

# *The Municipalities Regulations*

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Chapter M-36.1 Reg 1 (effective January 1, 2006) as amended by Saskatchewan Regulations [87/2006](#), [97/2007](#), [111/2007](#), [1/2008](#), [6/2008](#), [132/2008](#), [39/2009](#), [121/2010](#), [67/2012](#), [8/2013](#) and [13/2013](#), [40/2013](#), [41/2013](#), [53/2013](#), [68/2013](#), [25/2014](#), [76/2014](#), [80/2016](#), [14/2017](#), [17/2017](#), [131/2017](#), [78/2018](#), [80/2019](#), [109/2020](#), [140/2020](#), [18/2021](#), [129/2021](#), [99/2022](#), [6/2023](#), [33/2023](#), [77/2023](#) and [57/2024](#).

**NOTE:**

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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## CHAPTER M-36.1 REG 1

### *The Municipalities Act*

#### PART I

#### Introductory Matters

##### Title

1 These regulations may be cited as *The Municipalities Regulations*.

##### Interpretation

2(1) In these regulations:

(a) “**Act**” means *The Municipalities Act*;

(a.1) “**cannabis plant**” means a plant that belongs to the genus *Cannabis*;

(a.2) “**centralized board of revision**” means a board of revision established pursuant to section 222.1 of the Act;

(b) “**Form**” means a form set out in Part I of the Appendix;

(c) “**Table**” means a table set out in Part II of the Appendix.

(2) For the purposes of paragraph 2(1)(g.1)(ii)(F) of the Act, “**contact information**” includes a user account on a website with secure information storage, if the following conditions are met:

(a) the recipient has consented to receive documents or information through the website; and

(b) the sender informs the recipient when a document or information is posted on the website through at least 1 other option listed under ‘**contact information**’ as defined in the Act in each instance that a document or information is required to be sent pursuant to the Act.

(3) For the purposes of subclause 2(1)(q)(i) of the Act, an improvement that is “**a building or structure**” includes the following facilities at an oil or gas well, battery or gas handling site:

(a) an oil storage facility;

(b) a chemical storage facility.

(4) For the purposes of clause 2(1)(nn) of the Act, “**resource production equipment**” includes fixtures, machinery, tools, railroad spur tracks and other appliances by which a mine or petroleum oil or gas well is operated, but does not include any of the following:

(a) tipples, general offices, general stores, rooming houses, public halls or yards;

- (b) the following facilities at an oil or gas well, battery or gas handling site:
  - (i) an oil storage facility;
  - (ii) a chemical storage facility.

16 Dec 2005 cM-36.1 Reg 1 s2; 9 Nov 2018 SR 78/2018 s3; 8 Nov 2019 SR 80/2019 s2; 25 Sep 2020 SR 109/2020 s3; 23 Dec 2022 SR 99/2022 s3.

**Oath – member of council**

**3** Form A is the form prescribed for the official oath to be taken by a member of council pursuant to section 94 of the Act.

16 Dec 2005 cM-36.1 Reg 1 s3.

**Model code of ethics**

**3.1(1)** Schedule 1 as set out in Part III of the Appendix is prescribed as the model code of ethics for the purposes of section 93.1 of the Act.

(2) Pursuant to clause 93.1(7)(b) of the Act, a council shall adopt a code of ethics within 120 days after the coming into force of this section.

(3) A council may make alterations to the wording of the prescribed code of ethics that do not conflict with the substance of the code and are not designed to mislead.

28 Oct 2016 SR 80/2016 s3.

**Public disclosure statements**

**3.2(1)** For the purposes of clause 142(6)(a) of the Act, a member of council is required to provide a written amendment to the public disclosure statement if the conflict of interest declared by the member of council involves information that:

- (a) has not been previously disclosed on his or her public disclosure statement; and
- (b) is required to be disclosed pursuant to section 142 of the Act.

(2) Subsection (1) only applies to information or a matter that is required to be disclosed on the municipality's public disclosure statement.

28 Oct 2016 SR 80/2016 s3.

**Oath – member or secretary of board of revision**

**4** Form B is the form prescribed for the official oath to be taken by a member of a board of revision and the secretary of a board of revision pursuant to subsection 220(5) of the Act.

16 Dec 2005 cM-36.1 Reg 1 s4.

**Conflict of interest**

**4.1** For the purposes of sections 141.1 and 144.2 of the Act, “**to improperly further another person’s private interests**” includes, but is not limited to, a member of council doing any of the following:

- (a) using that member’s office or position to execute or influence a decision of the council, council committee, controlled corporation or other body, or another person, regarding the private interest;
- (b) releasing or communicating information obtained by that member’s office or position that is not available to the public that the member knew or ought to have known may be used to further the private interest;
- (c) receiving any payment or reward, or promise of payment or reward, for the use of that member’s office or position to execute or influence a decision regarding the private interest;
- (d) using that member’s office or position to give preferential treatment or to show partiality or other bias in decision making that does not benefit residents or the public regarding a municipal matter;
- (e) directing or influencing a municipal employee to give preferential treatment, take action or make a recommendation regarding the private interest or a matter related to the private interest that the employee would not otherwise have given, taken or made.

25 Sep 2020 SR 109/2020 s4.

**Emergency closure of streets and roads**

**5** The notice and consent requirements set out in subsection 14(2) of the Act respecting the temporary closure of a provincial highway or of certain streets or roads do not apply in the case of an emergency in which there is a present or imminent event, situation or condition:

- (a) that requires immediate action or prompt co-ordination and regulation of action; and
- (b) for which the normal use of the provincial highway, street or road would:
  - (i) constitute a significant risk or danger to public safety;
  - (ii) result in damage to property; or
  - (iii) endanger or interfere with those responding to the emergency.

16 Dec 2005 cM-36.1 Reg 1 s5.

**Villages and resort villages – prescribed criteria for incorporation**

**6(1)** For the purposes of clause 51(2)(b) of the Act, the minimum criteria to incorporate an organized hamlet as village or resort village are:

- (a) a population of 300 or more persons as shown in the most recent census taken pursuant to the *Statistics Act* (Canada);
- (b) 150 or more separate dwelling units or business premises; and
- (c) a taxable assessment of \$30 million.

(2) Notwithstanding subsection (1), if the minister considers it appropriate and in the public interest to do so, an organized hamlet may be incorporated as a resort village if it:

- (a) can demonstrate, in accordance with subsection (3), a total permanent and seasonal resident population of at least 300 persons, if the most recent census taken pursuant to the *Statistics Act* (Canada) shows a population of 100 or more persons;
- (b) has 150 separate dwelling units or business premises;
- (c) has a taxable assessment of \$35 million;
- (d) is a community predominantly of a resort nature; and
- (e) meets all other criteria and application requirements for incorporation set out in the Act or these regulations.

(3) For the purposes of clause (2)(a), total resident population may be determined by:

- (a) a municipal census of the organized hamlet undertaken by:
  - (i) the council of the rural municipality; or
  - (ii) the board of the organized hamlet;
- (b) information from an enumerated voters list prepared in accordance with *The Local Government Election Act, 2015*, from the most recent general election conducted in the rural municipality; or
- (c) any other means the minister may direct or approve.

(4) For the purposes of subsections (2) and (3), the minister may request any additional information or verification that the minister considers appropriate before considering an application for incorporation.

10 Mar 2017 SR 14/2017 s2.

**Organized hamlets – prescribed criteria for establishment**

**6.01(1)** For the purposes of subsection 50(1.1) of the Act, the minimum criteria to establish an organized hamlet are:

- (a) a population of 80 or more persons as shown in:
  - (i) the most recent census taken pursuant to the *Statistics Act* (Canada);
  - (ii) a municipal census conducted by the council of the rural municipality of the proposed area to be established as an organized hamlet;
  - (iii) information from an enumerated voters list prepared in accordance with *The Local Government Election Act, 2015*, from the most recent general election conducted in the rural municipality; or
  - (iv) any other source the minister may direct or approve;
- (b) 40 separate dwelling units or business premises;



- (c) a taxable assessment of \$4 million; and
  - (d) the proposed organized hamlet meets all other criteria and application requirements for establishment set out in the Act or these regulations.
- (2) For the purposes of subsection (1), the minister may request any additional information or verification that the minister considers appropriate before considering an application for establishment.

10 Mar 2017 SR 14/2017 s2.

**Criteria for restructuring or change in status if municipality is non-compliant**

**6.02(1)** For the purposes of clause 52.1(1)(a) of the Act, a municipality other than a rural municipality is considered non-compliant if it does not comply with all of the following:

- (a) the submission of the annual financial statement in accordance with section 186 of the Act;
  - (b) the reporting of education property tax to the ministry and the school division in accordance with *The Education Property Tax Act*;
  - (c) the collection and remittance of education property tax in accordance with *The Education Property Tax Act*;
  - (d) the submission of an annual return to the Saskatchewan Assessment Management Agency in accordance with section 258 of the Act;
  - (e) the conducting of a general election in accordance with *The Local Government Election Act, 2015*;
  - (f) the requirement to have a qualified administrator in accordance with section 110 of the Act;
  - (g) the eligibility requirements mentioned in section 26.1 of *The Municipal Grants Regulations*.
- (2) For the purposes of clause 52.1(1)(c) of the Act, the minimum population is 100 persons for the 2 most recent censuses.

10 Mar 2017 SR 14/2017 s2; 15 Dec 2017  
SR131/2017 s3; 19 May 2023 SR 33/2023 s2.

**Criminal record check**

**6.1(1)** If a candidate is required by a bylaw of a council pursuant to section 89.1 of the Act to submit a criminal record check, the criminal record check that is submitted must:

- (a) be in Form B.1; and
  - (b) have attached to it the criminal record check received from the candidate's local police service.
- (2) The criminal record check mentioned in subsection (1) must have been completed by the local police service not more than 30 days before the date that the criminal record check is submitted in accordance with the requirements set out in section 89.1 of the Act.

17 Dec 2010 SR 120/2010 s3.

**Application to the court re disqualification**

**7.1** For the purposes of subsections 148(2) and (2.1) of the Act, application to a judge of the court is to be made in the form and manner established by the Court of King's Bench.

25 Sep 2020 SR 109/2020 s5; 19 Jly 2024 SR 57/2024 s5.

**7.2 Repealed** 19 Jly 2024 SR 57/2024 s6.

**Date for mill rate survey return**

**7.3** For the purposes of subsection 290.01(1) of the Act, a municipality shall submit to the minister, on or before August 15 of each year, information respecting tax tools, tax rates and any other taxes and rates levied or proposed to be levied by the municipality.

25 Sep 2020 SR 109/2020 s6.

**Service of documents**

**7.4(1)** For the purposes of subsection 390(4) of the Act, if a notice, order or other document relates to an appeal, dispute resolution or the collection of tax arrears, the notice, order or other document is deemed to be received on:

- (a) the 5<sup>th</sup> business day after the date of its mailing, unless the person to whom it was mailed establishes that, through no fault of the person, the person did not receive the notice, order or other document or that the person received it at a later date; or
- (b) the delivery date, if sent by registered mail and the delivery date shown on the signed post office receipt card is a date earlier than the 5<sup>th</sup> business day after the date of its mailing.

(1.1) For the purposes of subsection 390(4) of the Act, if a notice, order or other document relates to a property assessment appeal, the notice, order or other document may be served by email, and that email is deemed to be received on the date of transmission, unless the person to whom it was emailed establishes that, through no fault of the person, that person did not receive the notice, order or other document or that the person received it at a later date.

(2) If service cannot be effected in accordance with subsection 390(1) of the Act, a notice, order or other document may be served by publishing it in at least 2 issues of a newspaper, if the second publication appears at least 3 business days before any action is taken with respect to the matter to which the notice, order or document relates.

(3) In the circumstances mentioned in subsection (2), in addition to publication in a newspaper, a notice, order or other document may be served by publishing it:

- (a) on a website operated by the municipality in a place on the website where public notices are usually published, for at least 10 business days before any action is taken with respect to the matter to which the notice, order or document relates; or
- (b) in any other manner outlined in the public notice policy adopted by council bylaw.

25 Sep 2020 SR 109/2020 s6; 23 Dec 2022 SR 99/2022 s5.

**Exceptions to physical space for electronic meetings**

**7.5** For the purposes of subsection 125(2) of the Act, it is not necessary for a municipality to provide a location for the public respecting an electronic meeting if there is:

- (a) in the opinion of the administrator:
  - (i) severe weather; or
  - (ii) an emergency; or
- (b) a public health order issued pursuant to section 45 of *The Public Health Act, 1994* preventing the movement or assembly of people.

19 Jly 2024 SR 57/2024 s7.

**PART II**  
**Licence fees**

**Drilling of oil wells and gas wells**

**8** The fees for the purpose of clause 9(3)(b) of the Act to be made applicable by councils to persons and partnerships engaged in the operation of oil well and gas well drilling businesses in municipalities are set out in Table 1.

22 Feb 2008 SR 6/2008 s2.

**Gravel extraction**

**8.1(1)** For the purposes of clause 9(2)(d) and subsection 9(3) of the Act, the maximum fee that a municipality may establish in a bylaw respecting the extraction of gravel from a gravel pit is the fee set out in this section.

(2) Subject to subsection (3), for the period commencing on the date that this section comes into force and ending on December 31, 2009, the maximum fee is as follows:

- (a) \$0.137 per cubic metre;
- (b) \$0.105 per cubic yard;
- (c) \$0.074 per tonne;
- (d) \$0.069 per ton.

(3) On or before January 1, 2010 and on or before every second January 1 following the January 1 for which the last adjustment pursuant to this section is effective, the amount of the maximum fee that a municipality may establish pursuant to this section for a licence to extract gravel is to be adjusted in accordance with subsection (4), and that adjusted maximum fee is to be used:

- (a) in the case of the adjustment made on or before January 1, 2010, during the period commencing on January 1, 2010 and ending on December 31, 2011; and
- (b) in the case of an adjustment made after January 1, 2010, during the period commencing on January 1 of the year for which the adjustment is being made and ending on December 31 of the year following the year for which the adjustment is being made.

- (4) For the purposes of subsection (3), the maximum fee is to be adjusted:
- (a) first, by determining an initial adjusted fee, which must be the amount IAF calculated in accordance with the following formula:

$$\text{IAF} = \text{OF} + (\text{OF} \times \text{CPI}_1)$$

where:

OF is the maximum fee as it is before the adjustment; and

CPI<sub>1</sub> is the annual percentage change for the “all-items” Consumer Price Index for Saskatchewan as published by Statistics Canada for the year that is three years before the first year for which the adjusted maximum fee is to be effective; and

- (b) second, by determining the adjusted fee to be used during the period for which the adjustment is being made, which must be the amount AF calculated in accordance with the following formula:

$$\text{AF} = \text{IAF} + (\text{IAF} \times \text{CPI}_2)$$

where:

IAF is the initial adjusted fee determined in accordance with clause (a); and

CPI<sub>2</sub> is the annual percentage change for the “all-items” Consumer Price Index for Saskatchewan as published by Statistics Canada for the year that is two years before the first year for which the adjusted maximum fee is to be effective.

- (5) Subject to subsections (6) to (8), the municipality may require the holder of a gravel extraction licence issued pursuant to section 9 of the Act to pay a pre-extraction fee equal to the product of:
- (a) the amount of gravel that the holder indicates in its application for a licence that it will extract on or before December 31 of the year for which the licence is issued; and
- (b) the fee established by the municipality for gravel extraction.
- (6) The maximum amount of gravel for which the holder of a gravel extraction licence can be required to pay a pre-extraction fee is 10,000 tonnes.
- (7) The maximum fee that can be used to calculate the pre-extraction fee is the maximum fee that a municipality may establish pursuant to this section.
- (8) If, in the year for which the licence is issued, the holder of a gravel extraction licence satisfies the municipality issuing the licence that the holder did not extract the full amount of gravel for which a pre-extraction fee was paid, the municipality shall refund an amount equal to the product of the amount of gravel not extracted and the rate used to calculate the pre-extraction fee.

PART III  
Road Maintenance Agreements and Road Committees

**Interpretation of Part**

**9** In this Part:

- (a) **“agreement”** means a road maintenance agreement that is described in section 22 of the Act between a hauler and a municipality;
- (b) **“bulk haul”** means any single or repeated transportation of goods by, to or for a shipper, hauler or receiver, of divisible or non-divisible loads, over a defined route, that:
- (i) amount to a payload in excess of 2 tonnes; and
  - (ii) in the opinion of the council responsible for the defined route:
    - (A) are significant in nature by haul type, weight, or frequency; and
    - (B) may cause damage to streets or roads or cause road maintenance requirements that exceed those of other users of the roads;
- (b.1) **“alternative receivers”** means two or more receivers with comparable services that:
- (i) are located within a 100 kilometre radius of the shipper’s location; and
  - (ii) could be contracted to receive the goods being hauled;
- (b.2) **“control, direction or hire”** means with respect to a bulk haul:
- (i) to own or have direct control over the load or means of transportation of the load; or
  - (ii) to be responsible for the load pursuant to a contract for the purposes of transporting the load that sets out the route, weight and vehicle to be used for transport;
- (c) **“hauler”** means a person described in clause 22(1)(b) of the Act who:
- (i) is required to enter into an agreement; and
  - (ii) has control, direction or hire over a bulk haul;
- but does not include a receiver of goods pursuant to subclause 22(1)(b)(iii) if the shipper has alternative receivers and the receiver of goods is one of those alternative receivers, except if the receiver of goods has entered into a contract with the shipper for the purposes of transporting the load that sets out the route, weight and vehicle to be used for transport;
- (d) **“municipal road”** means a street or road as defined in the Act that is located in a municipality;
- (e) **“order”** means an order mentioned in clause 38(1)(f) of *The Highways and Transportation Act, 1997* that is issued by a road committee;
- (e.1) **“region”** means an Area Transportation Planning Committee Region set out in Map 1 of Part IV of the Appendix;

- (f) **“road committee”** means a committee established in accordance with section 81 of the Act for the purpose of issuing orders;
- (g) **“summer haul period”** means:
- (i) the period agreed to by the parties to an agreement as the summer haul period; or
  - (ii) in the absence of a period agreed to pursuant to subclause (i), the period commencing on March 16 in one year and ending on November 14 of that year;
- (h) **“undeveloped road”** means a road allowance in a municipality that:
- (i) has not been developed as a municipal road; or
  - (ii) is not being maintained for the movement of traffic;
- (i) **“winter haul period”** means:
- (i) the period agreed to by the parties to an agreement as the winter haul period; or
  - (ii) in the absence of a period agreed to pursuant to subclause (i), the period commencing on November 15 in one year and ending on March 15 of the following year.

16 Dec 2005 cM-36.1 Reg 1 s9; 5 Mars 2021 SR 18/2021 s3.

**Roads to be specified in agreement**

**10** Every agreement must identify the municipal roads and the undeveloped roads to which the agreement applies.

16 Dec 2005 cM-36.1 Reg 1 s10.

**11 Repealed.** 5 Mar 2021 SR 18/2021 s4.

**Maintenance, restoration and loss of road life by hauler**

**12** Every agreement must provide that the hauler shall pay to the municipality an amount as compensation to provide for maintenance, restoration and shortening of the lifetime of the municipal roads to which the agreement applies that will be caused by the bulk hauls to be made by, for or to the hauler.

5 Mar 2021 SR 18/2021 s5.

**Compensation – summer haul period**

**12.1(1)** For the purposes of section 12, the amount C to be paid to the municipality must be calculated for the summer haul period in accordance with the following formula:

$$C = R \times D \times T \times N$$

where:

C is the amount of compensation;

R is the regional rate per tonne of load per kilometre calculated in accordance with subsection (2);

D is the distance hauled;

T is the tonnes transported; and

N is the number of times that the bulk haul is carried out during the summer haul period over the period of the agreement.

- (2) For the purposes of subsection (1 ), the amount R for each region must be calculated in accordance with the following formula:

$$R = \left( \frac{A \times B}{C} \right) \div D$$

where:

R is the regional rate for each region;

A is the sum of the audited total transportation services expenditures for a fiscal year of each rural municipality in the region averaged over two years;

B is the percentage of road damage attributed to truck traffic on rural municipal roads as determined by the Ministry of Highways;

C is the sum of annual truck vehicle-kilometres based on rural municipal truck traffic counts for each municipality in the region averaged over two years as determined by the Ministry of Highways; and

D is the average truck payload in tonnes as determined by the Ministry of Highways.

- (3) For the purposes of subsection (1 ), a hauler shall provide the municipality with the following information:

- (a) the distance hauled in kilometres;
- (b) the amount of material transported in tonnes per bulk haul; and
- (c) the number of bulk hauls carried out.

- (4) The regional rates calculated in accordance with subsection (2) may be recalculated in accordance with that section on or before every second January 1 following the coming into force of these regulations.

- (5) The minister may cause the regional rates calculated in accordance with subsection (2) to be made public in any manner that the minister considers appropriate, including publishing them on the ministry's website.

5 Mar 2021 SR 18/2021 s5.

#### **Compensation – winter period**

**12.2** For the purposes of section 12, the amount C to be paid to the municipality must be calculated for the winter haul period in accordance with the following formula:

$$C = R \times D \times T \times N$$

where:

C is the amount of compensation;

R is 50% of the regional rate per tonne of load per kilometre calculated in accordance with subsection 12.1(2);

D is the distance hauled;

T is the tonnes transported; and

N is the number of times that the bulk haul is carried out during the winter haul period over the period of the agreement

5 Mar 2021 SR 18/2021 s5.

**13 Repealed.** 5 Mar 2021 SR 18/2021 s6.

**Public interest**

**14** Every agreement may contain conditions that regulate the bulk hauls to which the agreement relates for the purpose of protecting the public interest in the municipal roads and undeveloped roads to which the agreement applies.

16 Dec 2005 cM-36.1 Reg 1 s14.

**Dispute resolution**

**15(1)** Every agreement must provide for a dispute resolution process.

(2) The dispute resolution process mentioned in subsection (1) must be used in the event of a dispute between the parties before any party may apply to the Saskatchewan Municipal Board pursuant to clause 22.1(2)(b) of the Act.

17 Dec 2010 SR 121/2010 s4.

**Cancellation or suspension of agreement**

**15.1(1)** An agreement must provide that either the hauler who is a party to the agreement or the council can cancel the agreement.

(2) By council resolution, the council may cancel the agreement after the dispute resolution process has been exhausted if:

(a) the hauler party to the agreement has wilfully disobeyed a suspension order imposed by the road committee;

(b) the terms of the agreement have not been adhered to or have been altered without notification by the hauler party to the agreement; or

(c) the hauler party to the agreement fails to make payment according to the rates and timing agreed to in the agreement.

(3) By council resolution, the council may suspend the agreement if, due to inclement weather or unfavourable road conditions, the use of the road in the manner set out in the agreement would, in the opinion of the council, reasonably be expected to result in:

(a) damage to the road; or

(b) a high risk of:

(i) property damage; or

(ii) personal injury to the public.

(4) A resolution to cancel or suspend the agreement is appealable pursuant to section 22.1 of the Act.

5 Mar 2021 SR 18/2021 s7.



**Resolution to establish road committee**

**16** The resolution establishing a road committee may be passed at any regular or special meeting of the council.

16 Dec 2005 cM-36.1 Reg 1 s16.

**Issuance of order**

**17** A road committee may issue an order only if, due to inclement weather or unfavourable road conditions, the use of the road in the manner prohibited by the order would, in the opinion of the road committee, reasonably be expected to result in:

- (a) damage to the road; or
- (b) a high risk of:
  - (i) property damage; or
  - (ii) personal injury to the public.

16 Dec 2005 cM-36.1 Reg 1 s17.

**Requirements of order**

**18** Every order must:

- (a) be signed by the members of the road committee; and
- (b) state the date on which it is signed and the date on which it takes effect.

16 Dec 2005 cM-36.1 Reg 1 s18.

**Duties of administrator re order**

**19** The road committee shall file every order with the administrator, and the administrator shall:

- (a) promptly notify the permit officer in the Ministry of Highways of the issuance of or the cancellation of an order, as the case may be;
- (b) promptly notify any entity party to an agreement for road hauling on an affected road of the issuance of or the cancellation of an order, as the case may be; and
- (c) present a copy of the order to the next meeting of the council, which presentation shall be recorded in the minutes of that meeting.

5 Mar 2021 SR 18/2021 s8.

**Notice of order**

**20** On the issuance of an order, the road committee shall cause a notice in accordance with section 21 to be posted conspicuously:

- (a) at each end of the road to which the order applies; and
- (b) at any junction or intersection of that road as the road committee considers advisable.

16 Dec 2005 cM-36.1 Reg 1 s20.

**Requirements of notice**

**21** Every notice must:

- (a) clearly set out the restrictions specified in the order;
- (b) state the penalty for contravening the order;
- (c) be of reasonably durable material;
- (d) be at least 30 centimetres by 45 centimetres in size; and
- (e) be placed at least one metre above the ground.

16 Dec 2005 cM-36.1 Reg 1 s21.

**Cancellation of order**

**22** (1) The road committee shall cancel an order when the road conditions, in the opinion of the road committee, will withstand the traffic otherwise restricted by the order.

(2) On the cancellation of an order, the road committee shall cause the notices posted in accordance with this Part to be removed.

16 Dec 2005 cM-36.1 Reg 1 s22.

## PART IV Organized Hamlets

**Interpretation of Part**

**22.1**(1) In this Part:

- (a) **“municipality”** means the council of the rural municipality in which the organized hamlet is located;
  - (b) **“resident”** means an individual who:
    - (i) resides in the organized hamlet for at least 3 consecutive months in the year preceding the annual general meeting; or
    - (ii) owns property in the organized hamlet;
  - (c) **“voter”** means a resident of the organized hamlet who is eligible to vote in at least one municipality in accordance with clauses 36(1)(a), (b), (c) and (e) of *The Local Government Election Act, 2015*.
- (2) For the purposes of subsection 52(1) of the Act, **“active hamlet board”** means any hamlet board that does all of the following:
- (a) holds an annual general meeting each year;
  - (b) submits meeting minutes to the municipality in accordance with section 27.1;
  - (c) conducts regular meetings in accordance with section 27;
  - (d) submits an annual budget pursuant to section 69.1 of the Act.

18 Aug 2023 SR 77/2023 s3.

**Board policies for organized hamlet**

**22.2(1)** A hamlet board shall establish policies respecting the following:

- (a) notices in accordance with section 24;
  - (b) hamlet board meeting requirements in accordance with section 27, including:
    - (i) rules of order, including quorum;
    - (ii) scheduling of meetings, including procedures for rescheduling a meeting; and
    - (iii) appearances by residents;
  - (c) election of hamlet board members, including:
    - (i) the manner of voting; and
    - (ii) nominations;
  - (d) filling of vacancies of hamlet board members;
  - (e) disqualification of hamlet board members;
  - (f) duties of the hamlet board secretary;
  - (g) remuneration of hamlet board members.
- (2) The hamlet board shall submit the policies mentioned in subsection (1) to the municipality, and the municipality shall make the policies available for public inspection in accordance with section 117 of the Act.
- (3) The policies mentioned in subsection (1) must be approved by the hamlet board before the annual general meeting in 2024.

18 Aug 2023 SR 77/2023 s3.

**Municipal policies for organized hamlet**

**22.3(1)** A municipality shall establish policies respecting:

- (a) scheduling the first meeting of an organized hamlet in accordance with section 23;
  - (b) requirements for the budget submission in accordance with section 34; and
  - (c) the format and timing of joint meetings of the municipality and hamlet board.
- (2) The policies mentioned in subsection (1) must:
- (a) be made available for public inspection in accordance with section 117 of the Act; and
  - (b) be approved by the municipality before any organized hamlet within the municipality holds an annual general meeting in 2024.

18 Aug 2023 SR 77/2023 s3.

**First annual general meeting**

**23(1)** If the minister has declared an organized hamlet to be established, the municipality shall:

- (a) within at least 14 calendar days' notice, establish the time and date for the first meeting of the organized hamlet; and
  - (b) appoint a person to make the necessary arrangements for the meeting mentioned in clause (a).
- (2) The municipality shall give public notice of the first meeting of the organized hamlet in accordance with the public notice policy of the municipality pursuant to section 128 of the Act.
- (3) The person appointed by the municipality pursuant to clause (1)(b) shall preside as chairperson at the first meeting of the organized hamlet.

18 Aug 2023 SR 77/2023 s4.

**Notice**

**24(1)** In this section, "**notice**" means a notice required to be given by a hamlet board in accordance with this section.

- (2) A hamlet board shall establish policies respecting notice of the following:
- (a) annual general meetings;
  - (b) board meetings;
  - (c) board minutes;
  - (d) board policies;
  - (e) any other matter relating to the procedures of hamlet boards that may require notice.
- (3) A notice policy mentioned in subsection (1) must set out:
- (a) the notice requirement of:
    - (i) in the case of an annual general meeting, at least 7 days before the meeting;
    - (ii) in the case of a board meeting, at least 7 days before the meeting;
  - (b) the methods of notice to be followed, which may include:
    - (i) notices on a website or public electronic platform;
    - (ii) sharing notices with the municipal office; and
    - (iii) any other means considered effective for reaching the greatest number of residents in the organized hamlet.

18 Aug 2023 SR 77/2023 s5.

**25 Repealed.** 18 Aug 2023 SR 77/2023 s6.

**Annual general meeting**

**26(1)** A hamlet board shall hold an annual general meeting for residents of the organized hamlet and the public at which:

- (a) new hamlet board members are elected to fill any expired or vacant terms;
- (b) the date for the next annual general meeting is announced in accordance with subsection (3); and
- (c) the report outlined in subsection (2) is presented.

(2) In preparation for the annual general meeting, the secretary of the hamlet board shall make the following available to residents of the organized hamlet:

- (a) the annual financial statements from the municipality received pursuant to subsection 34(3);
- (b) the final approved budget from the previous year and the proposed budget for the upcoming year;
- (c) the minutes of the last annual general meeting;
- (d) the minutes of all hamlet board meetings held since the previous annual general meeting;
- (e) an update respecting ongoing disputes or disputes concluded since the last annual general meeting.

(3) The hamlet board shall determine the date, time and location of the annual general meeting and provide notice in accordance with section 24.

18 Aug 2023 SR 77/2023 s7.

**Board meetings**

**27(1)** Not less than 4 times per year, the hamlet board shall hold regular board meetings according to the dates, times and locations determined by the board.

(2) The hamlet board shall ensure that the time between regularly scheduled board meetings does not exceed 120 days.

(3) Hamlet board meetings may be held by any electronic or virtual means that allows participation of each hamlet board member.

18 Aug 2023 SR 77/2023 s8.

**Minutes**

**27.1(1)** The secretary of the hamlet board shall ensure that minutes are taken at every hamlet board meeting and every annual general meeting.

(2) Within 10 days after a hamlet board meeting, the secretary shall provide to the municipality a copy of the minutes of the meeting, and the municipality shall make the minutes available for public inspection.

(3) The minutes of all hamlet board meetings shall be open to inspection at the annual general meeting.

18 Aug 2023 SR 77/2023 s8.

**Nominations to board**

**27.2(1)** Subject to subsection (3), any voter of the organized hamlet is eligible to be nominated to serve on the hamlet board.

(2) The hamlet board shall establish a policy for the nomination of board members that may include:

(a) the deadline by which nominations must be submitted before the annual general meeting, if nominations are required to be submitted in advance;

(b) the form and manner of nomination submissions; and

(c) information required to be submitted with a nomination, including contact information, proof of residency in the organized hamlet and proof of eligibility to vote.

(3) Employees of the municipality are not eligible to be nominated to serve on the hamlet board.

18 Aug 2023 SR 77/2023 s8.

**Election of hamlet board**

**27.3(1)** At the annual general meeting, voters of an organized hamlet shall vote to elect hamlet board members according to the procedures contained in the hamlet board policy.

(2) Voters shall be present at the annual general meeting to cast a vote, unless the policy mentioned in subsection (1) provides for advance voting or voting remotely.

(3) The results of the vote must be announced at the meeting in which the vote was conducted.

(4) The official results of the vote, including the number of votes cast for each nominee, must be posted in accordance with the hamlet board's notice policy mentioned in section 24 no later than 5 days after the annual general meeting.

18 Aug 2023 SR 77/2023 s8.

**Terms of Office**

**28(1)** The term of office of a hamlet board member commences immediately after the annual general meeting at which that member was elected and, unless that office is sooner vacated, continues until the 3<sup>rd</sup> annual general meeting after that board member's election.

(2) A hamlet board member holds office until that member's successor is elected.

(3) Within 7 days after an annual general meeting, the hamlet board members shall select a chairperson and a secretary from among their members.

18 Aug 2023 SR 77/2023 s8; 19 Jly 2024 SR 57/2024 s10.

**29 Repealed.** 18 Aug 2023 SR 77/2023 s10.

**30 Repealed.** 18 Aug 2023 SR 77/2023 s10.

**Vacancies**

- 31(1)** If a vacancy occurs in the membership of a hamlet board by reason of a member's death, resignation, disqualification or otherwise, the hamlet board may:
- (a) call a meeting of the voters of the organized hamlet for the purpose of filling the vacancy for the unexpired term of the member being replaced; or
  - (b) wait until the next annual general meeting to fill the vacancy.
- (2) If 2 or more vacancies occur in the membership of a hamlet board by reason of death, resignation, disqualification or otherwise:
- (a) the hamlet board shall call a meeting of the voters of the organized hamlet for the purpose of filling the vacancies for the unexpired term of the members being replaced; or
  - (b) if no board members remain, then the administrator of the municipality shall call and chair an annual general meeting of the hamlet board.
- (3) If a meeting is called pursuant to subsection (1) or (2), notice of the meeting shall be given pursuant to section 24.

18 Aug 2023 SR 77/2023 s11.

**Conflict of interest**

- 31.1(1)** Sections 141 and 141.1, subsections 142(1), (2) and (6) and sections 143, 144, 144.1 and 144.2 of the Act apply to hamlet board members, with any necessary modification.
- (1.1) A hamlet board member shall complete a public disclosure statement at the start of the member's term and amend that statement as necessary in accordance with subsections 142(1), (2) and (6) of the Act, with any necessary modification.
- (2) If a member of the hamlet board has a conflict of interest in a matter before the board, that member shall act in accordance with section 144 of the Act, with any necessary modification.
- (3) Every declaration of a conflict of interest made pursuant to subsection 144(1) of the Act must be recorded in the minutes of the meeting.

18 Aug 2023 SR 77/2023 s11; 19 July 2024 SR 57/2024 s11.

**Disqualification and removal of organized hamlet board members**

- 31.2(1)** A member of the hamlet board is disqualified from the board if the member:
- (a) is absent from 3 consecutive board meetings unless authorized by:
    - (i) a resolution of the hamlet board; or
    - (ii) a leave of absence policy adopted by the hamlet board;
  - (b) is convicted while in office:
    - (i) of an offence punishable by imprisonment for 5 years or more; or
    - (ii) of an offence pursuant to section 123, 124 or 125 of the *Criminal Code*;
  - (c) ceases to be a voter of the organized hamlet; or
  - (d) contravenes subsection 31.1(1.1) or (2).

- (2) A member of the hamlet board who is disqualified must resign immediately.
- (3) If a member of the hamlet board who is disqualified does not resign as required by subsection (2), sections 148 and 150 of the Act apply with any necessary modification.

18 Aug 2023 SR 77/2023 s11; 19 Jly 2024 SR 57/2024 s12.

**32 Repealed.** 18 Aug 2023 SR 77/2023 s12.

**Revenues of waterworks or sewage systems**

**33** If, on the request of a hamlet board, the council of the rural municipality in which the organized hamlet is located has provided for the installation of a waterworks system, sewage system or both in the organized hamlet:

- (a) any revenue arising from the operation of the waterworks system or sewage system shall be used by the council of the rural municipality in payment for:
  - (i) the maintenance and operating costs of the waterworks system or sewage system, including the payment of any instalments of principal and interest of debentures issued to provide funds for the construction of the system; and
  - (ii) any administrative fees of the municipality agreed to by the hamlet board; and
- (b) any deficiency in the revenue mentioned in clause (a) to meet the costs mentioned in that clause shall be charged against the allocation made by the council of the rural municipality to the organized hamlet pursuant to clause 69(1)(b) of the Act.

16 Dec 2005 cM-36.1 Reg 1 s33; 18 Aug 2023 SR 77/2023 s13.

**Report respecting funds and budget**

**34(1)** For the purposes of section 69.1 of the Act, the municipality shall establish a procedure for the preparation, submission and approval of the hamlet budget, that must include:

- (a) the required format and content of the budget submission in order to align with municipal budgeting practices;
  - (b) deadlines for initial submission, any required revisions, and final approval of the budget; and
  - (c) procedures for communicating with the hamlet board when revisions are required.
- (2) The hamlet budget must include:
- (a) the percentage of municipal taxes to be allocated to the hamlet account in accordance with clause 69(1)(b) of the Act;
  - (b) the percentage of a special levy, if any, to be allocated to the hamlet account in accordance with subsection 70(2) of the Act; and
  - (c) the mill rate of the hamlet, if different from the mill rate of the municipality.



- (3) On or before January 20 of each year, the municipality shall provide to the hamlet board a statement of:
- (a) the amount of funds allocated to the hamlet account and the expenditures during the previous year;
  - (b) the balance of the accumulated reserve standing to the credit of the hamlet account; and
  - (c) the revenues and expenditures relating to the operation of any waterworks system or sewage system provided by or on behalf of the municipality to the organized hamlet.
- (4) The amount of taxes retained by the municipality in clause (2)(a) must be sufficient to cover all services provided to the organized hamlet and related administrative costs that are common to all property in the municipality.
- (5) The municipality shall approve the hamlet budget by resolution or bylaw.
- (6) Approval of the budget constitutes an agreement by the municipality to pay any expenditures submitted by the hamlet board for that fiscal year that are included in the budget.

18 Aug 2023 SR 77/2023 s14.

**Amount/percentage of taxes**

**34.1** The percentage allocated to the hamlet account mentioned in clause 69(1)(b) of the Act may be agreed to for a period of up to 5 years.

18 Aug 2023 SR 77/2023 s14.

**Unexpended funds**

**34.2(1)** Any unexpended portion of the tax revenues allocated to a hamlet account pursuant to clause 69(1)(b) of the Act shall be accumulated and reserved to the credit of the hamlet account.

(2) The accumulated surplus in the hamlet account must be available for expenditures as stated in the organized hamlet's budget as approved by the municipality.

(3) The hamlet board may prepare and adopt a capital works plan for a period of not less than 5 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.

(4) If a capital works plan mentioned in subsection (3) is approved by the municipality, the amount of expenditures mentioned in the plan must be available from the hamlet account.

18 Aug 2023 SR 77/2023 s14.

**35 Repealed** 19 Jly 2024 SR 57/2024 s13.

**36 Repealed** 19 Jly 2024 SR 57/2024 s13.

**37 Repealed** 19 Jly 2024 SR 57/2024 s13.

**38 Repealed** 19 Jly 2024 SR 57/2024 s13.

PART IV.1  
Financial Matters

**Budget re calculation of operating deficit**

**38.1** For the purposes of clause 156(1)(f) of the Act, “**the amount of any operating deficit incurred in the previous financial year**” means, if the total actual revenues and transfers of the municipality in the previous financial year are less than the total actual expenditures and transfers of the municipality for that same year, the amount needed to recover the unfunded portion of that deficit.

17 Dec 2010 SR 121/2010 s5.

**Own source revenues**

**38.2** For the purposes of Division 5 of Part IX of the Act, “**own source revenues**” means, with respect to a municipality, the following revenues for a year:

- (a) municipal property taxes levied by the municipality pursuant to clause 283(2)(a) of the Act; and
- (b) fees, charges and any other revenues generated from a municipality’s ordinary operations that the Saskatchewan Municipal Board considers appropriate to be included to establish a municipality’s debt limit.

12 Sep 2014 SR 76/2014 s2.

**Debt Limit**

**38.3(1)** For the purposes of subsection 161(2) of the Act, a municipality may apply to the Saskatchewan Municipal Board to establish a debt limit if the council is of the opinion that the municipality requires a debt limit that is different from that set out in section 161 of the Act in order to respond to existing and future needs of the municipality.

(2) A council that intends to apply to the Saskatchewan Municipal Board pursuant to subsection (1) shall provide public notice in accordance with section 128 of the Act of its intention to apply for a debt limit that specifies:

- (a) the amount of the debt limit that it is requesting; and
- (b) the reason for requesting a debt limit that is different from that set out in section 161 of the Act.

(3) The application pursuant to subsection (1) must be:

- (a) in the form and manner determined by the Saskatchewan Municipal Board; and
- (b) accompanied by a certified copy of the resolution of council authorizing the application.

(4) When establishing or changing the debt limit for a municipality, the Saskatchewan Municipal Board may:

- (a) take into account the factors set out in subsection 23(2) of *The Municipal Board Act*; and
- (b) after consulting with the municipality, establish a debt limit that is the same as or different from the debt limit that was requested by the municipality.

12 Sep 2014 SR 76/2014 s2.

## PART V Property Assessment

### Classes of property

**39** The following classes of property are established pursuant to clause 196(1)(a) of the Act:

- (a) Non-arable (Range) Land and Improvements, which includes only land and improvements, other than occupied dwellings:
  - (i) for which the predominant potential use is as range land or pasture land, determined as the best use that could reasonably be made of the majority of the surface area; or
  - (ii) the majority of the surface area of which is not developed for any use, has been left in or is being returned to its native state or cannot be used for agricultural purposes;
- (b) Other Agricultural Land and Improvements, which includes only land and improvements, other than occupied dwellings:
  - (i) for which the predominant potential use is cultivation, determined as the best use that could reasonably be made of the majority of the surface area;
  - (ii) used for dairy production, raising poultry or livestock, producing poultry or livestock products, bee-keeping, seed growing or growing plants, other than cannabis plants, in an artificial environment; or
  - (iii) used for other agricultural purposes, except for land and improvements classified as Non-arable (Range) Land and Improvements;
- (c) Residential, which, except for land and improvements classified as Multi-unit Residential or Seasonal Residential, includes only land and improvements used or intended to be used for, or in conjunction with, a residential purpose, including vacant land subdivided into lots for residential use, provided that where land is used as a yardsite in conjunction with a purpose mentioned in clause (a) or (b), three acres of that land is to be classified as Residential;

- (d) Multi-unit Residential, which includes only:
  - (i) land and improvements designed and used for or intended to be used for, or in conjunction with, a residential purpose and to accommodate four or more self-contained dwelling units within a parcel, or in the case of a condominium, any part of a parcel within the meaning of *The Condominium Property Act, 1993* that is used for a residential purpose; and
  - (ii) vacant land zoned for use for multiple dwelling units;
- (e) Seasonal Residential, which includes:
  - (i) only land and improvements:
    - (A) used or intended to be used for, or in conjunction with, both residential and recreational purposes;
    - (B) located in communities predominantly of a resort nature, in parks, or in rural areas;
    - (C) normally used for a maximum of six months in any year, as determined by the assessor; and
    - (D) not being the principal residence in Canada of the occupant; and
  - (ii) land and improvements for seasonal camps;
- (f) Commercial and Industrial, which includes only land and improvements:
  - (i) used or intended to be used for business purposes, including land and improvements for office, wholesale, retail, service, hotel, motel, industrial and manufacturing activities and transportation, communications and utilities;
  - (ii) used or intended to be used for institutional, government, recreational or cultural purposes;
  - (iii) used or intended to be used for mines or petroleum oil wells and gas wells;
  - (iii.1) used or intended to be used to grow cannabis plants in an artificial environment; or
  - (iv) not specifically included in another class of property;
- (g) Elevators, which includes only:
  - (i) land and improvements designed and used for receiving, processing and shipping grains, oilseeds and special forages, and licensed by the Canadian Grain Commission; and
  - (ii) land and improvements used in conjunction with the land and improvements described in subclause (i);
- (h) Railway Rights of Way and Pipeline, which includes only railway roadway, railway superstructure, and pipeline, and other land and improvements used in conjunction with a pipeline.

**Percentages of value**

**40** In accordance with clause 196(1)(b) of the Act, the following percentages of value are applicable to the classes of property established pursuant to section 39:

- (a) Non-arable (Range) Land and Improvements - 45%;
- (b) Other Agricultural Land and Improvements - 55%;
- (c) Residential - 80%;
- (d) Multi-unit Residential - 80%;
- (e) Seasonal Residential - 80%;
- (f) Commercial and Industrial- 85%;
- (g) Elevators - 85%;
- (h) Railway Rights of Way and Pipeline - 85%.

16 Dec 2005 cM-36.1 Reg 1 s40; 15 Feb 2013 SR 8/2013 s2; 10 Mar 2017 SR 17/2017 s2; 24 Dec 2020 SR 140/2020 s2.

**Minimum tax and base tax**

**41** The following classes of assessment of property are established for the purposes of minimum tax pursuant to section 289 of the Act and base tax pursuant to section 290 of the Act:

- (a) Agricultural, which includes land, improvements or land and improvements classified as Non-arable (Range) Land and Improvements and Other Agricultural Land and Improvements pursuant to section 39;
- (b) Residential, which includes land, improvements or land and improvements classified as Residential, Multi-unit Residential and Seasonal Residential pursuant to section 39;
- (c) Commercial and Industrial, which includes land, improvements or land and improvements classified as Commercial and Industrial, Elevators, and Railway Rights of Way and Pipeline pursuant to section 39.

16 Dec 2005 cM-36.1 Reg 1 s41; 22 Mar 2013 SR 13/2013 s2.

**Mill rate factors**

**42(1)** For the 2009 and 2010 taxation years, the following classes of assessment of property are established for the purposes of section 285 of the Act:

- (a) Agricultural, which includes the assessments of land and improvements classified as Non-arable (Range) Land and Improvements and Other Agricultural Land and Improvements pursuant to section 39;
- (b) Residential, which includes the assessments of land and improvements classified as Residential, Multi-unit Residential and Seasonal Residential pursuant to section 39;
- (c) Commercial and Industrial, which includes the assessments of land and improvements classified as Commercial and Industrial, Elevators, and Railway Rights of Way and Pipeline pursuant to section 39, but does not include the assessments of land and improvements classified as Hotels and Motels pursuant to clause (d);

- (d) Hotels and Motels, which includes the assessments of land and improvements of:
- (i) Full Service Hotels, which includes only land or improvements used for or intended to be used for accommodations that are composed of multiple individual units that are typically rented, that include a structure of two or more floors with a lobby and that typically include meeting rooms, banquet rooms, dining rooms, restaurant facilities and lounge facilities;
  - (ii) Limited Service Hotels, which includes only land or improvements used for or intended to be used for accommodations that are composed of multiple individual units that are typically rented, that include a structure of two or more floors with a lobby and that typically include limited common area amenities, a restaurant and lounge facilities;
  - (iii) Gallonage Hotels, which includes only land or improvements used for or intended to be used for accommodations that are composed of individual units that may be rented, that include a structure of two or more floors and that have a primary source of income that is a restaurant facility, a lounge facility or one or more video lottery terminals;
  - (iv) Motels, which includes only land or improvements used for or intended to be used for accommodations that are composed of multiple individual units that are typically rented and that include a structure of three or fewer floors with a lobby or an office and interior hall access or separate exterior access to individual units.
- (2) For the 2011 and subsequent taxation years, the following classes of assessment of property are established for the purposes of section 285 of the Act:
- (a) Agricultural, which includes the assessments of land and improvements classified as Non-arable (Range) Land and Improvements and Other Agricultural Land and Improvements pursuant to section 39;
  - (b) Residential, which includes the assessments of land and improvements classified as Residential, Multi-unit Residential and Seasonal Residential pursuant to section 39;
  - (c) Commercial and Industrial, which includes the assessments of land and improvements classified as Commercial and Industrial, Elevators, and Railway Rights of Way and Pipeline pursuant to section 39.

**Effective tax rate limit**

**42.1(1)** Pursuant to section 284 of the Act, beginning with the 2023 taxation year, in setting the mill rate factors, minimum tax and base tax applicable to classes of property, a council is subject to the limitation that the ratio of the highest effective tax rate applicable to a class of property to the lowest effective tax rate applicable to any other class of property must not be greater than 7:1 as calculated in accordance with the following formula:

$$\frac{\text{HETR}}{\text{LETR}}$$

where:

HETR is the highest effective tax rate applicable to any class of property; and

LETR is the lowest effective tax rate applicable to any class of property.

- (2) The effective tax rate for a class of property is the total municipal property tax levy for that class of property divided by the total taxable assessment for that class of property after all tax tools, the mill rate factor, base tax, and minimum tax are considered.
- (3) In calculating the effective tax rate limit set out in subsection (1), a council shall:
- (a) include taxable assessment, tax levies from the use of a uniform mill rate and tax tools levied by the council before any abatements or exemptions pursuant to sections 274 and 295 of the Act; and
  - (b) exclude education property taxes, grants-in-lieu of property taxes, special levies, local improvement levies, special taxes, amusement and other taxes, regional parks' taxable assessments and tax levies, municipal revenue sharing and fees and charges levied as an alternative to taxation and additional service area levies if collected pursuant to clauses 283(2.01)(a) and (b) of the Act.
- (4) A council shall determine its effective tax rate limit at the time of adopting its budget.
- (5) The effective tax rate limit applies independently to and is calculated independently respecting each of the following:
- (a) municipalities;
  - (b) special service areas;
  - (c) organized hamlets;
  - (d) hamlets for which a different uniform tax rate has been set pursuant to subsection 283(2.1) of the Act.
- (6) If a council acts pursuant to clause 283(2.01)(c) of the Act in order to cover the cost of additional services and infrastructure associated with additional services for an additional service area, then the council shall include the additional service area's tax information in its calculation of the effective tax rate limit for that additional service area.

**Compliance**

**42.2(1)** A council must calculate the effective tax rate limit in accordance with section 42.1 beginning with the 2023 taxation year.

(2) The minister may grant an extension of time to a council to comply with the effective tax rate limit set out in section 42.1 on receipt of a request for an extension of time by the council.

(3) A request by the council mentioned in subsection (2) must:

(a) be in the form and manner specified by the minister; and

(b) set out the reasons why the extension of time is required and the council's plan to achieve compliance with the effective tax rate limit.

(4) For the purposes of subsections (2) and (3), the council shall submit to the minister any supporting documentation and information requested by the minister.

(5) After reviewing a request from a council pursuant to subsections (2) and (3), the minister shall provide written notice to the council of the minister's decision to:

(a) grant the extension on any terms and conditions the minister considers appropriate; or

(b) refuse to grant the extension.

(6) Notice of any extensions granted pursuant to this section may be made available to the public in any manner the minister considers appropriate, including by publishing it on the ministry's website.

17 Feb 2023 SR 6/2023 s2.

**Multiple-use property**

**43(1)** If one use of any property is clearly distinct from the property's predominant use and is not integrated with or directly related to the property's predominant use, the assessor may:

(a) determine that portions of the property that include more than one use, or portions of the property's assessment, belong to different classes established pursuant to this Part; and

(b) apportion the assessed value of the property among those classes.

(2) Pursuant to section 205 of the Act, if the assessor determines that portions of any property, or portions of the property's assessment, belong to different classes established pursuant to this Part, the property may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion of the property within a class.

16 Dec 2005 cM-36.1 Reg 1 s43; 2 Jan 2009 SR 132/2008 s4.

**Date of classification**

**44(1)** Subject to subsection (2) and (3), in each year as of January 1, property, and the assessments of properties, are to be classified as belonging to the classes established pursuant to this Part.



- (2) A new improvement or a newly subdivided parcel is to be classified as of the date that it is added to the assessment roll.
- (3) If there is a change in the use of a property, the property is to be classified as of the date that the change is made to the assessment roll.

16 Dec 2005 cM-36.1 Reg 1 s44.

**Provincial Registrar of boards of revision**

44.1(1) The Office of the Registrar is established pursuant to section 221.1 of the Act as the certification body for all boards of revision in Saskatchewan.

(2) Applications for board of revision certification may be made to the Office of the Registrar on and after June 1, 2022.

(3) The Office of the Registrar may certify a board of revision to hear property assessment appeals if the Office of the Registrar is satisfied that:

- (a) each member of the board of revision and the secretary of the board of revision have completed the relevant training approved by the minister with respect to property assessment appeals; and
- (b) the board of revision has met all other certification requirements set by the minister, if any.

(4) Certification of a board of revision expires on the date set out in the certification notice or on the occurrence of one of the following events:

- (a) more than half of the members of the board have resigned or been replaced by new members;
- (b) the board of revision no longer meets the certification requirements set by the minister pursuant to clause (3)(b), if any.

(5) The Office of the Registrar may enter into an agreement with a third party to provide training for board of revision members that is approved by the minister with respect to property assessment appeals.

(6) The Office of the Registrar may require a third party with which it has a current or past agreement to provide training as mentioned in subsection (5) to provide a list of all board of revision members who have started or completed training with that third party.

(7) The Office of the Registrar, for the purposes of carrying out its functions, may collect information from boards of revision, including the following:

- (a) a list of municipalities for which a board of revision has been appointed;
- (b) statistics on property assessment appeals and board decisions for a specified period;
- (c) any other information with respect to property assessment appeals and board of revision activities requested by the Office of the Registrar.

(8) The Office of the Registrar, for the purposes of carrying out its functions, may collect information from municipalities, including the following:

- (a) the names of the members of the board of revision appointed by a municipality;

- (b) statistics respecting assessment value change for a specified period, including any agreements to adjust the assessment value pursuant to section 228 of the Act;
  - (c) any appeal fees set by a council pursuant to section 224 of the Act for a specified period;
  - (d) any expenditures with respect to a board of revision incurred by a municipality for a specified period;
  - (e) any other information with respect to property assessment appeals and board of revision activities requested by the Office of the Registrar.
- (9) The minister may request that the Office of the Registrar provide the minister with a written report respecting any matter concerning the Office of the Registrar, and the Office of the Registrar shall provide that report within the period specified by the minister.
- (10) The minister may require the Office of the Registrar to make publicly available, in any manner that the minister considers appropriate, any information respecting any matter concerning the Office of the Registrar, including a list of certified boards of revision.
- (11) If the minister establishes certification requirements for the purposes of clause (3)(b), the Office of the Registrar shall cause those requirements to be made public in any manner that it considers appropriate.

24 Dec 2021 SR 129/2020 s2.

**Certification of boards of revision**

- 44.2(1)** Every board of revision must be certified by the Office of the Registrar in accordance with section 44.1 to hear property assessment appeals commencing with the 2023 taxation year.
- (2) A council shall ensure that its appointed board of revision is certified by the Office of the Registrar pursuant to subsection 44.1(3) before any property assessment appeal is heard with respect to that council's municipality by that board of revision.
- (3) A board of revision is eligible to apply to the Office of the Registrar for certification only after:
- (a) each member of the board of revision and the secretary of the board of revision have completed the relevant training approved by the minister with respect to property assessment appeals; and
  - (b) the board of revision has met all other certification requirements set by the minister pursuant to clause 44.1(3)(b), if any.
- (4) A board of revision must apply to the Office of the Registrar for certification:
- (a) within 30 days after being appointed by a council and not later than the day on which the assessment roll is prepared in any municipality for which the board of revision is appointed; or
  - (b) if the certification of the board of revision expires pursuant to subsection 44.1(4), before hearing a property assessment appeal.

24 Dec 2021 SR 129/2020 s2.

**Board of revision appointment**

**44.3** A resolution passed by a council pursuant to section 220 of the Act appointing persons to the board of revision for the municipality must be submitted to the Office of the Registrar immediately after the meeting at which it was passed and not later than the date on which the assessment roll is prepared.

24 Dec 2021 SR 129/2020 s2.

**Centralized board of revision**

**44.4(1)** For the purposes of clause 222.1(5)(a) of the Act, a centralized board of revision must obtain certification from the Office of the Registrar pursuant to subsection 44.2(1).

(2) A centralized board of revision established pursuant to section 222.1 of the Act is deemed to be the appointed board of revision pursuant to section 220 of the Act for the current taxation year for any municipality that:

- (a) has not provided the Office of the Registrar with a resolution of appointment of a board of revision pursuant to section 44.3;
- (b) has appointed a board of revision and that board has not applied for certification pursuant to subsection 44.2(4); or
- (c) has appointed a board of revision that has applied to be certified and the Office of the Registrar has denied the application for certification.

(3) Every municipality for which a centralized board of revision is appointed or is deemed to be appointed pursuant to subsection (2) shall pay the following:

- (a) an annual retainer to the centralized board of revision in the amount of \$250;
- (b) the amounts to that board that do not exceed the maximum rates for the remuneration that may be paid to members and secretaries of the centralized board of revision in accordance with Table 3 of the Appendix.

(4) A centralized board of revision may require a municipality to cover the reasonable travel and accommodation costs associated with that board's services and hearings of assessment appeals related to that municipality.

(5) For the purposes of clause 222.1(7)(e) of the Act, the secretary of a centralized board of revision shall be appointed by the centralized board of revision.

23 Dec 2022 SR 99/2022 s6.

**Direct appeals re commercial and industrial property**

**44.5** For the purpose of clause 244(1)(b) of the Act, the prescribed amount is \$1 million.

19 Jly 2024 SR 57/2024 s16.

**Amounts for simplified appeals**

**44.6** For the purposes of clause 223(1)(b) of the Act, the prescribed amount is \$750,000.

19 Jly 2024 SR 57/2024 s16.

PART VI  
Tax Exemptions

**Exemption from taxation**

**45(1)** The following buildings are prescribed pursuant to paragraph 292(1)(c)(ii)(A) of the Act:

- (a) a building or part of a building used as a dormitory for students of an independent school;
- (b) any portion of a building used as a student dormitory that is occupied as a residence by a residential supervisor of that dormitory;
- (c) a building or part of a building used as a kitchen or dining room for students of an independent school;
- (d) a building or part of a building used primarily for the purpose of an independent school; and
- (e) a building or part of a building used for storage or maintenance purposes for an independent school.

(2) The following amounts are prescribed pursuant to paragraph 292(1)(c)(ii)(B) of the Act:

- (a) two square metres of land for every one square metre of occupied space of a building or part of a building that is exempted pursuant to clause (1)(a), (b) or (e);
- (b) two square metres of land for every one square metre of occupied space of a building or part of a building that is exempted pursuant to clause (1)(c) if that building or part of that building is used in connection with a building or part of a building mentioned in clause (1)(a) or (b);
- (c) with respect to a building or part of a building mentioned in clause (1)(d), the land used in connection with that building or part of that building in an amount calculated in accordance with Table 2.

(3) Notwithstanding subsection (2), if a municipality has a bylaw in effect that requires that more land than that calculated pursuant to clause (2)(a) or (b) be used in connection with the buildings or parts of buildings mentioned in that clause, the amount of land exempt from taxation is the amount of land required by the municipality's bylaw.

16 Dec 2005 cM-36.1 Reg 1 s45.

**Exemptions from taxation in rural municipalities**

**45.01** For the purposes of section 293 of the Act, “**assessment**” and “**actual assessment**” mean taxable assessment as determined in accordance with section 197 of the Act.

5 Jly 2013 SR 53/2013 s2.

**PART VII**  
**Tax Penalties and Discounts**

**Interpretation of Part**

**46** In this Part, “**due date**” means the date that:

- (a) is in the year in which a tax is imposed; and
- (b) is shown on the tax notice as the date by which the tax is to be paid.

25 Jan 2008 SR 1/2008 s2.

**Penalty for year in which taxes are levied**

**46.1(1)** In this section, “**unpaid tax**” means the amount of tax that remains unpaid:

- (a) after the due date; and
- (b) as at the date that the penalty mentioned in this section is imposed.

(2) This section applies only to municipalities that set a due date that is before December 1 of the year in which the tax is imposed.

(3) For the purposes of section 279 of the Act, a municipality to which this section applies shall, by bylaw, impose a penalty on a taxpayer respecting unpaid taxes owed by the taxpayer in accordance with this section.

(4) The municipality shall, by bylaw, impose a penalty on the first day of each month in which there are unpaid taxes that is equal to:

- (a) not less than 0.5% of the unpaid tax as at the first of the month in which the penalty must be imposed; and
- (b) not more than 1.5% of the unpaid tax as at the first of the month in which the penalty must be imposed.

(5) In its bylaw passed for the purposes of this section, the municipality shall set the same percentage for each month following the due date.

25 Jan 2008 SR 1/2008 s2.

**Penalty in subsequent years**

**46.2(1)** For the purpose of section 280 of the Act, a municipality shall impose, by bylaw, a penalty on a taxpayer respecting taxes that remain unpaid by the taxpayer as at January 1 of the year in which the penalty is to be imposed in accordance with:

- (a) subsection (2); or
- (b) subsections (3) and (4).

(2) If a municipality imposes a penalty as at January 1 of the year in which the penalty is to be imposed:

- (a) the minimum rate of penalty must be 9% of the taxes that remain unpaid by the taxpayer as at January 1 of the year in which the penalty is to be imposed; and
- (b) the maximum rate of penalty must be 25% of the taxes that remain unpaid by the taxpayer as at January 1 of the year in which the penalty is to be imposed.

- (3) If a municipality imposes a penalty in each month of the year in which the penalty is to be imposed and:
- (a) the municipality imposes the penalty only on the amount of taxes that remains unpaid by the taxpayer as at January 1 and as at the first day of each subsequent month:
    - (i) the minimum rate of penalty must be 0.75% per month; and
    - (ii) the maximum rate of penalty must be 2.0833% per month; or
  - (b) the municipality imposes the penalty on the amount of taxes and the amount of penalty that remain unpaid by the taxpayer as at January 1 and as at the first day of each subsequent month:
    - (i) the minimum rate of penalty must be 0.72% per month; and
    - (ii) the maximum rate of penalty must be 1.876% per month.
- (4) If a municipality imposes a penalty in each month, the municipality:
- (a) shall charge at least the same rate of penalty for each subsequent month; and
  - (b) shall not reduce the rate of penalty for subsequent months.

25 Jan 2008 SR 1/2008 s2.

**Maximum discount for prompt payment**

- 47(1) For the purpose of subsection 272(1) of the Act, a council may allow a discount in any year for the prompt payment of:
- (a) the current year's taxes on property, except for taxes the municipality levies in accordance with *The Education Property Tax Act*;
  - (b) special taxes; or
  - (c) local improvement special assessments.
- (2) If a council allows a discount for prompt payment pursuant to subsection (1):
- (a) for each of the taxes or special assessments mentioned in subsection (1), the maximum discount is 15% of the tax or special assessment for that year; and
  - (b) subject to subsection (2.1), the discount must be offered over the entire period from the date the tax notice is sent until the earliest of:
    - (i) a date determined by the council;
    - (ii) the due date; and
    - (iii) November 30 of the year in which the taxes and special assessments are levied.
- (2.1) If a council allows a discount for prompt payment pursuant to subsection (1):
- (a) the greatest percentage of the discount must be offered in the first month; and
  - (b) the percentage discount offered in subsequent months must be equal to or less than the percentage discount offered in the preceding month.

(3) If a council allows any of the taxes or special assessments mentioned in subsection (1) to be paid in instalments, the maximum discount that the council may allow for payment in instalments is the maximum discount described in clause (2)(a).

25 Jan 2008 SR 1/2008 s2; 2 Jan 2009 SR  
132/2008 s5; 28 Sep 2012 SR 67/2012 s3; 15 Dec  
2017 SR131/2017 s4.

**Maximum discount for prepayment**

48(1) For the purpose of subsection 272(2) of the Act, a council may allow a discount in any year for the prepayment of:

- (a) the current year's taxes on property, except for taxes the municipality levies in accordance with *The Education Property Tax Act*;
- (b) special taxes; or
- (c) local improvement special assessments.

(2) If a council allows a discount for prepayment pursuant to subsection (1), for each of the taxes or special assessments mentioned in subsection (1), the maximum discount is 15% of the tax or special assessment for that year.

(3) If a council allows a discount for prepayment pursuant to subsection (1) for more than one month:

- (a) the greatest percentage of the discount must be offered in the first month; and
- (b) the percentage discount offered in subsequent months must be equal to or less than the percentage discount offered in the first month.

25 Jan 2008 SR 1/2008 s2; 28 Sep 2012 SR  
67/2012 s4; 15 Dec 2017 SR131/2017 s5.

**Maximum rebate for payment of penalties**

49(1) For the purpose of subsection 272(3) of the Act, a council may allow incentives in any year for the payment of all or part of the penalties on:

- (a) property taxes, except for taxes the municipality levies in accordance with *The Education Property Tax Act*; or
- (b) special taxes.

(2) If a council allows an incentive for payment of penalties pursuant to subsection (1):

- (a) the maximum incentive is 60% of the penalties as at January 1 of the year in which the incentive is to be applied; and
- (b) the incentive is to be decreased by 1/12th in each month subsequent to January in the year.

25 Jan 2008 SR 1/2008 s2; 28 Sep 2012 SR  
67/2012 s5; 15 Dec 2017 SR131/2017 s6.

PART VIII  
**Public Reporting on Municipal Waterworks**

**Interpretation of Part****50** In this Part:

- (a) **“consumer”** means a consumer of water supplied by a municipality’s municipal waterworks;
- (b) **Repealed** 19 Jly 2024 SR 24/2024 s18.
- (c) **Repealed** 19 Jly 2024 SR 24/2024 s18.
- (c.1) **“expenses”** means a municipality’s total annual expenses in relation to its municipal waterworks, as included in its financial statements pursuant to section 185 of the Act;
- (d) **“human consumptive use”** means human consumptive use as defined in *The Waterworks and Sewage Works Regulations*;
- (e) **“hygienic use”** means hygienic use as defined in *The Waterworks and Sewage Works Regulations*;
- (f) **“municipal distribution system”** means a distribution system, as defined in *The Waterworks and Sewage Works Regulations*, that is:
  - (i) owned by a municipality, directly or through a controlled corporation; and
  - (ii) operated by a municipality, directly or through a controlled corporation, or by another person on behalf of a municipality;
- (g) **“municipal waterworks”** means waterworks that are:
  - (i) owned by a municipality, directly or through a controlled corporation; and
  - (ii) operated by a municipality, directly or through a controlled corporation, or by another person on behalf of a municipality;
- (h) **“reserves”** means the moneys that a municipality has set aside for capital infrastructure projects relating to its municipal waterworks;
- (i) **“revenues”** means a municipality’s total annual revenues in relation to its municipal waterworks, as reported in its financial statements pursuant to section 185 of the Act;
- (j) **“waterworks”** means works that are used to supply, collect, treat, store or distribute water intended or used for a human consumptive use or a hygienic use, whether or not any other use is or has been made of that water.



## MUNICIPALITIES

## M-36.1 REG 1

**Application of Part**

- 51(1)** This Part applies only to municipal waterworks that are:
- (a) connected to and part of a municipal distribution system; and
  - (b) used to supply, collect, treat, store or distribute water intended or used for human consumptive use.
- (2) This Part does not apply to municipal waterworks that are:
- (a) regulated pursuant to *The Health Hazard Regulations*; or
  - (b) used to supply water for a hygienic use, as authorized pursuant to *The Waterworks and Sewage Works Regulations*, but not for a human consumptive use.

16 Dec 2005 cM-36.1 Reg 1 s51; 19 Jly 2024 SR  
24/2024 s19.

**Rate policy**

- 52(1)** Every council must adopt, by bylaw, a rate policy that:
- (a) sets out the rates or fees to be charged to consumers for the use of water from the municipality's municipal waterworks; and
  - (b) includes the method used for determining those rates or fees.
- (2) **Repealed** 19 Jly 2024 SR 24/2024 s20.

16 Dec 2005 cM-36.1 Reg 1 s52; 19 Jly 2024 SR  
24/2024 s20.

**Investment strategy**

- 53(1)** Every council must adopt, by bylaw or resolution, a capital investment strategy that includes the method used for determining capital plans respecting the municipality's municipal waterworks.
- (2) **Repealed** 19 Jly 2024 SR 24/2024 s21.

16 Dec 2005 cM-36.1 Reg 1 s53; 19 Jly 2024 SR  
24/2024 s21.

**Information available for public inspection**

- 54** For the purposes of subsection 117(4) of the Act, on or before September 1 of each year, every council must make the following information available to the public through its municipal office:
- (a) the municipality's current rate policy and capital investment strategy as adopted pursuant to sections 52 and 53;
  - (b) the report provided to consumers pursuant to section 55;
  - (c) the municipality's current reserves;
  - (d) the most recent independent engineering assessment conducted pursuant to section 32 of *The Waterworks and Sewage Works Regulations* respecting the municipal waterworks, if applicable;
  - (e) capital plans for infrastructure projects, if applicable;
  - (f) the sources of funding to be used for the infrastructure projects mentioned in clause (e), if applicable;

(g) all current agreements entered into by the municipality respecting the provision of municipal waterworks services, if applicable.

16 Dec 2005 eM-36.1 Reg 1 s54; 19 Jly 2024 SR  
24/2024 s22.

**Information to be provided to consumers and to the minister**

**55(1)** On or before September 1 of each year, every council must provide a report containing the following information to its consumers respecting the municipality's municipal waterworks:

- (a) a statement of the municipality's revenues and expenses payments for the previous calendar year;
- (b) a comparison of the municipality's revenues to the municipality's expenses, expressed as a ratio in accordance with the following formula:

$$\frac{R}{E}$$

where:

R is the municipality's revenues; and

E is the municipality's expenses;

- (c) any explanation of the ratio mentioned in clause (b) that the municipality considers necessary;
  - (d) notice that the information required pursuant to section 54 is available for inspection at the municipality's municipal office during regular office hours;
  - (e) if applicable, a written statement providing the reason why clauses 54(d), (e), (f) and (g) do not apply to the municipality and stating that therefore the information mentioned in those clauses is not available.
- (2) A council is deemed to have provided the information mentioned in subsection (1) to its consumers if the council has caused the information to be:
- (a) published in a newspaper as defined in clause 2(x) of the Act;
  - (b) posted on the municipality's website; or
  - (c) included in the mailing of annual reports, bills or other municipal forms to each household or place of business that receives water from the municipality's municipal waterworks.
- (3) On or before September 1 of each year, every council must submit to the minister a declaration in a form and manner determined by the minister that the council has provided the report required pursuant to subsection (1) to its consumers.
- (4) On the request of the minister, a council shall submit to the minister within the period set by the minister:
- (a) a copy of the report provided to consumers pursuant to subsection (1); and
  - (b) any additional information that the minister considers appropriate respecting the municipality's municipal waterworks.

(5) If, on receipt of additional information pursuant to clause (4)(b), the minister directs the council to do so, the council shall provide the additional information to its consumers, as soon as possible, in a manner mentioned in subsection (2).

16 Dec 2005 cM-36.1 Reg 1 s55; 19 Jly 2024 SR  
24/2024 s23.

## PART IX Dangerous Animals

### Interpretation of Part

**56** In this Part:

- (a) “**enclosure**” includes a dwelling place;
- (b) “**veterinarian**” means a member in good standing of the Saskatchewan Veterinary Medical Association.

16 Dec 2005 cM-36.1 Reg 1 s56.

### Enclosure

**57** For the purpose of subclause 375(5)(a)(i) of the Act, the enclosure in which the animal is to be kept must meet the following criteria:

- (a) the enclosure shall be constructed of wood or any other building material of sufficient strength and in a manner adequate to:
  - (i) confine the animal; and
  - (ii) prevent the entry of children of tender years;
- (b) the entrances and other areas by which entry to or exit from the enclosure may be made shall be locked or fastened in a manner adequate to prevent the animal from escaping from the enclosure;
- (c) the enclosure shall be at least 3 metres in length, 1.5 metres in width and 1.8 metres in height;
- (d) the enclosure shall have a top secured to the sides of the enclosure;
- (e) the enclosure shall:
  - (i) have a floor secured to the sides of the enclosure; or
  - (ii) have sides that are embedded in the ground to a depth of at least 0.6 metres;
- (f) the enclosure shall:
  - (i) provide protection from the elements for the animal;
  - (ii) provide adequate light and ventilation for the animal; and
  - (iii) be kept in a sanitary and clean condition.

16 Dec 2005 cM-36.1 Reg 1 s57.

**Muzzle and leash**

**58** For the purpose of subclause 375(5)(a)(ii) of the Act, the animal is to be muzzled and leashed in accordance with the following criteria:

- (a) the animal shall be fitted with a collar or a harness for its body that is properly placed and fitted on the animal;
- (b) the movement of the animal shall be controlled by a person by means of a leash attached to the collar or harness on the animal;
- (c) the leash shall not exceed 1.2 metres in length and shall be constructed of a material having a tensile strength of at least 140 kilograms;
- (d) the muzzle on the animal shall be properly fitted on the animal to prevent the animal from biting any other animal or any person;
- (e) the muzzle shall be fitted on the animal in such a manner that the muzzle does not interfere with the vision or respiration of the animal.

16 Dec 2005 cM-36.1 Reg 1 s58.

**Insurance**

**59** For the purpose of subclause 375(5)(a)(iii) of the Act, the liability insurance must be in an amount not less than \$300,000.

16 Dec 2005 cM-36.1 Reg 1 s59.

**Warning sign**

**60** For the purpose of subclause 375(5)(a)(iv) of the Act, the sign warning of the presence of the animal on the property must be:

- (a) in Form C;
- (b) within 10 days after the date of the judge's order, placed at each entrance to the property where the animal is kept and on the enclosure in which the animal is confined; and
- (c) clearly visible and capable of being read from any adjacent public road.

16 Dec 2005 cM-36.1 Reg 1 s60.

**Tattoo**

**61** For the purpose of subclause 375(5)(a)(viii) of the Act, within 10 days after the date of the order, the owner shall cause the animal to be tattooed:

- (a) at the owner's expense;
- (b) on the animal's ear, inside flank or other suitable area;
- (c) by a veterinarian;
- (d) by means of indelible or permanent ink; and
- (e) with the number assigned to the animal by the municipality.

16 Dec 2005 cM-36.1 Reg 1 s61.

**Quarantine**

**62** If an animal has bitten a person or a domestic animal, unless the animal is ordered to be destroyed, the owner shall quarantine the animal for observation for symptoms of rabies for a period of not less than 10 days in accordance with the *Health of Animals Act* (Canada).

16 Dec 2005 cM-36.1 Reg 1 s62.

**Inoculation**

**63(1)** For the purpose of subclause 375(5)(a)(v) of the Act, within 5 days after the date of the order, the owner shall have the animal inoculated against rabies by a veterinarian and provide proof to the administrator that the animal has been inoculated.

(2) If the owner provides proof that the animal has been inoculated against rabies during the period of 12 months before the date of the order mentioned in subsection (1), the owner is not required to comply with that subsection until the expiration of 12 months after the date of inoculation of the animal.

(3) The owner shall have the animal inoculated within each 12-month period following the inoculation mentioned in subsection (1) or (2) during the lifetime of the animal.

16 Dec 2005 cM-36.1 Reg 1 s63.

**Rabies testing**

**64(1)** Every person who destroys an animal after it has bitten, but not fatally wounded, a person or a domestic animal, whether the destruction is pursuant to an order of a judge or at the decision of the owner of the animal, shall, if the destruction is carried out before the completion of the quarantine period mentioned in section 62, retain the head of the animal in a manner usable for testing the animal for rabies.

(2) If a person destroys an animal in the circumstances described in subsection (1), the person shall immediately notify a veterinarian or a peace officer that he or she is in possession of the head of an animal to be tested for rabies.

16 Dec 2005 cM-36.1 Reg 1 s64.

**PART X  
Forms****Petition for organized hamlet, resort village or village**

**65** Form D is the form of petition to be used:

- (a) for the establishment of an organized hamlet pursuant to section 50 of the Act; or
- (b) for the incorporation of a resort village or village pursuant to section 51 of the Act.

16 Dec 2005 cM-36.1 Reg 1 s65.

**M-36.1 REG 1****MUNICIPALITIES****Application for establishing, incorporating, altering or restructuring**

**66** Form E is the application form to be used:

- (a) for the establishment of an organized hamlet pursuant to section 50 of the Act;
- (b) for the incorporation of a resort village or village pursuant to section 51 of the Act; or
- (c) for the restructuring of municipalities pursuant to subsection 53(1) of the Act.

16 Dec 2005 cM-36.1 Reg 1 s66.

**Notice of appeal to board of revision**

**67** Form F is the form to be used for the notice of appeal required by:

- (a) subclause 215(1)(c)(ii) and subsection 225(6) of the Act; or
- (b) subsection 223(3) of the Act.

16 Dec 2005 cM-36.1 Reg 1 s67.

**Notice of appeal to Saskatchewan Municipal Board**

**68** Form G is the form to be used for the notice of appeal required by subsection 247(2) of the Act.

16 Dec 2005 cM-36.1 Reg 1 s68.

**69 Repealed.** 17 Dec 2010 SR 121/2010 s7.

**PART XI**  
**Repeals**

**R.R.S. c.R-26 Reg 1 repealed**

**70** *The Road Committee Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s70.

**R.R.S. c.R-26 Reg 3 repealed**

**71** *The Overweight Permit Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s71.

**R.R.S. c.R-26.1 Reg 1 repealed**

**72** *The Organized Hamlet Regulations, 1990* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s72.

**R.R.S. c.R-26.1 Reg 3 repealed**

**73** *The Road Maintenance and Restoration Agreement Regulations, 1990* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s73.

**R.R.S. c.R-26.1 Reg 4 repealed**

**74** *The Rural Municipality Tax Exemption Regulations, 1990* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s74.

**R.R.S. c.R-26.1 Reg 5 repealed**

**75** *The Rural Municipality Regulations, 1990 (No. 1)* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s75.

**R.R.S. c.R-26.1 Reg 6 repealed**

**76** *The Rural Municipality Regulations, 1990 (No. 2)* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s76.

**R.R.S. c.R-26.1 Reg 7 repealed**

**77** *The Dangerous Dogs Control (Rural Municipalities) Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s77.

**R.R.S. c.R-26.1 Reg 8 repealed**

**78** *The Rural Municipality Oil Well and Gas Well Drilling Fees Schedule Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s78.

**R.R.S. c.R-26.1 Reg 10 repealed**

**79** *The Rural Municipality Assessment and Taxation Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s79.

**R.R.S. c.R-26.1 Reg 12 repealed**

**80** *The Rural Municipality Tax Discount Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s80.

**R.R.S. c.U-11 Reg 2 repealed**

**81** *The Urban Municipality Regulations (No. 2)* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s81.

**R.R.S. c.U-11 Reg 5 repealed**

**82** *The Urban Municipalities Board of Reference Remuneration and Expenses Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s82.

**M-36.1 REG 1**

## MUNICIPALITIES

**R.R.S. c.U-11 Reg 6 repealed**

**83** *The Dangerous Dogs Control Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s83.

**R.R.S. c.U-11 Reg 7 repealed**

**84** *The Municipal Public Accounts Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s84.

**R.R.S. c.U-11 Reg 8 repealed**

**85** *The Urban Municipality Tax Exemption Regulations, 1990* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s85.

**R.R.S. c.U-11 Reg 14 repealed**

**86** *The Urban Municipality Assessment and Taxation Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s86.

**PART XII**  
**Coming into Force**

**Coming into force**

**87** These regulations come into force on January 1, 2006.

2 Jan 2009 SR 132/2008 s6.



**Appendix**

PART I  
FORMS

FORM A  
[Section 3]

**Oath or Affirmation – Member of Council**

I, \_\_\_\_\_, having been elected to the office of \_\_\_\_\_  
in the \_\_\_\_\_ of \_\_\_\_\_,

DO SOLEMNLY PROMISE AND DECLARE THAT:

- 1 I will truly, faithfully and impartially, to the best of my knowledge and ability, perform the duties of this office;
- 2 I am qualified to hold the office to which I have been elected;
- 3 I have 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 this office;
- 4 I have read, understand and agree to abide by the code of ethics, rules of conduct and procedures applicable to my position as a member of council required of me by *The Municipalities Act* and any other Act and by the council;
- 5 I will:
  - (a) perform the duties of office imposed by *The Municipalities Act* and any other Act or law and by the council;
  - (b) disclose any conflict of interest within the meaning of Part VII of *The Municipalities Act*; and
  - (c) comply with the code of ethics, rules of conduct and procedures applicable to the office I now hold that are imposed by *The Municipalities Act* and any other Act and by the council.

DECLARED before me at  
\_\_\_\_\_, Saskatchewan  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
*A Commissioner for Oaths for Saskatchewan,  
a Notary Public, a municipal administrator, etc.  
(as the case may be)*

} \_\_\_\_\_  
*Signature of Declarant*

My commission expires \_\_\_\_\_

FORM B  
[Section 4]

**Oath – member or secretary of board of revision**

I, \_\_\_\_\_ , having been appointed to the office of \_\_\_\_\_  
of the board of revision for the \_\_\_\_\_ , of \_\_\_\_\_ ,  
*(member/secretary)*

DO SOLEMNLY PROMISE AND DECLARE THAT:

- 1 I will truly, faithfully and impartially, to the best of my knowledge and ability, perform the duties of this office;
- 2 I have 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 this office;
- 3 I am not for any reason disqualified from holding this office.

DECLARED before me at  
\_\_\_\_\_, Saskatchewan  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
*A Commissioner etc. (as the case may be)*

} \_\_\_\_\_  
*Signature of Declarant*

FORM B.1  
[Clause 6.1(1)(a)]

RESULTS OF CRIMINAL RECORD CHECK FOR CANDIDATE FOR ELECTION			
<b>NAME OF CANDIDATE:</b> _____			
Last Name	Given Name	Middle Name	
<b>PREVIOUS NAME and/or ANY OTHER NAMES USED:</b> _____			
<b>ADDRESS:</b> _____			
Apt.#	Street/Avenue		
City/Town	Province/Postal Code	Telephone Number	
<b>DATE OF BIRTH:</b> _____		<b>PLACE OF BIRTH:</b> _____	
Year/Month/Day			
<b>GENDER:</b> Male / Female			
<b>MUNICIPALITY:</b> _____ of _____			
(town, northern village, northern hamlet)		(name of municipality)	
<b>NAME OF LOCAL POLICE SERVICE THAT CONDUCTED CHECK:</b> _____			
<b>CRIMINAL RECORD CHECK ATTACHED:</b> Yes / No			
<i>Note: The criminal record check from the local police service must be attached to this form to be acceptable for submission with the nomination paper and must have been completed not more than 30 days before the date of submission.</i>			
<b>STATEMENT OF CONSENT:</b>			
<i>I consented to a search of all records available at the time the search was conducted, including charges before the courts (including active alternative measures, stays of proceedings entered within one year of this request and findings of unfit to stand trial), findings of guilt or convictions (including youth records accessible under subsection 119(2) of the Youth Criminal Justice Act) and court orders (including peace bonds, restraining orders and recognizances under sections 810.01, 810.1 or 810.2 of the Criminal Code) registered in my name in the National Repository and local records available to the police service. I understand that if a possible record existed, it would not be disclosed until identification was confirmed by either myself or by fingerprints. I also understand that apprehensions, orders or other records relating to The Mental Health Services Act or The Youth Drug Detoxification and Stabilization Act were not disclosed.</i>			
<i>I understand criminal record checks submitted pursuant to section 89.1 of The Municipalities Act:</i>			
<ul style="list-style-type: none"> <li>• are not considered to be for a volunteer position;</li> <li>• are not considered to be for a position with the vulnerable sector;</li> <li>• do not require fingerprint verification for the sake of submission with the nomination paper and it was my option to submit a fingerprint verification to confirm my identity and record or lack of a record;</li> <li>• do not require a release of information to a third party because I received the results personally; and</li> <li>• are not required to include copies of the records themselves.</li> </ul>			
Dated this _____ day of _____ 20 ____ . <b>Signature:</b> _____			

FORM C  
[Section 60]

Sign to be Displayed by Owner of Dangerous Animal

# WARNING

## Dangerous Animal on Premises

*(or if the animal that has been declared dangerous is a dog,  
use the following sign:)*



FORM D  
[Section 65]

**Petition for Organized Hamlet, Resort Village or Village**

We, the undersigned, being voters, in accordance with *The Municipalities Act*, of the \_\_\_\_\_, of \_\_\_\_\_  
(*Hamlet/Organized Hamlet*)  
in the Rural Municipality of \_\_\_\_\_, No. \_\_\_\_\_,  
Saskatchewan, do hereby petition the Minister to have established or incorporated as  
the \_\_\_\_\_ of \_\_\_\_\_, that portion  
(*Organized Hamlet/Village/Resort Village*)  
of Saskatchewan the boundaries of which are shown in detail on the map or plan attached.

**NOTE:**

1. *Petitions must be submitted to the administrator of the municipality in accordance with The Municipalities Act.*
2. *The signatures of at least 30 voters meeting the respective qualifications are required; and each page must have an identical statement of purpose.*

Each Signatory below hereby attests that he or she is a qualified voter of the municipality and has not previously signed the petition.			
<b>Signature of Voter</b> (Print and Sign Name) (Must include surname and given names or initials)	<b>POST OFFICE BOXES ARE NOT ACCEPTABLE Address</b> (House Number and Street Name or Legal Land Description)	<b>Date Signed</b>	<b>Witness</b> (Must be 18 or over)
Print .....	.....		
Sign .....	.....		
Print .....	.....		
Sign .....	.....		
Print .....	.....		
Sign .....	.....		
Print .....	.....		
Sign .....	.....		
Print .....	.....		
Sign .....	.....		

**STATEMENT OF REPRESENTATIVE OF PETITIONERS**

TO: ADMINISTRATOR OF \_\_\_\_\_

Submitted herewith is a petition pursuant to sections 50, 51 and 55 of *The Municipalities Act*.

I am attaching this statement to the petition as required by section 55 of *The Municipalities Act*.

I do hereby declare that:

- I am a representative of the petitioners;
- The municipality may direct any inquiries about the petition to me at the following address:

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Town/Village/RM

\_\_\_\_\_  
Postal Code

\_\_\_\_\_  
Daytime telephone number

\_\_\_\_\_  
Other contact information where you can be reached

\_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF REPRESENTATIVE

\_\_\_\_\_  
DATE SUBMITTED TO ADMINISTRATOR

FORM E  
[Section 66]

**Application for Establishment, Incorporation or Restructuring**

APPLICATION AND PROPOSAL

- 1 In accordance with section 59 of *The Municipalities Act* (“the Act”): the petitioners in the \_\_\_\_\_ of \_\_\_\_\_ apply for:  
(*Hamlet/Organized Hamlet*)

(*check the matter that applies*)

- Establishment of an Organized Hamlet pursuant to section 50 of the Act;
- Incorporation as a Resort Village pursuant to section 51 of the Act; or
- Incorporation as a Village pursuant to section 51 of the Act.

**OR**

the council of the \_\_\_\_\_ of \_\_\_\_\_  
(*type of municipality*) (*name of municipality*)

applies for restructuring pursuant to subsection 53(1) of the Act by:  
(*details of restructuring – e.g. adding to or withdrawing territory, merger, inclusion, etc.*)

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---

REASONS

- 2 The reasons for the request are: (*Attach extra sheets if necessary*)
- (a)
- (b)
- (c)

PETITION/COUNCIL RESOLUTIONS

- 3 In the case of an application to establish an organized hamlet or to incorporate a resort village or village, the 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 is attached as Schedule 1.

**OR**

- 3 In the case of an application for restructuring, a certified copy of a resolution of the council requesting the restructuring is attached as Schedule 1.

PROPOSAL OF PREPAREDNESS

- 3.1 In the case of an application to establish an organized hamlet or to incorporate a resort village or village, the proposal, showing preparedness and ability to meet the legislative responsibilities of an organized hamlet, resort village or village in the form and manner directed by the minister is attached as Schedule 1.1.

MAP AND PLANS FOR FUTURE GROWTH AND DEVELOPMENT

- 4 A map or plan showing in detail the boundaries of the proposal including a legal description of any proposed boundary changes to the municipalities affected by the application and changed by the proposal as verified by the administrators of the municipalities affected by the proposal is attached as Schedule 2.
- 5 An outline of plans for future growth or development of the proposed organized hamlet or municipality is attached as Schedule 3.

PROPOSED OPERATING AND CAPITAL BUDGET

- 6 Except in the case of an application pursuant to clause 53(1)(a) of the Act, a proposed operating and capital budget for the proposed organized hamlet or municipality and for any other municipality affected by the application is attached as Schedule 4.

RESOLUTION(S) OF AFFECTED COUNCIL(S)

- 7 The council of the \_\_\_\_\_  
*(City/Town/Village/Resort Village/R.M./Northern Municipality)*  
of \_\_\_\_\_ has consented/has not consented to this proposal. Accordingly, a certified complementary resolution of the council(s) is/is not attached as Schedule 5.

*(Attach resolutions of all councils affected by the proposal)*

PUBLIC NOTICES, MEETINGS AND OBJECTIONS

- 8 Copies of public notices and any written submissions respecting the proposal received by the council are attached as Schedule 6.
- 9 Minutes of the public meeting held pursuant to section 57 of the Act are attached as Schedule 7.

POPULATION, ASSESSMENT AND DWELLINGS

- 10 A statement setting out the population, total taxable assessments, and the number of dwellings and lots for each municipality and other municipality affected by the proposal is attached as Schedule 8.

VOLUNTARY RESTRUCTURING AGREEMENT

- 11 A voluntary restructuring agreement is/is not attached as Schedule 9.

PRIOR MEDIATION/DISPUTE RESOLUTION

- 12 Copies of reports or records with respect to any attempt at mediation within the previous year in relation to this application are attached as Schedule 10.
- 13 If this application requires the statements regarding matters in dispute pursuant to subsection 60(6) of *The Municipalities Act*, the statements are attached as Schedule 11.



DECLARATION

14 I, \_\_\_\_\_, of \_\_\_\_\_, Saskatchewan, being the Petitioners' Representative,

OR

14 I, \_\_\_\_\_, being the Administrator for the municipality of \_\_\_\_\_, Saskatchewan,

CERTIFY THAT:

- 1 I have personal knowledge of the matters herein deposed to.
- 2 The statements contained within this application are true.
- 3 The preliminary proceedings required by sections 55, 56 and 57 of *The Municipalities Act* were carried out.
- 4 In the case of an application for restructuring, this application was duly authorized by the council of the municipality of \_\_\_\_\_.

I make this solemn declaration believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the *Canada Evidence Act*.

DECLARED before me at

\_\_\_\_\_, Saskatchewan  
this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

} \_\_\_\_\_  
*Signature of Declarant*

\_\_\_\_\_  
*A Commissioner, etc. (or as the case may be)*

FORM F  
[Section 67]

**Notice of Appeal to the Board of Revision**

**(DEADLINE FOR APPEAL IS \_\_\_\_\_ )**

To the secretary of the board of revision of the municipality of \_\_\_\_\_ ,  
*(name of municipality)*

Saskatchewan.

I choose the:  Simplified appeal process (section 223 of *The Municipalities Act*)  
*(see below<sup>1</sup>)*:  Regular appeal process

I appeal against the: *(check beside those that apply)*

- Property valuation *(land valuation or improvement valuation or both)*
- Property classification *(land classification or improvement classification or both)*
- Exemption
- Preparation or content of the assessment roll
- Preparation or content of the notice of assessment *(assessed value or taxable assessment)*

of the following property \_\_\_\_\_  
*(legal land description, civic address, assessment roll number or alternate)*

on the following grounds, and, in support of these grounds, I state the following material facts to be true and accurate:

1 Ground of Appeal

---



---



---

Supporting material facts:

---



---



---

2 Ground of Appeal

---



---



---

Supporting material facts:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3 Ground of Appeal

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Supporting material facts:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*(Attach extra sheets if necessary)*

I request that the following change(s) be made to the assessment roll (if known):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*(Attach extra sheets if necessary)*

I discussed my appeal with \_\_\_\_\_ ,  
*(assessor's or assessment appraiser's name)*

of the municipality on \_\_\_\_\_ and the following  
*(month/day/year)*

is a summary of that discussion: *(Include the outcome of the discussion and any details of the facts or issues agreed to by the parties)*

**OR**

I have not discussed my appeal with the municipality's assessor for the following reasons:  
*(Provide reasons why no discussion was held)*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*(Attach extra sheets if necessary)*

## M-36.1 REG 1

## MUNICIPALITIES

Appellant's Name:		Agent's Name (if named/known <sup>2</sup> ):	
Mailing Address:		Mailing Address:	
City/Town:		City/Town:	
Province:	Postal Code:	Province:	Postal Code:
Home Phone #:	Business Phone #:	Home Phone #:	Business Phone #:
Fax #:	Cell #:	Fax #:	Cell #:
E-mail address:		E-mail address:	

The Appellant's interest in the property is:

\_\_\_\_\_

(e.g. owner, tenant, property manager)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(day) (month) (year)

Assessment Value under Appeal: \$ \_\_\_\_\_ \$ \_\_\_\_\_

(Enclosed Appeal Fee<sup>3</sup>)

\_\_\_\_\_  
(Appellant's/Agent's Name – please print)

\_\_\_\_\_  
(Appellant's/Agent's Signature)

<sup>1</sup>What is the difference between the regular and simplified appeal processes?

For regular appeals, any written material and photographs you provide in support of your appeal must be submitted to BOTH the secretary of the board of revision and the municipality's assessor at least 20 days before the date of your hearing. The appeal will be heard by a panel comprising three members of the board.

Section 223 of *The Municipalities Act* provides for a simplified appeal process to be used at the option of the appellant. You may choose the simplified appeal process if your appeal is for:

- a single family residential property or residential condominium; or
- any property that has an assessed value of \$750,000 or less.

In the simplified process, the chairperson may appoint only one member of the board to hear the appeal. If you qualify for a simplified appeal process and request it on the Notice of Appeal, you *may* provide any written material and photographs in support of your appeal to the board of revision and the municipality's assessor at your hearing. However, to avoid delays at your hearing, you are encouraged to provide your material to BOTH the secretary of the board of revision and the municipality's assessor at least 20 days before the date of your hearing.

The written material you provide for either process should identify why you feel there is an error in your assessment.

<sup>2</sup> Subsection 225(7) of *The Municipalities Act* provides that regardless of whether or not an appellant has named an agent in the notice of appeal, the appellant retains the right to name an agent, change an agent or use additional agents at any time during the appeal process.

<sup>3</sup> The appellant must file this notice of appeal with the secretary of the board of revision, together with any fee set by council, within the period set out in section 226 of *The Municipalities Act*. Information on appeal fees may be obtained from the municipality. On receipt of this notice, the secretary of the board of revision must determine whether the notice complies with the requirements set out in section 225 of *The Municipalities Act*. If the notice does not comply, the secretary must notify the appellant of the deficiencies in the notice and grant the appellant one 14-day extension to perfect it.

FORM G  
[Section 68]

**Notice of Appeal to the Saskatchewan Municipal Board**

To the secretary of the Saskatchewan Municipal Board:

I appeal the decision (or failure to render a decision) of the board of revision  
appeal no. \_\_\_\_\_ for the municipality of \_\_\_\_\_  
to the Saskatchewan Municipal Board respecting the:

*(check beside those which apply)*

- Property valuation (land valuation or improvement valuation or both)
- Property classification (land classification or improvement classification or both)
- Exemption
- Preparation or content of the assessment roll
- Preparation or content of the notice of assessment

of \_\_\_\_\_  
*(legal land description)* *(assessment or alternate number)*

\_\_\_\_\_  
*(street address, if applicable)*

Assessment value under appeal: \$ \_\_\_\_\_ Assessment year: \_\_\_\_\_

My grounds for appeal are as follows:

\_\_\_\_\_  
\_\_\_\_\_

*(Attach additional sheets if necessary)*

Contact information for this appeal:

Appellant’s Name:		Agent’s Name <i>(if named/known<sup>2</sup>):</i>	
Mailing Address:		Mailing Address:	
City/Town:		City/Town:	
Province:	Postal Code:	Province:	Postal Code:
Home Phone #:	Business Phone #:	Home Phone #:	Business Phone #:
Fax #:	Cell #:	Fax #:	Cell #:
E-mail address:	E-mail address:		

The Appellant’s interest in the property is:

\_\_\_\_\_

*(e.g. owner, tenant, property manager, assessor)*

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

*(day) (month) (year)*

\_\_\_\_\_  
*(Appellant’s/Agent’s Name – please print)*

\_\_\_\_\_  
*(Appellant’s/Agent’s Signature)*

\$ \_\_\_\_\_  
*(Enclosed Appeal Fee)*

**INFORMATION NOTE**

- (1) The appellant must serve this Notice of Appeal on the secretary of the Saskatchewan Municipal Board (SMB).
- (2) The appeal fee prescribed in *The Saskatchewan Municipal Board Fees Regulations*, payable to the SMB, must accompany this notice, along with a copy of the Notice of Assessment for the property under appeal. Information on appeal fees may be obtained from the SMB.
- (3) On receipt of this notice, the secretary of the SMB must determine whether the notice complies with the requirements set out in section 247 of *The Municipalities Act*. If the notice does not comply, the secretary must notify the appellant of the deficiencies in the notice and grant the appellant one 14–day extension to perfect it.
- (4) On receipt of a perfected notice of appeal, the secretary must serve a copy of this notice on every party to the appeal other than the appellant and provide a copy of this notice to the secretary of the board of revision.

## MUNICIPALITIES

## M-36.1 REG 1

## FORM H

**Annual Statement of Account of School Taxes for the Year \_\_\_\_\_****Repealed.** 17 Dec 2010 SR 121/2010 s8.

## FORM H.1

**Interim Statement of Account for the Period January 1 to August 31, \_\_\_\_\_****Repealed.** 17 Dec 2010 SR 121/2010 s8.

## FORM H.2

**Monthly Statement of Account of School Taxes****Repealed.** 17 Dec 2010 SR 121/2010 s8.

## PART II

## TABLES

## TABLE 1

[Section 8]

**Fees for drilling oil wells and gas wells**

<b>Activity</b>	<b>Fee</b>
for the drilling of an oil well or a gas well .....	\$450
for the drilling of a hole, other than a hole drilled for seismic testing, to a point below the drift for the purpose of obtaining geological and structural information.....	\$225

## TABLE 2

[Clause 45(2)(c)]

**Calculation of Amounts of Land Exempt from Taxation**

<i>Maximum Enrolment of Students in School</i>	<i>Divisions I and II Schools (hectares)</i>	<i>Combined Divisions I, II, III and IV or Divisions III and IV (hectares)</i>
75 or less	1.2	1.6
100	2.2	2.2
200	2.4	2.4
300	2.4	2.8
400	2.8	3.2
500	2.8	3.6
700	3.2	4.4
1 000	4.0	5.7

Plus 0.4 hectare for each additional 100 pupils.

TABLE 3  
[Clause 44.4(3)(b)]

**Maximum rates for the remuneration to be paid to  
members and secretaries of a centralized board of revision**

<b>Activity</b>	<b>Maximum Fee</b>
Hourly board member rate with respect to hearing of single family residential property assessment appeal	\$150
Hourly board member rate with respect to hearing of any appeal other than single family residential property assessment appeal	\$250
Hourly secretary rate	\$50

23 Dec 2022 SR 99/2022 s7.

PART III

Schedule 1  
[Section 3.1]

**Code of Ethics for Members of Council**

**Preamble**

As members of council, we recognize that our actions have an impact on the lives of all residents and property owners in the community. Fulfilling our obligations and discharging our duties responsibly requires a commitment to the highest ethical standards.

The quality of the public administration and governance of the municipality of \_\_\_\_\_, as well as its reputation and integrity, depends on our conduct as elected officials.

**Purpose and Interpretation**

The purpose of this code is to outline basic ethical standards and values for members of council. It is to be used to guide members of council respecting what their obligations are when fulfilling their duties and responsibilities as elected officials.

This code is to be interpreted in accordance with the legislation applicable to the municipality, the common law and the policies and bylaws of the municipality.

Neither the law nor this code is to be interpreted as exhaustive, and there will be occasions on which a council will find it necessary to adopt additional rules of conduct in order to protect the public interest and to enhance the public confidence and trust in local government.

It is the responsibility of each member of council to uphold the standards and values set out in this code.

**Standards and Values**

**a. Honesty**

Members of council shall be truthful and open in their roles as council members and as members of the communities they serve.



**b. Objectivity**

Members of council shall make decisions carefully, fairly and impartially.

**c. Respect**

Members of council shall treat every person, including other members of council, municipal employees and the public, with dignity, understanding and respect.

Members of council shall not engage in discrimination, bullying or harassment in their roles as members of council. They shall not use derogatory language towards others, shall respect the rights of other people and groups, shall treat people with courtesy and shall recognize the importance of the different roles others play in local government decision making.

**d. Transparency and Accountability**

Members of council shall endeavour to conduct and convey council business and all their duties in an open and transparent manner, other than those discussions that are authorized to be dealt with in a confidential manner in closed session, so that stakeholders can view the process and rationale used to reach decisions and the reasons for taking certain actions.

Members of council are responsible for the decisions that they make. This responsibility includes acts of commission and acts of omission.

**e. Confidentiality**

Members of council shall refrain from disclosing or releasing any confidential information acquired by virtue of their office except when required by law or authorized by council to do so. Members shall not take advantage of or obtain private benefit from information that is obtained in the course of or as a result of their official duties or position and that is not in the public domain. This includes complying with *The Local Authority Freedom of Information and Protection of Privacy Act* in their capacity as members of council of a local authority.

**f. Leadership and the Public Interest**

Members of council shall serve their constituents in a conscientious and diligent manner and act in the best interests of the municipality. A member shall strive, by focussing on issues important to the community and demonstrating leadership, to build and inspire the public's trust and confidence in local government.

Members of council are expected to perform their duties in a manner that will bear close public scrutiny and shall not provide the potential or opportunity for personal benefit, wrongdoing or unethical conduct.

**g. Responsibility**

Members of council shall act responsibly and in accordance with the Acts of the Parliament of Canada and the Legislature of Saskatchewan, including *The Municipalities Act*.

This duty includes disclosing actual or potential conflicts of interest, either financial or otherwise relating to their responsibilities as members of council, following policies and procedures of the municipality, and exercising all conferred powers strictly for the purpose for which the powers have been conferred. Every member of council is individually responsible for preventing potential and actual conflicts of interest.

PART IV

Map  
[Clause 9(e.1)]

Area Transportation Planning Committee Regions



0 15 30 60 90  
Kilometers



Base map derived in part from data provided by Informatica Services Corporation of Saskatchewan.

MAP PROJECTIONS:  
UTM ZONE 18N  
NORTH AMERICAN DATUM OF 1983

Although the Saskatchewan Ministry of Government Relations has exercised all reasonable care in the compilation, interpretation and production of this map, it is not possible to ensure total accuracy, and all persons who rely on this information regarding boundaries are advised to verify the boundaries of Government Relations and the Government of Saskatchewan in the field and to verify for any errors, omissions, or inaccuracies that may be added in or deleted from this map.



