) Classes of property established pursuant to subsection (1) may be all or any of the following:
- (a) classes of land;
 - (b) classes of improvements;
 - (c) classes of land, improvements or both.
- (3) The assessor shall determine to which class established pursuant to the regulations, if any, any property belongs.
- (4) A regulation made pursuant to this section may be made retroactive to a day not earlier than the day on which this section came into force.

2005, c.M-36.1, s.196; 2013, c.19, s.30.

Taxable assessment

197 After calculating the assessment of property that belongs to a class of property established pursuant to subsection 196(1), the assessor shall determine the taxable assessment of the property by multiplying the assessment by the percentage of value applicable to the class of property to which the property belongs.

2005, c.M-36.1, s.197; 2006, c.7, s.18.

Fixed assessment agreements

198(1) Notwithstanding any other provision of this Act, if a council is authorized by bylaw to do so, the council may enter into a fixed assessment agreement with:

- (a) the owner of any of the following land if the owner's principal occupation is farming and if the land is used exclusively for farming purposes:
 - (i) land consisting of at least eight hectares in the case of land situated in a town;
 - (ii) land consisting of at least two hectares in the case of land situated in a village or resort village;
 - (iii) land that has not been subdivided into lots; or
- (b) the owner of any dwelling situated on land within an organized hamlet that would be exempt from taxation pursuant to this Act except for its location within the organized hamlet.

- (2) A fixed assessment agreement may provide for:
- (a) in the case of land described in clause (1)(a):
 - (i) a fixed value to be placed on the land and any improvements on the land for assessment purposes; or
 - (ii) a fixed rate of taxation for all purposes or any specified purposes:
 - (A) on the assessed value of the land and any improvements on the land; or
 - (B) if the value of the land and any improvements on the land has been fixed by agreement, on that fixed value; or
 - (b) in the case of a dwelling described in clause (1)(b), a fixed value to be placed on the dwelling for assessment purposes in an amount of not less than the value that would otherwise be placed on the dwelling for assessment purposes if the land on which the dwelling is situated were located outside of an organized hamlet.
- (3) Subject to subsection (4), an agreement entered into pursuant to subsection (1) remains in force for any period, not exceeding five years, that may be specified in the agreement and may be renewed from time to time for periods not exceeding five years each.
- (4) Notwithstanding anything contained in an agreement entered into pursuant to subsection (1) or in a bylaw renewing any such agreement, the agreement or the renewal, as the case may be, is deemed to have been terminated on:
- (a) the placing, erecting or constructing of any additional improvement on the land to which the agreement or renewal applies after the date on which the agreement or renewal became effective;
 - (b) in the case of an agreement described in clause (1)(a):
 - (i) the use of any part of the land for any purpose other than farming;
 - (ii) the owner of the land ceasing to own a part of the land with the result that the owner's ownership is reduced to less than:
 - (A) eight hectares in the case of land situated in a town; or
 - (B) two hectares in the case of land situated in a village or resort village; or
 - (iii) the subdivision of the land into lots; or
 - (c) in the case of an agreement described in clause (1)(b):
 - (i) a change of the use of the dwelling to which the agreement or renewal relates; or
 - (ii) a subdivision or change in ownership of the land or the dwelling.

- (5) If an agreement pursuant to subsection (1) cannot be reached or if, on application by an owner of property with respect to which an agreement is sought, the council does not promptly enter into an agreement pursuant to subsection (1), the owner may petition the appeal board to adjudicate in the matter.
- (6) On receipt of a petition pursuant to subsection (5), the appeal board may:
- (a) in the case of a petition for an agreement described in clause (1)(a):
 - (i) order the municipality to assess the land and any improvements on the land at a stated sum; and
 - (ii) fix the maximum rate of taxation for all purposes or any specified purposes to be imposed on:
 - (A) the assessed value of the land and any improvements on the land; or
 - (B) the value of the land and improvements as fixed by the order for assessment purposes; or
 - (b) in the case of a petition for an agreement described in clause (1)(b), order the municipality to assess the improvements at a stated sum.
- (7) Subsections (3) and (4) apply, with any necessary modification, to an order made pursuant to subsection (6).
- (8) If a person uses a parcel of land in a municipality other than a rural municipality exclusively for farming purposes, or operates a number of parcels of land as one farming unit, and the parcel or number of parcels is two hectares or more in area:
- (a) the parcel or parcels are to be assessed using the market valuation standard with respect to the first two hectares; and
 - (b) the remainder of the land is to be assessed at the rates established for agricultural land pursuant to the assessment manual.

2005, c.M-36.1, s.198; 2006, c.7, s.19.

Assessment rules re resource production equipment

- 199(1)** In assessing the value of property, the assessor shall not take into account machinery and equipment that is used in association with a pipeline and is located on the land or within the improvement.
- (2) Subject to subsections (3) and (4), in the case of petroleum oil and gas wells:
- (a) account is to be taken in the assessment of any resource production equipment by which petroleum oil and gas are:
 - (i) produced to the surface, including for its enhanced recovery;
 - (ii) stored, except at a battery site;
 - (iii) transported from a well site to a battery or gas handling site; or
 - (iv) compressed, except for gas that is for the most part a by-product of petroleum oil production; and

- (b) no account is to be taken in the assessment of resource production equipment at a battery or gas handling site by which:
 - (i) petroleum oil and gas are separated, treated, processed, dehydrated or stored or are transported within the site; or
 - (ii) petroleum oil and gas waste products are disposed of.
- (3) Surface casing, production casing, or any other liner casing used in conjunction with producing oil or gas or in disposing of oil, gas, water or any other substance is not to be taken into account in an assessment.
- (4) Resource production equipment that is used in association with a petroleum oil or gas well at which there has been no production in the 12-month period ending July 1 of the previous year, other than production during testing, is to be assessed at only a nominal amount for the current year.
- (5) Subject to subsection (6), resource production equipment used in association with a petroleum oil or gas well is to be assessed in the year after production operations at the well are suspended or abandoned.
- (6) Resource production equipment is only to be assessed if it was used in association with a petroleum oil or gas well that was in production for more than 29 days.
- (7) In the case of a mine, resource production equipment by which a mineral resource is extracted and produced, but not processed or refined, is to be taken into account in an assessment.
- (8) For the purposes of this section, the Lieutenant Governor in Council may make regulations:
 - (a) identifying resource production equipment or classes of resource production equipment to be taken into account in an assessment;
 - (b) identifying resource production equipment or classes of resource production equipment not to be taken into account in an assessment.

2005, c.M-36.1, s.199; 2006, c.7, s.20; 2020, c.30, s.3-43.

200 Repealed. 2006, c.7, s.21.

Provision of information to assessor

- 201(1)** For assessment purposes, the assessor may, at any time, request any information or document that relates to or might relate to the value of any property from any person who owns, uses, occupies, manages or disposes of the property.
- (2) Every year, the assessor may request the owner of property to provide information respecting:
 - (a) the persons who are carrying on business on the property; and
 - (b) the nature of the business being carried on.

(3) For the purpose of using a valuation technique or method of appraisal based on the use of income or benefits, an assessor may request from a person mentioned in subsection (1) any information or document that relates to:

- (a) the income generated or expected to be generated by any property; and
- (b) the expenses incurred or expected to be incurred with respect to any property.

(4) Subject to section 231, a person who receives a request from an assessor pursuant to subsection (1), (2) or (3) shall, before the expiration of a period set by the assessor of not less than 30 days after the date of receiving the request, provide the assessor with:

- (a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and
- (b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.

(4.1) Notwithstanding subsection (1) but subject to subsection (4.3) and section 231, for the purpose of using a valuation technique or method of appraisal based on the use of income or benefits, every owner of an income-producing property, as defined by order of the agency, shall, on or before June 30 of each year, furnish the assessor with a certified statement showing the following information for the owner's previous fiscal year respecting that property:

- (a) the income generated by the owner's property;
- (b) the expenses incurred with respect to the owner's property;
- (c) any additional information that the agency, by order, may require.

(4.2) The certified statement mentioned in subsection (4.1) must state that the information provided in the statement is complete, true and accurate to the best of the knowledge and belief of the person making the statement.

(4.3) An owner is not required to furnish the certified statement mentioned in subsection (4.1) in relation to his or her property if:

- (a) the property is residential property used for social housing; and
- (b) the owner receives an ongoing operating subsidy in relation to the property from the municipality, the Government of Saskatchewan, the Government of Canada or an agency of any of those bodies.

(5) Subject to subsection (6), every person who, in the course of his or her duties, acquires or has access to any information or document obtained pursuant to subsection (1), (2), (3) or (4.1) shall:

- (a) keep that information or document confidential; and
- (b) not make any use of or disclose that information or document without the consent of the person to whom the information or document relates.

(6) A person mentioned in subsection (5) may use or disclose the information or document mentioned in that subsection:

- (a) to determine the value of any property;
- (b) for the purposes of an appeal to a board of revision, the appeal board or the Court of Appeal; or
- (c) if the use or disclosure does not identify the person to whom the information or document relates.

(7) On or before October 1 in each year, every railway company shall furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

- (a) the total number of kilometres of the railway roadway situated within the municipality;
- (b) the description and area in hectares of land within the municipality owned or occupied by the company, other than a railway roadway;
- (c) the description and location of any improvements within the municipality, other than railway superstructures, owned or occupied by the company;
- (d) any change in the ownership of a railway roadway and any abandonment of a railway roadway;
- (e) the address to which assessment and tax notices are to be sent.

(7.1) Notwithstanding subsection (7), a railway company is not required to furnish the assessor with the certified statement mentioned in that subsection if there has been no change in the information provided by the railway company in its last certified statement pursuant to that subsection, unless the statement is requested by the assessor.

(8) On or before September 1 in each year, every owner or operator of a petroleum oil or gas well shall furnish the assessor with a certified statement showing the following information as of July 1 in the current year:

- (a) the owner's or operator's name and address;
- (b) a list of the resource production equipment situated within the municipality that is subject to assessment and its location;

- (c) any change in the resource production equipment situated within the municipality that has occurred since the last information was furnished to the assessor;
 - (d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;
 - (e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated within the municipality;
 - (f) the address to which assessment and tax notices are to be sent.
- (8.1) On or before September 1 in each year, every owner or operator of a battery or gas handling site shall furnish the assessor with a certified statement showing the following information as of July 1 in the current year:
- (a) a list of the surface locations of battery and gas handling sites mentioned in clause 199(2)(b) that are situated within the municipality; and
 - (b) any change in the information mentioned in clause (a) that has occurred since the last information was furnished to the assessor.
- (9) On or before March 1 in each year, every owner of a pipeline shall furnish the assessor with a certified statement showing the following information as of January 1 in the current year:
- (a) the total number of kilometres of the pipeline right of way situated within the municipality;
 - (b) the total number of kilometres and the diameter of main and additional pipeline laid on or under the pipeline right of way within the municipality;
 - (c) the description and area in hectares of land within the municipality owned or occupied by the owner, other than the pipeline right of way;
 - (d) the description and location of any improvements within the municipality owned or occupied by the owner;
 - (e) any change in the ownership of the pipeline and any abandonment of the pipeline;
 - (f) the address to which assessment and tax notices are to be sent.
- (10) If a property is sold, when requested to do so by the agency or, if a municipality carries out its own valuations and revaluations, when requested to do so by the assessor of the municipality, the vendor and the purchaser shall notify the agency or the assessor, as the case may be, of the purchase and sale in the form prescribed pursuant to *The Assessment Management Agency Act*.
- (11) No action lies or shall be commenced against any person by reason of that person providing any information or document on a request for that information or document pursuant to this section.

Offence and penalty re failure to provide information

202(1) No person shall:

- (a) fail to furnish any information or document required of that person pursuant to section 201; or
 - (b) wilfully furnish the assessor with false information.
- (2) Every person who contravenes any provision of subsection (1) is guilty of an offence and liable on summary conviction to a fine of not more than:
 - (a) \$5,000, in the case of an individual; and
 - (b) \$10,000 in the case of a corporation.
- (3) If the owner of a property is convicted of an offence pursuant to this section and ordered to pay a fine and the owner does not pay the fine, the fine:
 - (a) is a debt due to the municipality;
 - (b) may be recovered as a debt due to the municipality or may be added to the taxes of the property for which the information or document was requested but not provided or for which false information was wilfully furnished;
 - (c) is a lien against the land that has priority over all other liens or charges except for those of the Crown; and
 - (d) is a charge on the goods of the owner of the land and is recoverable in the same manner as other taxes that are a lien against land.
- (4) If a person is convicted of an offence pursuant to this section, the convicting court may, in addition to any fine it may impose, do either or both of the following:
 - (a) order the convicted person to comply with the provision of section 201 with respect to which the convicted person was convicted;
 - (b) make any other order that the court considers necessary or appropriate.
- (5) If the person whose assessment is the subject of an appeal or his or her agent seeks to introduce the following evidence at the hearing of the appeal, the board of revision or appeal board shall not take that evidence into consideration in making its determination:
 - (a) any information or document that was not provided to the assessor as required by section 201 when it was required to be provided;
 - (b) any information that is substantially at variance with information provided to the assessor pursuant to section 201.
- (6) Subject to subsection (8), if a person refuses or fails to provide information to the assessor by the date required pursuant to section 201, or if a person or his or her agent fails or refuses to comply with a request for information or documents pursuant to that section, the board of revision or the appeal board, as the case may be, on the first occasion on which the person appeals the assessment of that property during the revaluation cycle for which the information is required or requested, shall dismiss the person's appeal with respect to the property to which the information relates.

(7) Subject to subsection (8), if the board of revision or the appeal board, as the case may be, dismisses a person's appeal pursuant to subsection (6), the board of revision or the appeal board, as the case may be, shall continue to dismiss any assessment appeal brought by that person with respect to the property during the relevant revaluation cycle until the information has been provided to the assessor within the period mentioned in clause (8)(c).

(8) The board of revision or the appeal board, as the case may be, may allow a person's appeal to proceed if the board of revision or the appeal board, as the case may be, determines that:

- (a) a request for information by the assessor pursuant to section 201 was unreasonable;
- (b) the information requested by the assessor was not relevant to the assessment;
- (c) the information, although received by the assessor after the time requested or required, was received:
 - (i) for the first year in a revaluation cycle, at least 18 months before the beginning of the revaluation cycle; or
 - (ii) for all other years, by January 1 of the year before the assessment year; or
- (d) through no fault of the owner, the information could not be provided.

(9) Subsections (6) to (8) apply whether or not the person has been convicted of an offence pursuant to this section.

2005, c.M-36.1, s.202; 2006, c.7, s.23.

Fee for access to assessment information

203(1) If a municipality authorizes information to show how the assessment of a person's property was prepared to be furnished to that assessed person or an authorized agent of that assessed person, the municipality may charge a fee for furnishing that information.

(2) For the purposes of subsection (1), the fee must not exceed the reasonable costs incurred by the municipality to furnish the information.

2005, c.M-36.1, s.203; 2006, c.7, s.23.

DIVISION 2
Assessment Roll

Preparation of assessment roll

204(1) A municipality shall prepare an assessment roll for each year for all assessed property in the municipality no later than May 1.

(2) A municipality may prepare the assessment roll on or after September 1 in the year before the year to which the assessment roll relates.

2005, c.M-36.1, s.204.

Contents of assessment roll

205 The assessment roll is required to show the following for each assessed property:

- (a) a description sufficient to identify the location of the property;
- (b) the contact information of the assessed person or, if that information is not known and cannot be ascertained after reasonable inquiry, a note stating that the contact information is not known;
- (c) whether the property is a parcel of land, an improvement or a parcel of land and the improvements to it;
- (d) the assessment class or classes;
- (e) the assessed value of the property;
- (f) the assessed value of the property after applying the applicable percentage of value set by regulation made pursuant to subsection 196(1);
- (g) in the case of a municipality in which a separate school division is or may be established, whether the property is assessable for public school purposes or separate school purposes;
- (h) if the property is exempt from taxation, a notation of that fact;
- (i) any other information considered appropriate by the municipality.

2005, c.M-36.1, s.205; 2020, c30, s.3-45.

If two or more owners or occupants

206(1) If two or more persons are the owners or occupants of any property that is liable to assessment, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of or interest in the property.

(2) Notwithstanding section 205, if two or more parcels of land are owned by the same person, the assessor may combine the assessment of those parcels into a single assessment for the purposes of the assessment roll.

2005, c.M-36.1, s.206.

Recording assessed persons

207(1) If property is a parcel of land, the assessed person with respect to that parcel is:

- (a) the registered owner as shown in the records of the Land Titles Registry;
- (b) the owner under a bona fide agreement for sale;
- (c) the occupant under a lease, licence, permit or contract who is not the registered owner but who is to be assessed pursuant to an agreement between the occupant and the owner; or
- (d) in the case of land exempt from taxation, the owner under a bona fide agreement for sale or the occupant under a lease, licence, permit or contract.

(2) If a property is an improvement, the assessed person with respect to that improvement is:

- (a) the registered owner as shown in the records of the Land Titles Registry;
- (b) in a municipality other than a rural municipality, the person assessed with respect to the land on which the improvement is situated; or
- (c) in a rural municipality, the owner of the improvement.

(2.1) Notwithstanding clause (2)(b), if the improvement is a trailer or mobile home, the assessed person is the owner of the trailer or mobile home.

(3) If a person purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person shall give the municipality written notice of that person's contact information to which assessment and tax notices may be sent.

2005, c.M-36.1, s.207; 2007, c.32, s.11; 2020,
c30, s.3-46.

Corrections to assessment roll

208(1) If an error or omission in any of the information shown on the assessment roll is discovered, or if a corrective action is required as a result of an assessment audit by the agency, the assessor may correct the assessment roll for the current year only.

(2) If the assessor makes a correction to the assessment roll respecting information required pursuant to clause 205(d), (e), (f) or (h) or as a result of an assessment audit by the agency, the assessor shall send an amended assessment notice to the persons affected by the correction.

(2.1) Section 215 applies, with any necessary modification, to an amended assessment notice sent pursuant to subsection (2).

(2.2) The rights of appeal and the procedures respecting appeals as set out in this Part apply, with any necessary modification, with respect to an amended assessment notice sent pursuant to subsection (2).

(3) A correction made pursuant to this section is effective from January 1 of the year with respect to which the assessment is made.

(4) The date of every entry on the assessment roll made pursuant to this section must be shown on the roll.

2005, c.M-36.1, s.208; 2006, c.7, s.24.

Additions to assessment roll

209(1) A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.

(2) The assessor shall comply with an application made pursuant to subsection (1) after verifying that the person named in the application is entitled to have his or her name entered in the assessment roll.

2005, c.M-36.1, s.209.

Designation of education property tax

210(1) In every municipality in which a separate school division is or may be established, the assessor shall accept the written statement of any person whose name is to be entered in the roll, or a written statement made on behalf of that person, that the person is a taxpayer of the public school division or a taxpayer of the separate school division, as the case may be.

(2) A statement mentioned in subsection (1) is sufficient to authorize the assessor to enter opposite the name of that person in the roll a designation indicating the school division of which the person is a taxpayer.

(3) Subject to *The Education Act, 1995*, in the absence of any statement made pursuant to subsection (1), a person is deemed to be a taxpayer of the public school division.

2005, c.M-36.1, s.210; 2007, c.32, s.12.

Fraudulent assessment

211(1) No person, other than the assessor, shall wilfully:

- (a) enter or procure the entry of the name of a person in the assessment roll;
- (b) omit or procure the omission of the name of a person from the assessment roll; or
- (c) procure the assessment of a person at too low an amount.

(2) Every person who contravenes subsection (1) is guilty of an offence and liable on summary conviction to a fine of not more than \$500 and to imprisonment for a period of not more than 30 days.

(3) No assessor shall wilfully:

- (a) make a fraudulent assessment;
- (b) enter in the assessment roll the name of a person who should not be so entered or a fictitious name;
- (c) omit the name of a person who should be entered in the assessment roll; or
- (d) neglect any duty required of the assessor by this Act.

2005, c.M-36.1, s.211.

Severability

212 The fact that any information shown on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the roll or the roll itself.

2005, c.M-36.1, s.212.

Assessment roll open to public

213(1) The assessor shall make the assessment roll available for public inspection during normal business hours from the day of completion of the assessment roll to the last day for lodging an appeal.

(2) The council may authorize that the assessment roll or portions of the assessment roll be available for public inspection at any additional times that the council may determine.

2005, c.M-36.1, s.213.

DIVISION 3
Assessment Notices

Preparation of assessment notices

214(1) Except as provided in subsection (2), each municipality shall prepare assessment notices for all assessed property shown on the assessment roll of the municipality.

(2) A council may, by bylaw, dispense with the preparation of assessment notices if the assessed value of a property:

- (a) has not changed from the previous year's assessed value; or
- (b) the increase or decrease in assessed value does not exceed the lesser of:
 - (i) \$1,000 from the previous year's assessed value; and
 - (ii) 1% of the previous year's assessed value.

(3) A bylaw passed pursuant to subsection (2) is effective with respect to the year in which it is passed and all subsequent years, other than a year in which a revaluation is directed by the agency.

2005, c.M-36.1, s.214.

Contents of assessment notice

215(1) An assessment notice or an amended assessment notice must contain all of the following:

- (a) the same information that is required to be shown on the assessment roll;
- (b) the date the assessment notice or amended assessment notice is sent to the assessed person;
- (c) the date by which an appeal is required to be made, which date is not less than 30 days after both of the following are sent to the assessed person:
 - (i) an assessment notice or amended assessment notice;
 - (ii) a written or printed notice of appeal in the form established in regulations made by the minister;

(c.1) the contact information of the municipality to enable an assessed person to discuss the notice of assessment or potential appeal in accordance with clause 225(6)(d).

(d) the contact information for the secretary of the board of revision and any other designated officer with whom an appeal is required to be filed;

(d.01) any appeal fees set by a municipality pursuant to section 224;

(d.1) in the case of a rural municipality or a municipal district constituted by divisions, the division in which the owner or owners are entitled to vote in an election;

(e) any other information considered appropriate by the municipality.

(1.1) Notwithstanding clause (1)(c), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, the assessment notice must contain the date by which an appeal is required to be made that is not less than 60 days after the date on which the materials mentioned in that clause are sent to the assessed person.

(1.2) Subsection (1.1) does not apply to an amended assessment notice or a notice of supplementary assessment.

(2) An assessment notice may include a number of assessed properties if the same person is the assessed person for all of them.

(3) If two or more persons are the owners or occupants of any property that is liable to assessment, the owners or occupants may designate between themselves which one of them is to receive the notice of assessment pursuant to subsection (1) for the property.

(4) Any designation made pursuant to subsection (3) must be:

(a) in writing;

(b) signed by each owner or occupant of the property; and

(c) delivered to the assessor.

(5) If an assessor receives a designation in accordance with subsection (3), the assessor may mail the notice of assessment to the person named in the designation rather than to each person named on the assessment roll as an owner or occupant of the property.

(6) Any designation delivered to an assessor in accordance with subsection (3) remains in effect until any owner or occupant of the property notifies the assessor otherwise, in writing.

(7) No assessment is invalid by reason of any error in the notice of assessment or by reason of the non-receipt of the notice by the person to whom it was addressed.

Sending assessment notices

216(1) A municipality shall send the assessment notices to the assessed person within 15 days after the assessment roll is completed.

(2) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

(3) A copy of the assessment notice may be sent according to the contact information of the assessed person using the option determined by that person.

(4) If the contact information of the assessed person and the mailing address of the assessed property are unknown, the municipality shall retain the assessment notice subject to the municipality's records retention and disposal schedule established pursuant to section 116, but the assessment notice is deemed to have been sent to the assessed person.

2005, c.M-36.1, s.216; 2015, c.21, s.31; 2020, c.30, s.3-48.

Publication re assessment notices

217(1) Within 15 days after completion of the assessment roll, a municipality shall annually publish in the Gazette, and in one issue of a newspaper or in any other manner considered appropriate by the municipality, a notice stating:

- (a) that the assessment notices have been sent;
- (b) that a bylaw pursuant to section 214 has been passed; and
- (c) the last date on which appeals may be lodged against the assessment.

(2) All assessed persons are deemed to have received their assessment notices as a result of the publication mentioned in subsection (1).

2005, c.M-36.1, s.217; 2006, c.7, s.26.

Correction of assessment notice

218 If an error, omission or misdescription is discovered in any of the information shown on an assessment notice, the municipality may prepare an amended assessment notice and send it to the assessed person.

2005, c.M-36.1, s.218.

DIVISION 4

Supplementary Assessments

Preparation of supplementary assessments

219(1) Subject to subsection (2), the assessor shall make any supplementary assessment that may be necessary to reflect a change if, after assessment notices are sent but on or before December 1 of the taxation year for which taxes are levied on the assessment mentioned in the notices, it is discovered that the assessed value of any property is not the same as the value entered on the assessment roll by reason of:

- (a) destruction of or damage to the property;

- (b) demolition, alteration or removal of an improvement;
 - (c) construction of an improvement;
 - (d) change in the use of the property;
 - (e) subdivision of property; or
 - (f) issuance of titles pursuant to a condominium plan that is approved by the Controller of Surveys.
- (2) If a change is made to the roll pursuant to subsection (1), the assessor shall send an assessment notice to the persons affected.
- (3) Section 215 applies, with any necessary modification, to an assessment notice sent pursuant to subsection (2).
- (4) The rights of appeal and the procedures respecting appeals as set out in this Part apply, with any necessary modification, with respect to an assessment notice sent pursuant to subsection (2).
- (5) A municipality may exclude property from supplementary assessments if the increase in value for that property is less than an amount to be set in the resolution or bylaw providing for the exclusion.
- (6) A municipality may determine a cut-off date for supplementary assessments, not earlier than September 30 in any year, after which no supplementary assessments may be prepared for any property in the municipality.
- (7) A supplementary assessment must reflect:
- (a) the value of any property that has not been previously assessed; or
 - (b) the change in the value of any property since it was last assessed.
- (8) Immediately after a supplementary assessment is made pursuant to this section:
- (a) the assessor shall place the assessment on the assessment roll and taxes shall be levied on the assessment at the same rate as the rest of the roll; and
 - (b) the amount levied is to be adjusted to correspond with:
 - (i) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;
 - (ii) the portion of the year that elapsed before the completion of the removal or demolition of the building; or
 - (iii) the portion of the year that has elapsed since the value of the property changed.

(9) If any property exempt from taxation pursuant to this Act ceases to be exempt on or before December 1 of the taxation year for which taxes are levied, or before the cut-off date determined pursuant to subsection (6), the assessor shall assess the person liable to assessment and enter the assessment on the assessment roll.

2005, c.M-36.1, s.219; 2006, c.7, s.27; 2013, c.19, s.33.

DIVISION 5 Board of Revision

Establishment of board of revision

220(1) A council shall appoint a board of revision for the municipality before the assessment roll is prepared pursuant to section 204.

(1.1) The board of revision appointed pursuant to subsection (1) must consist of not less than 3 members and at least one secretary appointed pursuant to section 221.

(1.2) If a centralized board of revision has been established by the minister pursuant to section 222.1, a municipality may appoint the centralized board of revision as the board of revision for that municipality.

(2) The following persons are not eligible to sit as members of the board of revision for the municipality:

- (a) a member of council;
- (b) a member of the board of education of any school division situated wholly or partly in the municipality or in which the municipality is wholly or partly situated;
- (c) an employee of the municipality.

(3) No member of a board of revision may hear or vote on any decision that relates to a matter with respect to which the member has a financial interest within the meaning of section 143.

(4) The council shall determine:

- (a) the term of office of each member of the board of revision;
- (b) the manner in which vacancies are to be filled; and
- (c) the remuneration and expenses, if any, payable for services rendered by the board of revision.

(5) Neither a member of the board of revision nor the secretary of the board of revision appointed pursuant to section 221 shall carry out any power, duty or function of that office until he or she has taken an official oath in the prescribed form.

(6) The members of the board of revision shall choose a chairperson from among themselves.

(7) The chairperson of the board of revision may:

- (a) appoint panels of not less than three members of a board of revision; and
- (b) appoint a chairperson for each panel.

- (8) Notwithstanding subsection (7) but subject to the conditions prescribed in section 223, the chairperson may appoint one member of the board of revision to serve as a panel.
- (9) Each panel appointed pursuant to subsection (7) or (8) may hear and rule on appeals concurrently as though it were the board of revision in every instance.
- (10) A majority of the members of a board of revision or of a panel constitutes a quorum for the purposes of a sitting or hearing or of conducting the business of the board or panel.
- (11) A decision of a majority of the members of a board of revision or of a panel is the decision of the board of revision.
- (12) The mayor or reeve may appoint a person as an acting member of a board of revision if any member is unable to attend a hearing of the board.
- (13) The Lieutenant Governor in Council may make regulations:
- (a) prescribing rules of procedure for boards of revision;
 - (b) respecting the appointment of and training and qualifications for members of boards of revision;
 - (c) respecting the manner in which board of revision decisions made pursuant to section 240 are to be published.
- (14) Every board of revision shall comply with any prescribed rules of procedure.

2005, c.M-36.1, s.220; 2015, c.30, s.3-22; 2020, c30, s.3-49; 2024, c6, s.3-17.

Secretary of board of revision

- 221(1)** The council shall:
- (a) appoint a secretary of the board of revision; and
 - (b) prescribe the term of office, the remuneration, and duties of the secretary of the board of revision.
- (2) The assessor is not eligible to be the secretary of the board of revision for the municipality in which he or she is the assessor.
- (3) The Lieutenant Governor in Council may make regulations respecting the appointment, remuneration and duties of secretaries of boards of revision.

2005, c.M-36.1, s.221; 2006, c.7, s.28; 2020, c30, s.3-50.

Provincial Registrar of boards of revision

- 221.1(1)** The Lieutenant Governor in Council may establish an Office of the Registrar for the following purposes:
- (a) certification of boards of revision;
 - (b) coordination of matters relating to boards of revision;
 - (c) collection of information respecting boards of revision;
 - (d) any other prescribed function.

(2) The minister may provide the Office of the Registrar with any supplies and the services of any employees under the minister's administration that the minister considers to be required for the Office of the Registrar to carry out the powers and duties of that office.

(3) The minister may delegate any duties of a secretary of a board of revision to the Office of the Registrar.

(4) The Lieutenant Governor in Council may make regulations for the purposes of this section:

- (a) respecting the powers and duties of the Office of the Registrar;
- (b) prescribing any additional functions of the Office of the Registrar;
- (c) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this section.

2020, c 30, s.3-51; 2024, c6, s.3-18.

District board of revision

222(1) A council may agree with the council of any other municipality to establish jointly a district board of revision to have jurisdiction in their municipalities.

(2) Subject to subsection (2.1), section 220 applies, with any necessary modification, to a district board of revision.

(2.1) A district board of revision may include any persons mentioned in subsection 220(2) who are parties to the agreement establishing the district board of revision, but only if representatives from a single municipality do not form the majority of the district board of revision.

(2.2) If a person mentioned in subsection 220(2) is a member of a district board of revision, that person shall not hear an assessment appeal respecting property in that person's municipality.

(2.3) Notwithstanding subsection 220(10), if one or more members is disqualified from hearing an appeal pursuant to subsection (2.2), a majority of the members of a district board of revision or of a panel who remain eligible to hear the appeal constitute a quorum for the purposes of that appeal.

(3) Notwithstanding subsection 221(2), the assessor of a municipality that is a signatory to an agreement pursuant to this section to establish a district board of revision is eligible to be appointed secretary of the district board of revision but shall not act as secretary on any appeal to the district board of revision from the municipality for which he or she is the assessor.

(4) For those appeals mentioned in subsection (3) where an assessor is prohibited from acting as secretary of the district board of revision, the signatories to the agreement pursuant to this section shall appoint another person to act as secretary to the district board of revision.

(5) The Lieutenant Governor in Council may make regulations respecting district boards of revision or other boards of revision.

2005, c.M-36.1, s.222; 2006, c.7, s.29; 2020, c30, s.3-52; 2024, c6, s.3-19.

Centralized board of revision

222.1(1) Notwithstanding section 220, the minister may, by order, establish a centralized board of revision for the purposes of Divisions 5 and 6 of this Part.

(2) The minister may enter into an agreement with any person, agency, organization, association, enterprise, institution or body to provide the services of a centralized board of revision established pursuant to subsection (1).

(3) Subject to the regulations, a centralized board of revision established pursuant to this section has all the powers, duties and responsibilities given to a board of revision pursuant to this Part.

(4) A centralized board of revision established pursuant to this section is deemed to be the appointed board of revision pursuant to section 220 for the purposes of hearing appeals:

- (a) for any municipalities located in the prescribed areas;
- (b) of any prescribed type;
- (c) for any municipality whose board of revision does not meet the prescribed requirements pursuant to subsection 220(13); or
- (d) for any prescribed purpose, circumstance or situation.

(5) The minister may provide any clerical or other assistance to a centralized board of revision established pursuant to this section that the board may require.

(6) Every centralized board of revision established pursuant to subsection (1):

- (a) must be certified in accordance with the regulations;
- (b) is appointed for a term of not less than 1 year, unless otherwise noted in its agreement with the minister; and
- (c) must consist of not less than 3 members and at least 1 secretary.

(7) A chairperson and a vice-chairperson of a centralized board of revision must be designated in the agreement mentioned in subsection (2).

(8) The Lieutenant Governor in Council may make regulations for the purposes of a centralized board of revision established pursuant to this section respecting the following:

- (a) the area within which a board appointed pursuant to this section may hear and decide appeals;
- (b) the training, qualifications and terms of office of members;
- (c) the manner in which remuneration for services rendered by the board and other expenses of the board are to be paid and funded;
- (d) payment made by a municipality if the centralized board of revision is deemed to be the appointed board for that municipality in accordance with subsection (4);
- (e) the maximum rates for the remuneration for services rendered and reimbursement for expenses that may be paid by a municipality if the centralized board of revision is deemed to be the appointed board for that municipality in accordance with subsection (4);
- (f) any additional purpose, circumstance or situation for which a centralized board of revision is deemed to be the appointed board of revision;

- (g) reporting requirements;
- (h) the appointment of members, including a secretary;
- (i) rules and procedures for receiving, hearing, notifying, determining and deciding appeals;
- (j) the application, modification or suspension of any provision of this Part;
- (k) the circumstances in which a municipality may appoint and utilize its own board of revision;
- (l) any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this section.

2024, c6, s.3-20.

Simplified appeals

223(1) This section applies, at the option of the appellant, to an appeal concerning the assessment of:

- (a) a single family residential property regardless of the total assessment; or
 - (b) any property that has a total assessment of the prescribed amount or less.
- (2) Notwithstanding subsection 220(7), the chairperson of the board of revision may appoint one person from among the members of a board of revision to hear and rule on appeals to which this section applies.
- (3) A notice of appeal pursuant to this section is to be in the form required pursuant to subclause 215(1)(c)(ii) and subsection 225(6).
- (4) Section 230 does not apply to an appellant in an appeal to which this section applies.
- (5) The Lieutenant Governor in Council may make regulations for the purposes of subsection (1) prescribing different amounts for different classes of properties and different types of municipalities.

2005, c.M-36.1, s.223; 2006, c.7, s.30; 2014, c.19, s.19; 2020, c30, s.3-54.

Fees

224(1) Subject to subsection (6), a council may set fees payable by persons:

- (a) who wish to appeal their assessments or to be involved as a party in a hearing before a board of revision; or
 - (b) who wish to obtain copies of a board of revision's decisions and other documents.
- (2) A council may classify property according to type, value or any other criterion for the purposes of the payment of fees pursuant to subsection (1).
- (3) The fees payable pursuant to subsection (1) need not be the same for each class of property established pursuant to subsection (2).
- (4) The fees paid by an appellant pursuant to subsection (1) must be refunded if:
- (a) the appellant is successful in whole or in part on an appeal at either the board of revision or the appeal board;

- (b) the appellant's appeal is not filed by the secretary of the board of revision for the reason mentioned in subsection 226(4);
 - (c) the appellant withdraws an appeal in accordance with section 227; or
 - (d) the appellant enters into an agreement pursuant to section 228 resolving all matters on appeal.
- (5) If an appellant fails to pay the fees required pursuant to subsection (1) within the 30-day period mentioned in subsection 226(1) or within the 60-day period mentioned in subsection 226(1.1), as the case may be, the appeal is deemed to be dismissed.
- (6) The fees established pursuant to this section must not exceed any prescribed maximum fee or the appropriate amount set out in a prescribed schedule of maximum fees.

2005, c.M-36.1, s.224; 2006, c.7, s.31.

DIVISION 6

Appeals to Board of Revision

Appeal procedure

- 225(1)** An appeal of an assessment may only be taken by a person who:
- (a) has an interest in any property affected by the valuation or classification of any property; and
 - (b) believes that an error has been made:
 - (i) in the valuation or classification of the property; or
 - (ii) in the preparation of or the content of the relevant assessment roll or assessment notice.
- (2) If land has been assessed together with improvements on it, no person shall base an appeal on:
- (a) the valuation of land apart from the improvements to the land; or
 - (b) the valuation of improvements apart from the land on which the improvements are situated.
- (3) A municipality, other taxing authority, or the agency may appeal an assessment to a board of revision on the grounds that an error has been made in:
- (a) the valuation or classification of any property in the preparation or the content of the relevant assessment roll or assessment notice; or
 - (b) the content of the relevant assessment roll or assessment notice.
- (4) The agency is to be made a party to an appeal if:
- (a) the agency prepared the valuation or classification of any property being appealed; or
 - (b) the appeal is by a municipality or other taxing authority.
- (5) The appellant shall file a separate notice of appeal for each assessment being appealed.

(6) A notice of appeal must be in writing in the form established in regulations made by the minister and must:

- (a) set out the specific grounds on which it is alleged that an error exists;
 - (a.1) set out the name of the appellant and the name of the agent who will represent the appellant, if the appellant has named an agent;
 - (a.2) explain how the appellant has an interest in the property;
- (b) set out in summary form, the particular facts supporting each ground of appeal;
- (c) if known, set out the change to the assessment roll that is requested by the appellant;
- (d) include:
 - (i) a statement that the appellant and the respondent have discussed the appeal, specifying the date and outcome of that discussion, including the details of any facts or issues agreed to by the parties; or
 - (ii) if the appellant and the respondent have not discussed the appeal, a statement to that effect specifying why no discussion was held; and
- (e) include the contact information of the appellant and the contact information of the appellant's agent, if the appellant has named an agent.

(7) Regardless of whether or not the appellant has named an agent in the notice of appeal pursuant to subsection (6), the appellant retains the right to name an agent, change an agent or use additional agents at any time during the appeal process.

2005, c.M-36.1, s.225; 2013, c.19, s.34; 2020, c.30, s.3-55.

Filing notice of appeal

226(1) A notice of appeal must be filed, together with any fee set by the council pursuant to section 224, at the address shown on the assessment notice:

- (a) within 30 days after the day on which the notice of assessment is mailed to the person; or
- (b) if no notice of assessment is mailed to the person, within 30 days after the later of:
 - (i) the date on which the notice stating that the assessment notices have been sent is published pursuant to section 217; and
 - (ii) the date on which the notice of a bylaw dispensing with the preparation of assessment notices is published pursuant to section 217.

(1.1) Notwithstanding clauses (1)(a) and (b), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, a notice of appeal must be filed, together with any fee set by the council pursuant to section 224, within 60 days after the date mentioned in those clauses.

(1.2) Subsection (1.1) does not apply to an amended assessment notice or a notice of supplementary assessment.

(2) The appellant shall file a notice of appeal pursuant to this section by personal service, by registered mail or by ordinary mail.

- (3) If, in the opinion of the secretary of the board of revision, the notice of appeal does not comply with section 225, the secretary shall:
- (a) notify the appellant and include an explanation of the deficiencies in the notice of appeal; and
 - (b) grant the appellant one 14-day extension to perfect the notice of appeal.
- (4) If the appellant does not comply with a notice given pursuant to subsection (3), the secretary of the board of revision may refuse to file the notice of appeal, which action is deemed to be a refusal by the board of revision to hear the appeal.
- (5) Once a notice of appeal is filed, the secretary of the board of revision shall, as soon as is reasonably practicable, provide all other parties to the appeal with a copy of the notice of appeal.

2005, c.M-36.1, s.226; 2006, c.7, s.32; 2013, c.19, s.35; 2020, c30, s.3-56.

Withdrawal of appeal

227 An appellant may withdraw his or her appeal for any reason by notifying the secretary of the board of revision at least 15 days before the day on which the appeal is to be heard by the board of revision.

2005, c.M-36.1, s.227.

Agreement to adjust assessment

228(1) The parties to an appeal may agree to a new valuation or classification of a property, or to changing the taxable or exempt status of a property, if, during the appeal period but before the appeal is heard by the board of revision, all parties to the appeal agree:

- (a) to a valuation or classification other than the valuation or classification stated on the notice of assessment; or
 - (b) to a change in the taxable or exempt status of a property from that shown on the assessment roll.
- (2) An agreement pursuant to subsection (1) must be in writing.
- (2.1) If the owner of the property is not a party to the appeal, that owner must be notified of the agreement pursuant to subsection (1).
- (3) If an agreement entered into pursuant to this section resolves all matters on appeal:
- (a) the assessor shall make any changes to the assessment roll that are necessary to reflect the agreement between the parties; and
 - (b) by providing written notice to the secretary of the board of revision, the appellant shall withdraw his or her appeal.

2006, c.7, s.33; 2020, c30, s.3-57.

Notice of hearing

229(1) If a hearing is required, the secretary of the board of revision shall set a date, time and location for a hearing before the board of revision.

(2) The secretary of the board of revision shall, at least 30 days before the hearing, serve on the appellant and the assessor a notice of the date, time and location of the hearing and stating that the hearing may proceed in the absence of the appellant, at which time the appeal may be dismissed and no further or other appeal may be taken.

(3) The secretary of the board of revision may serve the notice pursuant to this section:

- (a) according to the contact information included in the notice of appeal; or
- (b) if no contact information is included in the notice of appeal, at the address entered on the assessment roll.

(4) Notwithstanding subsections (2) and (3), the appellant, the assessor and the secretary of the board of revision may agree to an earlier hearing date for the appeal if they also agree to a date for the disclosure of evidence in accordance with section 230.

(5) The secretary of the board of revision shall not set a hearing date for an appeal unless, in the secretary's opinion, the appellant has complied with all the requirements set out in section 225.

2005, c.M-36.1, s.229; 2006, c.7, s.34; 2013, c.19, s.36; 2015, c.21, s.31; 2020, c.30, s.3-58.

Disclosure of evidence

230(1) If an appellant intends to make use of any written materials on the hearing of an appeal, at least 20 days before the date set for the hearing the appellant shall:

- (a) file a copy of the materials with the secretary of the board of revision; and
- (b) serve a copy of the materials on every other party to the appeal.

(2) If a party to an appeal other than the appellant intends to make use of any written materials on the hearing of the appeal, at least 10 days before the date set for the hearing the party shall:

- (a) file a copy of the materials with the secretary of the board of revision; and
- (b) serve a copy of the materials on every other party to the appeal.

(2.1) If an appellant intends to make use of any written materials on the hearing of an appeal in response to written materials served on him or her pursuant to subsection (2), at least five days before the date set for the hearing the appellant shall:

- (a) file a copy of the materials in response with the secretary of the board of revision; and
- (b) serve a copy of the materials in response on every other party to the appeal.

(3) If a party does not comply with any of subsections (1) to (2.1), the board of revision may:

- (a) accept and consider the material sought to be filed; or
- (b) refuse to accept or consider the material sought to be filed.

(4) At least 10 days before the date set for the appeal hearing, the assessor shall file with the secretary of the board of revision and serve a copy on all parties to the appeal:

- (a) a complete assessment field sheet; and

- (b) a written explanation of how the assessment was determined, including:
 - (i) a statement indicating whether the assessor considered any decisions of the appeal board pursuant to subsection 195(4.1) in determining the assessment; and
 - (ii) if the assessor did consider one or more decisions of the appeal board in determining the assessment, a statement indicating whether the assessor decided to apply, to apply in part, to apply with modification or not to apply the decision of the appeal board to the assessment and the reasons for that decision.
- (5) If an earlier hearing date has been agreed to pursuant to subsection 229(4), the appellant and the assessor are not required to comply with subsections (1) to (4) if they have agreed to dates, before the hearing date, by which they shall disclose to each other and the board of revision the nature of the evidence that the party intends to present, in sufficient detail to allow the other to respond to the evidence at the hearing.

2005, c.M-36.1, s.230; 2006, c.7, s.35; 2010, c.3, s.25.

Declaration of confidentiality

231(1) Before providing information to the assessor or any other party to an appeal, the party that is to provide the information may:

- (a) declare the information confidential; and
 - (b) seek an undertaking of the other party that:
 - (i) all or some of the information so provided is provided solely for the purpose of preparing an assessment or for an appeal hearing; and
 - (ii) no other use may be made of the information.
- (2) Failure to provide an undertaking pursuant to subsection (1) forfeits the right of a party to obtain the information being sought by any other process.
- (3) No person who is required to comply with an undertaking given pursuant to this section shall fail to do so.

2005, c.M-36.1, s.231.

Ruling re confidentiality of information

232(1) On the request of any party to an appeal, a board of revision, the appeal board or the Court of Appeal may make an order declaring all or any part of the information provided by that party to be confidential if the board of revision, the appeal board or the Court of Appeal determines that disclosure of that information on the hearing of the appeal could reasonably be expected to:

- (a) result in financial loss or gain to the party or to any other person;
- (b) prejudice the competitive position of the party or of any other person; or
- (c) interfere with the contractual negotiations or other negotiations of the party or of any other person.

(2) If a board of revision, the appeal board or the Court of Appeal makes an order pursuant to subsection (1), it may also make all or any of the following orders:

- (a) an order that any part of the appeal is to be heard in the absence of the public;
 - (b) an order that the actual income and expense information for an individual property that forms part of a report, study or transcript be purged or masked before the report, study or transcript is released to the public;
 - (c) an order that any information that forms part of a report, study or transcript and that identifies a person be purged or masked before the report, study or transcript is released to the public;
 - (d) any other order respecting procedures to be followed by the parties to the appeal respecting the disclosure or release of any information arising from the appeal.
- (3) No order declaring information to be confidential pursuant to this section prevents full disclosure of that information on an appeal to the appeal board or to the Court of Appeal.

2005, c.M-36.1, s.232.

Proceedings before board of revision

233(1) Boards of revision are not bound by the rules of evidence or any other law applicable to court proceedings and have the power to determine the admissibility, relevance and weight of any evidence.

(2) Boards of revision may require any person giving evidence before them to do so under oath.

(3) All oaths necessary to be administered to witnesses may be administered by any member of the board of revision hearing the appeal.

(4) A board of revision may make rules to govern its proceedings that are consistent with this Act and with the duty of fairness, including rules providing for the chairperson of the board or panel to expel any person for improper conduct.

2005, c.M-36.1, s.233; 2024, c6, s.3-24.

Production of assessment roll

234 If directed by the board of revision, the person having charge of the assessment roll, or any person having charge of any books, papers or documents relating to the matter of an appeal, shall:

- (a) appear; and
- (b) produce the assessment roll and all papers and writings, or books, papers or documents, in his or her custody connected with the matter of appeal.

2005, c.M-36.1, s.234.

Witnesses

235(1) A party to an appeal may testify, and may call witnesses to testify, at the hearing of the appeal before the board of revision.

- (2) For the purposes of a hearing before a board of revision, a party may request the secretary of the board of revision to issue a subpoena to any person:
- (a) to appear before the board;
 - (b) to give evidence; and
 - (c) to produce any documents and things that relate to the matters at issue in the appeal.
- (3) For the purposes of hearing and deciding an appeal, a board of revision may, by order, summons a person:
- (a) to appear before the board;
 - (b) to give evidence; and
 - (c) to produce any documents and things that relate to the matters specified in the order.
- (4) The party requesting the secretary of a board of revision pursuant to subsection (2) to issue a subpoena, or any party that the board of revision making an order pursuant to subsection (3) specifies in the order, shall serve the subpoena or summons on the person to whom it is directed.
- (5) For the purposes of subsection (4), service of a subpoena or summons is to be effected by:
- (a) personal service on the person to whom it is directed; or
 - (b) registered mail sent to the address of the person to whom it is directed.
- (6) Subject to subsection (7), no person who is served with a subpoena or summons pursuant to subsection (4) shall:
- (a) without just excuse fail to attend at the time and place specified in the subpoena or summons; or
 - (b) refuse to testify or produce documents as required pursuant to the subpoena or order.
- (7) If a person who is not a party is required by a subpoena or summons to attend at a hearing of an appeal, the person is relieved of the obligation to attend unless, at the time of service of the subpoena or summons, attendance money calculated in accordance with Schedule IV of the Tariff of Costs under *The King's Bench Rules* is paid or tendered to the person.
- (8) Unless the board of revision otherwise orders, the party responsible for service of a subpoena or summons is liable for payment of attendance money pursuant to subsection (7).

Parties to tender all their evidence

236 Any party to an appeal shall tender all of the evidence on which the party relies either at or before the board of revision hearing.

2005, c.M-36.1, s.236.

Failure to appear

237(1) Subject to subsection (3), if an appellant fails to appear either personally or by agent at the board of revision hearing, the board may:

- (a) hear and decide on the appeal in the absence of the party; or
- (b) dismiss the appeal without a hearing.

(2) The decision of the board of revision pursuant to subsection (1) is final and no appeal may be taken by the appellant from that decision.

(3) If an appellant is required to attend more than one board of revision hearing in more than one municipality or other municipality on the same day:

- (a) the appellant may apply to the board of revision for an adjournment; and
- (b) on an application pursuant to clause (a), the board of revision shall grant the application.

2005, c.M-36.1, s.237.

Recording of hearing or testimony

238(1) If, at least two days before the day scheduled for the hearing of an appeal to the board of revision, a party to the appeal requests that the hearing or part of the hearing or the testimony of a witness testifying at a hearing be recorded, the chairperson of the board or panel shall order that the hearing or a part of the hearing or the testimony of a witness be recorded by a person appointed by the board.

(2) If an order is made pursuant to subsection (1), the chairperson of the board of revision or panel may, at the time of making the order or after deciding the appeal, charge against the party who requested the recording or a transcript the costs or a part of the costs of:

- (a) recording the hearing, a part of the hearing or the testimony of a witness, including the cost of the services of the person appointed to make a recording;
- (b) producing a transcript by a court reporting service of a recording or part of a recording; or
- (c) making copies of a recording or a transcript.

(3) The secretary of the board of revision may withhold the recording or transcript until the costs charged pursuant to subsection (2) are paid.

(4) The secretary of the board of revision shall forward a transcript of the recording to the appeal board if:

- (a) pursuant to this section, a transcript of the recording or part of a recording is made by a court reporting service of a hearing or of part of a hearing or of the testimony of a witness testifying at a hearing;

- (b) the matter that is the subject of the hearing is subsequently appealed to the appeal board; and
- (c) the party to the appeal who requests the transcription has paid the costs of producing the transcript.

2005, c.M-36.1, s.238; 2020, c30, s.3-59.

Amending notice of appeal

239(1) On application made by an appellant appearing before it, a board of revision may, by order, grant leave to the appellant to amend his or her notice of appeal so as to add a new ground on which it is alleged that error exists.

(2) An order made pursuant to subsection (1) may be made subject to any terms and conditions that the board of revision considers appropriate.

(3) An order made pursuant to subsection (1) must be in writing.

2005, c.M-36.1, s.239.

Decisions of board of revision

240(1) After hearing an appeal, a board of revision or, if the appeal is heard by a panel, the panel may, as the circumstances require and as the board or panel considers just and expedient:

- (a) confirm the assessment; or
- (b) change the assessment and direct a revision of the assessment roll accordingly:
 - (i) subject to subsection (3), by increasing or decreasing the assessment of the subject property;
 - (ii) by changing the liability to taxation or the classification of the subject property; or
 - (iii) by changing both the assessed value of the subject property and its liability to taxation or its classification.

(1.1) Notwithstanding subsection (1), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.

(2) A board of revision or panel shall not exercise a power pursuant to subsection (1) except as the result of an appeal.

(3) Notwithstanding subsection (1), an assessment shall not be varied on appeal if equity has been achieved with similar properties.

(4) Unless otherwise provided for in the regulations, a board of revision shall decide all appeals within 180 days after the date on which the municipality publishes a notice pursuant to section 217, and no appeal may be heard after that date unless allowed pursuant to subsection 219(2) or 243(9) or section 404.

(4.1) **Repealed.** 2020, c30, s.3-60.

(5) After a decision is made pursuant to subsection (1), the secretary of the board of revision shall send by ordinary mail or personally deliver to each party:

- (a) a copy of the decision together with written reasons for the decision; and
- (b) a statement informing the party of the rights of appeal available pursuant to section 246 and the procedure to be followed on appeal.

(5.1) If the owner of the property is not a party to the appeal, that owner must be notified of the decision pursuant to subsection (1).

(6) If a decision is made pursuant to subsection (1) regarding a potash mine that is subject to *The Municipal Tax Sharing (Potash) Act*, the secretary of the board of revision shall send a copy of the decision together with written reasons for the decision by registered mail to the Municipal Potash Tax Sharing Administration Board.

(7) The minister may require that if a board of revision makes a decision pursuant to subsection (1), the board shall publish its decision in accordance with the regulations.

2005, c.M-36.1, s.240; 2006, c.7, s.3; 2013, c.19, s.37; 2018, c.25, s.13; 2020, c.30, s.3-60; 2024, c.6, s.3-26.

Amendment of assessment roll

241 Subject to section 257 and the regulations, the assessor shall make any changes to its assessment roll that are necessary to reflect the decision of a board of revision or an agreement entered into pursuant to section 228.

2005, c.M-36.1, s.241; 2020, c.30, s.3-61.

Immunity

242 No action lies or shall be commenced against a board of revision or any member of a board of revision for any loss or damage suffered by a person by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by any of them pursuant to or in the exercise or supposed exercise of any power conferred by this Act or the regulations or in the carrying out or supposed carrying out of any duty imposed by this Act or the regulations.

2005, c.M-36.1, s.242.

DIVISION 7 Appeals to Saskatchewan Municipal Board

Appeals to consolidate assessment appeals

243(1) Notwithstanding section 226, a person may appeal an assessment directly to the appeal board if:

- (a) the person has an interest in property in more than one municipality or in one municipality and in any other municipality;
- (b) with respect to those properties, the person, in accordance with section 226, gives notices of appeal to the board of revision in more than one of the municipalities or other municipalities; and

(c) the appeal board grants the person leave to have the appeals heard by the appeal board as a single assessment appeal and, for that purpose, consolidates the appeals.

(2) A person who wishes to appeal directly to the appeal board pursuant to this section shall, at the same time he or she gives notices of appeal to the boards of revision pursuant to section 226:

- (a) file with the appeal board:
 - (i) an application for leave to appeal to the appeal board, in the form specified by the appeal board;
 - (ii) a copy of each notice of appeal filed pursuant to section 226; and
 - (iii) the fee specified by the appeal board; and
- (b) give a copy of the application for leave to appeal to the appeal board to:
 - (i) the secretary of each board of revision affected; and
 - (ii) all other parties to the appeals.

(3) Within 15 days after receiving a copy of the application for leave to appeal to the appeal board pursuant to subsection (2), the respondent or the assessor of each municipality or other municipality affected may file with the appeal board a written objection to the application.

(4) If the respondent or the assessor of a municipality or other municipality files a written objection pursuant to subsection (3), the respondent or assessor shall:

- (a) state the grounds for the objection; and
- (b) give a copy of the written objection to the appellant and to every other party to the appeals.

(5) Within 45 days after the application for leave to appeal and supporting materials are filed with the appeal board pursuant to clause (2)(a), the appeal board shall:

- (a) either grant leave to appeal or dismiss the application; and
- (b) serve written notice of its decision, with reasons, by ordinary mail on all parties to the appeals and on each board of revision affected by the application for leave to appeal.

(6) The appeal board may grant leave to appeal if it is of the opinion that the grounds of appeal for each assessment are sufficiently alike to warrant consolidating the appeals into a single assessment appeal before it.

(7) A decision of the appeal board granting leave to appeal:

- (a) transfers to the appeal board the appeals brought pursuant to section 225 that were the subject of the application for leave to appeal; and
- (b) consolidates the appeals mentioned in clause (a) into a single assessment appeal before the appeal board.

(8) On the appeal board granting leave to appeal, the council of each municipality or other municipality affected shall refund any fee that was submitted by the appellant pursuant to section 224.

(9) Notwithstanding section 240, if the appeal board dismisses an application for leave to appeal brought pursuant to this section, each board of revision affected has an additional 60 days, after the date on which it is advised that leave to appeal was dismissed, to hear the appeal and render its decision.

2005, c.M-36.1, s.243.

Direct appeals

244(1) Notwithstanding section 226, a person may appeal an assessment directly to the appeal board, without leave, if:

- (a) the person has an interest in the assessed properties;
- (b) the total assessment of those properties as recorded in the assessment roll is greater than the prescribed amount; and
- (c) the person, the applicable board of revision and the municipality agree to proceed in accordance with this section.

(2) A person who wishes to appeal directly to the appeal board pursuant to this section shall, at the same time he or she gives a notice of appeal to the board of revision pursuant to section 226:

- (a) file with the appeal board:
 - (i) a notice of appeal to the appeal board, in the form specified by the appeal board; and
 - (ii) the fee specified by the appeal board; and
- (b) give a copy of the notice of appeal to the appeal board to:
 - (i) the secretary of the board of revision affected; and
 - (ii) all other parties to the appeal.

2005, c.M-36.1, s.244; 2006, c.7, s.37; 2013, c.19, s.38.

Procedure before appeal board

245(1) The procedure respecting appeals to a board of revision apply, with any necessary modification, to an appeal pursuant to section 243 or 244.

(2) Subject to subsection (3), on the hearing of an appeal pursuant to section 243 or 244, the appeal board, in addition to its powers and responsibilities, has all the powers and responsibilities that a board of revision would have with respect to the appeal.

(3) Subject to section 404, the appeal board shall conclude the hearing of any appeal pursuant to section 243 or 244 and render its decision, with written reasons, within nine months after it:

- (a) grants leave to appeal pursuant to section 243; or
- (b) receives a notice of appeal pursuant to section 244.

(4) If the appeal board hears an appeal pursuant to section 243 or 244, the appellant has no right of appeal pursuant to section 246.

2005, c.M-36.1, s.245.

Appeals from decisions of board of revision

246 Subject to subsection 224(5), any party to an appeal before a board of revision has a right of appeal to the appeal board:

- (a) respecting a decision of a board of revision; and
- (b) against the omission, neglect or refusal of that board to hear or decide an appeal.

2005, c.M-36.1, s.246.

Notice of appeal

247(1) An appellant, including a municipality, other taxing authority or the agency, bringing an appeal to the appeal board shall serve on the secretary of the appeal board a notice of appeal setting out all the grounds of appeal.

(2) A notice of appeal pursuant to subsection (1) must be in the form established in regulations made by the minister.

(3) The appellant shall serve the notice of appeal mentioned in subsection (1):

- (a) within 30 days after being served with a decision of the board of revision; or
- (b) in the case of the omission, neglect or refusal of the board of revision to hear or decide an appeal, at any time within the calendar year for which the assessment was prepared.

(4) The appellant may serve a notice of appeal pursuant to this section personally, by registered mail, or by ordinary mail.

(5) Subject to subsections (5.1) and (6), if an appellant does not serve a notice of appeal in accordance with this section, the appeal is deemed to be dismissed.

(5.1) If, in the opinion of the secretary of the appeal board, the notice of appeal does not comply with this section, the secretary shall:

- (a) notify the appellant and include an explanation of the deficiencies in the notice of appeal; and
- (b) grant the appellant one 14-day extension to perfect the notice of appeal.

(6) If, in the opinion of the appeal board, the appellant's failure to perfect an appeal in accordance with this section is due to a procedural defect that does not affect the substance of the appeal, the appeal board may allow the appeal to proceed on any terms and conditions that it considers just.

2005, c.M-36.1, s.247; 2013, c.19, s.39; 2020, c.30, s.3-62.

Fees on appeal

248(1) When filing a notice of appeal pursuant to section 247, the appellant shall pay the applicable filing fee established for the purpose of an assessment or classification appeal pursuant to this or any other Act.

(2) For the purposes of subsection (1), the fees must be paid within the 30-day period mentioned in subsection 247(3).

(3) If an appellant fails to pay the fee as required pursuant to subsection (1), the appeal is deemed to be dismissed.

(4) If the appellant is successful on an appeal, the appeal board shall refund to the appellant the filing fee paid pursuant to this section.

2005, c.M-36.1, s.248.

Notification of filing

249 Immediately after a notice of appeal is filed with the appeal board, the secretary of the appeal board shall provide a copy of the notice of appeal to:

- (a) the secretary of the board of revision; and
- (b) every other party to the appeal other than the appellant.

2005, c.M-36.1, s.249.

Transmittal of board of revision record

250(1) On request of the secretary of the appeal board, the secretary of the board of revision shall, with respect to each appeal to the appeal board, send to the appeal board:

- (a) the notice of appeal to the board of revision;
 - (b) materials filed with the board of revision before the hearing;
 - (c) any exhibits entered at the board of revision hearing;
 - (d) the minutes of the board of revision, including a copy of any order made pursuant to section 239;
 - (e) any written decision of the board of revision; and
 - (f) a transcript by a court reporting service, if any, of the proceedings before the board of revision.
- (2) The board of revision shall provide the materials mentioned in clauses (1)(a) to (f) to the appeal board within 14 days after the request of the appeal board.

2005, c.M-36.1, s.250; 2020, c.30, s.3-63.

Appeal hearing date

251(1) The appeal board shall, with respect to each appeal:

- (a) set the date, time and place of the hearing of the appeal; and
 - (b) give written notice of the hearing to each of the parties.
- (2) The notice mentioned in clause (1)(b) must set out:
- (a) the name of the appellant and the names of the other parties to the appeal;
 - (b) the legal description or address of the property to which the appeal relates; and
 - (c) the scheduled date, time and place of the hearing of the appeal.

2005, c.M-36.1, s.251.

Appeal determined on record

252 Subject to section 253, and notwithstanding any power that the appeal board has pursuant to *The Municipal Board Act* to obtain other information, an appeal to the appeal board pursuant to this Act is to be determined on the basis of the materials transmitted pursuant to section 250.

2005, c.M-36.1, s.252.

New evidence

253(1) The appeal board shall not allow new evidence to be called on appeal unless it is satisfied that:

- (a) through no fault of the person seeking to call the new evidence, the written materials and transcript mentioned in section 250 are incomplete, unclear or do not exist;
 - (b) the board of revision has omitted, neglected or refused to hear or decide an appeal; or
 - (c) the person seeking to call the new evidence has established that relevant information has come to the person's attention and that the information was not obtainable or discoverable by the person through the exercise of due diligence at the time of the board of revision hearing.
- (2) If the appeal board allows new evidence to be called pursuant to subsection (1), the appeal board may make use of any powers it possesses pursuant to *The Municipal Board Act* to seek and obtain further information.

2005, c.M-36.1, s.253; 2013, c.19, s.40.

Proceedings

254(1) In conducting the hearing of an appeal, the appeal board may exercise the powers that are vested in it pursuant to *The Municipal Board Act*.

- (2) The appeal board may adjourn the hearing of an appeal to a later date, to the next sitting of the appeal board or to an unspecified date, as the appeal board considers appropriate in the circumstances.

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(3) If directed by the appeal board to do so, the person having charge of the assessment roll, or any person having charge of any records relating to the matter of an appeal, shall:

- (a) appear; and
- (b) produce the assessment roll and all records in his or her custody connected with the matter of appeal.

2005, c.M-36.1, s.254.

Failure to appear

255(1) If notice is given and a party fails to attend the hearing of the appeal, the appeal board may hear and decide the appeal in the absence of the party.

(2) If notice is given and an appellant fails to attend at the hearing of the appeal, the appeal board may dismiss the appeal without conducting a hearing.

2005, c.M-36.1, s.255.

Decisions

256(1) After hearing an appeal, the appeal board may:

- (a) confirm the decision of the board of revision;
- (b) modify the decision of the board of revision to ensure that:
 - (i) errors in and omissions from the assessment roll are corrected; and
 - (ii) an accurate, fair and equitable assessment for the property is placed on the assessment roll; or
- (c) set aside the assessment and remit the matter to the assessor to ensure that:
 - (i) errors in and omissions from the assessment roll are corrected; and
 - (ii) an accurate, fair and equitable assessment for the property is placed on the assessment roll.

(2) If the appeal board decides to modify the decision of the board of revision pursuant to subsection (1), the appeal board may adjust, either up or down, the assessment or change the classification of the property.

(3) Notwithstanding subsections (1) and (2), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.

(3.1) Notwithstanding subsections (1) and (2), an assessment shall not be varied on appeal if equity has been achieved with similar properties.

(4) After a decision is made pursuant to subsection (1), the secretary of the appeal board shall, by ordinary mail, send a copy of the decision together with written reasons, if any, for the decision to each party in the appeal.

(4.01) If the owner of the property is not a party to the appeal, that owner must be notified of the decision pursuant to subsection (1).

(4.1) If a decision is made pursuant to subsection (1) regarding a potash mine that is subject to *The Municipal Tax Sharing (Potash) Act*, the secretary of the appeal board shall send a copy of the decision together with written reasons, if any, for the decision by ordinary mail to the Municipal Potash Tax Sharing Administration Board.

(5) Subject to the regulations, if the assessment roll has not been confirmed by the agency pursuant to section 258, the assessor shall make any changes to the assessment roll of the municipality that are necessary to reflect the decision of the appeal board.

2005, c.M-36.1, s.256; 2006, c.7, s.38; 2013, c.19, s.41; 2018, c25, s.13; 2020, c30, s.3-64.

Application of decisions

257(1) Subject to the regulations, a decision made by a board of revision or the appeal board on an appeal of an assessment of any property applies, to the extent that it relates, to any assessment placed on the assessment roll for the property after the appeal is initiated but before the decision is made, without the need for any further appeal being initiated with respect to the assessment.

(2) If the parties to an appeal cannot agree as to whether or to what extent subsection (1) applies in their circumstances, any party to the appeal may apply to the board that issued the decision to issue a ruling on the matter.

(3) On an application pursuant to subsection (2), the board may make any ruling that it considers appropriate and that ruling is subject to appeal in the same manner as any other decision issued by that board.

2005, c.M-36.1, s.257; 2020, c30, s.3-65.

DIVISION 8 Confirmation of Assessment Roll

Confirmation of assessment roll

258(1) On or after January 1 of the year to which the assessment roll relates, the assessor shall make returns to the agency, in the forms and at times required by the agency, showing:

- (a) the particulars of any alterations that have been made in the assessment roll since it was last confirmed by the agency; and
- (b) any additional information related to the particulars mentioned in clause (a) that may be required by the agency.

(2) Notwithstanding that there may be further appeals pending, the agency, on receipt of a return and after making any inquiries that it considers advisable, may confirm the assessments in the roll as the assessment of the municipality as at the date of the return.

(3) For the purposes of subsection (2), a confirmation must be made by:

- (a) an order of the agency published in the Gazette; and
- (b) a certificate signed by the chairperson of the board of the agency.

- (4) The agency shall cause its certificate to be mailed to the assessor.
- (5) On receipt of the agency's certificate:
 - (a) the assessor shall retain the certificate with the assessment roll; and
 - (b) the roll as finally completed and certified is valid and binding on all parties concerned as at the date of the confirmation, notwithstanding any defect or error committed in or with respect to it or any defect, error or misstatement in any notice required by this Act or any omission to deliver or to transmit any notice.
- (6) Taxes levied on an assessment are not recoverable pursuant to this Act or *The Tax Enforcement Act* until the assessment is confirmed by the agency.

2006, c.7, s.39.

259 Repealed. 2013, c.19, s.42.

Assessment binding on property

260 If a person assessed has no interest in the property with respect to which the person is assessed, the assessment binds the property but not the person assessed.

2005, c.M-36.1, s.260.

Proof of assessment

261 A copy of all or any portion of the assessment roll, certified as a true copy by the assessor, is admissible in evidence as proof, in the absence of evidence to the contrary, of the contents of the assessment roll.

2005, c.M-36.1, s.261.

PART XI

Taxation

DIVISION 1

Interpretation of Part

Interpretation of Part

262 In this Part, "**tax rate**" means the rate of taxation determined for a class of property pursuant to section 286 or a rate mentioned in *The Education Property Tax Act*.

2017, c E-4.01, s.27.

DIVISION 2
Tax Roll

Tax roll required

- 263**(1) On or before August 15 in each year, a municipality shall prepare a tax roll.
- (2) The tax roll may consist of:
- (a) one roll for all taxes imposed pursuant to this Act and any other Act; or
 - (b) a separate roll for each tax.
- (3) The tax roll may be a continuation of the assessment roll or may be separate from the assessment roll.
- (4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the roll.

2005, c.M-36.1, s.263; 2007, c.30, s.5.

Contents and correction of tax roll

- 264**(1) The tax roll must show all of the following for each taxable property:
- (a) a description sufficient to identify the location of the property;
 - (b) the contact information of the taxpayer;
 - (c) the taxable assessment as determined in accordance with section 197;
 - (d) the name, tax rate and amount of each tax imposed with respect to the property;
 - (e) the total amount of all taxes imposed with respect to the property;
 - (f) the amount of tax arrears, if any;
 - (g) if a tax lien has been registered pursuant to any *Tax Enforcement Act* against the land with respect to which any portion of the taxes shown in the notice is due, a notice to that effect;
 - (h) any other information that the municipality considers appropriate.
- (2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the administrator:
- (a) may correct the tax roll for the current year only; and
 - (b) on correcting the roll, shall prepare and send an amended tax notice to the taxpayer.
- (3) If it is discovered that no tax has been imposed on a taxable property, the municipality may impose the tax for the current year only and, in that case, shall prepare and send a tax notice to the taxpayer.

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- (4) If exempt property becomes taxable or taxable property becomes exempt pursuant to section 300, the administrator shall:
- (a) correct the tax roll; and
 - (b) on correcting the roll, prepare and send an amended tax notice to the taxpayer.
- (5) The date of every entry made on the tax roll pursuant to this section must be shown on the roll.

2005, c.M-36.1, s.264; 2020, c30, s.3-66.

DIVISION 3
Imposition of Tax

Liability for taxation

265 Subject to the other provisions of this Act, taxes are to be levied on all property.

2005, c.M-36.1, s.265.

Taxes imposed on January 1

266(1) Taxes imposed with respect to a financial year of a municipality pursuant to this Act or any other Act are deemed to have been imposed on January 1.

(2) Subsection (1) does not apply to supplementary property taxes.

2005, c.M-36.1, s.266.

DIVISION 4
Tax Notices

Tax notices required

267(1) A municipality shall annually:

- (a) prepare tax notices for all taxable property shown on the tax roll of the municipality; and
 - (b) send the tax notices to the taxpayers before September 1 of the year in which the taxes are imposed.
- (2) A tax notice may include a number of taxable properties if the same person is the taxpayer for all of them.
- (3) A tax notice may consist of:
- (a) one notice for all taxes imposed pursuant to this Act or any other Act;
 - (b) a separate notice for each tax; or
 - (c) several notices showing one or more taxes.
- (4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

- (5) A tax notice must show all of the following:
- (a) the same information that is required to be shown on the tax roll;
 - (b) the total taxes due;
 - (c) the dates on which penalties may be imposed if the taxes are not paid;
 - (d) any information required by this or any other Act;
 - (d.1) in the case of a rural municipality or a municipal district constituted by divisions, the division in which the owner or owners are entitled to vote in an election;
 - (e) any other information that the municipality considers appropriate.
- (6) Notwithstanding clause (5)(a), a council may, by bylaw, authorize that the tax rate for the municipality portion of the tax levy be expressed as an effective tax rate, calculated by dividing the amount of revenue required by the total assessment, of all property on which the rate is to be imposed.
- (7) By agreement with the other taxing authorities on whose behalf a municipality collects taxes, a tax notice may show the tax rate for the levy on behalf of the other taxing authorities as an effective tax rate determined in the same manner as is set out in subsection (6).
- (8) If a tax lien has been registered pursuant to any *Tax Enforcement Act* against the property with respect to which any portion of the taxes shown in the notice is due, the notice is to contain a statement to that effect.
- (9) If a bylaw is passed providing for payment by instalment, allowing a discount or imposing an additional percentage charge, the tax notice is required to contain a written or printed concise statement of:
- (a) the time and manner of payment; and
 - (b) the discount allowed or the additional percentage charge imposed.
- (10) No defect, error or omission in the form or substance of a notice or statement required by this section, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes.

2005, c.M-36.1, s.267; 2006, c.7, s.40; 2007, c.30, s.5; 2014, c.19, s.20.

Sending tax notices

- 268(1)** A copy of the tax notice may be sent by any means to the contact information of the taxpayer.
- (2) If the contact information of the taxpayer and the mailing address of the taxable property are unknown to the municipality, the municipality shall retain the tax notice subject to the municipality's records retention and disposal schedule established pursuant to section 116, but the tax notice is deemed to have been sent to the taxpayer.

2005, c.M-36.1, s.268; 2015, c.21, s.31; 2020, c.30, s.3-67.

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Certification of date of sending tax notice

269(1) A designated officer shall certify the date the tax notices are sent pursuant to section 268.

(2) The certification of the date mentioned in subsection (1) is admissible in evidence in any proceeding as proof that the tax notices have been sent and that the taxes have been imposed.

2005, c.M-36.1, s.269.

Deemed receipt of tax notice

270(1) Subject to subsection (2), a tax notice is deemed to be received seven days after it is sent.

(2) If a tax notice is sent by fax or email, it is deemed to be received on the day following its transmission.

2005, c.M-36.1, s.270; 2015, c.21, s.31.

Correction of tax notice

271 If a material error, omission or misdescription is discovered in any of the information shown on a tax notice, a designated officer shall prepare and send an amended tax notice to the taxpayer.

2005, c.M-36.1, s.271.

DIVISION 5
Payment of taxes

Manner of payment

272(1) Subject to the regulations, a council may, by bylaw, provide incentives for prompt payment of taxes.

(2) Subject to the regulations, a council may, by bylaw, provide incentives for the prepayment of taxes.

(3) Subject to the regulations, a council may provide for incentives for the payment of all or part of arrears of taxes and penalties.

(4) A municipality shall apply the same incentives that it has provided for by bylaw pursuant to subsection (1), (2) or (3) to any taxes that the municipality levies on behalf of any other taxing authority except for taxes the municipality levies in accordance with *The Education Property Tax Act*.

(5) Remission by the municipality to the other taxing authority of the reduced amount of taxes collected based on the incentives mentioned in subsection (4) is remission of those taxes by the municipality in full.

- (6) A council may permit taxes to be paid by instalments at the option of the taxpayer.
- (7) A designated officer shall provide a receipt for taxes paid to a municipality on the request of the taxpayer or the taxpayer's agent.
- (8) The minister may make regulations:
- (a) respecting the incentives that may be provided pursuant to this section, including prescribing the incentives that may be provided and prohibiting certain incentives;
 - (b) prescribing the rates or amounts, or maximum or minimum rates or amounts, of incentives and periods for incentives that may be provided pursuant to this section;
 - (c) respecting the dates by which incentives must be paid pursuant to this section.
- (9) No council shall take any action or provide any incentives that discourage the payment of taxes, the prompt payment of taxes, the prepayment of taxes or the payment of all or part of arrears of taxes and penalties.

2007, c.30, s.5; 2012, c.22, s.3; 2017, cE-4.01, s.27.

Application of tax payment

- 273(1)** If a person pays only a portion of the taxes owing with respect to a property, a designated officer shall apportion the amount paid between the municipality and any other taxing authorities on whose behalf the municipality levies taxes in shares corresponding to their respective tax rates, applied in the following order:
- (a) payment of any arrears of taxes due with respect to the property;
 - (b) payment of current taxes owed on the property.
- (2) If a person does not indicate to which taxable property a tax payment is to be applied, a designated officer shall decide to which taxable property or properties owned by the taxpayer the payment is to be applied.
- (3) Notwithstanding subsection (1), a person may make a payment that is to be applied only to rates pursuant to *The Municipal Hail Insurance Act*.
- (4) The Lieutenant Governor in Council may make regulations for the purpose of applying this section in combination with other sections in this Division respecting the payment of taxes and arrears of taxes.

2005, c.M-36.1, s.273; 2013, c.19, s.43; 2020, c30, s.3-68.

Municipality to pay proportionate amount to other taxing authorities

273.1(1) Notwithstanding any other Act or law, if a municipality receives from any person a payment equal to all or any part of taxes owing with respect to a property, whether as a prepayment, an advance or an amount based on tax indebtedness or any other factor, the municipality shall pay to all other taxing authorities on whose behalf it levies taxes the proportionate amount that the municipality is obligated to pay to the other taxing authorities as if the taxes had been paid.

(2) Subsection (1) and section 273 apply whether or not the payment received by the municipality is characterized as a tax payment.

2020, c 30, s.3-69.

Cancellation, reduction, refund or deferral of taxes

274(1) Subject to subsection (11), with respect to any year, if a council considers it equitable to do so in any of the circumstances set out in subsection (2), it may, generally or with respect to a particular taxable property, do one or more of the following, with or without conditions:

- (a) cancel or reduce tax arrears;
- (b) cancel or refund all or any part of a tax;
- (c) defer the collection of a tax.

(2) A council may act pursuant to subsection (1) if:

- (a) there has been a change in the property, to the extent that the council considers it inappropriate to collect the whole or a part of the taxes;
- (b) a lease, licence, permit or contract has expired or been terminated with respect to property that is exempt from taxation;
- (c) in the council's opinion, the taxes owing are uncollectable;
- (d) in the council's opinion, the taxes owing have become uncollectable due to unforeseen hardship to the taxpayer; or
- (e) in the council's opinion, the compromise or abatement:
 - (i) is in the best interests of the community; and
 - (ii) is the result of a policy or program passed by bylaw or resolution for which public notice has been given in accordance with section 128.

(2.1) If a council takes an action pursuant to subsection (2), the council may:

- (a) if acting pursuant to clause (2)(b), act in the same manner with respect to the claim of any other taxing authority on whose behalf the municipality levies taxes; and
- (b) if acting pursuant to clause (2)(a), (c), (d) or (e), act in the same manner with respect to the claim of any other taxing authority on whose behalf the municipality levies taxes, other than the Government of Saskatchewan with respect to school tax, only with the agreement of the other taxing authority for the period agreed to by the other taxing authority.

(2.2) In the case of the Government of Saskatchewan with respect to school tax, the agreement mentioned in clause (2.1)(b) is only required when the amount cancelled, reduced, refunded or deferred exceeds the amount prescribed pursuant to *The Education Property Tax Act*.

(3) A council shall not compromise or abate any amount of the claim of the municipality for any rates, charges, rents or taxes collected or to be collected by the municipality on behalf of a public utility board or the Saskatchewan Municipal Hail Insurance Association without the written approval of the board or association, as the case may require.

(3.1) Subsection (3) does not apply if the municipality chooses to pay out any rates, charges, rents or taxes collected by the municipality on behalf of a public utility board or the Saskatchewan Municipal Hail Insurance Association.

(4) A municipality that compromises or abates a claim pursuant to subsection (2.1) shall immediately provide the other taxing authority on whose behalf the municipality levies taxes with full particulars of the compromise or abatement.

(5) The municipality shall act pursuant to subsection (6) if:

- (a) the municipality compromises or abates a claim for taxes;
- (b) any arrears of taxes levied against the occupant of property exempt from taxation become uncollectable and the municipality is unable to enforce their collection; or
- (c) the municipality makes a refund of taxes.

(6) In the circumstances set out in subsection (5), the municipality shall recover or reduce the liability owing to a conservation and development area from conservation and development taxes remitted in the compromise or abatement or levied against those occupants.

(7) A designated officer shall discharge the registration of an interest based on a tax lien registered in the Land Titles Registry pursuant to any *Tax Enforcement Act* if:

- (a) the interest has been registered against land with respect to which taxes are levied; and
- (b) all amounts in arrears with respect to taxes that were levied before and after the registration of the tax lien have been compromised, abated or paid.

(8) A council may acquire, hold and dispose of property offered or transferred to it in partial or complete settlement or payment of, or as security for any lien or charge or any right to a lien or charge on any taxes, licence fee or other indebtedness owing to the municipality.

(9) If the municipality acquires property pursuant to subsection (8) in settlement of taxes:

- (a) the property is deemed to have been acquired in accordance with *The Tax Enforcement Act*; and
- (b) *The Tax Enforcement Act*, as it relates to the sale and distribution of proceeds of the sale of real property, applies to the acquisition.

- (10) Nothing in this section allows a council to cancel, reduce, refund or defer taxes for an entire class of property.
- (11) The Lieutenant Governor in Council may make regulations respecting:
- (a) limits to the compromises and abatements that may be provided by a council pursuant to this section; and
 - (b) the reporting that must be done by the council of the compromises and abatements that are provided by a council pursuant to this section.

2005, c.M-36.1, s.274; 2006, c.7, s.42; 2007, c.30, s.5; 2014, c.19, s.21; 2017, cE-4.01, s.27.

Tax becomes debt to municipality

275 Taxes due to a municipality:

- (a) are an amount owing to the municipality;
- (b) are recoverable as a debt due to the municipality;
- (c) take priority over all claims except those of the Crown; and
- (d) are a lien against the property, if the tax is:
 - (i) a property tax;
 - (ii) a special tax; or
 - (iii) a local improvement special assessment.

2005, c.M-36.1, s.275.

Tax certificates

276(1) On request, a designated officer shall issue a tax certificate showing:

- (a) the amount of taxes imposed in the year with respect to the property specified on the certificate and the amount of taxes owing;
- (b) the total amount of tax arrears, if any;
- (c) the amount of any local improvement special assessment:
 - (i) due with respect to any parcel of land; or
 - (ii) shown on a special assessment roll for a local improvement, certified by the assessor, but not due at that time;
- (d) notice of any intention to undertake a local improvement that the Saskatchewan Municipal Board has approved and that may affect the land;
- (e) if known by the municipality, whether there is an outstanding assessment appeal regarding the property before a board of revision or the Saskatchewan Municipal Board; and
- (f) if known by the municipality, whether there are outstanding amounts that might be added to the taxes with respect to the property pursuant to section 369.

- (2) A tax certificate issued pursuant to this section is deemed to have been properly executed and is binding on the municipality.
- (3) Subject to the regulations made by the minister, the council shall, by bylaw, set the amount of the fee that may be charged for issuing a tax certificate pursuant to this section.
- (4) The minister may make regulations prescribing the maximum fee that may be charged pursuant to this section.

2005, c.M-36.1, s.276.

Proof of taxes

277 A copy of the portion of the tax roll that relates to the taxes payable by any person in the municipality, certified as a true copy by a designated officer, is admissible in evidence as proof, in the absence of evidence to the contrary, that the taxes payable are owing.

2005, c.M-36.1, s.277.

Action for refund of taxes

278(1) Notwithstanding *The Limitations Act*, an action or other proceeding for the return by a municipality of any money paid to the municipality, whether under protest or otherwise, as a result of a claim by the municipality, whether valid or invalid, for payment of taxes or tax arrears must be commenced within six months after the payment of the money to the municipality.

(2) If no action or other proceeding is commenced within the period mentioned in subsection (1), the payment made to the municipality is deemed to have been a voluntary payment.

2005, c.M-36.1, s.278.

DIVISION 6

Penalties for Non-payment

Penalties - current year

279(1) Subject to the regulations, a council shall, by bylaw, impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice, at the rate set out in the regulations.

(2) A municipality shall apply the same penalties that it has provided for by bylaw pursuant to subsection (1) to any taxes that the municipality levies on behalf of any other taxing authority and that remain unpaid after the date shown on the tax notice.

(2.1) Nothing in this section affects any arrangement between a municipality and the Government of Saskatchewan pursuant to *The Education Property Tax Act*.

- (3) The minister may make regulations:
- (a) respecting the penalties that may be provided pursuant to this section, including prescribing the penalties that may be provided and prohibiting certain penalties;
 - (b) prescribing the rates, or maximum or minimum rates, and periods for penalties that may be imposed pursuant to this section.

2007, c.30, s.5; 2013, c.19, s.44; 2017, cE-4.01, s.27.

Penalties - other years

280(1) Subject to the regulations, a council shall, by bylaw, impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed, at the rate set out in the regulations.

(2) A municipality shall apply the same penalties that it has provided for by bylaw pursuant to subsection (1) to any taxes that the municipality levies on behalf of any other taxing authority and that remain unpaid after December 31 of the year in which the tax is imposed.

(2.1) Nothing in this section affects any arrangement between a municipality and the Government of Saskatchewan pursuant to *The Education Property Tax Act*.

- (3) The minister may make regulations:
- (a) respecting the penalties that may be provided pursuant to this section, including prescribing the penalties that may be provided and prohibiting certain penalties;
 - (b) prescribing the rates, or maximum or minimum rates, and periods for penalties that may be imposed pursuant to this section.

2007, c.30, s.5; 2013, c.19, s.280; 2017, cE-4.01, s.27.

Arrears of certain costs and expenses

281 The costs and expenses mentioned in section 19 of *The Tax Enforcement Act* that are to be recorded separately on the tax roll of the municipality:

- (a) are deemed to be part of the arrears of taxes; and
- (b) are subject to the penalties mentioned in sections 279 and 280 of this Act.

2005, c.M-36.1, s.281.

Penalties part of taxes

282 A penalty imposed pursuant to section 279 or 280 is part of the tax with respect to which it is imposed.

2005, c.M-36.1, s.282.

DIVISION 7
Imposing and Calculating Tax

Tax levy

283(1) In this section, “**taxable assessment**” means a taxable assessment determined in accordance with section 197.

(2) Each council shall authorize a levy on all taxable assessments in the municipality:

(a) of a uniform rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budget of the municipality; and

(b) of any other rates required by this or any other Act.

(2.01) Notwithstanding clause (2)(a), to cover the cost of additional services and infrastructure associated with additional services for an additional service area, the council for a rural municipality or a municipal district may, by bylaw, set:

(a) a uniform rate for taxable assessment in any additional service area located within the rural municipality that is in addition to rates set pursuant to clause (2)(a) or (b);

(b) a schedule of fees that may be charged in an additional service area in accordance with section 8; or

(c) a percentage of the property tax levied in an additional service area pursuant to clause (2)(a).

(2.02) Notwithstanding any other provision of this Act, property tax exemptions do not apply to a rate set pursuant to clause (2.01)(a).

(2.03) In determining and setting a rate pursuant to clause (2.01)(a), a council may apply any or all of the items mentioned in sections 285, 289 and 290 even if their application varies from their application in the remainder of the rural municipality or municipal district.

(2.1) Notwithstanding clause (2)(a), the council of a rural municipality may set a uniform rate for taxable assessments in any hamlet located within the rural municipality that is lower than the uniform rate applicable to taxable assessments elsewhere in the rural municipality.

(3) Notwithstanding subsection (2) but subject to subsection (4), if a municipality has entered into a voluntary restructuring agreement mentioned in section 53, the council may, by bylaw, authorize a special purpose levy on properties affected by the restructuring agreement for the purposes specified in the restructuring agreement.

(4) No special purpose levy mentioned in subsection (3) may be authorized:

(a) subject to clause (b), for a term greater than 10 years; or

(b) if the special purpose levy is to retire a debt of the municipality, for a term greater than the term of the outstanding debt.

(5) Subject to subsection (2.02), taxes may not be imposed pursuant to this section with respect to property that is exempt from property taxation.

(6) The uniform mill rate or service fees authorized by subsection (2.01) may be added to the tax roll and are recoverable in the same manner as the taxes.

2005, c.M-36.1, s.283; 2006, c.7, s.43; 2013, c.19, s.46; 2014, c.19, s.22.

Classes of property

284(1) The Lieutenant Governor in Council may make regulations:

- (a) establishing classes of assessment of property for the purposes of sections 285, 289 and 290;
- (b) respecting mill rate factors, minimum tax and base tax that may be set by a council;
- (c) prescribing classes of assessment of property for which a mill rate factor, minimum tax and base tax may not be set.

(2) A regulation made pursuant to subsection (1) may be made retroactive to a day not earlier than the day on which this section comes into force.

2005, c.M-36.1, s.284; 2020, c.30, s.3-70.

Mill rate factors

285(1) Subject to the regulations, a council may, by bylaw, set mill rate factors.

(2) A mill rate factor may be made applicable to a class of property established pursuant to section 284.

(3) At the request of or with the consent of a hamlet board, the council of a rural municipality may, by bylaw pursuant to subsection (1), provide that mill rate factors may be made applicable to a class of assessment of property within the organized hamlet that are different from the mill rate factors applied elsewhere within the rural municipality.

2005, c.M-36.1, s.285; 2014, c.19, s.23.

Tax rates

286(1) The mill rate factors set pursuant to section 285, when multiplied by the uniform rate described in clause 283(2)(a) or by the mill rates established pursuant to section 71 of this Act, establish a tax rate for each class of property established pursuant to section 284.

(2) Subject to subsection (3), tax rates may not be amended after the municipality sends out tax notices to the taxpayers.

(3) If, after sending out tax notices, a municipality discovers an error or omission that relates to the tax rates, the municipality may revise the tax rates and send out revised tax notices.

2005, c.M-36.1, s.286; 2018, c.25, s.13.

Tax rates for other taxing authorities

287(1) Notwithstanding any other Act or law but subject to subsection (3), a municipality may apply a mill rate factor established pursuant to section 285 to a rate mentioned in clause 283(2)(b) by agreement with the other taxing authority on whose behalf it collects the taxes for which the rate is set.

(2) Notwithstanding any other Act or law, a municipality that applies a mill rate factor pursuant to subsection (1) shall adjust the rate set pursuant to clause 283(2)(b) so that the same total amount of tax is levied on behalf of the other taxing authority after applying a mill rate factor.

(3) A municipality shall not apply a mill rate factor pursuant to subsection (1) to the tax required to be levied pursuant to *The Education Property Tax Act*.

2005, c.M-36.1, s.287; 2009, c.23, s.12; 2017,
cE-4.01, s.27.

Calculating amount of property tax

288 The amount of property tax to be imposed pursuant to this Act or any other Act with respect to a property is calculated by multiplying the taxable assessment determined in accordance with section 197 for the property by the tax rate to be established for that class of property.

2005, c.M-36.1, s.288.

Minimum tax

289(1) Notwithstanding any other provision of this Part but subject to the regulations, a council may, by bylaw, provide, in accordance with this section, for minimum amounts payable as property tax with respect to the matters mentioned in clause 283(2)(a).

(2) A bylaw passed pursuant to subsection (1) may provide for all or any of the following:

(a) a minimum amount of tax or a method of calculating the minimum amount of tax;

(b) different amounts of minimum tax or different methods of calculating minimum tax for different classes of property established pursuant to section 284;

(c) that no minimum tax is payable with respect to a class of property.

(3) At the request of or with the consent of a hamlet board, a council of a rural municipality may, in a bylaw passed pursuant to subsection (1), provide that a minimum tax be applied to property within the organized hamlet that may be different from the minimum tax applied elsewhere in the rural municipality.

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- (4) The Lieutenant Governor in Council may make regulations respecting:
- (a) limits on the minimum amounts payable as property tax that may be set by a council; and
 - (b) the reporting that must be done by the council of the minimum amounts payable as property tax set by a council

2005, c.M-36.1, s.289; 2014, c.19, s.24.

Base tax

290(1) Notwithstanding any other provision of this Part but subject to the regulations, a council may, by bylaw, provide, in accordance with this section, for uniform base amounts of taxes payable as property tax with respect to the matters mentioned in clause 283(2)(a).

- (2) A bylaw passed pursuant to subsection (1) may:
- (a) provide different amounts of base tax for different classes of property established pursuant to section 284;
 - (b) provide that no base tax is payable with respect to a class of property.
- (3) A council may authorize a levy pursuant to clause 283(2)(a) with respect to property in addition to any amount collected as base tax.
- (4) At the request of or with the consent of a hamlet board, a council of a rural municipality may, in a bylaw passed pursuant to subsection (1), provide that a base tax be applied to property within the organized hamlet that may be different from the base tax applied elsewhere in the rural municipality.
- (5) The Lieutenant Governor in Council may make regulations respecting:
- (a) limits on the base amounts of taxes payable as property tax that may be set by a council; and
 - (b) the reporting that must be done by the council of the base amounts of taxes payable as property tax set by a council

2005, c.M-36.1, s.290; 2014, c.19, s.25.

Mill rate survey return

290.01(1) A municipality shall submit to the minister information respecting tax tools, tax rates and any other taxes and rates levied or proposed to be levied pursuant to this Part by the prescribed date of the current year.

- (2) The information submitted pursuant to subsection (1) must be in the form and manner directed by the minister.

2020, c.30, s.3-71.

Minister's order re non-compliance with tax tool limits

290.1(1) For the purposes of this section, "**tax tools**" means the following:

- (a) a mill rate factor pursuant to section 285;

- (b) a minimum amount payable as property tax set pursuant to section 289;
 - (c) a base amount of taxes payable as property tax set pursuant to section 290.
- (2) The minister may, by order, prohibit or restrict the municipality from applying all or any of the tax tools to any class or classes of property if:
- (a) the municipality has not complied with section 285, 289 or 290; and
 - (b) the minister has notified the municipality of its non-compliance pursuant to clause (a) and the municipality is unable to demonstrate to the satisfaction of the minister its compliance with the matters set out in the notice within the period indicated in the notice.
- (3) If a municipality does not demonstrate compliance to the satisfaction of the minister in the period provided for in the notice mentioned in subsection (2), the minister may make an order mentioned in subsection (2).
- (4) If the minister makes an order pursuant to subsection (2), the minister shall:
- (a) notify, in writing, the municipality mentioned in the order that the authority to apply all or any of the tax tools to a class or classes of property has been prohibited or restricted, as the case may be; and
 - (b) cause every order made pursuant to this section to be published in Part I of the Gazette.

2014, c.19, s.26.

Tax agreement

- 291(1)** A council may enter into a tax agreement with anyone who occupies property owned by the municipality, including property under the direction, control and management of the municipality.
- (2) The tax agreement may provide that, instead of paying the tax imposed pursuant to this Act or any other Act and any other fees or charges payable to the municipality, the occupant may make an annual payment to the municipality, calculated as provided in the agreement.
- (3) A tax agreement must provide that the municipality accepts payment of the amount calculated pursuant to the agreement in place of the tax and other fees or charges specified in the agreement.
- (4) A tax agreement does not apply to any other taxing authority unless the other taxing authority and any other municipality that also levies rates on its behalf agree otherwise.

2005, c.M-36.1, s.291.

Exemptions from taxation

292(1) The following are exempt from taxation in all municipalities:

- (a) the interest of the Crown in any property, including property held by any person in trust for the Crown;
- (b) property specially exempted by law;
- (c) subject to subsection (2), property:
 - (i) that is owned and occupied by a registered independent school as defined in *The Education Act, 1995*, if the school is owned or operated by:
 - (A) a non-profit corporation that is incorporated, continued or registered pursuant to *The Non-profit Corporations Act, 2022*;
 - (B) a community services co-operative that is incorporated, continued or registered pursuant to *The Co-operatives Act, 1996*; or
 - (C) a body corporate that is operated on a not-for-profit basis and is incorporated or continued pursuant to an Act; and
 - (ii) that consists of:
 - (A) prescribed buildings; and
 - (B) land not exceeding the prescribed amount used in connection with the buildings mentioned in paragraph (A);
- (d) land and buildings, including buildings used for offices, storage and maintenance, and any land used in conjunction with those buildings or that portion of a building, other than any part of those buildings or any portion of a building used as a dwelling and the land used in connection with a dwelling, that are:
 - (i) occupied by an Indian band and used for the purposes of a school; and
 - (ii) owned by:
 - (A) an Indian band;
 - (B) a school division;
 - (C) any person, society or organization whose property is exempt from taxation pursuant to this or any other Act; or
 - (D) any other prescribed entity;
- (e) every place of public worship and the land used in connection with a place of public worship subject to the following limits:
 - (i) the maximum amount of land that is exempt pursuant to this clause is the greater of:
 - (A) 0.81 hectares; and
 - (B) 10 square metres of land for every one square metre of occupied building space used as a place of public worship;

(ii) the place of public worship and land must be owned by a religious organization;

(iii) the exemption does not apply to any portion of that place or land that is used as a residence or for any purpose other than as a place of public worship;

(f) property owned and occupied by a school division or by the Conseil scolaire fransaskois established pursuant to section 42.1 of *The Education Act, 1995*, and consisting of:

(i) office buildings and the land used in connection with those buildings;

(ii) buildings used for storage and maintenance purposes and the land used in connection with those buildings; or

(iii) buildings used for the purposes of a school and the land used in connection with those buildings;

except any part of those buildings used as a dwelling and the land used in that connection;

(g) every cemetery other than a commercial cemetery as defined in *The Cemeteries Act, 1999*;

(h) every street or road, public square and park and the land used in connection with it;

(i) every monument erected as a war memorial and the land, not exceeding 0.2 hectares, used in connection with the memorial;

(j) the property owned by the park authority of a regional park that:

(i) would, except for subsection 67(5), be wholly or partially within the boundaries of a municipality; and

(ii) is used for regional park purposes;

except for any portion of the property used as a residence or for any purpose other than a regional park purpose;

(k) the property of every public library established pursuant to *The Public Libraries Act, 1996*, to the extent of the actual occupation of the property for the purposes of the institution;

(l) the buildings and land used in connection with buildings owned by any other municipality or a controlled corporation and used for municipal purposes, except any portion of those buildings or that land that is used:

(i) as a residence; or

(ii) for any purpose other than a municipal purpose;

(m) every community hall owned and operated by a co-operative as defined in *The Co-operatives Act, 1996* and the land owned by the co-operative and used in connection with each hall;

- (n) minerals, within the meaning of *The Mineral Taxation Act, 1983*;
 - (o) the property of every agricultural society, fair and exhibition incorporated or continued pursuant to *The Non-profit Corporations Act, 2022*;
 - (p) so long as the buildings and lands are actually used and occupied by one of the following institutions, the buildings and lands, not exceeding 1.6 hectares, of and attached to or otherwise used in good faith in connection with and for the purpose of:
 - (i) The Young Men's Christian Association;
 - (ii) The Young Women's Christian Association;
 - (iii) any law school established and maintained by the Benchers of the Law Society of Saskatchewan;
 - (q) all property of the municipality;
 - (r) so long as the buildings and lands are actually used and occupied by one of the following institutions, the buildings and land attached to or owned by a division, branch or local unit of:
 - (i) The Royal Canadian Legion Saskatchewan Command;
 - (ii) the Army, Navy and Air Force Veterans in Canada;
 - (iii) the Disabled Veterans' Association of Saskatchewan; and
 - (iv) the Canadian Mental Health Association (Saskatchewan Division);
 - (s) the property owned and occupied by The Canadian National Institute for the Blind;
 - (t) property of a person, society or organization that is:
 - (i) exempt from taxation pursuant to this or any other Act; and
 - (ii) occupied by another person, society or organization whose property is exempt from taxation pursuant to this or any other Act;
 - (u) property that:
 - (i) is specially exempted by law from taxation while used by a person for the purposes specified in the Act that conferred the exemption;
 - (ii) ceases to be used for those purposes by the person; and
 - (iii) is leased and used, in whole or in part, by a person who would not be taxable with respect to the property if he or she owned it.
- (2) If the exemption from taxation provided by clause (1)(c) is less than that granted by any other Act, the exemption granted by that other Act applies.

Exemptions from taxation in rural municipalities

293(1) In this section:

- (a) **“agricultural operation”**:
 - (i) includes the tillage of land, the production or raising of crops, dairy farming, the raising of poultry or livestock, the production of poultry products or livestock products in an unmanufactured state and any portion of the use of an operation mentioned in subclause (ii) that is determined by the Saskatchewan Assessment Management Agency to be a non-commercial use; but
 - (ii) does not include the commercial operation of seed cleaning plants, farm chemical and fertilizer outlets, grain elevators, equipment sales and service enterprises and other similar commercial operations;
- (a.1) **“assessment”** and **“actual assessment”** mean taxable assessment as determined in accordance with section 197;
- (b) **“land”** means land:
 - (i) for which the predominant potential use is cultivation, determined by the assessor as the best use that could be reasonably made of the majority of the surface area;
 - (ii) for which the predominant potential use is as range land or pasture land, determined by the assessor as the best use that could reasonably be made of the majority of the surface area;
 - (iii) the majority of the surface area of which is not developed for any use, has been left in or is being returned permanently to its native state or cannot be used for agricultural purposes; or
 - (iv) used for any other agricultural purpose.
- (2) In addition to the exemptions provided for by section 292, the following are exempt from taxation in rural municipalities:
 - (a) unoccupied buildings that are residential in nature and that are situated on land;
 - (b) buildings that are used to grow plants in an artificial environment, other than cannabis plants grown pursuant to the *Cannabis Act* (Canada);
 - (c) improvements, other than dwellings, that are used exclusively in connection with the agricultural operation that is owned or operated by the owner or lessee of the improvements;
 - (d) the portions of improvements, other than dwellings, that are:
 - (i) used partly in connection with the agricultural operation that is owned or operated by the owner or lessee of the improvements and partly for other purposes; and
 - (ii) determined by the Saskatchewan Assessment Management Agency to be attributable to that agricultural operation;

- (e) a dwelling that is situated outside of an organized hamlet, hamlet or an area established pursuant to section 49.2 or clause 53(3)(i) and occupied by an owner or a lessee of land, to the extent of the amount of the assessment of the dwelling that does not exceed the total of the assessments of any land in the rural municipality or in any adjoining municipality that is owned or leased by:
 - (i) the occupant, the occupant's spouse or both of them;
 - (ii) subject to subsection (3), a partnership of which the occupant is a partner; or
 - (iii) subject to subsection (3), a corporation of which the occupant is a shareholder.
- (3) For the purposes of clause (2)(e):
 - (a) the assessment of land owned or leased by:
 - (i) a partnership of which any person who is an occupant is a partner is deemed to be that portion of the actual assessment of the land that bears the same relationship to that actual assessment as the number of persons who are the occupants and who are partners in the partnership bears to the highest number of partners in the partnership at any time in the taxation year; or
 - (ii) a corporation of which any person who is an occupant is a shareholder is deemed to be that portion of the actual assessment of the land that bears the same relationship to that actual assessment as the number of shares of the corporation held by persons who are the occupants bears to the highest number of issued shares of the corporation in the taxation year; and
 - (b) if more than one dwelling described in clause (2)(e) is owned or leased by any of the persons mentioned in subclauses (2)(e)(i) to (iii), clause (2)(e) applies:
 - (i) if the dwellings are in the same rural municipality, only to the residence with the greater assessment; and
 - (ii) if the dwellings are in adjoining municipalities, with respect to each dwelling, only to the amount of the assessment that does not exceed the total of the assessments of any land in the rural municipality in which the dwelling is located that is owned or leased by one or more of those persons.
- (4) A lessee is only eligible to receive the exemption provided for by clause (2)(e):
 - (a) with respect to land leased from an owner who is not eligible to receive the exemption; and
 - (b) with respect to land leased from an owner who is entitled to the exemption, if the owner or lessee provides to the assessor, on or before March 31 in any year, a copy of the lease and a written notice signed by the owner stating that the owner has agreed that the lessee is to receive the exemption.

- (5) If a written notice has been provided to the assessor pursuant to clause (4)(b), the lessee continues to receive the exemption until the owner or lessee provides to the assessor a written notice, signed by the owner, rescinding or amending the previous notice on or before March 31 in the year in which the rescission or amendment is to be effective.
- (6) If the lease provided to the assessor pursuant to clause (4)(b) is amended, the lessee shall promptly provide the assessor with a copy of the lease as amended.

2005, c.M-36.1, s.293; 2013, c.19, s.47; 2014, c.19, s.27; 2018, cC-2.111, s.7-10; 2020, c30, s.3-73.

Exemptions re grain storage space

294(1) In this section:

- (a) **“agreement”** means an agreement that meets the requirements of subsection (3);
- (b) **“grain storage space”** means space within an inland grain terminal:
- (i) that is owned, leased or operated by an independent grain company through a joint venture or otherwise; and
 - (ii) that:
 - (A) was subject to an agreement as at January 1, 2001; or
 - (B) was constructed for the express purpose of being used by a producer for the storage of grain in accordance with an agreement;
- (c) **“independent grain company”** means a grain company:
- (i) that is incorporated, registered or continued pursuant to *The Business Corporations Act, 2021*, *The Co-operatives Act, 1996* or *The New Generation Co-operatives Act*;
 - (ii) in which no one person owns, directly or indirectly, more than 10% of the voting shares; and
 - (iii) that is not listed on any of the following exchanges:
 - (A) the Toronto Stock Exchange;
 - (B) the Canadian Venture Exchange;
 - (C) the New York Stock Exchange;
 - (D) the NASDAQ Stock Market;
 - (E) the American Stock Exchange;

- (d) **“inland grain terminal”** means a grain elevator:
 - (i) the principal uses of which are:
 - (A) the receiving of grain before or after the official inspection and official weighing of the grain; and
 - (B) the cleaning, storing and treating of the grain before it is moved forward by truck or rail; and
 - (ii) that has a minimum grain storage capacity of 16 500 tonnes, as licensed by the Canadian Grain Commission;
 - (e) **“producer”** means a person engaged in the agricultural operation of land for the purpose of producing grain;
 - (f) **“voting share”** means any security of an independent grain company that carries the right, either alone or as part of a class or series of securities, to elect more than 50% of the board of directors of the independent grain company.
- (2) For the purposes of clauses 293(2)(c) and (d), a producer who enters into an agreement with an independent grain company for the use of a grain storage space is to be considered a lessee of the grain storage space.
- (3) For the purposes of this section, an agreement between an independent grain company and a producer for the use of a grain storage space must:
- (a) be in writing;
 - (b) be for a term:
 - (i) that is 10 years or more; or
 - (ii) that expires if and when the independent grain company, or its successors or assigns, ceases to operate the inland grain terminal in which the grain storage space is provided;
 - (c) be for the purpose of providing the producer with grain storage space before the sale of the grain;
 - (d) permit the independent grain company to commingle the producer’s grain with grain of the same kind, grade and quality as the producer’s grain;
 - (e) at all times, permit the producer to remove from the inland grain terminal grain of the same kind, grade and quantity as stored by the producer, less any applicable dockage as defined in section 2 of the *Canada Grain Act*, for the purpose of redelivering the grain to the producer’s land before the sale of the grain; and
 - (f) ensure the producer access to the grain storage space at all times to the extent set out in the agreement.

(4) Every independent grain company claiming a property tax exemption pursuant to this section shall, on or before March 1 of the year in which the exemption is claimed, submit to the assessor of the municipality in which the grain storage space is located:

- (a) a statement certified by the proper officer of the independent grain company that shows the names and addresses of all registered shareholders of the independent grain company as at December 31 of the preceding year; and
- (b) an affidavit or declaration of the proper officer of the independent grain company stating that, to the best of that officer's information and belief, no one person owns, directly or indirectly, more than 10% of the voting shares in the independent grain company.

2005, c.M-36.1, s.294; 2021, c6, s.23-26.

Exemption of specific properties

295(1) A council may exempt any property from taxation in whole or in part with respect to a financial year.

(2) Subject to section 298, a council may:

- (a) enter into an agreement with the owner or occupant of any property for the purpose of exempting that property from taxation, in whole or in part, for not more than five years; and
- (b) in an agreement entered into pursuant to clause (a), impose any terms and conditions that the council may specify.

(3) If a council exempts property from taxation pursuant to subsection (1) or (2), the assessment for that property must appear on the assessment roll in each year of the exemption.

2005, c.M-36.1, s.295; 2012, c.22, s.3.

Taxation appeal

296(1) If a person considers that an error has been made in determining that any property is liable to taxation, that person may appeal that matter to the board of revision.

(2) Sections 225 to 257 apply, with any necessary modification, to an appeal made pursuant to subsection (1).

2005, c.M-36.1, s.296.

Local improvements

297 Property exempt from taxation pursuant to section 292, 293 or 294 is not, by virtue of that fact alone, exempt from any special assessment for local improvements.

2005, c.M-36.1, s.297.

Exempt property and other taxing authorities

298(1) In this section, “**other taxing authority**” does not include the Government of Saskatchewan with respect to school tax as defined in *The Education Property Tax Act*.

(2) If a council exempts or partially exempts any property from taxation pursuant to subsection 295(1), or enters into an agreement to exempt or partially exempt any property from taxation pursuant to subsection 295(2), the council shall raise each year, on behalf of any other taxing authority on whose behalf it levies taxes, an amount equal to the amount that would have been levied on behalf of the other taxing authority if the exemption had not existed.

(3) Subsection (2) does not apply if the other taxing authority agrees otherwise.

(4) A municipality shall raise the amount mentioned in subsection (2) by adjusting the rate levied within the city on behalf of the other taxing authority pursuant to clause 283(2)(b), at a uniform rate or, by agreement with that other taxing authority, by means of a uniform rate multiplied by the applicable mill rate factors set pursuant to section 285.

(5) The amount mentioned in subsection (2) is to be calculated by multiplying the most recent assessment of the property to which the exemption or partial exemption applies by the rate set by the other taxing authority and levied pursuant to clause 283(2)(b), subject to any applicable mill rate factors.

(6) Notwithstanding subsection (2) but subject to subsection (7), if, for the purposes of economic development, a council enters into an agreement pursuant to subsection 295(2) to exempt or partially exempt any property from taxation, the municipality is not required, for the term of the agreement, to replace the tax revenues lost by any other taxing authority on whose behalf the municipality levies taxes.

(7) If a council enters into an agreement for the purposes mentioned in subsection (6), the council shall, before February 1 of the first year in which the tax exemption is to take effect, give written notice of the tax exemption to any other taxing authority on whose behalf the municipality levies taxes.

(8) Notwithstanding subsection 295(2), any other taxing authority on whose behalf the municipality levies taxes may agree to an extension of an agreement entered into for the purposes mentioned in subsection (6).

(9) If another taxing authority agrees to an extension pursuant to subsection (8), the other taxing authority is deemed to have waived, for the extended term of the agreement, the obligation of the municipality to the other taxing authority to replace lost tax revenues.

Exempt property and the Government of Saskatchewan with respect to school taxes

298.1 An exemption or partial exemption by a council to school taxes levied on behalf of the Government of Saskatchewan is to be granted in accordance with *The Education Property Tax Act*.

2017, c E-4.01, s.27.

Service fees

299 If a council has set fees in connection with any services provided by the municipality, the fees apply:

- (a) uniformly on the same basis to property that is exempt from taxation as to property that is not exempt from taxation; and
- (b) at the same rate to all property that is exempt from taxation that receives the services to which the fee applies.

2005, c.M-36.1, s.299.

Changes to taxable status

300(1) An exempt property or part of an exempt property becomes taxable if:

- (a) the use of the property changes to a use that does not qualify for the exemption; or
- (b) the occupant of the property changes and the new occupant does not qualify for the exemption.

(1.1) Subsection (1) does not apply to property mentioned in clause 292(1)(q) that continues to be used for municipal purposes but is occupied or leased under agreement with the municipality unless the agreement provides for a change in the taxable status.

(2) A taxable property or part of a taxable property becomes exempt if:

- (a) the use of the property changes to a use that qualifies for the exemption; or
- (b) the occupant of the property changes and the new occupant qualifies for the exemption.

(3) If the taxable status of property changes, a tax imposed with respect to the property must be prorated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

2005, c.M-36.1, s.300; 2013, c.19, s.48.

Taxation of certain improvements

301(1) If the owner of an improvement situated on land belonging to another person or the owner of an improvement that is not attached to the land on which it is placed is assessed, the improvement is liable to taxation and is subject to a lien for taxes.

(2) Subsection (1) applies whether or not the land on which the improvement is situated is exempt from taxation.

2005, c.M-36.1, s.301.

Taxation in regional parks

302(1) In this section:

- (a) **“council”** means the council of a municipality;
 - (b) **“municipality”** means the municipality in which a regional park would, except for subsection 67(5), be wholly or partially located;
 - (c) **“park authority”** means the park authority of a regional park that would, except for subsection 67(5), be wholly or partially located within the boundaries of a municipality.
- (2) On or before March 1 in any year, or any other date that may be agreed to by the park authority and the council, the park authority shall:
- (a) authorize the levy of a uniform rate applicable to the entire regional park; and
 - (b) notify the municipality of the rate authorized pursuant to clause (a).
- (3) On receipt of a notification pursuant to clause (2)(b), the council shall levy the rate specified in the notice, together with any rates provided for in clause 283(2)(b).
- (4) The municipality is responsible for assessment and the collection of taxes within the portion of the regional park that would, except for subsection 67(5), be located within the boundaries of the municipality, in accordance with this Act.
- (5) Notwithstanding subsection (4), if a council is authorized by bylaw to do so, the council may enter into an agreement with the council of any other municipality to determine which municipality is responsible for the assessment and collection of taxes mentioned in subsection (4).
- (6) Subsection (7) applies, with any necessary modification, to the municipality that is determined by an agreement mentioned in subsection (5) to be the responsible municipality.
- (7) On or before the tenth day of the month following the month in which the taxes are received by the municipality, the municipality shall forward to the park authority not less than:
- (a) 80% of the amount of the taxes levied pursuant to clause (2)(a) and actually collected by the municipality; or
 - (b) any other fixed amount agreed to by the park authority and the council.
- (8) The park authority shall use funds forwarded to it pursuant to subsection (7) in accordance with *The Regional Parks Act, 2013*.

2005, c.M-36.1, s.302; 2013, c.R-9.11, s.37.

Supplementary property tax roll

303(1) A municipality may prepare a supplementary property tax roll.

- (2) A supplementary property tax roll may be a continuation of the property assessment roll prepared pursuant to Part X or separate from it.

- (3) A supplementary property tax roll must show the date for determining the tax that may be imposed pursuant to the tax levy.
- (4) Sections 263 and 264 apply with respect to a supplementary property tax roll.
- (5) The municipality shall:
 - (a) prepare supplementary property tax notices for all taxable property shown on the supplementary property tax roll of the municipality; and
 - (b) send the supplementary property tax notices to the persons liable to pay the taxes.
- (6) If a municipality is required to levy rates pursuant to *The Municipal Hail Insurance Act* and those rates have not been assessed when the tax notices are mailed, notification of the rates shall be given by supplementary notice sent by mail on or before September 15.
- (7) Sections 267 to 271 apply with respect to supplementary property tax notices.

2005, c.M-36.1, s.303.

DIVISION 8 Adjustment of Tax Levy

Proration of tax levy

- 304(1)** Subject to subsection (2), if construction of a building is commenced in any year and the building is assessed in that year, the amount levied on the assessment in that year is to be adjusted to correspond with the portion of the year following the date on which construction of the building was completed.
- (2) If the building or a portion of the building mentioned in subsection (1) was occupied before the date mentioned in that subsection, the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy.
 - (3) If a building has been assessed and is removed or demolished, the amount levied on the assessment in that year is to be adjusted to correspond with that portion of the year that elapsed before the completion of the removal or demolition.
 - (4) If land is assessed in any year and is later in the year subdivided, or titles for it are issued pursuant to a condominium plan that is approved by the Controller of Surveys, the amount levied on the assessment in that year is to be adjusted to correspond with that portion of the year that elapsed before the subdivision or issuance of titles.

2005, c.M-36.1, s.304; 2013, c.19, s.49.

Effect on taxes of appeals re assessments

305(1) Subject to subsection (2) and the regulations, if the assessment roll is confirmed before appeals to the board of revision, the Saskatchewan Municipal Board or the Court of Appeal have been disposed of, no amendment or alteration to the roll may be made except as provided for in section 208 or 209.

(2) If a decision on appeal would result in a change or alteration in the assessment of property on the roll if the roll had not been confirmed:

(a) the municipality shall adjust the taxes on the property in accordance with the appeal decision; and

(b) if:

(i) the appeal decision cancels or reduces the assessment on the property:

(A) the municipality shall refund all or part of the taxes paid in excess of those required to be paid as a result of the appeal decision; and

(B) the other taxing authority shall refund the municipality all or part of the taxes paid by the municipality on behalf of the other taxing authority in excess of those required to be paid as a result of the appeal decision; or

(ii) the appeal decision confirms or increases the assessment on the property, the property is liable for and the municipality shall collect the amount of taxes that would be payable as if the original assessment were that set by the appeal decision.

(3) Any taxes and penalties required to be paid as a result of an appeal decision are recoverable pursuant to this Act and *The Tax Enforcement Act*.

2005, c.M-36.1, s.305; 2017, c.E-4.01, s.27; 2020, c.30, s.3-74.

DIVISION 9

Permit Fees as Alternative to Taxation for Trailers and Mobile Homes**Trailers and mobile homes**

306(1) A council may, by bylaw, authorize and require the operators and every owner or occupant of property who permits one or more trailers or mobile homes that are used as living quarters, or one or more trailers or mobile homes that are divided into multiple units that are used as living quarters, to be located on the property:

(a) to register the owners of the trailers or mobile homes on forms provided by the municipality;

(b) to collect from the owners of the trailers or mobile homes any permit fees that are imposed by bylaw; and

(c) to pay to the municipality the permit fees collected.

(2) In the bylaw mentioned in subsection (1), the council may make any rules concerning the registration, collection and payment that the council may consider expedient.

(3) Notwithstanding clause 8(3)(c), the permit fees imposed by bylaw pursuant to subsection (1):

(a) may, if levied in lieu of assessing and taxing the trailer or mobile home as an improvement, exceed the cost to the municipality for the administration and regulation of, and be in the nature of a tax for, the activity for which the permit is required; and

(b) are subject to any regulations made by the minister.

2005, c.M-36.1, s.306; 2013, c.19, s.50; 2020, c30, s.3-75.

DIVISION 10

Apportionment of Taxes and Other Amounts

Property that becomes exempt

307 If property becomes exempt from taxation during the year:

(a) any taxes payable to that date with respect to the property are to be apportioned between the municipality and the other taxing authorities on whose behalf the municipality levies taxes, in shares corresponding to their respective tax rates;

(b) any taxes paid in excess of the taxes payable to that date with respect to the property are to be rebated to the previous owner of the property by the municipality and the other taxing authorities on whose behalf the municipality levies taxes, in shares corresponding to their respective tax rates; and

(c) any taxes that would have been due after that date with respect to the property are abated between the municipality and the other taxing authorities on whose behalf the municipality levies taxes, in shares corresponding to their respective tax rates.

2005, c.M-36.1, s.307; 2020, c30, s.3-76.

Apportionment of sums other than taxes

308(1) In this section, “**grants**” means grants received:

(a) from a corporation whose property is exempt from taxation with respect to that property; or

(b) from the Government of Canada or the Government of Saskatchewan or any agency of those governments with respect to property exempt from taxation.

(2) If a municipality receives grants calculated on the basis of taxes that would be payable if the property with respect to which the grants are paid were not exempt, the grants are to be apportioned between the municipality and any other taxing authorities on whose behalf the municipality levies taxes, in shares corresponding to their respective tax rates.

- (3) Subsection (2) does not apply if the council and the boards of any other taxing authority on whose behalf the municipality levies taxes agree that it shall not apply.
- (4) A percentage of any revenue from permit fees paid by the occupants of trailers or mobile homes equal to the percentage obtained by dividing the tax rate levied for school taxes by the total of the tax rates levied by the municipality for school and municipal purposes is to be paid by the council to the school division in which the trailers or mobile homes are located.
- (5) If a separate school division is established in a school division and the board of education of the separate school division has passed a bylaw pursuant to section 7 of *The Education Property Tax Act*:
- (a) the revenue to be paid for school purposes pursuant to this section is to be divided in the proportions and manner set out in section 302 of *The Education Act, 1995*; and
 - (b) the council shall pay the appropriate amounts mentioned in clause (a) to:
 - (i) the Government of Saskatchewan; and
 - (ii) the board of education of the separate school division entitled to receive separate school division taxes, within the meaning of *The Education Property Tax Act*.
- (6) *The Education Property Tax Act*, or sections 299 to 305 of *The Education Act, 1995*, as the case may require, apply, with any necessary modification, to the payments made pursuant to subsection (5).

2005, c.M-36.1, s.308; 2017, cE-4.01, s.27.

Apportionment of legal costs

309 If a municipality has incurred reasonable costs to enforce the payment of taxes, other than pursuant to *The Tax Enforcement Act*, that are not recoverable from the person who owed the taxes, the municipality may apportion the costs between the municipality and the other taxing authorities on whose behalf the municipality levied the taxes in shares corresponding to the respective amounts of taxes collected on behalf of the municipality and the taxing authorities.

2005, c.M-36.1, s.309.

Special assessments

310 In each year in which a special assessment or a portion of a special assessment becomes due and payable, the designated officer shall transfer the special assessment or portion of the special assessment, as the case may be, to the tax roll, and the amount transferred is deemed to be taxes imposed against the property in that year.

2005, c.M-36.1, s.310.

311 Repealed. 2017, cE-4.01, s.27.

311.1 Repealed. 2009, c.23, s.14.

DIVISION 11
Special Taxes

Special tax bylaw

312(1) Subject to the regulations, a council may pass a special tax bylaw to raise revenue to pay for any specific service or purpose to be completed within the taxation year.

- (2) A special tax bylaw must be passed annually.
- (3) A council shall ensure that public notice is given before initially considering any report on a proposed bylaw respecting a special tax.
- (4) The minister may make regulations:
 - (a) respecting the special taxes that may be levied pursuant to this section, including setting the special taxes that may be levied and prohibiting certain special taxes;
 - (b) respecting the maximum rates for special taxes that may be levied pursuant to this section.
- (5) Special taxes that are levied pursuant to this section are to be added to the tax roll as a special assessment against the property and are recoverable in the same manner as other taxes.

2005, c.M-36.1, s.312; 2010, c.24, s.23.

Taxable property

313(1) A special tax bylaw passed pursuant to section 312 authorizes the council to impose the tax with respect to property in the municipality that will benefit from the specific service or purpose stated in the bylaw.

- (2) If, pursuant to *The Urban Municipality Act, 1984*, a municipality provided a special service with respect to property, the cost of which the municipality was entitled to levy against the assessed owner of the property pursuant to that Act, and if, after this Act comes into force, the municipality continues that service with respect to that property pursuant to a special tax bylaw passed pursuant to section 312, the council may impose the tax authorized by the special tax bylaw against that property notwithstanding that the property is otherwise exempt from taxation pursuant to this Act.

2005, c.M-36.1, s.313.

Contents of special tax bylaw

314 A special tax bylaw must:

- (a) state the specific service or purpose for which the bylaw is passed;
- (b) identify the properties that will benefit from the service or purpose and against which the special tax is to be imposed;

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- (c) state the estimated cost of the service or purpose;
- (d) state whether the tax rate is to be based on:
 - (i) the assessment prepared in accordance with Part X;
 - (ii) each parcel of land;
 - (iii) each unit of frontage; or
 - (iv) each unit of area;
- (e) set the tax rate to be imposed in each case described in clause (d); and
- (f) provide a process by which interested persons may request the municipality to review the application or calculation of a special tax on property if they consider that an error or omission was made in that application or calculation.

2005, c.M-36.1, s.314.

Use of revenue

315(1) The revenue raised by a special tax bylaw must be applied to the specific service or purpose stated in the bylaw.

(2) If there is any excess revenue, the municipality shall give public notice of the use to which it proposes to put the excess revenue.

2005, c.M-36.1, s.315.

Use of revenue – additional service areas

315.1(1) The revenue raised by bylaw for an additional service area must be applied to the specific service and the purpose stated in the bylaw.

(2) If there is any excess revenue raised pursuant to subsection (1), the municipality shall give public notice to ratepayers of an additional service area:

- (a) of the use to which it proposes to put the excess revenue in the next year for the additional service area; or
- (b) that the excess revenue has been deposited in a reserve fund for future infrastructure expenditures in the additional service area.

2013, c.19, s.52.

DIVISION 12
Other Taxes

Amusement tax

316(1) In this section:

- (a) **“owner”** means a person operating a place of amusement in the municipality;

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- (b) **“place of amusement”** means a place where an exhibition or entertainment is given or game played and an entrance or admission fee is charged or collected;
 - (c) **“tax”** means the amusement tax set by a bylaw passed pursuant to subsection (2).
- (2) A council may, by bylaw, require that every person attending a place of amusement shall pay a tax on each admission to a place of amusement.
- (3) A bylaw passed pursuant to subsection (2) may direct that the tax may vary:
- (a) with the amount of the entrance or admission fee; or
 - (b) by category of place of amusement.
- (4) A council may, by bylaw, make rules for the collection, proper accounting and due payment of the amusement tax, and without restricting the generality of the foregoing, may:
- (a) require that the tax be collected by the owners of places of amusement by means of tickets or otherwise in a form approved by the municipality;
 - (b) allow the owners a commission on the sale of tickets or the amount of tax collected;
 - (c) require the owners to deface tickets sold pursuant to this section in any manner that may be approved by the municipality and to place at an entrance of their respective places of amusement receptacles for receiving the tickets so defaced;
 - (d) authorize inspectors or police officers to enter places of amusement to ascertain whether the bylaw is being observed and to place in the lobby or elsewhere notices concerning the tax;
 - (e) exempt certain places of amusement from paying the tax;
 - (f) require the owners to make returns in a form approved by the municipality, showing:
 - (i) the number of admissions to their respective places of amusement;
 - (ii) the entrance or admission fees paid;
 - (iii) the amount of tax collected; and
 - (iv) any other information that the municipality may consider necessary; and
 - (g) require the owners to pay the amount collected to a designated officer:
 - (i) after each performance or entertainment; or
 - (ii) at any times and in any manner that the municipality may consider advisable.

- (5) The council may:
- (a) accept from the owner a sum in lieu of the tax; and
 - (b) exempt persons attending the place of amusement from payment of the tax.

2005, c.M-36.1, s.316.

Collection from oil or gas well

317(1) If taxes levied in any year with respect to the resource production equipment of a petroleum oil or gas well remain unpaid after that year, the administrator may give notice to any person who purchases oil or gas originating in a well with respect to which the resource production equipment is used, that the owner or operator of the well has failed to pay the taxes levied on the resource production equipment.

(2) The administrator shall serve the notice mentioned in subsection (1) by registered mail and the notice is deemed to have been served on the purchaser:

- (a) on the delivery date shown on the signed post office receipt card; or
- (b) if the delivery date is not shown, on the day on which the signed post office receipt card is returned to the administrator.

(3) The notice must:

- (a) identify the wells with respect to which the resource production equipment subject to tax is used; and
- (b) state:
 - (i) the amount of the arrears of taxes claimed; and
 - (ii) the name and address of the owner or operator of the well.

(4) On service of the notice, the purchaser of oil or gas from any well identified in the notice shall, as any moneys become owing from the purchaser to the owner or operator of the well with respect to the purchases, remit the moneys to the municipality to the amount claimed in the notice.

(5) On service of the notice, a purchaser of oil or gas from a well identified in the notice is personally liable to the municipality to the amount of the purchase price of all oil or gas subsequently purchased by him or her from the owner or operator of the well to the amount of the arrears of taxes claimed in the notice.

(6) The purchaser may deduct from the amount owing from him or her to the owner or operator of the well any sums paid by him or her to the municipality pursuant to the notice, and those sums are deemed to be a payment on account of the oil or gas purchased by him or her.

2005, c.M-36.1, s.317.

Establishing tax increment financing programs

317.1(1) A council may, by bylaw, establish tax increment financing programs in designated areas of the municipality for the purpose of encouraging investment or development in those areas.

(2) The Lieutenant Governor in Council may make regulations respecting tax increment financing programs and the required contents of a bylaw to be passed pursuant to this section.

2007, c.32, s.13.

Provisions of tax increment financing programs

317.2 A tax increment financing program may provide:

- (a) that some or all of the incremental municipal taxes coming from the designated area are to be placed into a reserve fund;
- (b) that money in a reserve fund is to be used to:
 - (i) benefit the area by acquiring, constructing, operating, improving and maintaining works, services, facilities and utilities of the municipality;
 - (ii) repay borrowings associated with activities undertaken pursuant to subclause (i);
 - (iii) fund a financial assistance program for persons who invest in developing or constructing property in the area; or
 - (iv) give financial assistance to persons who invest in developing or constructing property in the area; or
- (c) for any other matter consistent with the purpose of the program that the council considers necessary or advisable.

2007, c.32, s.13.

Provisions for financing environmental improvements

317.3(1) A council may, by bylaw, establish a program designed to encourage energy efficient, renewable energy and other environmental improvements for properties in the municipality.

(2) A program mentioned in subsection (1) may provide for the municipality and property owner to agree that the cost of improvements will be added to the owner's property taxes.

(3) The amount due with respect to subsection (2) is a lien on the land on which the improvement was made.

(4) The agreement mentioned in subsection (2):

- (a) is not to be considered a loan or guarantee; and
- (b) may provide for any of the matters set out in sections 279 to 282.

(5) The Lieutenant Governor in Council may make regulations respecting a program bylaw or any other matter necessary to facilitate or meet the purposes of this section.

2020, c.30, s.3-77.

DIVISION 13
Enforcement of Taxes

Person liable to pay special tax

318 The person liable to pay the tax imposed in accordance with a special tax bylaw is the person liable to pay property tax in accordance with section 319.

2005, c.M-36.1, s.318.

Person liable to pay taxes

319(1) The person liable to pay property tax pursuant to this Act or any other Act is the person who:

- (a) at the time the assessment is prepared or adopted, is the assessed person; or
 - (b) subsequently becomes the assessed person.
- (2) The person liable to pay any other tax imposed pursuant to this Act or any other Act is the person who:
- (a) at the time the tax is imposed, is liable in accordance with this Act or any other Act to pay the tax; or
 - (b) subsequently becomes liable in accordance with this Act or any other Act to pay the tax.

2005, c.M-36.1, s.319.

Lien for taxes

320(1) The taxes due on any property:

- (a) are a lien against the property; and
 - (b) are collectable by action or distraint in priority to every claim, privilege, lien or encumbrance, except that of the Crown.
- (2) A lien, and its priority, mentioned in this section are not lost or impaired by any neglect, omission or error of any employee of the municipality.

2005, c.M-36.1, s.320.

Right to collect rent to pay taxes

321(1) If taxes for which the owner is liable are due on any property occupied by a tenant, the municipality may send a notice to the tenant requiring the tenant to pay the rent, as it becomes due, to the municipality until the taxes, including costs, have been paid.

- (2) The municipality has the same authority as the landlord of the property to collect rent by distress, or otherwise, until the taxes, including costs, have been paid.
- (3) This section does not prevent the municipality from exercising any other right it has to collect the taxes from the tenant or any other person liable for their payment.
- (4) The notice required pursuant to subsection (1) may be sent:
 - (a) at any time, if the taxes due are in arrears; or
 - (b) after the tax notice has been sent, if the taxes are due but not in arrears.
- (5) Not less than 14 days before a municipality sends a notice pursuant to subsection (1), it shall send a notice to the owner of the property advising the owner of the intention of the municipality to proceed pursuant to subsection (1).

- (6) From moneys paid to the municipality pursuant to this section, the municipality may pay any sums that it considers necessary for supplying the tenant with heat or other service that, but for the notice, would have been supplied by the landlord of the property.
- (7) From moneys paid to the municipality pursuant to this section, the municipality may pay to the insurer of the property the premium of any insurance on improvements on the property, to the extent of the insurable value of the improvements.
- (8) From moneys paid to the municipality pursuant to this section, the municipality may insure the interest of the municipality in all or any improvements on property with respect to which rent is payable pursuant to this section against loss or damage to the extent of all taxes that may be due at the time of any such loss or damage, including costs.
- (9) Moneys paid by the municipality in accordance with subsections (6), (7) and (8) may be deducted from moneys received pursuant to this section, in which case only the balance of moneys so received is to be applied to the unpaid taxes.
- (10) If a landlord has appointed an agent to collect rents for property for which a notice is sent pursuant to subsection (1), the municipality may send the agent notice in writing requiring the agent:
- (a) to account for all rents received by the agent from the property; and
 - (b) to pay to the municipality all those rents, less a reasonable commission for collection plus other necessary expenses.
- (11) On receipt of a written notice pursuant to subsection (10), the agent is personally liable to the municipality for all rents received and not paid to the municipality as required.
- (12) Nothing done by a municipality pursuant to this section is to be construed as entry into possession of the property.
- (13) The municipality:
- (a) is not accountable for any moneys except those actually received by it pursuant to this section; and
 - (b) is not under any liability by reason of any act done pursuant to this section.
- (14) A tenant may deduct from the rent any taxes paid by the tenant to the municipality pursuant to this section, other than taxes the tenant is required to pay pursuant to the terms of the tenancy.
- (15) Any amount deducted pursuant to subsection (14) is deemed to be payment on account of rent by the tenant to the landlord or any other person entitled to receive the rent.

Insurance proceeds

322(1) If improvements are damaged or destroyed and taxes for those improvements are unpaid, any money payable pursuant to a insurance policy for loss or damage to those improvements is payable on demand, to the extent of the unpaid taxes, by the insurer to the municipality.

(2) In default of paying the moneys to the municipality pursuant to subsection (1), the municipality may sue for and recover from the insurer the amount of the unpaid taxes.

(3) Subsection (1) applies only to the limit of the insurance policy, and only to the portion of the insurance proceeds not used in repairing or rebuilding the improvements damaged or destroyed.

2005, c.M-36.1, s.322.

Distress and seizure of goods

323(1) In this section and in sections 324 to 332 and 335:

- (a) **“goods”** includes a house trailer;
- (b) **“house trailer”** means a trailer or mobile home that:
 - (i) is intended for occupancy; and
 - (ii) is a building during the time when a tax notice is sent respecting the trailer or mobile home;
- (c) **“tax notice”** means a tax notice sent pursuant to Division 4 of this Part.

(1.1) A municipality may issue a distress warrant:

- (a) to recover tax arrears pursuant to this Part; or
- (b) with respect to a house trailer, to recover tax arrears respecting the house trailer or tax that remains unpaid respecting the house trailer after the date shown on the tax notice sent to the taxpayer.

(2) If a distress warrant has been issued, a civil enforcement agency or a designated officer shall place sufficient goods under seizure to satisfy the amount of the claim shown in the warrant.

(3) The person placing goods under seizure may ask the person who owns or has possession of the seized goods to sign a bailee’s undertaking agreeing to hold the seized goods for the municipality.

(4) If a person refuses to sign a bailee’s undertaking, the person placing goods under seizure may:

- (a) remove the goods from the premises; or
- (b) in the case of a house trailer, remove the house trailer from the premises or cause the house trailer to be immobilized.

(4.1) If a house trailer has been immobilized pursuant to subsection (4), no person shall tamper with or remove any immobilization device that has been used for the purpose of immobilizing the house trailer.

- (5) If a bailee's undertaking is signed pursuant to subsection (3), the goods specified in it are deemed to have been seized.
- (6) A seizure pursuant to this section continues until the municipality:
 - (a) abandons the seizure by written notice; or
 - (b) sells the goods.
- (7) A municipality is not liable for wrongful or illegal seizure or for loss of or damage to goods held under a seizure pursuant to this section if a bailee's undertaking relating to the seized goods has been signed pursuant to subsection (3).

2005, c.M-36.1, s.323; 2010, c.24, s.24.

Goods affected by distress warrant

324(1) A person may, on behalf of the municipality, seize the following goods pursuant to a distress warrant:

- (a) goods belonging to the person who is liable to pay the taxes, wherever those goods may be found within the municipality;
 - (b) goods in the possession of the person who is liable to pay the taxes, wherever those goods may be found within the municipality;
 - (c) subject to subsection 321(1), goods found on the property with respect to which taxes have been levied and that are owned by or are in possession of any occupant of the property except a tenant.
- (2) If goods are subject to a valid lien in favour of an owner for all or part of their price, those goods may not be seized pursuant to the distress warrant, but the interest only of the defaulter, or of any other occupant of the property other than the owner, in the goods is liable to distress and sale.
 - (3) If a person who is liable to pay tax is in possession of goods belonging to others for the purpose of storing and warehousing the goods, or selling them on commission, or as agent, those goods may not be seized pursuant to the distress warrant.
 - (4) A vendor's or lessor's share of the crop grown on the land sold or demised is not liable to distress or sale for taxes due with respect to other land owned or occupied by the purchaser or lessee.
 - (5) An animal not belonging to the defaulter or to any occupant of the premises with respect to which the taxes are due is not liable to distress or sale for taxes owing by the defaulter, but any interest in an animal of the defaulter or occupant or of the spouse, daughter, son, daughter-in-law or son-in-law of the defaulter or occupant, or of any other relative of the defaulter or occupant who lives with him or her as a member of his or her family, is liable to distress or sale for taxes.
 - (6) For the purposes of this section, if there is a security interest that is a mortgage on goods that would be liable to distress and sale pursuant to this section if they had not been mortgaged:
 - (a) the security interest is not deemed to transfer the goods to the mortgagee; and
 - (b) the ownership of the goods is deemed to have remained in the mortgagor.

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- (7) Goods exempt by law from seizure under execution may not be seized pursuant to the distress warrant unless the goods belong to the person liable to pay the taxes.
- (8) A person claiming an exemption pursuant to subsection (7) shall indicate the goods for which an exemption is claimed.
- (9) The costs chargeable respecting any action taken pursuant to this section are those payable pursuant to *The Distress Act*.
- (10) The expenses necessarily incurred in seizing and immobilizing a house trailer may be added to the tax roll and collected in the same manner as taxes.

2005, c.M-36.1, s.324; 2010, c.24, s.25.

Date for issuing distress warrant

325(1) Subject to subsection (2), a distress warrant may not be issued until 30 days after the date on which the tax notice is mailed or delivered to the person liable to pay the tax.

(2) If, before the period mentioned in subsection (1) expires, a municipality has reason to believe that a person is about to move out of the municipality goods that are to be seized pursuant to a distress warrant, the municipality may apply to a justice of the peace for an order authorizing the municipality to issue the distress warrant before the period mentioned in subsection (1) expires.

2005, c.M-36.1, s.325.

Right of entry

326 A municipality attempting to seize goods pursuant to a distress warrant has the same right as a landlord pursuant to *The Landlord and Tenant Act*:

- (a) to break open and enter a building, yard or place to which goods have been fraudulently or clandestinely conveyed; and
- (b) to seize the goods.

2005, c.M-36.1, s.326.

Notice of seizure

327 The person placing goods under seizure shall:

- (a) give notice of the seizure to:
 - (i) the person who is liable to pay the tax; or
 - (ii) any adult member of the person's family at the person's home; or
- (b) if the person or a family member cannot be found, post a copy of the notice of seizure on a conspicuous part of the property.

2005, c.M-36.1, s.327.

Right to pay taxes

328(1) After goods have been seized pursuant to a distress warrant, any person may pay the taxes.

(2) On payment of the taxes pursuant to subsection (1), the municipality shall release the goods from seizure to the person from whom they were seized.

(3) A person may exercise the right pursuant to subsection (1) at any time before the municipality sells the goods at a public auction or becomes the owner of the goods pursuant to section 330.

2005, c.M-36.1, s.328.

Right to release goods

329(1) After goods have been seized pursuant to a distress warrant, the municipality may release the goods from seizure whether or not any part of the taxes for which seizure was made has been paid.

(2) The right of the municipality to release goods is without prejudice to the right of the municipality to recover, by distress or otherwise, the taxes or the balance of the taxes owing.

(3) After goods are released pursuant to subsection (1), the municipality shall post a notice of the release:

- (a) in a conspicuous place in the municipality office; and
- (b) on the property where the goods were seized.

2005, c.M-36.1, s.329.

Sale of seized goods by auction

330(1) The municipality shall offer for sale at a public auction goods that have been seized pursuant to a distress warrant if the taxes are not paid.

(2) Subject to subsection (5), the municipality shall advertise a public auction by posting a notice in at least three public places in the municipality near the goods to be sold not less than 10 days before the date of the auction.

(3) The advertisement must specify:

- (a) the date, time and location of the public auction;
- (b) the conditions of sale;
- (c) a description of the goods to be sold; and
- (d) the name of the person whose goods are to be sold.

(4) The advertisement must state that, immediately after the public auction, the municipality will become the owner of any goods not sold at the public auction.

(5) If goods seized are of a perishable nature:

- (a) it is not necessary to give 10 days' notice of their sale; and
- (b) the municipality may dispose of the goods in any manner that it considers expedient, having regard to the circumstances.

(6) The municipality may bid at the sale up to the amount due for taxes and costs.

(7) The public auction must be held not more than 120 days after the goods are seized pursuant to the distress warrant.

(8) The municipality may adjourn the holding of a public auction but shall post a notice in accordance with subsections (2) and (3) showing the new date on which the public auction is to be held.

(9) Immediately after the public auction, the municipality becomes the owner of any goods offered for sale but not sold at a public auction.

2005, c.M-36.1, s.330.

Distribution of sale proceeds

331(1) The moneys paid for goods at a public auction or pursuant to section 330 must be distributed in the following order:

(a) taxes;

(b) any lawful expenses of the municipality with respect to the goods.

(2) If there are any moneys remaining after payment of the taxes and expenses listed in subsection (1), the municipality shall notify the previous owner that:

(a) there is money remaining; and

(b) the previous owner may apply to recover all or part of the money remaining.

2005, c.M-36.1, s.331.

Distribution of surplus sale proceeds

332(1) If a claim is made pursuant to subsection 331(2) by the person for whose taxes the goods were seized and the claim is admitted, the surplus must be paid to the claimant.

(2) If a claim to the surplus pursuant to subsection (1) is contested, the municipality shall pay the surplus to the local registrar of the court acting at the judicial centre nearest to the municipality, who shall retain the money until the respective rights of the parties have been determined by action at law or otherwise.

2005, c.M-36.1, s.332.

Licence fees recoverable

333(1) A municipality may levy a licence fee that remains unpaid for 14 days after it becomes payable, with costs, by distress on the licensee's goods or on the licensee's interest in goods.

(2) Sections 323 to 332 apply, with any necessary modification, to the recovery of the licence fee pursuant to subsection (1).

(3) If, before the 14-day period described in subsection (1) expires, a municipality has reason to believe that a person is about to move out of the municipality goods that are to be seized, the municipality may apply to a justice of the peace for an order authorizing the municipality to seize goods before the period for payment expires.

2005, c.M-36.1, s.333.

Priority of distress

334 A distress for taxes that are not a lien against property or for a licence fee has priority over a distress for rent by the landlord of the property occupied by the person taxed or licensed, notwithstanding that the landlord's seizure may be prior in time.

2005, c.M-36.1, s.334.

Goods in hands of persons other than debtor

335(1) A municipality may give a distress warrant to the sheriff, bailiff, assignee, liquidator, receiver or trustee with respect to goods liable to seizure for taxes that:

- (a) are under seizure or attachment;
- (b) have been seized by the sheriff or by a bailiff;
- (c) are claimed by or in possession of any assignee for the benefit of creditors or a liquidator, receiver or trustee; or
- (d) have been converted into cash, which is undistributed.

(2) On receipt of a distress warrant pursuant to subsection (1), the sheriff, bailiff, assignee, liquidator, receiver or trustee shall pay the amount of the taxes to the municipality in preference and priority to all other fees, charges, liens or claims whatever, except:

- (a) the payment of any fees of a sheriff or bailiff making a seizure; and
- (b) those of the Crown.

(3) Goods in the hands of an executor, administrator, receiver, trustee or liquidator pursuant to a winding-up order are liable only for the taxes that were assessed against the deceased owner or against the company that was being wound up before the date of the death of the owner or the date of the authorized assignment, receiving order or winding-up order, while:

- (a) the executor, administrator, receiver, trustee or liquidator occupies the property; or
- (b) the goods remain on the property.

(4) All taxes mentioned in subsection (3) are a preferential lien and charge on the goods, and on the proceeds of their sale, in priority to every claim, privilege, lien or encumbrance, except that of the Crown.

2005, c.M-36.1, s.335.

Demolition or removal of certain improvements prohibited

336(1) In this section, “**improvement**” includes any part of an improvement.

(2) No owner shall demolish or remove any improvement with respect to which there are taxes outstanding or that is situated on land with respect to which there are taxes outstanding, without the prior written consent of the municipality.

(3) If a person is convicted of a contravention of subsection (2), the convicting judge may assess and order damages against that person in an amount not exceeding the outstanding taxes.

- (4) If an improvement is removed contrary to subsection (2), within 12 months after the date of removal, the municipality may, by its authorized bailiff:
- (a) seize the improvement in its new situation, and for that purpose enter on the land to which the improvement has been removed for the purpose of severing it from the land, if necessary, and removing it, in which case the improvement is to be restored to its former position; or
 - (b) distrain on the improvement for the unpaid taxes and costs and sell the improvement in the same manner that goods distrained for taxes may be sold.
- (5) The expenses necessarily incurred in seizing and restoring the improvement may be added to the tax roll and collected in the same manner as taxes.

2005, c.M-36.1, s.336; 2010, c.24, s.26.

Improvements on Crown lands

- 337(1)** Notwithstanding any other provision of this Act or any other Act, improvements on Crown lands in a municipality may be sold and disposed of for taxes at the same time and in the same manner as goods distrained for taxes may be sold and disposed of if:
- (a) the Crown lands are held pursuant to an agreement for sale;
 - (b) improvements are erected or placed on the Crown lands by the purchaser or the purchaser's agent; and
 - (c) taxes levied by the municipality with respect to occupancy of the Crown lands pursuant to the agreement for sale remain unpaid.
- (2) The purchaser of an improvement sold and disposed of pursuant to subsection (1) has a free right of entry on the land on which the improvement stands for the purpose of severing it from the land, if necessary, and of removing it.
- (3) The municipality may:
- (a) bid at the sale up to the amount due for taxes and costs; and
 - (b) purchase the improvement.

2005, c.M-36.1, s.337.

Recovery of taxes removed from tax roll

- 338(1)** If the amount of any taxes that has been removed by the council from the tax roll because the amount was uncollectable becomes collectable from the same owner, the council, by resolution, may cause the amount of the taxes to be reinserted into the tax roll.
- (2) If the amount of any taxes has been reinserted into the tax roll pursuant to subsection (1), the amount is subject to the same penalties and methods of enforcement of collection as if the amount had not been removed from the tax roll.

2005, c.M-36.1, s.338.

PART XII
Legal Actions

DIVISION 1
Liability of Municipalities

Interpretation of Division

338.1 For the purposes of this Division, “municipality” includes a controlled corporation.

2007, c.32, s.14.

Non-liability if acting in accordance with statutory authority

339 Subject to this and any other Act, a municipality is not liable for damage caused by any thing done or not done by the municipality in accordance with the authority of this or any other Act unless the cause of action is negligence or any other tort.

2005, c.M-36.1, s.339.

Immunity against certain nuisance actions

340(1) A municipality is not liable in an action based on nuisance, or on any other tort that does not require a finding of intention or negligence, for any loss or damage arising, directly or indirectly, from any public works, including streets, or from the operation or non-operation of a public utility.

(2) A municipality is not liable for damages resulting from:

- (a) any interference with the supply of a public utility service if:
 - (i) the interference is necessary for the repair and proper maintenance of the public utility service; and
 - (ii) a reasonable attempt is made to notify the owners or occupants of land or buildings affected by the intended interference; or
- (b) the breaking or severing of a service pipe, service line or attachment.

2005, c.M-36.1, s.340; 2007, c.32, s.15.

Non-liability for discretion

341 A municipality that has the discretion to do something is not liable for, in good faith, deciding not to do the thing.

2005, c.M-36.1, s.341.

Immunity for municipality re certain licensing powers

341.1 No action lies or shall be instituted against a municipality or any member of the council for any loss or damage caused or alleged to be caused by any person by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by any of them pursuant to or in the exercise or supposed exercise, on, before or after the coming into force of this section, of any power conferred by this Act, the regulations or any other Act or in the carrying out or supposed carrying out of any duty imposed by this Act, the regulations or any other Act, that deals with:

- (a) providing a system of licences that enables a competing industry or company to operate;

- (b) changing the way in which the municipality allocates licences or with respect to eligibility for a licence;
- (c) removing or creating a limit on the number of licences issued;
- (d) prohibiting the transfer of a licence; or
- (e) establishing requirements and imposing conditions on licensees.

2018, cV-3.2, s.13; 2020, c30, s.3-78.

Snow on sidewalks

342(1) A municipality is only liable for personal injury caused by snow, ice or slush on sidewalks or extensions of sidewalks used as street or road crossings if the municipality is grossly negligent.

(2) A person who brings an action described in subsection (1) shall notify the municipality of the event that gives rise to the action within 30 days after the occurrence of the event.

(3) Failure to notify the municipality as required by subsection (2) bars the action unless:

- (a) there is a reasonable excuse for the lack of notice, and the municipality is not prejudiced by the lack of notice; or
- (b) the municipality waives in writing the requirement for notice.

(4) An action is not barred for failure to give notice pursuant to subsection (2) in case of the death of the person injured.

2005, c.M-36.1, s.342.

Repair of streets, roads, public places and public works

343(1) A municipality shall keep every street, road or other public place that is subject to the direction, control and management of the municipality, including all public works in, on or above the street, road or public place put there by the municipality or by any other person with the permission of the municipality, in a reasonable state of repair, having regard to:

- (a) the character of the street, road, public place or public work; and
- (b) the area of the municipality in which it is located.

(1.1) For the purposes of this section, a street, road or other public place is to be considered in a reasonable state of repair if those who use the street, road or other public place can, exercising ordinary care, do so with safety.

(2) Every municipality that receives or is entitled to receive tax loss compensation from the Rural Municipal Tax Loss Compensation Fund established pursuant to the terms of the Framework Agreement shall maintain, at the ordinary standard established for similar streets and roads within the municipality, all streets and roads within the municipality that are within, adjacent to or provide access to an Indian reserve:

- (a) that has been set apart pursuant to the terms of the Framework Agreement; and

- (b) for which tax loss compensation has been paid by Her Majesty in right of Canada and Her Majesty in right of Saskatchewan.
- (3) For the purposes of subsection (2), “**Framework Agreement**” means:
- (a) the Saskatchewan Treaty Land Entitlement Framework Agreement dated September 22, 1992 and entered into by Her Majesty in right of Canada, Her Majesty in right of Saskatchewan and certain Indian bands with respect to the settlement of the outstanding treaty land entitlement claims of the Indian bands; and
- (b) the Nekaneet Treaty Land Entitlement Settlement Agreement dated September 23, 1992 and entered into by Her Majesty in right of Canada, Her Majesty in right of Saskatchewan and the Nekaneet Indian Band with respect to the settlement of the outstanding treaty land entitlement claim of the Nekaneet Indian Band.
- (4) The municipality is liable for damage caused by failing to perform its duty pursuant to subsection (1) or (2).
- (5) This section does not apply to any street or road made or laid out by a private person or any work made or done on a street, road or place by a private person until the street, road or work has been established as a public work or has otherwise been assumed for public use by the municipality.
- (6) A municipality is not liable pursuant to this section:
- (a) unless the claimant has suffered by reason of the default of the municipality a particular loss or damage beyond what is suffered by the claimant in common with all other persons affected by the state of repair;
- (b) with respect to acts done or omitted to be done by persons exercising powers or authorities conferred on them by law, and over which the municipality has no control, if the municipality is not a party to those acts or omissions; or
- (c) if the municipality proves that it took reasonable steps to prevent the disrepair from arising.
- (7) A municipality is liable pursuant to this section only if the municipality knew or should have known of the state of repair or disrepair.
- (8) A person who brings an action pursuant to this section must notify the municipality of the event that gives rise to the action within 30 days after the occurrence of the event.
- (9) Failure to notify the municipality as required by subsection (8) bars the action unless:
- (a) there is a reasonable excuse for the lack of notice and the municipality is not prejudiced by the lack of notice; or
- (b) the municipality waives in writing the requirement for notice.
- (10) An action is not barred for failure to give notice pursuant to subsection (8) in case of the death of the person injured.

(11) Notwithstanding any other provision of this section, the municipality is not responsible for any damages sustained by any person by reason of the disrepair or non-repair of any of the following:

- (a) a provincial highway;
- (b) a public highway closed pursuant to *The Highways and Transportation Act, 1997*;
- (c) a street or road while closed pursuant to section 13, 14 or 15, if the municipality has posted and maintained a conspicuous notice at each end of the closed street or road to the effect that the street or road is closed;
- (d) a road established pursuant to section 56 of *The Forest Resources Management Act*;
- (e) a road allowance that is not developed.

2005, c.M-36.1, s.343; 2007, c.32, s.16.

Limitation of actions against municipalities

344(1) Notwithstanding *The Limitations Act*, no action is to be brought against a municipality for the recovery of damages after the expiration of one year from the time when the damages were sustained, and no such action is to be continued unless service of the statement of claim is made within that one-year period.

(2) If a defendant in a legal action institutes a third party claim against a municipality for contribution or indemnity arising out of that legal action, the day on which the defendant was served with the claim for the legal action is deemed to be the day on which the act or omission on which that defendant's third party claim is based took place.

(3) Subsection (2) applies whether the right to contribution and indemnity arises with respect to a tort or otherwise.

2005, c.M-36.1, s.344; 2010, c.24, s.27.

Things on or adjacent to streets or roads

345 A municipality is not liable for damage caused:

- (a) by the presence, absence or type of any wall, fence, guardrail, railing, curb, pavement markings, traffic control device or barrier; or
- (b) by or on account of any construction, obstruction or erection or any situation, arrangement or disposition of any earth, rock, tree or other material or thing adjacent to or in, along or on a street or road that is not on the travelled portion of the street or road.

2005, c.M-36.1, s.345; 2007, c.32, s.17.

Civil liability for damage to land or improvements

346(1) A municipality is civilly liable for damages if any land or improvements are injuriously affected by the exercise of any of the powers conferred on it in this or any other Act with respect to the construction of any municipal public work.

(2) The amount of damages for which a municipality is liable pursuant to subsection (1) is the extent of the amount of the injury done, less any increased value to other land or improvements of the claimant resulting from the exercise of such powers.

(2.1) Notwithstanding subsections (1) and (2), every person is deemed not to suffer any damages, and, without restricting the generality of the foregoing, property is deemed not to be injuriously affected or suffer any diminution of value by reason of denial or removal of access to a street, if other access exists or is provided.

(3) Subject to subsection (5), if the amount of compensation for damages is not agreed on, the amount is to be determined by a judge of the court, on application by either party.

(4) Subsections 7(2) and (3) of *The Municipal Expropriation Act* apply, with any necessary modification, to an application made pursuant to subsection (3).

(5) By agreement of all parties concerned, the amount of compensation may be determined by the award of three arbitrators appointed in the manner provided by subsection 8(1) of *The Municipal Expropriation Act*.

(6) Subsections 8(2), (3) and (4) of *The Municipal Expropriation Act* apply, with any necessary modification, to an arbitration conducted pursuant to subsection (5).

(7) Notwithstanding *The Limitations Act* but subject to subsection (8), a claim by any person with respect to damages mentioned in this section is to be made in writing, with particulars of the claim, within one year after:

- (a) the injury is sustained; or
- (b) the injury becomes known to that person.

(8) In the case of a minor or a person who lacks capacity, the claim is to be made within:

- (a) the longer of:
 - (i) one year; and
 - (ii) one year after the person ceases to be under the disability; or
- (b) in case of the person's death while under disability, one year after the person's death.

(9) If a claim is not made in the manner and within the time limits mentioned in subsection (7) or (8), the right to the compensation for damages is forever barred.

2005, c.M-36.1, s.346; 2007, c.32, s.18; 2015, c.21, s.31.

Existing prohibited businesses

347(1) If a bylaw passed pursuant to clause 8(3)(d) prohibits the continued maintenance of a business already in existence in the municipality, the municipality shall compensate the owner of the business for any loss that the owner may suffer in consequence of the prohibition.

(2) A claim for compensation pursuant to subsection (1) must be filed with the administrator within 90 days after the day on which the bylaw becomes effective, and, if not agreed on, is to be determined by arbitration pursuant to *The Municipal Expropriation Act*, and the provisions of that Act with respect to the ascertaining of damages for lands and buildings injuriously affected by the exercise by the municipality of any of its powers apply to the claim and arbitration with respect to the owner's business, insofar as those provisions are applicable and not inconsistent with the express terms of this section.

2005, c.M-36.1, s.347.

Joint liability

348(1) If a municipality and any other municipality are jointly liable for keeping a street, road or bridge in repair, contribution is required between them as to the damages sustained by any person by reason of their default in so doing.

(2) An action by any person mentioned in subsection (1) is to be brought against the municipality and the other municipality jointly and either of them may require that the proportions in which damages and costs recovered in the action are to be borne by them is to be determined in the action.

(3) In settling the proportions, either in the action or otherwise, regard is to be had to the extent to which the municipality and the other municipality were responsible, primarily or otherwise, for the act or omission for which the damages have become payable or are recovered, and the damages and costs are to be apportioned between them accordingly.

2005, c.M-36.1, s.348.

Third parties

349(1) In this section:

(a) **“action”** means an action brought to recover damages sustained by reason of:

(i) an obstruction, excavation or opening in or near a highway, street, road, bridge, alley, square or other public place, that is placed, made, left or maintained by a person other than an employee or agent of a municipality; or

(ii) a negligent or wrongful act or omission of a person other than an employee or agent of a municipality;

(b) **“other person”** means the person mentioned in clause (a) who is neither an employee nor an agent of a municipality.

(2) If an action is brought, the municipality has a remedy over against the other person for, and may enforce payment of any damages and costs that the plaintiff in the action may recover against the municipality, if:

(a) the other person is a party to the action; and

(b) it is established in the action as against the other party that the damages were sustained by reason of an obstruction, excavation or opening placed, made, left or maintained by that person.

- (3) If the other person is not a party defendant or is not added as a party defendant or third party, or if the municipality has paid the damages before recovery in an action against the municipality, the municipality has a remedy over by action against that other person.
- (4) The other person is deemed to admit the validity of a judgment obtained against the municipality only if:
- (a) a notice has been served on the person pursuant to *The King's Bench Act* or *The King's Bench Rules*; or
 - (b) the other person has admitted or is estopped from denying the validity of the judgment.
- (5) The liability of the municipality for the damages, and the fact that the damages were sustained under circumstances that entitle the municipality to the remedy over, must be established in the action against the other person in order to entitle the municipality to recover in the action if:
- (a) the notice mentioned in subsection (4) is served, there is no admission or estoppel, and the other person is not made a party defendant or third party to the action against the municipality; or
 - (b) damages have been paid without action or without recovery of judgment against the municipality.

2005, c.M-36.1, s.349; 2024, c4, s.20.

Rights of action by municipalities

- 350(1)** In this section, “**duties**” means duties, obligations or liabilities that are:
- (a) imposed by law on a person in favour of a municipality or in favour of all or some of the residents of the municipality; or
 - (b) imposed pursuant to a contract or agreement entered into with a municipality.
- (2) Without limiting any other remedy provided by this Act, a municipality has the right by action to enforce any duties and to obtain the same relief and remedy that:
- (a) the Minister of Justice could obtain as plaintiff or as plaintiff on behalf of any interested person; or
 - (b) one or more of the residents of the municipality could obtain in an action on their own behalf or on behalf of themselves and other residents.

2005, c.M-36.1, s.350.

Action re illegal bylaw or resolution

- 351(1)** Notwithstanding *The Limitations Act*, no action is to be brought for anything done pursuant to a bylaw or resolution that is illegal in whole or in part until:
- (a) one month after the bylaw or resolution or the illegal part of the bylaw or resolution is quashed or repealed; and
 - (b) one month's notice in writing of the intention to bring the action has been given to the municipality.

(2) Every action mentioned in subsection (1) is to be brought against the municipality alone and not against a person acting pursuant to the bylaw or resolution.

2005, c.M-36.1, s.351.

Limitation of actions

352 Notwithstanding *The Limitations Act*, there is no limitation on the time within which a municipality may commence an action or take proceedings for the recovery of taxes or any other debt due to the municipality pursuant to this Act.

2005, c.M-36.1, s.352.

Judgment enforcement against municipalities

353(1) A judgment against a municipality may be endorsed with a direction to the sheriff at the judicial centre at which, or nearest to which, the municipality is situated to levy the amount of the judgment in accordance with the other provisions of this section.

(2) The sheriff shall deliver a copy of the judgment and endorsement to the administrator with a statement in writing of the amount required to satisfy the judgment, including sheriff's fees and interest, calculated to a date as near as is convenient to the date of service.

(3) If the amount required to satisfy the judgment, with interest from the date mentioned in the statement, is not paid to the sheriff within 30 days after delivery of the judgment to the administrator, the sheriff shall:

- (a) examine the assessment roll of the municipality; and
- (b) in a manner similar to that by which rates are struck for general municipal purposes, strike a rate sufficient to cover the amount claimed together with the amount that the sheriff considers sufficient to cover the interest, the sheriff's own fees and the collector's percentage up to the time when the rate will probably be available.

(4) The sheriff shall:

- (a) issue a precept under his or her hand and seal of office directed to the administrator and shall annex to the precept the roll of the rate struck pursuant to subsection (3); and
- (b) by the precept, command the administrator to levy the rate at the time and in the manner by law required with respect to the general annual rates after:
 - (i) reciting the judgment and stating that the municipality has neglected to satisfy it; and
 - (ii) referring to the roll annexed to the precept.

(5) At the first time for levying the general annual rates after the receipt of the precept, the administrator shall:

- (a) add a column to the tax roll;

- (b) insert in the column mentioned in clause (a) the amount by the precept to be levied on each person respectively;
 - (c) levy the amount of the judgment rate; and
 - (d) within the time that the administrator is required to make the returns of the general annual rate, return to the sheriff the precept with the amount levied on the precept after deducting the sheriff's percentage.
- (6) After satisfying the judgment and all fees and costs related to it, the sheriff shall return any surplus within 10 days after receiving it to the administrator for the general purposes of the municipality.
- (7) For the purpose of carrying into effect or permitting or assisting the sheriff to carry into effect the provisions of this Act with respect to a judgment enforcement, the administrator and the assessor:
- (a) are deemed to be officers of the court from which the judgment issued; and
 - (b) as officers of the court, may be proceeded against by attachment, *mandamus* or otherwise to compel them to perform the duties imposed on them by this section.

2005, c.M-36.1, s.353; 2010, c.E-9.22, s.208.

DIVISION 2

Liability of Members of Council and Municipal Officers

Interpretation of Division

354 In this Division:

- (a) **“firefighter”** means a fire chief and any person employed by, appointed by or performing duties for a municipality, whether for wages or otherwise, as a firefighter or to provide fire protection services;
- (b) **“municipal officer”** means all employees of the municipality, of any committee or other body established by council, of a public utility board established by council pursuant to subsection 33(2), and of a controlled corporation of a municipality;
- (c) **“volunteer worker”** means a volunteer member of an emergency measures organization established by a municipality, or any other volunteer performing duties under the direction of a municipality.

2005, c.M-36.1, s.354; 2007, c.32, s.19; 2015, c.30, s.3-23.

Immunity re acts of members of council and council committees

355(1) No action or proceeding lies or shall be instituted against a member of council, a member of a committee or other body established by a council, a member of a public utility board established pursuant to subsection 33(2), a member of a controlled corporation of a municipality or any municipal officer, volunteer worker or agent of the municipality for any loss or damage suffered by a person by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by any of them pursuant to or in the exercise or supposed exercise of any power conferred by this Act or the regulations or in the carrying out or supposed carrying out of any duty imposed by this Act or the regulations.

(2) Subsection (1) does not affect the liability of a mere contractor with the municipality, nor of any official or employee of any contractor, by reason of whose act or neglect the damage was caused.

(3) A municipality may pay the cost of:

(a) defending an action or proceeding against a member of council, a member of a committee or other body established by a council, a member of a public utility board established pursuant to subsection 33(2) or a member of a controlled corporation that claims liability on the part of that person for acts or omissions done or made by the person in good faith in the course of his or her duties; or

(b) any sum required to settle the action or proceeding mentioned in clause (a).

2007, c.32, s.20; 2013, c.19, s.53; 2015, c.30,
s.3-24.

Acts of members of municipal bodies, municipal officers, volunteers, etc.

356(1) A municipality is vicariously liable for loss or injury arising from any act or omission of a municipal officer, a volunteer worker or an agent of the municipality acting in the course of his or her duties if the officer, volunteer worker or agent would otherwise be personally liable.

(2) The municipality shall:

(a) pay the cost of defending an action or proceeding against a municipal officer, volunteer worker or agent of the municipality claiming liability on the part of that person for acts or omissions done or made by the person in the course of his or her duties or pay any sum required to settle the action or proceeding; and

(b) pay the damages and costs awarded against a municipal officer, volunteer worker or agent of the municipality as a result of a finding of liability on the part of any of them for acts or omissions done or made by any of them in the course of his or her duties.

2005, c.M-36.1, s.356; 2007, c.32, s.21.

Acts of firefighters

357(1) No action or proceeding lies or shall be instituted against the municipality or a firefighter for any loss, injury or damage suffered by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by the firefighter while performing his or her duties, including the performance of those duties outside the municipality or in an emergency.

(2) A firefighter shall be indemnified by the municipality for reasonable legal costs incurred:

(a) in the defence of a civil action arising out of the performance of his or her duties, if the firefighter is found not liable;

(b) in the defence of a criminal prosecution arising out of the performance of his or her duties, if the firefighter is found not guilty; and

(c) with respect to any other proceeding in which the performance of the duties of the firefighter is in issue, if the firefighter acted in good faith.

(3) If the indemnification of the legal costs of firefighters is provided for in an agreement, indemnification is to be made pursuant to the terms of the agreement, and subsection (2) does not apply.

2005, c.M-36.1, s.357; 2007, c.32, s.22.

DIVISION 3**Challenging Bylaws and Resolutions****Quashing bylaws**

358(1) Subject to subsections (2) and (3), any voter of a municipality, any owner or occupant of property or a business within the municipality or the minister may apply to the court to quash a bylaw or resolution in whole or in part on the basis that:

(a) the bylaw or resolution is illegal in substance or form;

(b) the proceedings before the passing of the bylaw or resolution do not comply with this or any other Act; or

(c) the manner of passing the bylaw or resolution does not comply with this or any other enactment.

(2) An application pursuant to this section must be made to the court within six months after the bylaw or resolution is passed.

(3) No application may be made pursuant to this section to quash a bylaw described in section 167.

(4) A judge of the court may require an applicant to provide security for costs in an amount and manner established by the judge.

(5) A judge of the court may quash the bylaw or resolution in whole or in part and may award costs for or against the municipality and determine the scale of costs.

(6) If no application is made pursuant to subsection (1), the bylaw or resolution is binding, notwithstanding any lack of substance or form in the bylaw or resolution, in the proceedings before its passing or in the time or manner of its passing.

2005, c.M-36.1, s.358; 2014, c.19, s.28.

Validity of bylaws and resolutions

359(1) No bylaw or resolution is invalid if, at the time any action or proceeding is commenced to challenge its validity, the council has jurisdiction to pass it pursuant to this or any other Act.

(2) Every bylaw or resolution mentioned in subsection (1) and any agreement entered into pursuant to that bylaw or resolution is, if otherwise legal and operative, deemed to be valid and binding according to its purport on and from the time it purported to come into force.

2005, c.M-36.1, s.359.

Reasonableness

360 No bylaw or resolution passed in good faith may be challenged on the ground that it is unreasonable.

2005, c.M-36.1, s.360.

Effect of member of council being disqualified

361 No bylaw, resolution or proceeding of a council and no resolution or proceeding of a council committee may be challenged on the ground that:

- (a) a person sitting or voting as a member of council:
 - (i) is not qualified to be on council;
 - (ii) was not qualified when the person was elected; or
 - (iii) after the election, ceased to be qualified or became disqualified;
- (b) the election of one or more members of council is invalid;
- (c) a member of council has resigned because of disqualification;
- (d) a person has been declared disqualified from being a member of council;
- (e) a member of council did not take the oath of office;
- (f) a person sitting or voting as a member of a council committee:
 - (i) is not qualified to be on the committee;
 - (ii) was not qualified when the person was appointed; or
 - (iii) after being appointed, ceased to be qualified, or became disqualified;
 or
- (g) there was a defect in the appointment of a member of council or other person to a council committee.

2005, c.M-36.1, s.361.

DIVISION 4
Enforcement of Municipal Law

Inspection

362(1) If this Act or a bylaw authorizes or requires anything to be inspected, remedied, enforced or done by a municipality, a designated officer may, after making reasonable efforts to notify the owner or occupant of the land or building to be entered to carry out the inspection:

- (a) enter that land or building at any reasonable time, and carry out the inspection authorized or required by the enactment or bylaw;
- (b) request that anything be produced to assist in the inspection; and
- (c) make copies of anything related to the inspection.

(2) The designated officer shall display or produce on request identification showing that he or she is authorized to make the entry.

(3) When entering any land or building pursuant to this section, the designated officer may:

- (a) enter with any equipment, machinery, apparatus, vehicle or materials that the designated officer considers necessary for the purpose of the entry; and
- (b) take any person who or thing that the designated officer considers necessary to assist him or her to fulfil the purpose of the entry.

(4) In an emergency or in extraordinary circumstances, the designated officer need not make reasonable efforts to notify the owner or occupant and need not enter at a reasonable hour, and may do the things in clauses (1)(a) and (c) without the consent of the owner or occupant.

(5) **Repealed.** 2007, c.32, s.23.

(6) Notwithstanding subsections (1) to (5), a designated officer shall not enter any place that is a private dwelling without:

- (a) the consent of the owner or occupant of the private dwelling; or
- (b) a warrant issued pursuant to section 363 authorizing the entry.

2005, c.M-36.1, s.362; 2007, c.32, s.23.

Warrant re access to land or buildings

363(1) If a person refuses to allow or interferes with an entry or inspection described in section 26, 27, 28, 29 or 362 or if a person fails to respond to a designated officer's reasonable requests for access to property for the purposes mentioned in any of those sections, the municipality may apply to a justice of the peace or a provincial court judge for a warrant authorizing a person named in the warrant to:

- (a) enter the land or building and to carry out the work or inspection authorized or required by this Act or a bylaw; and
- (b) search for and seize anything relevant to the subject-matter of the warrant.

(2) On an application pursuant to subsection (1), the justice of the peace or provincial court judge may issue the warrant sought on any terms and conditions that the justice of the peace or provincial court judge considers appropriate.

2005, c.M-36.1, s.363; 2010, c.24, s.28.

Order to remedy contraventions

364(1) If a designated officer finds that a person is contravening this Act or a bylaw, the designated officer may, by written order, require the owner or occupant of the land, building or structure to which the contravention relates to remedy the contravention.

(2) The municipality shall serve a written order on the person to whom the order is directed.

(3) The order must:

(a) give notice to the person to whom the order is directed that an appeal is available; and

(b) advise as to the body to which the appeal is to be directed.

(4) The order may do all or any of the following:

(a) direct a person to stop doing something, or to change the way in which the person is doing it;

(b) direct a person to take any action or measures necessary to remedy the contravention of this Act or a bylaw and, if necessary, to prevent a recurrence of the contravention, including:

(i) removing or demolishing a structure that has been erected or placed in contravention of a bylaw; or

(ii) requiring the owner of the land, building or structure to:

(A) eliminate a danger to public safety in the manner specified;

(B) remove or demolish a building or structure and level the site;

(C) fill in an excavation or hole and level the site; or

(D) improve the appearance of the land, building or structure in the manner specified;

(c) state a time within which the person must comply with the directions;

(d) state that if the person does not comply with the directions within a specific time, the municipality may take the action or measure at the expense of the person.

(5) A municipality may cause an interest based on an order made pursuant to this section to be registered in the Land Titles Registry against the title to the land that is the subject of the order.

(6) If an interest is registered pursuant to subsection (5), the interest runs with the land and is binding on the owner and any subsequent owner.

(7) The municipality shall cause an interest that is registered pursuant to subsection (5) to be discharged when:

- (a) the order has been complied with; or
- (b) the municipality has performed the actions or measures mentioned in the order and has recovered the cost of performing those actions or measures from the person against whom the order was made.

2005, c.M-36.1, s.364.

Appeal of order to remedy

365(1) A person may appeal an order made pursuant to section 364 within 15 days after the date of the order:

- (a) to a local appeal board, if one is established or designated by the municipality; or
- (b) to the council, if no local appeal board is established or designated by the municipality.

(2) An appeal pursuant to subsection (1) does not operate as a stay of the appealed order unless the local appeal board or the council, on an application by the appellant, decides otherwise.

(3) On an appeal pursuant to subsection (1), the local appeal board or the council, as the case may be, may:

- (a) confirm, modify or repeal the order or decision being appealed; or
- (b) substitute its own order or decision for the order or decision being appealed.

(4) An order or decision of the local appeal board or council on an appeal pursuant to subsection (1) may be appealed to the court on a question of law or jurisdiction only within 30 days after the date the decision is made.

(5) On an appeal pursuant to subsection (4), the court may:

- (a) confirm, modify or repeal the order or decision being appealed; or
- (b) order the matter to be returned to the local appeal board or council to be dealt with in light of the court's decision on the question of law or jurisdiction.

2005, c.M-36.1, s.365.

Municipality remedying contraventions

366(1) A municipality may take whatever action or measure is necessary to remedy a contravention of this Act or a bylaw or to prevent a recurrence of the contravention if:

- (a) the municipality has given a written order pursuant to section 364;
- (b) the order contains a statement mentioned in clause 364(4)(d);
- (c) the person to whom the order is directed has not complied with the order within the time specified in the order; and

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- (d) the appeal periods respecting the order have passed or, if an appeal has been made, the appeal has been decided and it allows the municipality to take the action or measure.
- (2) If the order directed that premises be put and maintained in a sanitary condition or be scheduled for demolition, the municipality may, pursuant to this section, close the premises and use reasonable force to remove occupants.
- (3) The expenses and costs of an action or measure taken by a municipality pursuant to this section are an amount owing to the municipality by the person who contravened the enactment or bylaw.
- (4) If the municipality sells all or a part of a building or structure that has been removed or demolished pursuant to this section, it shall:
 - (a) use the proceeds of the sale to pay the expenses and costs of the removal; and
 - (b) pay any excess proceeds to the person entitled to them.

2005, c.M-36.1, s.366; 2010, c.24, s.29.

Emergencies

- 367(1)** Notwithstanding section 366, in an emergency a municipality may take whatever actions or measures are necessary to eliminate the emergency.
- (2) This section applies whether or not the emergency involves a contravention of this Act or a bylaw.
- (3) A person who receives an oral or written order pursuant to this section requiring the person to provide labour, services, equipment or materials shall comply with the order.
- (4) Any person who provides labour, services, equipment or materials pursuant to this section who did not cause the emergency is entitled to reasonable remuneration from the municipality.
- (5) The expenses and costs of the actions or measures, including the remuneration mentioned in subsection (4), are an amount owing to the municipality by the person who caused the emergency.
- (6) In this section, “**emergency**” includes a situation in which there is imminent danger to public safety or of serious harm to property.

2005, c.M-36.1, s.367.

Civil action

- 368(1)** Except as provided in this or any other enactment, an amount owing to a municipality may be collected by civil action for debt in a court of competent jurisdiction.
- (2) A municipality may acquire, hold and dispose of land and improvements offered or transferred to it in partial or complete settlement or payment of, or as security for:
 - (a) any lien or charge on any taxes, licence fee or other indebtedness owing to the municipality; or

- (b) any right to a lien or charge on any taxes, licence fee or other indebtedness owing to the municipality.
- (3) If a municipality acquires land or improvements pursuant to subsection (2) to settle taxes:
 - (a) they are deemed to have been acquired in accordance with *The Tax Enforcement Act*; and
 - (b) all the provisions of *The Tax Enforcement Act* relating to the sale and distribution of proceeds of the sale of real property apply, with any necessary modification, to the acquisition pursuant to this section.

2005, c.M-36.1, s.368.

Adding amounts to tax roll

- 369(1)** A council may add the following amounts to the tax roll of a parcel of land:
- (a) unpaid costs relating to service connections of a public utility that are owing with respect to the parcel;
 - (b) subject to subsection (1.1), unpaid charges for a utility service provided to the parcel by a public utility that are owing with respect to the parcel, whether the service was supplied to the owner or a tenant of the land or building, if the municipality has:
 - (i) provided prior notice to each of the owner and tenant that the charges for the utility service to the parcel are in arrears;
 - (ii) sent a registered letter to each of the owner and tenant respecting the unpaid charges and the consequences of the unpaid charges at least 30 days before the amounts are to be added to the tax roll;
 - (iii) in the case of any deposit provided to the public utility with respect to the parcel:
 - (A) by the owner, applied the owner's deposit to the unpaid charges; or
 - (B) by the tenant, applied the tenant's deposit to the unpaid charges; and
 - (iv) discontinued the utility service to the parcel if it is possible and reasonable, in the opinion of the municipality, to do so;
 - (c) unpaid expenses and costs incurred by the municipality in remedying a contravention of a bylaw or enactment if the contravention occurred on all or part of the parcel;
 - (d) unpaid fees or charges for services or activities provided by or on behalf of the municipality respecting fire and security alarm systems to the parcel;
 - (e) if the municipality has passed a bylaw requiring the owner or occupant of a parcel to keep the sidewalks adjacent to the parcel clear of snow and ice, unpaid expenses and costs incurred by the municipality for removing the snow and ice with respect to the parcel;

- (f) any other amount that may be added to the tax roll pursuant to the regulations or an Act;
 - (g) any prescribed amount.
- (1.1) Clause (1)(b) does not apply to charges respecting services supplied to a tenant of the land or building by a public utility that purchases power in bulk from SaskPower pursuant to section 34 of *The Power Corporation Act*.
- (2) If a person described in any of the following clauses owes money to a municipality in any of the circumstances described in the following clauses, the municipality may add the amount owing to the tax roll of any parcel of land for which the person is the assessed person:
- (a) a person who was a licensee pursuant to a licence of occupation granted by the municipality and who, pursuant to the licence, owes the municipality for the costs incurred by the municipality in restoring the land used pursuant to the licence;
 - (b) a person who owes money to the municipality for the costs incurred by the municipality in eliminating an emergency;
 - (c) a person who owes the municipality for any costs incurred by the municipality with respect to a dangerous animal.
- (3) If an amount is added to the tax roll of a parcel of land pursuant to subsection (1) or (2), the amount:
- (a) is deemed for all purposes to be a tax imposed pursuant to this Act from the date it was added to the tax roll; and
 - (b) forms a lien against the parcel of land in favour of the municipality from the date it was added to the tax roll.

2005, c.M-36.1, s.369; 2013, c.19, s.54; 2014,
c.19, s.29; 2020, c.30, s.3-79.

Injunction

- 370(1)** In addition to any other remedy and penalty imposed by this or any other Act or a bylaw, a municipality may apply to the court for an injunction or other order:
- (a) to compel a person to carry out any duty imposed by law on that person in favour of the municipality or in favour of all or some of the residents of the municipality; or
 - (b) to restrain a person from contravening this or any other Act or bylaw that concerns the municipality or all or some of the residents of the municipality.
- (2) Without restricting the generality of subsection (1), a municipality may apply to the court for an injunction or other order if:
- (a) a building or structure is being constructed in contravention of an enactment that a municipality is authorized to enforce or a bylaw;
 - (b) a contravention of this Act, another enactment that a municipality is authorized to enforce or a bylaw is of a continuing nature; or

- (c) any person is carrying on business or is doing any act, matter or thing without having paid money required to be paid by a bylaw.
- (3) The court may grant or refuse the injunction or other order or may make any other order that in its opinion the justice of the case requires.

2005, c.M-36.1, s.370.

Liability of owner or person in charge of vehicle

371(1) In this section:

- (a) **“authorized person”** means a person who is in charge of a vehicle with the express or implied consent of the owner of the vehicle;
- (b) **“owner”** means, with respect to any vehicle, the person to whom a current certificate of registration or registration permit for a vehicle is issued;
- (c) **“unauthorized person”** means a person who is in charge of a vehicle without the express or implied consent of the owner of the vehicle.
- (2) If a vehicle is used in the commission of an offence against a bylaw, the owner of the vehicle is liable for the offence, as well as any other person who may have actually committed the offence, unless the owner proves to the satisfaction of the court that, at the time of the offence, the vehicle:
- (a) was not being operated and had not been parked or left by the owner; and
- (b) was not being operated and had not been parked or left by any authorized person in charge of the vehicle.
- (3) If, at the time of the commission of any offence against a bylaw involving a vehicle, the vehicle was not being operated and had not been parked or left by the owner or by any authorized person in charge of the vehicle, the unauthorized person in charge of the vehicle is liable for the offence, as well as any other person who may have actually committed the offence, unless the unauthorized person in charge of the vehicle proves to the satisfaction of the court that, at the time of the offence, the vehicle:
- (a) was not being operated, and had not been parked or left by that unauthorized person in charge of the vehicle; and
- (b) was not being operated and had not been parked or left by any person in charge of the vehicle with the express or implied consent of that unauthorized person in charge of the vehicle.

2005, c.M-36.1, s.371.

Parking offences – seizure and sale of vehicles

371.1(1) In this section:

- (a) **“costs”** means the reasonable costs of seizing and selling a vehicle in accordance with this section;

- (b) **“fine”** means a fine imposed by a municipality for a parking offence against this Act or against a bylaw of the municipality, and includes:
- (i) any charge imposed by the municipality for late payment of the fine; and
 - (ii) any costs awarded to the municipality by any court in relation to the enforcement and collection of the fine;
- (c) **“seize and sell”**, with respect to a vehicle, includes any or all of the following:
- (i) immobilizing, seizing, impounding, moving, towing and storing a vehicle;
 - (ii) repairing, processing or otherwise preparing a vehicle for sale or disposition;
 - (iii) selling or otherwise disposing of a vehicle.
- (2) A municipality may recover any fine that remains unpaid, with costs, by seizing and selling any vehicle owned by the person against whom the fine is imposed, wherever the vehicle is found in Saskatchewan.
- (3) The powers conferred on a municipality pursuant to subsection (2) include the power to seize a vehicle on any street, in any public or commercial parking place, in any other public place, on property owned by the municipality or on privately-owned property.
- (4) The municipality is not liable for any loss or damage to a vehicle, or to the contents of a vehicle, that is seized and sold pursuant to this section.
- (5) If a municipality causes a vehicle that it has seized pursuant to this section to be immobilized, no person shall tamper with or remove any immobilization device that may be used for that purpose.
- (6) Notwithstanding *The Personal Property Security Act, 1993*, if a municipality seizes and sells a vehicle pursuant to this section, the municipality’s costs have priority over every security interest in, claim to or right in the vehicle pursuant to any other Act.

2006, c.7, s.46.

Costs of municipality in actions

- 372(1)** A municipality is entitled to tax and collect lawful costs in all actions and proceedings to which the municipality is a party.
- (2) The costs of a municipality in an action or proceeding in which the municipality is a party are not to be disallowed or reduced because the lawyer for the municipality in the action or proceeding is an employee of the municipality.

2005, c.M-36.1, s.372.

Bylaw enforcement officers

373(1) A council may appoint any bylaw enforcement officers that it considers necessary and define their duties and fix their remuneration.

(2) Bylaw enforcement officers appointed pursuant to the authority of subsection (1) may represent the municipality before a justice of the peace or provincial court judge in the prosecution of anyone who is charged with a contravention of a bylaw.

2005, c.M-36.1, s.373.

DIVISION 5
Dangerous Animals

Interpretation of Division

374 In this Division:

- (a) **“judge”** means a provincial court judge or a justice of the peace;
- (b) **“owner”** includes:
 - (i) a person who keeps, possesses or harbours an animal; or
 - (ii) the person responsible for the custody of a minor if the minor is the owner of an animal;
 but does not include:
 - (iii) a veterinarian registered pursuant to *The Veterinarians Act, 1987* who is keeping or harbouring an animal for the prevention, diagnosis or treatment of a disease of or an injury to the animal; or
 - (iv) a municipality, the Saskatchewan Society for the Prevention of Cruelty to Animals, a local Society for the Prevention of Cruelty to Animals or a Humane Society, with respect to an animal shelter or impoundment facility operated by any of them;
- (c) **“peace officer”** means a peace officer as defined by the *Criminal Code*;
- (d) **“provocation”** means an act done intentionally for the purpose of provoking an animal.

2005, c.M-36.1, s.374; 2018, cA-21.1 s.39.

Declaration of dangerous animal

375(1) On hearing a complaint that an animal in a municipality is dangerous, a judge may declare the animal to be dangerous if the judge is satisfied on reasonable grounds that:

- (a) the animal, without provocation, in a vicious or menacing manner, chased or approached a person or domestic animal in an apparent attitude of attack;
- (b) the animal has a known propensity, tendency or disposition to attack without provocation, to cause injury or to otherwise threaten the safety of persons or domestic animals;

- (c) the animal has, without provocation, bitten, inflicted injury, assaulted or otherwise attacked a person or domestic animal; or
 - (d) the animal is owned primarily or in part for the purpose of fighting or is trained for fighting.
- (2) For the purposes of proceedings pursuant to this section and section 376, an animal is presumed not to have been provoked, in the absence of evidence to the contrary.
- (3) No animal shall be declared dangerous because of an action described in clause (1)(a), (b) or (c) that occurred while the animal was:
- (a) acting in the performance of police work; or
 - (b) working as a guard dog on commercial property while:
 - (i) securely enclosed on the property by a fence or other barrier sufficient to prevent the escape of the animal and the entry of children of tender years; and
 - (ii) defending that property against a person who was committing an offence.
- (4) The owner of an animal complained of, if known, shall be served with notice of a hearing pursuant to subsection (1), but the judge may make an order pursuant to subsection (5) in the absence of the owner if the owner fails to appear.
- (5) If a judge declares an animal to be dangerous, the judge shall:
- (a) make an order embodying one or more of the following requirements, as the judge considers appropriate:
 - (i) the owner shall keep the animal in an enclosure that complies with prescribed criteria;
 - (ii) if the owner removes the animal from the enclosure, the owner shall muzzle and leash it in accordance with prescribed criteria and keep it under the owner's direct control and supervision;
 - (iii) the owner shall obtain and keep in effect liability insurance in the prescribed amount to cover damage or injury caused by the animal;
 - (iv) the owner shall display a sign, in the prescribed form and manner, on his or her property warning of the presence of the animal and shall continue to display that sign in good condition so long as the animal is present on the property;
 - (v) the owner shall comply with the regulations and the *Health of Animals Act* (Canada) with respect to the detection and control of rabies;
 - (vi) if the animal is moved to any other municipality, the owner shall notify the designated officer in the other municipality;

- (vii) if the animal is to be sold or given away, the owner shall:
 - (A) notify any prospective owner that the animal has been declared dangerous, before it is sold or given away; and
 - (B) notify the designated officer in the municipality of the contact information of any new owner of the animal;
 - (viii) the owner shall have the animal tattooed in the prescribed manner;
 - (ix) the owner shall have the animal spayed or neutered;
 - (x) the owner shall take any other measures that the judge considers appropriate; or
- (b) order that the animal be destroyed or otherwise disposed of at the owner's expense and shall, in that case, give directions with respect to the destruction or other disposition.
- (6) An order issued pursuant to this section continues to apply if the animal is sold or given to a new owner or is moved to any other municipality.
- (7) An owner against whom an order has been made pursuant to subclause (5)(a)(iii) may apply to the judge who made the order for a waiver, and the judge may waive compliance with subclause (5)(a)(iii), on any terms and conditions that the judge considers reasonable, if the judge is satisfied that the owner is unable to comply with the requirements of that clause for a reason other than his or her financial circumstances.
- (8) An owner or complainant who feels aggrieved by an order made pursuant to subsection (5) or (7) may appeal the order:
- (a) to a provincial court judge by way of a new trial, if the order was made by a justice of the peace; or
 - (b) to the court, if the order was made by a provincial court judge, on the grounds that it:
 - (i) is erroneous in point of law;
 - (ii) is in excess of jurisdiction; or
 - (iii) constitutes a refusal or failure to exercise jurisdiction.
- (9) A person who appeals pursuant to subsection (8) shall, within seven days after the date of the order being appealed from, file a notice of appeal with the judge or court being appealed to, and the provisions of Part XXVII of the *Criminal Code* apply, with any necessary modification.
- (10) A person who feels aggrieved by a decision of a provincial court judge made with respect to an appeal pursuant to clause (8)(a) may appeal the decision to the court on any grounds set out in clause (8)(b), and the provisions of subsection (9) apply to the appeal.

Offences and penalties re animals

376(1) Any person who owns an animal for the purpose of fighting, or trains, torments, badgers, baits or otherwise uses an animal for the purpose of causing or encouraging the animal to make unprovoked attacks on persons or domestic animals is guilty of an offence.

(2) Any person who displays a prescribed sign warning of the presence of a dangerous animal and who is not acting on an order made pursuant to subsection 375(5) or has not received the permission of a council to display the sign is guilty of an offence.

(3) Any person who does not comply with any part of an order made against him or her pursuant to subsection 375(5) or (7) is guilty of an offence.

(4) Any person who owns an animal that, without provocation, attacks, assaults, wounds, bites, injures or kills a person or domestic animal is guilty of an offence.

(5) A person who is guilty of an offence pursuant to this section is liable on summary conviction to:

- (a) a fine of not more than \$10,000;
- (b) imprisonment for not more than six months;
- (c) an order pursuant to subsection 375(5); or
- (d) a penalty consisting of any combination of clauses (a) to (c).

(6) A person may appeal an order or conviction pursuant to this section by filing a notice of appeal with the Provincial Court of Saskatchewan or the court, as the case may be, within seven days after the date of the order or conviction, and the provisions of Part XXVII of the *Criminal Code* apply, with any necessary modification.

2005, c.M-36.1, s.376.

Destruction order

377(1) Unless the owner otherwise agrees, every order for destruction of an animal shall state that it shall not be implemented for eight days.

(2) If an appeal is taken against an order for the destruction of an animal, the application of the order is stayed pending the disposition of the appeal.

(3) If the judge on appeal overturns the order for destruction of the animal, the animal shall be released to the owner after the owner has paid the costs of impoundment of the animal pending the hearing.

2005, c.M-36.1, s.377.

Entry and search

378(1) A peace officer or a designated officer who has reasonable grounds for believing that an animal is dangerous or has been ordered to be destroyed or otherwise disposed of and is in or on any premises other than a private dwelling may, with or without a warrant:

- (a) enter the premises;
- (b) search for the animal; and
- (c) either impound the animal or, if there is an order to destroy or otherwise dispose of the animal, deliver the animal to the person appointed in the order to destroy or otherwise dispose of it.

(2) Notwithstanding subsection (1), a peace officer or designated officer shall not enter any place that is a private dwelling without:

- (a) the consent of the owner or occupant of the private dwelling; or
- (b) a warrant issued pursuant to subsection (3) authorizing the entry.

(3) If it appears to a justice of the peace or provincial court judge that, based on evidence presented by a peace officer or designated officer under oath, there are reasonable grounds to believe that an animal that is dangerous or has been ordered to be destroyed or otherwise disposed of is in a private dwelling, the justice of the peace or provincial court judge may issue a warrant authorizing a peace officer or designated officer to enter the private dwelling specified in the warrant and search for the animal.

(4) On issuance of a warrant pursuant to subsection (3), the peace officer or designated officer may:

- (a) enter the private dwelling;
- (b) search for the animal; and
- (c) either impound the animal or, if there is an order to destroy or otherwise dispose of the animal, deliver the animal to the person appointed in the order to destroy or otherwise dispose of it.

2005, c.M-36.1, s.378.

Destruction of animal

379(1) A peace officer or designated officer may destroy any animal that he or she finds injuring or viciously attacking a person or a domestic animal.

(2) A peace officer or designated officer who, acting in good faith, destroys an animal pursuant to subsection (1) is not liable to the owner for the value of the animal.

2005, c.M-36.1, s.379.

Action for damages

380 In an action brought to recover damages for injuries to persons or property caused by an animal, it is not necessary for the person injured to prove that the animal is, or that the owner knew that the animal was:

- (a) of a dangerous or mischievous nature; or
- (b) accustomed to doing acts causing injury.

2005, c.M-36.1, s.380.

Bylaws concerning animal control

380.1 Without limiting the generality of clause 8(1)(k), a council may pass a bylaw respecting all or any of the following matters:

- (a) persons who own or harbour animals;
- (b) the number or type of animals owned or harboured by any person;
- (c) animals being at large;

- (d) persons who permit animals to be at large;
- (e) the seizing, impounding, destruction or other disposition of animals found at large.

2020, c 30, s.3-81.

Other municipality animal bylaws

380.2 If property is located within a municipality but it belongs to or is under the control and management of another municipality, the first municipality may, by resolution, provide that this Division does not apply to that property if the other municipality has a dangerous animals bylaw that it wishes to enforce on that property.

2020, c 30, s.3-81.

DIVISION 6
Offences and Penalties

General offences and penalties

381(1) No person shall:

- (a) contravene or fail to comply with a provision of this Act or the regulations for which no other penalty is specifically provided or an order made pursuant to section 19, 364, 367 or 387;
 - (b) obstruct or interfere with an employee or agent of the municipality engaged in exercising on behalf of the municipality any of the powers conferred by this Act, or by a bylaw of the municipality passed pursuant to this Act; or
 - (c) destroy, pull down, alter or interfere with any work carried out or thing done by or for the municipality pursuant to this Act or any bylaw of the municipality passed pursuant to this Act.
- (2) Every person who contravenes subsection (1) is guilty of an offence and is liable on summary conviction to:
- (a) in the case of an individual, a fine of not more than \$10,000, to imprisonment for not more than one year, or to both;
 - (b) in the case of a corporation, a fine of not more than \$25,000; and
 - (c) in the case of a continuing offence, to a maximum daily fine of not more than \$2,500 for each day or part of a day during which the offence continues.
- (3) Every person who contravenes any provision of any bylaw of a municipality is guilty of an offence and liable on summary conviction:
- (a) to the penalty specified in the bylaw or in another bylaw providing for a penalty with respect to the contravention of that bylaw; or

- (b) if no penalty is provided for by bylaw:
 - (i) \$2,000 in the case of an individual; or
 - (ii) \$5,000 in the case of a corporation.
- (4) If a corporation commits an offence described in this section, any officer or director of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence is guilty of the offence and liable on summary conviction to the penalties mentioned in this section in the case of individuals, whether or not the corporation has been prosecuted or convicted.

2005, c.M-36.1, s.381; 2010, c.24, s.30.

Offences applicable to members of council, commissioners, managers, officials

382 No member of council, commissioner or manager or other official of a municipality shall:

- (a) fail to discharge the duties of office imposed by this Act or any other Act or any bylaw;
- (b) sign any statement, report or return required by this Act or any other Act or any bylaw knowing that it contains a false statement;
- (c) fail to hand over to a successor in office, or to the persons designated in writing by the council or the minister, all money, books, records, documents, accounts and other things belonging to the municipality;
- (d) impede or attempt to impede a member of council, commissioner, manager or other official of the municipality from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw; or
- (e) prevent or attempt to prevent a member of council, commissioner, manager or other official of the municipality from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw.

2007, c.30, s.5.

Unauthorized use of heraldic emblems

383 No person may use the heraldic emblem of a municipality or anything that is intended to resemble the heraldic emblem without the permission of council.

2005, c.M-36.1, s.383.

Documents used to enforce bylaws

384(1) No person may issue a form that a municipality uses to enforce its bylaws unless the person has the authority to enforce those bylaws.

(2) No person may use a form that resembles a form that a municipality uses to enforce its bylaws with the intent of making others think that the form was issued by the municipality.

2005, c.M-36.1, s.384.

Operating a business without a licence

385 In a prosecution for contravention of a bylaw against engaging in or operating a business without a licence, proof of one transaction in the business or that the business has been advertised is sufficient to establish that a person is engaged in or operates the business.

2005, c.M-36.1, s.385.

Prosecutions

386 No prosecution for a contravention of this Act or a bylaw may be commenced more than two years after the date of the alleged offence.

2005, c.M-36.1, s.386.

Order for compliance

387 If a person is found guilty of an offence against this Act or a bylaw, the court may, in addition to any other penalty imposed, order the person to comply with this Act or a bylaw, or with a licence, permit or other authorization issued pursuant to the bylaw, or with a condition of any of them.

2005, c.M-36.1, s.387.

Fines and penalties

388 Subject to subsection 57(4) of *The Summary Offences Procedure Act, 1990* and any regulations made for the purposes of that subsection, fines and penalties imposed on a conviction for an offence against this Act or a bylaw are amounts owing to the municipality in which the offence occurred.

2005, c.42, s.27.

Civil liability not affected

389 A person who is guilty of an offence pursuant to this Act may also be liable in a civil proceeding.

2005, c.M-36.1, s.389.

Service of documents

390(1) Unless otherwise provided in this Act, any notice, order or document required by this Act or the regulations to be served is to be served:

- (a) personally;

- (b) by registered mail to the last known address of the person being served;
 - (c) by posting a copy of the notice, order or document at the land, building or structure or on a vehicle to which the notice, order or document relates; or
 - (d) by any other prescribed means.
- (2) Subject to the regulations, a notice, order or document served by registered mail is deemed to have been received on the 10th day following the day of its mailing, unless the person to whom it was mailed established that, through no fault of the person, that person did not receive the notice, order or document or that the person received it at a later date.
- (3) Irregularity in the service of a notice, order or document does not affect the validity of an otherwise valid notice, order or document.
- (4) The Lieutenant Governor in Council may make regulations prescribing service requirements for different sections of this Act or the regulations.

2020, c.30, s.3-82.

Evidence

391 A printout of an electronic record of a municipal contravention, certified by a designated officer, is admissible in evidence in a prosecution for a contravention of a bylaw, without proof of the appointment or signature of the person who signed the certificate, as proof that:

- (a) a notice of contravention was issued;
- (b) the contents of the printout are a true and accurate representation of the notice of contravention issued at the time of the alleged contravention; and
- (c) at all material times, the electronic records system of the municipality was operating properly or, if it was not, the fact of its not operating properly did not affect the integrity of the electronic record, and there are no reasonable grounds to doubt the integrity of the electronic records system of the municipality.

2005, c.M-36.1, s.391.

PART XIII

Intermunicipal Dispute Resolutions

Compulsory dispute resolution

392(1) If a matter is referred to the Saskatchewan Municipal Board pursuant to subsection 24(4) or 43(2), subsection 60(1) or subsection 188(5), the Saskatchewan Municipal Board shall appoint a mediator to assist the municipalities in resolving the matter in dispute before holding a hearing and making a decision.

(1.1) If a matter is referred to the Saskatchewan Municipal Board pursuant to section 19 or 77, the Saskatchewan Municipal Board shall appoint a mediator to assist the parties in resolving the matter in dispute before holding a hearing and making a decision.

(2) If mediation fails to resolve the dispute, the Saskatchewan Municipal Board shall hold a hearing and make a decision to settle the dispute.

2005, c.M-36.1, s.392; 2007, c.32, s.25; 2020, c.30, s.3-83.

Voluntary dispute resolution

393(1) If an intermunicipal dispute exists regarding any matter not listed in section 392, all of the affected municipalities may refer the matter to the Saskatchewan Municipal Board by consent.

(2) The Saskatchewan Municipal Board shall hold a hearing and make a decision to settle the dispute.

(3) The Saskatchewan Municipal Board may, in a decision to resolve an intermunicipal dispute:

- (a) include terms and conditions; and
- (b) make the decision effective on a future date or for a limited time.

2005, c.M-36.1, s.393.

Decision binding

394 A decision of the Saskatchewan Municipal Board to settle a dispute is binding and shall be implemented by the parties.

2005, c.M-36.1, s.394.

PART XIII.1

Minister's Power to Review or Mediate Certain Intermunicipal Disputes

Review or mediation of an intermunicipal dispute

394.1(1) If a municipality is affected by an intermunicipal dispute regarding a matter not mentioned in section 392, the minister may appoint one or more persons to:

- (a) conduct a review of the intermunicipal dispute and to advise the minister and make recommendations; or
- (b) mediate between the parties to the intermunicipal dispute and assist them in resolving the dispute.

(2) If the minister acts pursuant to subsection (1), the minister shall give notice in any manner that the minister considers appropriate to:

- (a) the municipalities that are parties to the intermunicipal dispute; and
- (b) any other parties that the minister considers affected by the intermunicipal dispute and of whom the minister has knowledge.

- (3) Subject to the direction of the minister, a person appointed pursuant to subsection (1) shall establish the terms and conditions for conducting the review or the mediation, as the case may be.
- (4) A person appointed to conduct a review pursuant to subsection (1):
- (a) may require the attendance of any person whose presence a person appointed pursuant to subsection (1) considers necessary during the course of the review; and
 - (b) has the same powers, privileges and immunities conferred on a commission by sections 11, 15, 25 and 26 of *The Public Inquiries Act, 2013*.
- (5) On completing the review or mediation, a person appointed pursuant to subsection (1) shall:
- (a) prepare a written report;
 - (b) provide a copy of the written report to the minister and to every party mentioned in subsection (2).
- (6) On receipt of a written report pursuant to subsection (5) and if the intermunicipal dispute has not been resolved, the minister may:
- (a) refer the intermunicipal dispute to the Saskatchewan Municipal Board; or
 - (b) take any action pursuant to section 399 that the minister considers appropriate.
- (7) The municipalities that are parties to the intermunicipal dispute shall equally bear the costs for a review or mediation pursuant to this section, including the fees payable to any person appointed pursuant to subsection (1).
- (8) Nothing in this section authorizes the minister to appoint a person to review or to mediate any decision of the Saskatchewan Municipal Board or any other appeal board.

2015, c.G-5.101, s.10.

Compulsory dispute resolution required by the minister

- 394.2(1)** The minister may, at any time, refer any dispute involving one or more municipalities to the Saskatchewan Municipal Board or a member of the Saskatchewan Municipal Board to hold a hearing and make a decision to settle the dispute.
- (2) The Saskatchewan Municipal Board or member of the Saskatchewan Municipal Board may, in a decision to resolve a dispute involving one or more municipalities:
- (a) include terms and conditions; and
 - (b) make the decision effective on a future date or for a limited time.

2020, c 30, s.3-84.

PART XIV
Powers of the Minister

Audit

395(1) The minister may appoint one or more auditors or the Saskatchewan Municipal Board to audit the books and accounts of any municipality, any committee or other body established by a council or any controlled corporation:

- (a) if the minister considers the audit to be needed; or
 - (b) on the request of the council;
 - (c) **Repealed.** 2014, c.19, s.30.
- (2) The municipality is liable to the minister for the costs of the audit as determined by the minister.
- (3) Section 190 applies to an auditor appointed pursuant to this section.
- (4) The auditor or the Saskatchewan Municipal Board shall report the results of the audit to:
- (a) the council;
 - (b) the minister;
 - (c) the committee or other body established by the council or to the controlled corporation that has been audited; and
 - (d) the public by:
 - (i) publishing the report or a synopsis of the report in a newspaper; or
 - (ii) mailing the report or a synopsis of the report to each person whose name appears on the last revised assessment roll.

2005, c.M-36.1, s.395; 2013, c.19, s.56; 2014,
c.19, s.30; 2015, c.30, s.3-25.

Inspection

396(1) The minister may require any matter connected with the management, administration or operation of any municipality, any committee or other body established by a council or any controlled corporation to be inspected:

- (a) if the minister considers the inspection to be necessary; or
 - (b) on the request of the council.
- (2) The minister may appoint one or more persons as inspectors or the Saskatchewan Municipal Board as an inspector for the purposes of carrying out inspections pursuant to this section.
- (3) An inspector:
- (a) may require the attendance of any officer of the municipality or of any other person whose presence the inspector considers necessary during the course of the inspection; and
 - (b) has the same powers, privileges and immunities conferred on a commission by sections 11, 15, 25 and 26 of *The Public Inquiries Act, 2013*.

- (4) When required to do so by an inspector, the administrator, committee or other body established by a council or a controlled corporation being inspected shall produce for examination and inspection all books and records of the municipality, committee, other body or controlled corporation.
- (5) The results of the inspection must be reported to:
- (a) the minister;
 - (b) the council;
 - (c) if the inspection is with respect to a committee or other body established by the council, the committee or other body; and
 - (d) if the inspection is with respect to a controlled corporation, the controlled corporation.
- (6) The minister may:
- (a) disclose any information or report provided pursuant to subsection (5) in the form and manner that the minister considers appropriate; or
 - (b) in consultation with the council, allow the council to disclose the information.

2005, c.M-36.1, s.396; 2010, c.24, s.32; 2013, c.27, s.25; 2015, c.30, s.3-26.

Inquiry

- 397(1)** The minister may order an inquiry described in subsection (2):
- (a) if the minister considers the inquiry to be necessary; or
 - (b) on the request of the council;
 - (c) **Repealed.** 2014, c.19, s.31.
- (2) An inquiry may be conducted into all or any of the following:
- (a) the affairs of the municipality, a committee or other body established by the council or a controlled corporation;
 - (b) the conduct of a member of council, including conduct in relation to a conflict of interest pursuant to Part VII;
 - (c) the conduct of an employee or agent of the municipality, a committee or other body established by the council or a controlled corporation.
- (3) The minister may appoint an individual to conduct the inquiry, or may request the Saskatchewan Municipal Board to conduct the inquiry.
- (4) Any persons appointed to conduct an inquiry have the same powers, privileges and immunities conferred on a commission by sections 11, 15, 25 and 26 of *The Public Inquiries Act, 2013*.
- (5) The results of the inquiry must be reported to:
- (a) the minister;
 - (b) the council;

- (c) if the inquiry is with respect to a committee or other body established by the council, the committee or other body;
 - (d) if the inquiry is with respect to a controlled corporation, the controlled corporation; and
 - (e) if the inquiry is with respect to a councillor or employee, the councillor or the employee.
- (6) The minister may:
- (a) disclose any information or report provided pursuant to subsection (5) in the form and manner that the minister considers appropriate; or
 - (b) in consultation with the council, allow the council to disclose the information.

2005, c.M-36.1, s.397; 2013, c.27, s.25; 2014, c.19, s.31; 2015, c.30, s.3-27.

Bank accounts

398 On the request of the minister, a bank, an agency of a bank or any other financial institution carrying on business in Saskatchewan shall furnish the minister with a statement showing:

- (a) the balance or condition of the accounts of any municipality, committee or other body established by a council or controlled corporation having an account with the bank, agency or institution; and
- (b) any particulars of the accounts that the minister may set out in the request.

2005, c.M-36.1, s.398; 2015, c.30, s.3-28.

Use of information

398.1(1) Subject to subsection (2) and notwithstanding any other Act or regulation, the minister may use and release any information, statement, bylaw, return or document that:

- (a) is required to be submitted to the minister pursuant to this or any other Act or regulation;
 - (b) has been made available by the municipality publicly or otherwise; or
 - (c) is otherwise in the possession or under the control of the minister.
- (2) The minister may use or release any information mentioned in subsection (1) if, in the minister's opinion, the use or release of the information is consistent with the purpose for which it was prepared, required and submitted or is otherwise in the public interest and does not constitute an unreasonable invasion of privacy or improper disclosure.

2020, c.30, s.3-85.

Minister's power to issue directions and dismiss

399(1) In this section, “**official examination**” means:

- (a) a petition or audit pursuant to section 140.1;
- (b) a report pursuant to section 189;
- (c) an audit pursuant to section 395;
- (d) an inspection pursuant to section 396;
- (e) an inquiry pursuant to section 397;
- (f) an investigation, review, report or recommendation by or from the Ombudsman pursuant to *The Ombudsman Act, 2012*;
- (g) an investigation, review, report or recommendation by or from any person whose duties include the enforcement of *The Saskatchewan Employment Act* with respect to an offence within that person's power to investigate; or
- (h) an investigation, review, report or recommendation by or from the Information and Privacy Commissioner pursuant to *The Local Authority Freedom of Information and Protection of Privacy Act*.

(1.1) The minister may, by order, direct the council, administrator or a designated officer of the municipality to take any action that the minister considers proper in the circumstances if the minister considers that summary action is necessary because of an official examination.

(1.2) In an order made pursuant to subsection (1.1), the minister may suspend, censure or otherwise limit the powers and duties of all or any member of council, administrator or designated officer during the conduct of an official examination if the minister considers it in the public interest.

(2) If an order of the minister pursuant to this section is not carried out to the satisfaction of the minister, the minister may dismiss all or any of the following:

- (a) the council;
- (b) any member of the council;
- (c) the administrator.

(2.1) The order mentioned in subsection (1.1) may include directions to do the following, in accordance with any terms and conditions the minister considers appropriate:

- (a) remove, repeal, alter, amend or rescind a bylaw, resolution, approval, fee or charge of the municipality or imposed by the municipality; or
- (b) grant any licences, permits, inspections or approvals withheld by or on behalf of a municipality.

(2.2) Before making an order pursuant to this section, the minister shall provide notice to the council, a member of council, an administrator or a designated officer:

- (a) setting out the facts and circumstances that, in the minister's opinion, require the council, a member of council, an administrator or a designated officer to take the actions mentioned in subsection (1.1);
- (b) specifying any action that the minister intends to take pursuant to subsection (1.1);
- (c) specifying the directives the minister intends to give pursuant to subsection (2.1); and
- (d) specifying any other order that the minister intends to make as a result of the official examination.

(2.3) The council, member of council, administrator or designated officer may make representations, in the form, manner and within the period that the minister considers appropriate, respecting the matters set out in the notice mentioned in subsection (2.2).

(2.4) After considering any representations made pursuant to subsection (2.3), the minister may:

- (a) confirm the order or any other action as set out in the notice;
- (b) revise any of the actions; or
- (c) determine that no action is to be taken.

(2.5) The minister shall serve a copy of the decision pursuant to subsection (2.4), with reasons, including the dates by which any order will be made or any other actions will be taken, on the council, member of council, administrator or designated officer who made the representations.

(3) On the dismissal of the council or of any member of the council, the minister may direct the election of a new council or of a member of council to take the place of any member that has been dismissed.

(3.1) Any member of council who is dismissed pursuant to subsection (2) is disqualified from being nominated as a candidate in the election mentioned in subsection (3).

(4) On the suspension or dismissal of the administrator, the minister may appoint another officer and specify the remuneration that is payable to the officer by the municipality.

(5) The minister may appoint a person or persons who shall have all the powers and duties of the council:

- (a) on the suspension of the council or one or more members of council if the remaining members do not constitute a quorum; and
- (b) on the dismissal of the council or one or more members of council if the remaining members do not constitute a quorum.

(5.1) The minister may consult with any association or organization before making an order pursuant to this section.

Person appointed to supervise

400(1) The minister may, at any time, appoint a person to supervise a municipality and its council.

- (2) While the appointment of a person pursuant to this section continues:
- (a) a bylaw or resolution that authorizes the municipality to incur a liability must be approved in writing by the person before it has any effect; and
 - (b) the person may, at any time within 60 days after the passing of any bylaw or resolution, disallow it.
- (3) A bylaw or resolution disallowed pursuant to clause (2)(b) is deemed to have always been void.

2015, c.30, s.3-30.

Remuneration of appointed persons

401 If the minister appoints a person to conduct an audit, inspection or inquiry pursuant to this Act, or a person to act for a municipality in accordance with subsection 399(5) or section 400, the municipality, if required to do so by the minister, shall pay that person's remuneration and expenses, as set by the minister.

2005, c.M-36.1, s.401; 2015, c.30, s.3-31.

Dismissal and appointment of members of council

402(1) If the Lieutenant Governor in Council considers it in the public interest to do so, the Lieutenant Governor in Council may, at any time, by order, do either of the following:

- (a) remove the mayor, reeve or another member of council of a municipality without appointing a person to replace the person removed;
 - (b) remove the mayor, reeve or another member of council of a municipality and appoint a person to act as the mayor, reeve, councillor or all of the council for a municipality.
- (2) A mayor, reeve or another member of council who is removed by order from office pursuant to subsection (1) immediately ceases to hold office on the making of the order.
- (3) Every person appointed pursuant to this section:
- (a) has the same powers and authority as those conferred by this Act on a person who is elected as a mayor, reeve or councillor, as the case may be; and
 - (b) is entitled to be remunerated out of the funds of the municipality or otherwise as the Lieutenant Governor in Council may determine by order.
- (4) On the making of an order of the Lieutenant Governor in Council pursuant to this section, the minister, by order, shall:
- (a) appoint a returning officer;
 - (b) fix a nomination period for the purpose of nominating candidates to fill the vacancies on the council;
 - (c) specify the terms of office of the persons to be elected;
 - (d) name a place for receiving nominations; and

- (e) notwithstanding *The Local Government Election Act, 2015* or any bylaw, resolution or regulations made pursuant to that Act, specify any other matter, direct any other thing or include any provision that:
- (i) the minister considers appropriate to achieve the purposes of *The Local Government Election Act, 2015*;
 - (ii) ensures that the election is conducted in accordance with *The Local Government Election Act, 2015*; or
 - (iii) the minister considers advisable.
- (5) If the date of the next general election is less than one year after the date of the order made by the Lieutenant Governor in Council pursuant to this section, a term specified pursuant to clause (4)(c) may extend past the date of that next general election.
- (6) As part of the order issued pursuant to subsection (4), the minister may direct the council to take any action that the minister considers appropriate.

2015, c.30, s.3-32; 2015, c.L-30.11, s.193.

Power to dismiss and remove certain persons

- 402.1(1)** In this section, “**previous provisions**” means sections 399 and 402 as they existed on the day before the coming into force of this section.
- (2) Notwithstanding any other Act or law, if a person was dismissed from office as a member of council or was otherwise declared to have ceased to hold office pursuant to the previous provisions:
- (a) that person is immediately disqualified from council and section 147 applies, with any necessary modification, to that person; and
 - (b) if the person was elected as a member of council before the coming into force of this section:
 - (i) the election of that person is deemed to be void;
 - (ii) on the coming into force of this section, that person ceases to hold office and his or her office is declared to be vacant; and
 - (iii) the Lieutenant Governor in Council and the minister may do any of the things mentioned in section 402, and that section applies, with any necessary modification, for the purposes of this section.
- (3) Notwithstanding any other Act or law, no action or other proceeding lies or shall be commenced against any of the following based on any claim for loss or damage arising from the enactment or application of this section:
- (a) the Crown;
 - (b) any member or former member of the Executive Council; or
 - (c) any officer, director, employee or agent or former officer, director, employee or agent, of the Crown.
- (4) Every claim for loss or damage resulting from the enactment or application of this section is extinguished.

2015, c.30, s.3-32.

PART XV
Miscellaneous

Regulations

- 403(1)** The Lieutenant Governor in Council may make regulations:
- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
 - (b) enabling the minister to pay grants to municipalities;
 - (c) respecting assessment and taxation;
 - (d) respecting the supply of public utility services in municipalities, including:
 - (i) prescribing performance measurements and accountability requirements for public utility operations or any class of public utility operations in municipalities;
 - (ii) prescribing financial reporting requirements for public utility operations or any class of public utility operations in municipalities;
 - (iii) prescribing public disclosure requirements for public utility operations or any class of public utility operations in municipalities;
 - (iv) prescribing requirements for the adoption and reporting of rate policies and investment strategies for public utility operations or any class of public utility operations in municipalities;
 - (v) requiring public utility operations or any class of public utility operations and municipalities to comply with any regulations made pursuant to this section;
 - (d.1) for the purposes of clause 2(1)(nn), defining, enlarging or restricting the meaning of resource production equipment, including respecting equipment or things, or classes of equipment or things, that are or are not resource production equipment.
 - (e) prescribing any matter required or authorized by this Act to be prescribed by regulations made by the Lieutenant Governor in Council;
 - (f) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.
- (2) A regulation made pursuant to clause (1)(c) may be made retroactive to a day not earlier than the day on which this section comes into force.
- (3) The minister may make regulations:
- (a) respecting forms for the purposes of this Act, including:
 - (i) prescribing the manner in which forms are prepared and completed;
 - (ii) prescribing the circumstances in which the forms may be used;
 - (iii) prescribing different forms to be used in different circumstances; and
 - (iv) prescribing the contents of the forms;
 - (b) respecting any matter required or authorized by this Act to be established by regulations made by the minister.

Extension of time

404(1) In this section:

- (a) **“council-related matter”** means anything to be done by:
 - (i) a council, other than with respect to the number of days fixed by section 110.1 and subsections 121(1) and 122(2.1);
 - (ii) an employee of a municipality, other than with respect to the preparation and delivery of education property tax returns pursuant to *The Education Property Tax Act*;
 - (iii) a committee or other body established by a council, other than a board of revision;
 - (b) **“ministerial-related matter”** means anything to be done by:
 - (i) the minister;
 - (ii) a park authority;
 - (iii) a board of revision; or
 - (iv) a council with respect to the number of days fixed by section 110.1 and subsections 121(1) and 122(2.1).
- (2) If a ministerial-related matter cannot be or is not done within the number of days or at a time fixed by or pursuant to this Act, the minister may, by order, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired.
- (3) Anything done at or within the time specified in an order pursuant to subsection (2) is valid as if it had been done at or within the time fixed by or pursuant to this Act.
- (4) Subject to subsections (5) and (6), if a council-related matter cannot be or is not done within the number of days or at a time fixed by or pursuant to this Act, the council may, by bylaw, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired.
- (5) A bylaw pursuant to subsection (4) must be passed within 30 days after the time fixed by or pursuant to this Act has expired.
- (6) No council shall pass a bylaw pursuant to subsection (4) extending the time fixed by or pursuant to this Act by more than 90 days.
- (7) Anything done at or within the time specified in a bylaw passed pursuant to subsection (4) is as valid as if it had been done at or within the time fixed by or pursuant to this Act.
- (8) Notwithstanding any other provision of this Act, if a time fixed by or pursuant to this Act is extended by minister’s order pursuant to subsection (2) or by bylaw pursuant to subsection (4), a like delay is allowed with respect to any later date that is fixed by or pursuant to this Act on the basis of the earlier date.

(9) The Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act* must be promptly notified, in writing:

- (a) by the secretary to the board of revision if the minister extends a time fixed by or pursuant to this Act for anything to be done by the board of revision; and
- (b) by the administrator if the council extends a time fixed by or pursuant to subsection 204(2) or 216(1).

2005, c.M-36.1, s.404; 2006, c.7, s.47; 2007, c.30, s.5; 2009, c.23, s.15; 2013, c.19, s.58; 2015, c.30, s.3-33; 2017, c.E-4.01, s.27; 2020, c.30, s.3-88.

Amounts owing for work or services by municipality

405(1) The amount due with respect to any work or service performed by a municipality by agreement with any person is a lien against any land owned by the person for whom the work or service was performed.

(2) The municipality may recover the amount mentioned in subsection (1) from the person:

- (a) by action; or
- (b) by distress of the person's goods in accordance with section 323.

(3) Within 12 months after work or services mentioned in subsection (1) were performed, the municipality may:

- (a) add to any arrears of taxes on land owned by a person in the municipality any amount with respect to such work or services performed for that person that remains unpaid at the end of those 12 months; or
- (b) provide that the amount mentioned in clause (a) is to be added to, and thereby form part of, the taxes owed on the land.

(4) Sections 279 to 282 apply, with any necessary modification, to the amounts that are added to unpaid taxes pursuant to subsection (3).

2005, c.M-36.1, s.405; 2020, c.30, s.3-89.

Property owner assistance program

405.1(1) If a municipality enters into an agreement with a person to do any work or service for that person on land owned by that person, the municipality and that person may agree that the unpaid amounts for the work or services performed on that person's land will be added to the tax roll over multiple tax years for the parcel of land that is the subject of the agreement.

(2) If there is an agreement pursuant to subsection (1) to add to the tax roll the unpaid amounts over multiple tax years, a municipality may cause an interest based on the agreement made pursuant to this section to be registered in the Land Titles Registry against the parcel of land that is the subject of the agreement.

- (3) If an interest is registered pursuant to subsection (2), the interest runs with the land and is binding on the owner and any subsequent owners.
- (4) The municipality shall cause an interest that is registered pursuant to subsection (2) to be discharged when the full amount of the cost of the work or services has been paid.
- (5) If an agreement is made pursuant to subsection (1), a municipality may specify in that agreement the conditions on which sections 279 to 282 will or will not apply to the amounts that are added to the tax roll pursuant to subsection (1).
- (6) An agreement made pursuant to subsection (1) is not considered a loan within the meaning of Division 8 and does not require a municipality to follow the processes outlined in Division 8.

2020, c.30, s.3-90.

Unclaimed personal property

- 406(1)** A municipality shall retain in its possession for 90 days all lost and unclaimed personal property, unless it is perishable, in which case it may be disposed of as soon as is practicable.
- (2) Personal property that comes into the possession or control of a municipality and that is not claimed by the owner within the applicable period set out in subsection (1) becomes the personal property of the municipality, and the municipality may dispose of the personal property in any manner that the council directs.
- (3) The purchaser of personal property from a municipality becomes the owner of the personal property and any claim of the earlier owner is converted into a claim for the proceeds of the sale, after the charges that have been incurred by the municipality for hauling, storage and other necessary expenses, including the cost of sale, have been deducted.
- (4) If no claim is made for the proceeds within one year from the date of sale of the personal property, the proceeds form part of the general funds of the municipality.

2005, c.M-36.1, s.406.

PART XVI
Repeals and Transitional

DIVISION 1
Repeals

S.S. 1989-90, c.R-26.1 repealed

- 407** *The Rural Municipality Act, 1989* is repealed.

2005, c.M-36.1, s.407.

- 408 Dispensed.** This section makes consequential amendments to another Act. The amendments have been incorporated into the corresponding Act.

DIVISION 2
Transitional

Continuation of existing municipalities

409(1) In this section:

- (a) **“former municipality”** means the former municipality that was incorporated or continued as a municipality pursuant to *The Urban Municipality Act, 1984* or *The Rural Municipality Act, 1989* and that is continued as a municipality in accordance with this section;
 - (b) **“municipality”** means a municipality that is continued as a municipality in accordance with this section.
- (2) An urban municipality incorporated or continued pursuant to *The Urban Municipality Act, 1984* is continued as a municipality pursuant to this Act.
- (3) A rural municipality incorporated or continued pursuant to *The Rural Municipality Act, 1989* is continued as a rural municipality pursuant to this Act.
- (4) A municipality that is continued pursuant to this section shall:
- (a) within 30 days after the date of its continuance, adopt a public notice policy bylaw in accordance with section 128; and
 - (b) within one year after the date of its continuance, adopt any other bylaws that a municipality is required by this Act to adopt to carry out its duties and comply with this Act.
- (5) On the continuation of a municipality pursuant to this Act:
- (a) the former municipality becomes a municipality to which this Act applies as if it had been incorporated pursuant to this Act;
 - (b) each member of council of the former municipality continues as a member of council of the municipality until a successor is sworn into office;
 - (c) each officer and employee of the former municipality continues as an officer or employee of the municipality with the same rights and duties until the council of the municipality otherwise directs;
 - (d) the bylaws and resolutions of the former municipality that are in effect on the day the municipality is continued pursuant to this Act are continued, to the extent that they are not inconsistent with this Act or any other Act, until they are repealed or other bylaws or resolutions are made in their place;
 - (e) all taxes and revenues due to the former municipality are deemed to be arrears of taxes or revenues due to the municipality and may be collected and dealt with by the municipality as if the municipality had imposed the taxes or revenues;
 - (f) all rights of action and actions by or against the former municipality may be commenced, continued or maintained by or against the municipality;
 - (g) all property vested in the former municipality becomes vested in the municipality and may be dealt with by the municipality in its own name subject to any trusts or other conditions applicable to the property; and

(h) all other assets, liabilities, rights, duties, functions and obligations of the former municipality become vested in the municipality and the municipality may deal with them in its own name.

2005, c.M-36.1, s.409.

Continuation of existing hamlets and organized hamlets

410(1) An area declared to be a hamlet or an organized hamlet by order of the minister pursuant to *The Rural Municipality Act, 1989* or continued as a hamlet or an organized hamlet pursuant to that Act is continued as a hamlet or an organized hamlet, as the case may be, pursuant to this Act.

(2) On the continuation of a hamlet or an organized hamlet pursuant to this Act:

(a) the hamlet or organized hamlet is subject to this Act as if the hamlet or organized hamlet had been declared to be a hamlet or an organized hamlet by the minister pursuant to this Act; and

(b) in the case of an organized hamlet:

(i) each member of hamlet board continues as a member of the hamlet board until a successor is sworn into office; and

(ii) each officer and employee of the organized hamlet continues as an officer or employee of the organized hamlet, as the case may be, with the same rights and duties until the hamlet board otherwise directs.

2005, c.M-36.1, s.410.

Tax exempt property

411 Notwithstanding the repeal of clause 275(1)(m) of *The Urban Municipality Act, 1984*, any buildings or lands of an association or organization doing work for young women similar to the work done by The Young Women's Christian Association that were exempt from taxation pursuant to that clause before it was repealed, continue to be exempt from taxation as long as those buildings and lands are used in connection with and for the purpose of the association or organization specified in that clause, as that clause existed before it was repealed.

2005, c.M-36.1, s.411.

Regulations to facilitate transition

412(1) The Lieutenant Governor in Council may make regulations:

(a) respecting the conversion to this Act of anything from *The Urban Municipality Act, 1984* or *The Rural Municipality Act, 1989*;

(b) dealing with any difficulty or impossibility resulting from this Act or the transition to this Act from *The Urban Municipality Act, 1984* or *The Rural Municipality Act, 1989*.

(2) A regulation made pursuant to this section may be made retroactive to a day not earlier than the day on which this section comes into force.

2005, c.M-36.1, s.412.

PART XVII
Consequential Amendments

413 to 483 Dispensed. These sections make consequential amendments to other Acts. The amendments have been incorporated into the corresponding Acts.

PART XVIII
Coming into Force

Coming into force

484(1) Subject to subsection (2), this Act comes into force on January 1, 2006.

(2) Section 474 of this Act comes into force on the later of:

(a) January 1, 2006; and

(b) the day on which section 1 of *The Traffic Safety Act* comes into force.

2005, c.M-36.1, s.484.

