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- (8) The board of revision or the appeal board, as the case may be, may allow a person's appeal to proceed if the board of revision or the appeal board, as the case may be, determines that:
- (a) a request for information by the assessor pursuant to section 201 was unreasonable;
  - (b) the information requested by the assessor was not relevant to the assessment;
  - (c) the information, although received by the assessor after the time requested or required, was received:
    - (i) for the first year in a revaluation cycle, at least 18 months before the beginning of the revaluation cycle; or
    - (ii) for all other years, by January 1 of the year before the assessment year; or
  - (d) through no fault of the owner, the information could not be provided.
- (9) Subsections (6) to (8) apply whether or not the person has been convicted of an offence pursuant to this section.

2005, c.M-36.1, s.202; 2006, c.7, s.23.

**Fee for access to assessment information**

**203(1)** If a municipality authorizes information to show how the assessment of a person's property was prepared to be furnished to that assessed person or an authorized agent of that assessed person, the municipality may charge a fee for furnishing that information.

(2) For the purposes of subsection (1), the fee must not exceed the reasonable costs incurred by the municipality to furnish the information.

2005, c.M-36.1, s.203; 2006, c.7, s.23.

**DIVISION 2**  
**Assessment Roll**

**Preparation of assessment roll**

**204(1)** A municipality shall prepare an assessment roll for each year for all assessed property in the municipality no later than May 1.

(2) A municipality may prepare the assessment roll on or after September 1 in the year before the year to which the assessment roll relates.

2005, c.M-36.1, s.204.



## MUNICIPALITIES

## c. M-36.1

**Contents of assessment roll**

**205** The assessment roll is required to show the following for each assessed property:

- (a) a description sufficient to identify the location of the property;
- (b) the name and mailing address of the assessed person or, if this information is not known and cannot after reasonable inquiry be ascertained, a note stating that the owner or mailing address is unknown;
- (c) whether the property is a parcel of land, an improvement or a parcel of land and the improvements to it;
- (d) the assessment class or classes;
- (e) the assessed value of the property;
- (f) the assessed value of the property after applying the applicable percentage of value set by regulation made pursuant to subsection 196(1);
- (g) in the case of a municipality in which a separate school division is or may be established, whether the property is assessable for public school purposes or separate school purposes;
- (h) if the property is exempt from taxation, a notation of that fact;
- (i) any other information considered appropriate by the municipality.

2005, c.M-36.1, s.205.

**If two or more owners or occupants**

**206(1)** If two or more persons are the owners or occupants of any property that is liable to assessment, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of or interest in the property.

(2) Notwithstanding section 205, if two or more parcels of land are owned by the same person, the assessor may combine the assessment of those parcels into a single assessment for the purposes of the assessment roll.

2005, c.M-36.1, s.206.

**Recording assessed persons**

**207(1)** If property is a parcel of land, the assessed person with respect to that parcel is:

- (a) the registered owner as shown in the records of the Land Titles Registry;
- (b) the owner under a bona fide agreement for sale;
- (c) the occupant under a lease, licence, permit or contract who is not the registered owner but who is to be assessed pursuant to an agreement between the occupant and the owner; or
- (d) in the case of land exempt from taxation, the owner under a bona fide agreement for sale or the occupant under a lease, licence, permit or contract.

**c. M-36.1****MUNICIPALITIES**

(2) If a property is an improvement, the assessed person with respect to that improvement is:

- (a) the registered owner as shown in the records of the Land Titles Registry;
- (b) in a municipality other than a rural municipality, the person assessed with respect to the land on which the improvement is situated; or
- (c) in a rural municipality, the owner of the improvement.

(2.1) Notwithstanding clause (2)(b), if the improvement is a house trailer, the assessed person is the owner of the house trailer.

(3) If a person purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person shall give the municipality written notice of a mailing address to which assessment and tax notices may be sent.

2005, c.M-36.1, s.207; 2007, c.32, s.11.

**Corrections to assessment roll**

**208(1)** If an error or omission in any of the information shown on the assessment roll is discovered, or if a corrective action is required as a result of an assessment audit by the agency, the assessor may correct the assessment roll for the current year only.

(2) If the assessor makes a correction to the assessment roll respecting information required pursuant to clause 205(d), (e), (f) or (h) or as a result of an assessment audit by the agency, the assessor shall send an amended assessment notice to the persons affected by the correction.

(2.1) Section 215 applies, with any necessary modification, to an amended assessment notice sent pursuant to subsection (2).

(2.2) The rights of appeal and the procedures respecting appeals as set out in this Part apply, with any necessary modification, with respect to an amended assessment notice sent pursuant to subsection (2).

(3) A correction made pursuant to this section is effective from January 1 of the year with respect to which the assessment is made.

(4) The date of every entry on the assessment roll made pursuant to this section must be shown on the roll.

2005, c.M-36.1, s.208; 2006, c.7, s.24.

**Additions to assessment roll**

**209(1)** A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.

(2) The assessor shall comply with an application made pursuant to subsection (1) after verifying that the person named in the application is entitled to have his or her name entered in the assessment roll.

2005, c.M-36.1, s.209.

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**Designation of education property tax**

**210(1)** In every municipality in which a separate school division is or may be established, the assessor shall accept the written statement of any person whose name is to be entered in the roll, or a written statement made on behalf of that person, that the person is a taxpayer of the public school division or a taxpayer of the separate school division, as the case may be.

(2) A statement mentioned in subsection (1) is sufficient to authorize the assessor to enter opposite the name of that person in the roll a designation indicating the school division of which the person is a taxpayer.

(3) Subject to *The Education Act, 1995*, in the absence of any statement made pursuant to subsection (1), a person is deemed to be a taxpayer of the public school division.

2005, c.M-36.1, s.210; 2007, c.32, s.12.

**Fraudulent assessment**

**211(1)** No person, other than the assessor, shall wilfully:

- (a) enter or procure the entry of the name of a person in the assessment roll;
- (b) omit or procure the omission of the name of a person from the assessment roll; or
- (c) procure the assessment of a person at too low an amount.

(2) Every person who contravenes subsection (1) is guilty of an offence and liable on summary conviction to a fine of not more than \$500 and to imprisonment for a period of not more than 30 days.

(3) No assessor shall wilfully:

- (a) make a fraudulent assessment;
- (b) enter in the assessment roll the name of a person who should not be so entered or a fictitious name;
- (c) omit the name of a person who should be entered in the assessment roll; or
- (d) neglect any duty required of the assessor by this Act.

2005, c.M-36.1, s.211.

**Severability**

**212** The fact that any information shown on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the roll or the roll itself.

2005, c.M-36.1, s.212.

**c. M-36.1****MUNICIPALITIES****Assessment roll open to public**

**213(1)** The assessor shall make the assessment roll available for public inspection during normal business hours from the day of completion of the assessment roll to the last day for lodging an appeal.

(2) The council may authorize that the assessment roll or portions of the assessment roll be available for public inspection at any additional times that the council may determine.

2005, c.M-36.1, s.213.

**DIVISION 3**  
**Assessment Notices**

**Preparation of assessment notices**

**214(1)** Except as provided in subsection (2), each municipality shall prepare assessment notices for all assessed property shown on the assessment roll of the municipality.

(2) A council may, by bylaw, dispense with the preparation of assessment notices if the assessed value of a property:

- (a) has not changed from the previous year's assessed value; or
- (b) the increase or decrease in assessed value does not exceed the lesser of:
  - (i) \$1,000 from the previous year's assessed value; and
  - (ii) 1% of the previous year's assessed value.

(3) A bylaw passed pursuant to subsection (2) is effective with respect to the year in which it is passed and all subsequent years, other than a year in which a revaluation is directed by the agency.

2005, c.M-36.1, s.214.

**Contents of assessment notice**

**215(1)** An assessment notice or an amended assessment notice must contain all of the following:

- (a) the same information that is required to be shown on the assessment roll;
- (b) the date the assessment notice or amended assessment notice is sent to the assessed person;
- (c) the date by which an appeal is required to be made, which date is not less than 30 days after both of the following are sent to the assessed person:
  - (i) an assessment notice or amended assessment notice;
  - (ii) a written or printed notice of appeal in the form established in regulations made by the minister;

## MUNICIPALITIES

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- (d) the name and address of the designated officer with whom an appeal is required to be filed;
  - (d.1) in the case of a rural municipality or a municipal district constituted by divisions, the division in which the owner or owners are entitled to vote in an election;
  - (e) any other information considered appropriate by the municipality.
- (1.1) Notwithstanding clause (1)(c), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, the assessment notice must contain the date by which an appeal is required to be made that is not less than 60 days after the date on which the materials mentioned in that clause are sent to the assessed person.
- (1.2) Subsection (1.1) does not apply to an amended assessment notice or a notice of supplementary assessment.
- (2) An assessment notice may include a number of assessed properties if the same person is the assessed person for all of them.
- (3) If two or more persons are the owners or occupants of any property that is liable to assessment, the owners or occupants may designate between themselves which one of them is to receive the notice of assessment pursuant to subsection (1) for the property.
- (4) Any designation made pursuant to subsection (3) must be:
- (a) in writing;
  - (b) signed by each owner or occupant of the property; and
  - (c) delivered to the assessor.
- (5) If an assessor receives a designation in accordance with subsection (3), the assessor may mail the notice of assessment to the person named in the designation rather than to each person named on the assessment roll as an owner or occupant of the property.
- (6) Any designation delivered to an assessor in accordance with subsection (3) remains in effect until any owner or occupant of the property notifies the assessor otherwise, in writing.
- (7) No assessment is invalid by reason of any error in the notice of assessment or by reason of the non-receipt of the notice by the person to whom it was addressed.

2005, c.M-36.1, s.215; 2006, c.7, s.25; 2013,  
c.19, s.32; 2014, c.19, s.18.

**Sending assessment notices**

- 216(1)** A municipality shall send the assessment notices to the assessed person within 15 days after the assessment roll is completed.
- (2) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

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(3) A copy of the assessment notice may be sent by any means to the mailing address of the assessed person, or if requested by an assessed person, by facsimile or electronic mail at the number or address provided by the person.

(4) If the mailing address of the assessed person and the assessed property is unknown, the municipality shall retain the assessment notice subject to the municipality's records retention and disposal schedule established pursuant to section 116, but the assessment notice is deemed to have been sent to the assessed person.

2005, c.M-36.1, s.216.

**Publication re assessment notices**

**217(1)** Within 15 days after completion of the assessment roll, a municipality shall annually publish in the Gazette, and in one issue of a newspaper or in any other manner considered appropriate by the municipality, a notice stating:

- (a) that the assessment notices have been sent;
- (b) that a bylaw pursuant to section 214 has been passed; and
- (c) the last date on which appeals may be lodged against the assessment.

(2) All assessed persons are deemed to have received their assessment notices as a result of the publication mentioned in subsection (1).

2005, c.M-36.1, s.217; 2006, c.7, s.26.

**Correction of assessment notice**

**218** If an error, omission or misdescription is discovered in any of the information shown on an assessment notice, the municipality may prepare an amended assessment notice and send it to the assessed person.

2005, c.M-36.1, s.218.

**DIVISION 4**  
**Supplementary Assessments**

**Preparation of supplementary assessments**

**219(1)** Subject to subsection (2), the assessor shall make any supplementary assessment that may be necessary to reflect a change if, after assessment notices are sent but on or before December 1 of the taxation year for which taxes are levied on the assessment mentioned in the notices, it is discovered that the assessed value of any property is not the same as the value entered on the assessment roll by reason of:

- (a) destruction of or damage to the property;
- (b) demolition, alteration or removal of an improvement;
- (c) construction of an improvement;

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- (d) change in the use of the property;
  - (e) subdivision of property; or
  - (f) issuance of titles pursuant to a condominium plan that is approved by the Controller of Surveys.
- (2) If a change is made to the roll pursuant to subsection (1), the assessor shall send an assessment notice to the persons affected.
- (3) Section 215 applies, with any necessary modification, to an assessment notice sent pursuant to subsection (2).
- (4) The rights of appeal and the procedures respecting appeals as set out in this Part apply, with any necessary modification, with respect to an assessment notice sent pursuant to subsection (2).
- (5) A municipality may exclude property from supplementary assessments if the increase in value for that property is less than an amount to be set in the resolution or bylaw providing for the exclusion.
- (6) A municipality may determine a cut-off date for supplementary assessments, not earlier than September 30 in any year, after which no supplementary assessments may be prepared for any property in the municipality.
- (7) A supplementary assessment must reflect:
- (a) the value of any property that has not been previously assessed; or
  - (b) the change in the value of any property since it was last assessed.
- (8) Immediately after a supplementary assessment is made pursuant to this section:
- (a) the assessor shall place the assessment on the assessment roll and taxes shall be levied on the assessment at the same rate as the rest of the roll; and
  - (b) the amount levied is to be adjusted to correspond with:
    - (i) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;
    - (ii) the portion of the year that elapsed before the completion of the removal or demolition of the building; or
    - (iii) the portion of the year that has elapsed since the value of the property changed.
- (9) If any property exempt from taxation pursuant to this Act ceases to be exempt on or before December 1 of the taxation year for which taxes are levied, or before the cut-off date determined pursuant to subsection (6), the assessor shall assess the person liable to assessment and enter the assessment on the assessment roll.

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## MUNICIPALITIES

DIVISION 5  
**Board of Revision****Establishment of board of revision**

**220(1)** A council shall appoint not less than three persons to constitute the board of revision for the municipality.

(2) No member of the council or the board of education of any school division situated wholly or partly in the municipality, or in which the municipality is wholly or partly situated, is eligible to sit as a member of the board of revision for the municipality.

(3) No member of a board of revision may hear or vote on any decision that relates to a matter with respect to which the member has a pecuniary interest within the meaning of section 143.

(4) The council shall determine:

- (a) the term of office of each member of the board of revision;
- (b) the manner in which vacancies are to be filled; and
- (c) the remuneration and expenses, if any, payable to each member.

(5) Neither a member of the board of revision nor the secretary of the board of revision appointed pursuant to section 221 shall carry out any power, duty or function of that office until he or she has taken an official oath in the prescribed form.

(6) The members of the board of revision shall choose a chairperson from among themselves.

(7) The chairperson of the board of revision may:

- (a) appoint panels of not less than three members of a board of revision; and
- (b) appoint a chairperson for each panel.

(8) Notwithstanding subsection (7) but subject to the conditions prescribed in section 223, the chairperson may appoint one member of the board of revision to serve as a panel.

(9) Each panel appointed pursuant to subsection (7) or (8) may hear and rule on appeals concurrently as though it were the board of revision in every instance.

(10) A majority of the members of a board of revision or of a panel constitutes a quorum for the purposes of a sitting or hearing or of conducting the business of the board or panel.



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## c. M-36.1

- (11) A decision of a majority of the members of a board of revision or of a panel is the decision of the board of revision.
- (12) The mayor or reeve may appoint a person as an acting member of a board of revision if any member is unable to attend a hearing of the board.
- (13) The Lieutenant Governor in Council may make regulations prescribing rules of procedure for boards of revision.
- (14) Every board of revision shall comply with any prescribed rules of procedure.

2005, c.M-36.1, s.220.

**Secretary of board of revision**

**221(1)** The council shall:

- (a) appoint a secretary of the board of revision; and
  - (b) prescribe the term of office, the remuneration, and duties of the secretary of the board of revision.
- (2) The assessor is not eligible to be the secretary of the board of revision for the municipality in which he or she is the assessor.

2005, c.M-36.1, s.221; 2006, c.7, s.28.

**District board of revision**

**222(1)** A council may agree with the council of any other municipality to establish jointly a district board of revision to have jurisdiction in their municipalities.

- (2) Section 220 applies, with any necessary modification, to a district board of revision.
- (3) Notwithstanding subsection 221(2), the assessor of a municipality that is a signatory to an agreement pursuant to this section to establish a district board of revision is eligible to be appointed secretary of the district board of revision but shall not act as secretary on any appeal to the district board of revision from the municipality for which he or she is the assessor.
- (4) For those appeals mentioned in subsection (3) where an assessor is prohibited from acting as secretary of the district board of revision, the signatories to the agreement pursuant to this section shall appoint another person to act as secretary to the district board of revision.

2005, c.M-36.1, s.222; 2006, c.7, s.29.

**c. M-36.1****MUNICIPALITIES****Simplified appeals**

**223(1)** This section applies, at the option of the appellant, to an appeal concerning the assessment of:

- (a) a single family residential property regardless of the total assessment;
  - (b) in the case of a municipality other than a municipal district or a rural municipality, any property that has a total assessment of \$250,000 or less;
  - (c) in the case of a rural municipality, any property that has a total assessment of \$100,000 or less; or
  - (d) in the case of a municipal district, any property that has a total assessment of \$250,000 or less or \$100,000 or less as set out in the order made pursuant to section 51.1 for the municipal district.
- (2) Notwithstanding subsection 220(7), the chairperson of the board of revision may appoint one person from among the members of a board of revision to hear and rule on appeals to which this section applies.
- (3) A notice of appeal pursuant to this section is to be in the form required pursuant to subclause 215(1)(c)(ii) and subsection 225(6).
- (4) Section 230 does not apply to an appellant in an appeal to which this section applies.

2005, c.M-36.1, s.223; 2006, c.7, s.30; 2014, c.19, s.19.

**Fees**

**224(1)** Subject to subsection (6), a council may set fees payable by persons:

- (a) who wish to appeal their assessments or to be involved as a party in a hearing before a board of revision; or
  - (b) who wish to obtain copies of a board of revision's decisions and other documents.
- (2) A council may classify property according to type, value or any other criterion for the purposes of the payment of fees pursuant to subsection (1).
- (3) The fees payable pursuant to subsection (1) need not be the same for each class of property established pursuant to subsection (2).
- (4) The fees paid by an appellant pursuant to subsection (1) must be refunded if:
- (a) the appellant is successful in whole or in part on an appeal at either the board of revision or the appeal board;
  - (b) the appellant's appeal is not filed by the secretary of the board of revision for the reason mentioned in subsection 226(4);
  - (c) the appellant withdraws an appeal in accordance with section 227; or
  - (d) the appellant enters into an agreement pursuant to section 228 resolving all matters on appeal.

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(5) If an appellant fails to pay the fees required pursuant to subsection (1) within the 30-day period mentioned in subsection 226(1) or within the 60-day period mentioned in subsection 226(1.1), as the case may be, the appeal is deemed to be dismissed.

(6) The fees established pursuant to this section must not exceed any prescribed maximum fee or the appropriate amount set out in a prescribed schedule of maximum fees.

2005, c.M-36.1, s.224; 2006, c.7, s.31.

DIVISION 6  
**Appeals to Board of Revision**

**Appeal procedure**

**225(1)** An appeal of an assessment may only be taken by a person who:

- (a) has an interest in any property affected by the valuation or classification of any property; and
  - (b) believes that an error has been made:
    - (i) in the valuation or classification of the property; or
    - (ii) in the preparation of or the content of the relevant assessment roll or assessment notice.
- (2) If land has been assessed together with improvements on it, no person shall base an appeal on:
- (a) the valuation of land apart from the improvements to the land; or
  - (b) the valuation of improvements apart from the land on which the improvements are situated.
- (3) A municipality, other taxing authority, or the agency may appeal an assessment to a board of revision on the grounds that an error has been made in:
- (a) the valuation or classification of any property in the preparation or the content of the relevant assessment roll or assessment notice; or
  - (b) the content of the relevant assessment roll or assessment notice.
- (4) The agency is to be made a party to an appeal if:
- (a) the agency prepared the valuation or classification of any property being appealed; or
  - (b) the appeal is by a municipality or other taxing authority.
- (5) The appellant shall file a separate notice of appeal for each assessment being appealed.

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## MUNICIPALITIES

(6) A notice of appeal must be in writing in the form established in regulations made by the minister and must:

- (a) set out the specific grounds on which it is alleged that an error exists;
  - (a.1) set out the name of the appellant and the name of the agent who will represent the appellant, if the appellant has named an agent;
  - (a.2) explain how the appellant has an interest in the property;
- (b) set out in summary form, the particular facts supporting each ground of appeal;
- (c) if known, set out the change to the assessment roll that is requested by the appellant;
- (d) include:
  - (i) a statement that the appellant and the respondent have discussed the appeal, specifying the date and outcome of that discussion, including the details of any facts or issues agreed to by the parties; or
  - (ii) if the appellant and the respondent have not discussed the appeal, a statement to that effect specifying why no discussion was held; and
- (e) include the mailing address of the appellant and the mailing address of the appellant's agent, if the appellant has named an agent.

(7) Regardless of whether or not the appellant has named an agent in the notice of appeal pursuant to subsection (6), the appellant retains the right to name an agent, change an agent or use additional agents at any time during the appeal process.

2005, c.M-36.1, s.225; 2013, c.19, s.34.

**Filing notice of appeal**

**226(1)** A notice of appeal must be filed, together with any fee set by the council pursuant to section 224, at the address shown on the assessment notice:

- (a) within 30 days after the day on which the notice of assessment is mailed to the person; or
- (b) if no notice of assessment is mailed to the person, within 30 days after the later of:
  - (i) the date on which the notice stating that the assessment notices have been sent is published pursuant to section 217; and
  - (ii) the date on which the notice of a bylaw dispensing with the preparation of assessment notices is published pursuant to section 217.

(1.1) Notwithstanding clauses (1)(a) and (b), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, a notice of appeal must be filed, together with any fee set by the council pursuant to section 224, within 60 days after the date mentioned in those clauses.

(2) The appellant shall file a notice of appeal pursuant to this section by personal service, by registered mail or by ordinary mail.

## MUNICIPALITIES

## c. M-36.1

(3) If, in the opinion of the secretary of the board of revision, the notice of appeal does not comply with section 225, the secretary shall:

- (a) notify the appellant of the deficiencies in the notice of appeal; and
- (b) grant the appellant one 14-day extension to perfect the notice of appeal.

(4) If the appellant does not comply with a notice given pursuant to subsection (3), the secretary of the board of revision may refuse to file the notice of appeal, which action is deemed to be a refusal by the board of revision to hear the appeal.

(5) Once a notice of appeal is filed, the secretary of the board of revision shall, as soon as is reasonably practicable, provide all other parties to the appeal with a copy of the notice of appeal.

2005, c.M-36.1, s.226; 2006, c.7, s.32; 2013, c.19, s.35.

**Withdrawal of appeal**

**227** An appellant may withdraw his or her appeal for any reason by notifying the secretary of the board of revision at least 15 days before the day on which the appeal is to be heard by the board of revision.

2005, c.M-36.1, s.227.

**Agreement to adjust assessment**

**228(1)** The parties to an appeal may agree to a new valuation or classification of a property, or to changing the taxable or exempt status of a property, if, during the appeal period but before the appeal is heard by the board of revision, all parties to the appeal agree:

- (a) to a valuation or classification other than the valuation or classification stated on the notice of assessment; or
- (b) to a change in the taxable or exempt status of a property from that shown on the assessment roll.

(2) An agreement pursuant to subsection (1) must be in writing.

(3) If an agreement entered into pursuant to this section resolves all matters on appeal:

- (a) the assessor shall make any changes to the assessment roll that are necessary to reflect the agreement between the parties; and
- (b) by providing written notice to the secretary of the board of revision, the appellant shall withdraw his or her appeal.

2006, c.7, s.33.

**c. M-36.1****MUNICIPALITIES****Notice of hearing**

**229(1)** If a hearing is required, the secretary of the board of revision shall set a date, time and location for a hearing before the board of revision.

(2) The secretary of the board of revision shall, at least 30 days before the hearing, serve on the appellant and the assessor a notice of the date, time and location of the hearing and stating that the hearing may proceed in the absence of the appellant, at which time the appeal may be dismissed and no further or other appeal may be taken.

(3) The secretary of the board of revision may serve notice pursuant to this section by personal service, by registered mail, by ordinary mail or by facsimile on the appellant:

(a) at the mailing address for service or facsimile number included in the notice of appeal; or

(b) if no mailing address or facsimile number is included in the notice of appeal, at the address entered on the assessment roll.

(4) Notwithstanding subsections (2) and (3), the appellant, the assessor and the secretary of the board of revision may agree to an earlier hearing date for the appeal if they also agree to a date for the disclosure of evidence in accordance with section 230.

(5) The secretary of the board of revision shall not set a hearing date for an appeal unless, in the secretary's opinion, the appellant has complied with all the requirements set out in section 225.

2005, c.M-36.1, s.229; 2006, c.7, s.34; 2013, c.19, s.36.

**Disclosure of evidence**

**230(1)** If an appellant intends to make use of any written materials on the hearing of an appeal, at least 20 days before the date set for the hearing the appellant shall:

(a) file a copy of the materials with the secretary of the board of revision; and

(b) serve a copy of the materials on every other party to the appeal.

(2) If a party to an appeal other than the appellant intends to make use of any written materials on the hearing of the appeal, at least 10 days before the date set for the hearing the party shall:

(a) file a copy of the materials with the secretary of the board of revision; and

(b) serve a copy of the materials on every other party to the appeal.

(2.1) If an appellant intends to make use of any written materials on the hearing of an appeal in response to written materials served on him or her pursuant to subsection (2), at least five days before the date set for the hearing the appellant shall:

(a) file a copy of the materials in response with the secretary of the board of revision; and

(b) serve a copy of the materials in response on every other party to the appeal.

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- (3) If a party does not comply with any of subsections (1) to (2.1), the board of revision may:
- (a) accept and consider the material sought to be filed; or
  - (b) refuse to accept or consider the material sought to be filed.
- (4) At least 10 days before the date set for the appeal hearing, the assessor shall file with the secretary of the board of revision and serve a copy on all parties to the appeal:
- (a) a complete assessment field sheet; and
  - (b) a written explanation of how the assessment was determined, including:
    - (i) a statement indicating whether the assessor considered any decisions of the appeal board pursuant to subsection 195(4.1) in determining the assessment; and
    - (ii) if the assessor did consider one or more decisions of the appeal board in determining the assessment, a statement indicating whether the assessor decided to apply, to apply in part, to apply with modification or not to apply the decision of the appeal board to the assessment and the reasons for that decision.
- (5) If an earlier hearing date has been agreed to pursuant to subsection 229(4), the appellant and the assessor are not required to comply with subsections (1) to (4) if they have agreed to dates, before the hearing date, by which they shall disclose to each other and the board of revision the nature of the evidence that the party intends to present, in sufficient detail to allow the other to respond to the evidence at the hearing.

2005, c.M-36.1, s.230; 2006, c.7, s.35; 2010, c.3, s.25.

**Declaration of confidentiality**

- 231(1)** Before providing information to the assessor or any other party to an appeal, the party that is to provide the information may:
- (a) declare the information confidential; and
  - (b) seek an undertaking of the other party that:
    - (i) all or some of the information so provided is provided solely for the purpose of preparing an assessment or for an appeal hearing; and
    - (ii) no other use may be made of the information.
- (2) Failure to provide an undertaking pursuant to subsection (1) forfeits the right of a party to obtain the information being sought by any other process.
- (3) No person who is required to comply with an undertaking given pursuant to this section shall fail to do so.

2005, c.M-36.1, s.231.

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**Ruling re confidentiality of information**

**232(1)** On the request of any party to an appeal, a board of revision, the appeal board or the Court of Appeal may make an order declaring all or any part of the information provided by that party to be confidential if the board of revision, the appeal board or the Court of Appeal determines that disclosure of that information on the hearing of the appeal could reasonably be expected to:

- (a) result in financial loss or gain to the party or to any other person;
- (b) prejudice the competitive position of the party or of any other person; or
- (c) interfere with the contractual negotiations or other negotiations of the party or of any other person.

(2) If a board of revision, the appeal board or the Court of Appeal makes an order pursuant to subsection (1), it may also make all or any of the following orders:

- (a) an order that any part of the appeal is to be heard in the absence of the public;
- (b) an order that the actual income and expense information for an individual property that forms part of a report, study or transcript be purged or masked before the report, study or transcript is released to the public;
- (c) an order that any information that forms part of a report, study or transcript and that identifies a person be purged or masked before the report, study or transcript is released to the public;
- (d) any other order respecting procedures to be followed by the parties to the appeal respecting the disclosure or release of any information arising from the appeal.

(3) No order declaring information to be confidential pursuant to this section prevents full disclosure of that information on an appeal to the appeal board or to the Court of Appeal.

2005, c.M-36.1, s.232.

**Proceedings before board of revision**

**233(1)** Boards of revision are not bound by the rules of evidence or any other law applicable to court proceedings and have the power to determine the admissibility, relevance and weight of any evidence.

(2) Boards of revision may require any person giving evidence before them to do so under oath.

(3) All oaths necessary to be administered to witnesses may be administered by any member of the board of revision hearing the appeal.

(4) A board of revision may make rules to govern its proceedings that are consistent with this Act and with the duty of fairness.

2005, c.M-36.1, s.233.



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**Production of assessment roll**

**234** If directed by the board of revision, the person having charge of the assessment roll, or any person having charge of any books, papers or documents relating to the matter of an appeal, shall:

- (a) appear; and
- (b) produce the assessment roll and all papers and writings, or books, papers or documents, in his or her custody connected with the matter of appeal.

2005, c.M-36.1, s.234.

**Witnesses**

**235(1)** A party to an appeal may testify, and may call witnesses to testify, at the hearing of the appeal before the board of revision.

(2) For the purposes of a hearing before a board of revision, a party may request the secretary of the board of revision to issue a subpoena to any person:

- (a) to appear before the board;
- (b) to give evidence; and
- (c) to produce any documents and things that relate to the matters at issue in the appeal.

(3) For the purposes of hearing and deciding an appeal, a board of revision may, by order, summons a person:

- (a) to appear before the board;
- (b) to give evidence; and
- (c) to produce any documents and things that relate to the matters specified in the order.

(4) The party requesting the secretary of a board of revision pursuant to subsection (2) to issue a subpoena, or any party that the board of revision making an order pursuant to subsection (3) specifies in the order, shall serve the subpoena or summons on the person to whom it is directed.

(5) For the purposes of subsection (4), service of a subpoena or summons is to be effected by:

- (a) personal service on the person to whom it is directed; or
- (b) registered mail sent to the address of the person to whom it is directed.

(6) Subject to subsection (7), no person who is served with a subpoena or summons pursuant to subsection (4) shall:

- (a) without just excuse fail to attend at the time and place specified in the subpoena or summons; or
- (b) refuse to testify or produce documents as required pursuant to the subpoena or order.

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(7) If a person who is not a party is required by a subpoena or summons to attend at a hearing of an appeal, the person is relieved of the obligation to attend unless, at the time of service of the subpoena or summons, attendance money calculated in accordance with Schedule IV of *The Queen's Bench Rules* is paid or tendered to the person.

(8) Unless the board of revision otherwise orders, the party responsible for service of a subpoena or summons is liable for payment of attendance money pursuant to subsection (7).

2005, c.M-36.1, s.235.

**Parties to tender all their evidence**

**236** Any party to an appeal shall tender all of the evidence on which the party relies either at or before the board of revision hearing.

2005, c.M-36.1, s.236.

**Failure to appear**

**237(1)** Subject to subsection (3), if an appellant fails to appear either personally or by agent at the board of revision hearing, the board may:

- (a) hear and decide on the appeal in the absence of the party; or
- (b) dismiss the appeal without a hearing.

(2) The decision of the board of revision pursuant to subsection (1) is final and no appeal may be taken by the appellant from that decision.

(3) If an appellant is required to attend more than one board of revision hearing in more than one municipality or other municipality on the same day:

- (a) the appellant may apply to the board of revision for an adjournment; and
- (b) on an application pursuant to clause (a), the board of revision shall grant the application.

2005, c.M-36.1, s.237.

**Recording of hearing or testimony**

**238(1)** If, at least two days before the day scheduled for the hearing of an appeal to the board of revision, a party to the appeal requests that the hearing or part of the hearing or the testimony of a witness testifying at a hearing be recorded, the chairperson of the board or panel shall order that the hearing or a part of the hearing or the testimony of a witness be recorded by a person appointed by the board.

(2) If an order is made pursuant to subsection (1), the chairperson of the board of revision or panel may, at the time of making the order or after deciding the appeal, charge against the party who requested the recording or a transcript the costs or a part of the costs of:

- (a) recording the hearing, a part of the hearing or the testimony of a witness, including the cost of the services of the person appointed to make a recording;

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- (b) producing a readable transcript of a recording or part of a recording; or
  - (c) making copies of a recording or a transcript.
- (3) The secretary of the board of revision may withhold the recording or transcript until the costs charged pursuant to subsection (2) are paid.
- (4) The secretary of the board of revision shall forward a transcript of the recording to the appeal board if:
- (a) pursuant to this section, a recording is made of a hearing or of part of a hearing or of the testimony of a witness testifying at a hearing;
  - (b) the matter that is the subject of the hearing is subsequently appealed to the appeal board; and
  - (c) the party to the appeal who requests the transcription has paid the costs of producing the transcript.

2005, c.M-36.1, s.238.

**Amending notice of appeal**

- 239**(1) On application made by an appellant appearing before it, a board of revision may, by order, grant leave to the appellant to amend his or her notice of appeal so as to add a new ground on which it is alleged that error exists.
- (2) An order made pursuant to subsection (1) may be made subject to any terms and conditions that the board of revision considers appropriate.
- (3) An order made pursuant to subsection (1) must be in writing.

2005, c.M-36.1, s.239.

**Decisions of board of revision**

- 240**(1) After hearing an appeal, a board of revision or, if the appeal is heard by a panel, the panel may, as the circumstances require and as the board or panel considers just and expedient:
- (a) confirm the assessment; or
  - (b) change the assessment and direct a revision of the assessment roll accordingly:
    - (i) subject to subsection (3), by increasing or decreasing the assessment of the subject property;
    - (ii) by changing the liability to taxation or the classification of the subject property; or
    - (iii) by changing both the assessed value of the subject property and its liability to taxation or its classification.

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(1.1) Notwithstanding subsection (1), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.

(2) A board of revision or panel shall not exercise a power pursuant to subsection (1) except as the result of an appeal.

(3) Notwithstanding subsection (1), an assessment shall not be varied on appeal if equity has been achieved with similar properties.

(4) A board of revision shall decide all appeals within 90 days after the date on which the municipality publishes a notice pursuant to section 217, and no appeal may be heard after that date unless allowed pursuant to subsection 219(2) or 243(9) or section 404.

(4.1) Notwithstanding subsection (4), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, a board of revision shall decide all appeals within 120 days after the date on which the municipality publishes a notice pursuant to section 217, and no appeal may be heard after that date unless allowed pursuant to subsection 219(2) or 243(9) or section 404.

(5) After a decision is made pursuant to subsection (1), the secretary of the board of revision shall send by registered mail or personally deliver to each party:

(a) a copy of the decision together with written reasons for the decision; and

(b) a statement informing the party of the rights of appeal available pursuant to section 246 and the procedure to be followed on appeal.

2005, c.M-36.1, s.240; 2006, c.7, s.3; 2013, c.19, s.37.

**Amendment of assessment roll**

**241** The assessor shall make any changes to its assessment roll that are necessary to reflect the decision of a board of revision or an agreement entered into pursuant to section 228.

2005, c.M-36.1, s.241.

**Immunity**

**242** No action lies or shall be commenced against a board of revision or any member of a board of revision for any loss or damage suffered by a person by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by any of them pursuant to or in the exercise or supposed exercise of any power conferred by this Act or the regulations or in the carrying out or supposed carrying out of any duty imposed by this Act or the regulations.

2005, c.M-36.1, s.242.

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DIVISION 7  
Appeals to Saskatchewan Municipal Board

**Appeals to consolidate assessment appeals**

**243(1)** Notwithstanding section 226, a person may appeal an assessment directly to the appeal board if:

- (a) the person has an interest in property in more than one municipality or in one municipality and in any other municipality;
- (b) with respect to those properties, the person, in accordance with section 226, gives notices of appeal to the board of revision in more than one of the municipalities or other municipalities; and
- (c) the appeal board grants the person leave to have the appeals heard by the appeal board as a single assessment appeal and, for that purpose, consolidates the appeals.

(2) A person who wishes to appeal directly to the appeal board pursuant to this section shall, at the same time he or she gives notices of appeal to the boards of revision pursuant to section 226:

- (a) file with the appeal board:
  - (i) an application for leave to appeal to the appeal board, in the form specified by the appeal board;
  - (ii) a copy of each notice of appeal filed pursuant to section 226; and
  - (iii) the fee specified by the appeal board; and
- (b) give a copy of the application for leave to appeal to the appeal board to:
  - (i) the secretary of each board of revision affected; and
  - (ii) all other parties to the appeals.

(3) Within 15 days after receiving a copy of the application for leave to appeal to the appeal board pursuant to subsection (2), the respondent or the assessor of each municipality or other municipality affected may file with the appeal board a written objection to the application.

(4) If the respondent or the assessor of a municipality or other municipality files a written objection pursuant to subsection (3), the respondent or assessor shall:

- (a) state the grounds for the objection; and
- (b) give a copy of the written objection to the appellant and to every other party to the appeals.

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- (5) Within 45 days after the application for leave to appeal and supporting materials are filed with the appeal board pursuant to clause (2)(a), the appeal board shall:
- (a) either grant leave to appeal or dismiss the application; and
  - (b) serve written notice of its decision, with reasons, by ordinary mail on all parties to the appeals and on each board of revision affected by the application for leave to appeal.
- (6) The appeal board may grant leave to appeal if it is of the opinion that the grounds of appeal for each assessment are sufficiently alike to warrant consolidating the appeals into a single assessment appeal before it.
- (7) A decision of the appeal board granting leave to appeal:
- (a) transfers to the appeal board the appeals brought pursuant to section 225 that were the subject of the application for leave to appeal; and
  - (b) consolidates the appeals mentioned in clause (a) into a single assessment appeal before the appeal board.
- (8) On the appeal board granting leave to appeal, the council of each municipality or other municipality affected shall refund any fee that was submitted by the appellant pursuant to section 224.
- (9) Notwithstanding section 240, if the appeal board dismisses an application for leave to appeal brought pursuant to this section, each board of revision affected has an additional 60 days, after the date on which it is advised that leave to appeal was dismissed, to hear the appeal and render its decision.

2005, c.M-36.1, s.243.

**Direct appeals re commercial and industrial property**

- 244(1)** Notwithstanding section 226, a person may appeal an assessment directly to the appeal board, without leave, if:
- (a) the person has an interest in the assessed properties;
  - (b) the total assessment of those properties as recorded in the assessment roll is greater than the prescribed amount; and
  - (c) the person, the applicable board of revision and the municipality agree to proceed in accordance with this section.
- (2) A person who wishes to appeal directly to the appeal board pursuant to this section shall, at the same time he or she gives a notice of appeal to the board of revision pursuant to section 226:
- (a) file with the appeal board:
    - (i) a notice of appeal to the appeal board, in the form specified by the appeal board; and
    - (ii) the fee specified by the appeal board; and

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- (b) give a copy of the notice of appeal to the appeal board to:
  - (i) the secretary of the board of revision affected; and
  - (ii) all other parties to the appeal.

2005, c.M-36.1, s.244; 2006, c.7, s.37; 2013, c.19, s.38.

**Procedure before appeal board**

**245(1)** The procedure respecting appeals to a board of revision apply, with any necessary modification, to an appeal pursuant to section 243 or 244.

(2) Subject to subsection (3), on the hearing of an appeal pursuant to section 243 or 244, the appeal board, in addition to its powers and responsibilities, has all the powers and responsibilities that a board of revision would have with respect to the appeal.

(3) Subject to section 404, the appeal board shall conclude the hearing of any appeal pursuant to section 243 or 244 and render its decision, with written reasons, within nine months after it:

- (a) grants leave to appeal pursuant to section 243; or
- (b) receives a notice of appeal pursuant to section 244.

(4) If the appeal board hears an appeal pursuant to section 243 or 244, the appellant has no right of appeal pursuant to section 246.

2005, c.M-36.1, s.245.

**Appeals from decisions of board of revision**

**246** Subject to subsection 224(5), any party to an appeal before a board of revision has a right of appeal to the appeal board:

- (a) respecting a decision of a board of revision; and
- (b) against the omission, neglect or refusal of that board to hear or decide an appeal.

2005, c.M-36.1, s.246.

**Notice of appeal**

**247(1)** An appellant, including a municipality, other taxing authority or the agency, bringing an appeal to the appeal board shall serve on the secretary of the appeal board a notice of appeal setting out all the grounds of appeal.

(2) A notice of appeal pursuant to subsection (1) must be in the form established in regulations made by the minister.

(3) The appellant shall serve the notice of appeal mentioned in subsection (1):

- (a) within 30 days after being served with a decision of the board of revision; or
- (b) in the case of the omission, neglect or refusal of the board of revision to hear or decide an appeal, at any time within the calendar year for which the assessment was prepared.

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(4) The appellant may serve a notice of appeal pursuant to this section personally, by registered mail, or by ordinary mail.

(5) Subject to subsections (5.1) and (6), if an appellant does not serve a notice of appeal in accordance with this section, the appeal is deemed to be dismissed.

(5.1) If, in the opinion of the secretary of the appeal board, the notice of appeal does not comply with this section, the secretary shall:

(a) notify the appellant of the deficiencies in the notice of appeal; and

(b) grant the appellant one 14-day extension to perfect the notice of appeal.

(6) If, in the opinion of the appeal board, the appellant's failure to perfect an appeal in accordance with this section is due to a procedural defect that does not affect the substance of the appeal, the appeal board may allow the appeal to proceed on any terms and conditions that it considers just.

2005, c.M-36.1, s.247; 2013, c.19, s.39.

**Fees on appeal**

**248(1)** When filing a notice of appeal pursuant to section 247, the appellant shall pay the applicable filing fee established for the purpose of an assessment or classification appeal pursuant to this or any other Act.

(2) For the purposes of subsection (1), the fees must be paid within the 30-day period mentioned in subsection 247(3).

(3) If an appellant fails to pay the fee as required pursuant to subsection (1), the appeal is deemed to be dismissed.

(4) If the appellant is successful on an appeal, the appeal board shall refund to the appellant the filing fee paid pursuant to this section.

2005, c.M-36.1, s.248.

**Notification of filing**

**249** Immediately after a notice of appeal is filed with the appeal board, the secretary of the appeal board shall provide a copy of the notice of appeal to:

(a) the secretary of the board of revision; and

(b) every other party to the appeal other than the appellant.

2005, c.M-36.1, s.249.

**Transmittal of board of revision record**

**250** On request of the secretary of the appeal board, the secretary of the board of revision shall, with respect to each appeal to the appeal board, send to the appeal board:

(a) the notice of appeal to the board of revision;

(b) materials filed with the board of revision before the hearing;

(c) any exhibits entered at the board of revision hearing;



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- (d) the minutes of the board of revision, including a copy of any order made pursuant to section 239;
- (e) any written decision of the board of revision; and
- (f) the transcript, if any, of the proceedings before the board of revision.

2005, c.M-36.1, s.250.

**Appeal hearing date**

**251(1)** The appeal board shall, with respect to each appeal:

- (a) set the date, time and place of the hearing of the appeal; and
- (b) give written notice of the hearing to each of the parties.

(2) The notice mentioned in clause (1)(b) must set out:

- (a) the name of the appellant and the names of the other parties to the appeal;
- (b) the legal description or address of the property to which the appeal relates; and
- (c) the scheduled date, time and place of the hearing of the appeal.

2005, c.M-36.1, s.251.

**Appeal determined on record**

**252** Subject to section 253, and notwithstanding any power that the appeal board has pursuant to *The Municipal Board Act* to obtain other information, an appeal to the appeal board pursuant to this Act is to be determined on the basis of the materials transmitted pursuant to section 250.

2005, c.M-36.1, s.252.

**New evidence**

**253(1)** The appeal board shall not allow new evidence to be called on appeal unless it is satisfied that:

- (a) through no fault of the person seeking to call the new evidence, the written materials and transcript mentioned in section 250 are incomplete, unclear or do not exist;
- (b) the board of revision has omitted, neglected or refused to hear or decide an appeal; or
- (c) the person seeking to call the new evidence has established that relevant information has come to the person's attention and that the information was not obtainable or discoverable by the person through the exercise of due diligence at the time of the board of revision hearing.

(2) If the appeal board allows new evidence to be called pursuant to subsection (1), the appeal board may make use of any powers it possesses pursuant to *The Municipal Board Act* to seek and obtain further information.

2005, c.M-36.1, s.253; 2013, c.19, s.40.

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**254(1)** In conducting the hearing of an appeal, the appeal board may exercise the powers that are vested in it pursuant to *The Municipal Board Act*.

(2) The appeal board may adjourn the hearing of an appeal to a later date, to the next sitting of the appeal board or to an unspecified date, as the appeal board considers appropriate in the circumstances.

(3) If directed by the appeal board to do so, the person having charge of the assessment roll, or any person having charge of any records relating to the matter of an appeal, shall:

- (a) appear; and
- (b) produce the assessment roll and all records in his or her custody connected with the matter of appeal.

2005, c.M-36.1, s.254.

**Failure to appear**

**255(1)** If notice is given and a party fails to attend the hearing of the appeal, the appeal board may hear and decide the appeal in the absence of the party.

(2) If notice is given and an appellant fails to attend at the hearing of the appeal, the appeal board may dismiss the appeal without conducting a hearing.

2005, c.M-36.1, s.255.

**Decisions**

**256(1)** After hearing an appeal, the appeal board may:

- (a) confirm the decision of the board of revision;
- (b) modify the decision of the board of revision to ensure that:
  - (i) errors in and omissions from the assessment roll are corrected; and
  - (ii) an accurate, fair and equitable assessment for the property is placed on the assessment roll; or
- (c) set aside the assessment and remit the matter to the assessor to ensure that:
  - (i) errors in and omissions from the assessment roll are corrected; and
  - (ii) an accurate, fair and equitable assessment for the property is placed on the assessment roll.

(2) If the appeal board decides to modify the decision of the board of revision pursuant to subsection (1), the appeal board may adjust, either up or down, the assessment or change the classification of the property.

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(3) Notwithstanding subsections (1) and (2), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.

(3.1) Notwithstanding subsections (1) and (2), an assessment shall not be varied on appeal if equity has been achieved with similar properties.

(4) After a decision is made pursuant to subsection (1), the secretary of the appeal board shall, by ordinary mail, send a copy of the decision together with written reasons, if any, for the decision to each party in the appeal.

(5) If the assessment roll has not been confirmed by the agency pursuant to section 258, the assessor shall make any changes to the assessment roll of the municipality that are necessary to reflect the decision of the appeal board.

2005, c.M-36.1, s.256; 2006, c.7, s.38; 2013, c.19, s.41.

**Application of decisions**

**257(1)** A decision made by a board of revision or the appeal board on an appeal of an assessment of any property applies, to the extent that it relates, to any assessment placed on the assessment roll for the property after the appeal is initiated but before the decision is made, without the need for any further appeal being initiated with respect to the assessment.

(2) If the parties to an appeal cannot agree as to whether or to what extent subsection (1) applies in their circumstances, any party to the appeal may apply to the board that issued the decision to issue a ruling on the matter.

(3) On an application pursuant to subsection (2), the board may make any ruling that it considers appropriate and that ruling is subject to appeal in the same manner as any other decision issued by that board.

2005, c.M-36.1, s.257.

**DIVISION 8  
Confirmation of Assessment Roll****Confirmation of assessment roll**

**258(1)** On or after January 1 of the year to which the assessment roll relates, the assessor shall make returns to the agency, in the forms and at times required by the agency, showing:

(a) the particulars of any alterations that have been made in the assessment roll since it was last confirmed by the agency; and

(b) any additional information related to the particulars mentioned in clause (a) that may be required by the agency.

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- (2) Notwithstanding that there may be further appeals pending, the agency, on receipt of a return and after making any inquiries that it considers advisable, may confirm the assessments in the roll as the assessment of the municipality as at the date of the return.
- (3) For the purposes of subsection (2), a confirmation must be made by:
- (a) an order of the agency published in the Gazette; and
  - (b) a certificate signed by the chairperson of the board of the agency.
- (4) The agency shall cause its certificate to be mailed to the assessor.
- (5) On receipt of the agency's certificate:
- (a) the assessor shall retain the certificate with the assessment roll; and
  - (b) the roll as finally completed and certified is valid and binding on all parties concerned as at the date of the confirmation, notwithstanding any defect or error committed in or with respect to it or any defect, error or misstatement in any notice required by this Act or any omission to deliver or to transmit any notice.
- (6) Taxes levied on an assessment are not recoverable pursuant to this Act or *The Tax Enforcement Act* until the assessment is confirmed by the agency.

2006, c.7, s.39.

**259 Repealed.** 2013, c.19, s.42.**Assessment binding on property**

**260** If a person assessed has no interest in the property with respect to which the person is assessed, the assessment binds the property but not the person assessed.

2005, c.M-36.1, s.260.

**Proof of assessment**

**261** A copy of all or any portion of the assessment roll, certified as a true copy by the assessor, is admissible in evidence as proof, in the absence of evidence to the contrary, of the contents of the assessment roll.

2005, c.M-36.1, s.261.

**PART XI****Taxation****DIVISION 1****Interpretation of Part****Interpretation of Part**

**262** In this Part, “**tax rate**” means the rate of taxation determined for a class of property pursuant to section 286 or a rate mentioned in section 288 of *The Education Act, 1995* for school divisions.

2005, c.M-36.1, s.262; 2009, c.23, s.11.

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DIVISION 2  
Tax Roll**Tax roll required**

- 263**(1) On or before August 15 in each year, a municipality shall prepare a tax roll.
- (2) The tax roll may consist of:
- (a) one roll for all taxes imposed pursuant to this Act and any other Act; or
  - (b) a separate roll for each tax.
- (3) The tax roll may be a continuation of the assessment roll or may be separate from the assessment roll.
- (4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the roll.

2005, c.M-36.1, s.263; 2007, c.30, s.5.

**Contents and correction of tax roll**

- 264**(1) The tax roll must show all of the following for each taxable property:
- (a) a description sufficient to identify the location of the property;
  - (b) the name and mailing address of the taxpayer;
  - (c) the taxable assessment as determined in accordance with section 197;
  - (d) the name, tax rate and amount of each tax imposed with respect to the property;
  - (e) the total amount of all taxes imposed with respect to the property;
  - (f) the amount of tax arrears, if any;
  - (g) if a tax lien has been registered pursuant to any *Tax Enforcement Act* against the land with respect to which any portion of the taxes shown in the notice is due, a notice to that effect;
  - (h) any other information that the municipality considers appropriate.
- (2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the administrator:
- (a) may correct the tax roll for the current year only; and
  - (b) on correcting the roll, shall prepare and send an amended tax notice to the taxpayer.
- (3) If it is discovered that no tax has been imposed on a taxable property, the municipality may impose the tax for the current year only and, in that case, shall prepare and send a tax notice to the taxpayer.

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- (4) If exempt property becomes taxable or taxable property becomes exempt pursuant to section 300, the administrator shall:
- (a) correct the tax roll; and
  - (b) on correcting the roll, prepare and send an amended tax notice to the taxpayer.
- (5) The date of every entry made on the tax roll pursuant to this section must be shown on the roll.

2005, c.M-36.1, s.264.

**DIVISION 3  
Imposition of Tax**

**Liability for taxation**

**265** Subject to the other provisions of this Act, taxes are to be levied on all property.

2005, c.M-36.1, s.265.

**Taxes imposed on January 1**

**266(1)** Taxes imposed with respect to a financial year of a municipality pursuant to this Act or any other Act are deemed to have been imposed on January 1.

- (2) Subsection (1) does not apply to supplementary property taxes.

2005, c.M-36.1, s.266.

**DIVISION 4  
Tax Notices**

**Tax notices required**

**267(1)** A municipality shall annually:

- (a) prepare tax notices for all taxable property shown on the tax roll of the municipality; and
  - (b) send the tax notices to the taxpayers before September 1 of the year in which the taxes are imposed.
- (2) A tax notice may include a number of taxable properties if the same person is the taxpayer for all of them.
- (3) A tax notice may consist of:
- (a) one notice for all taxes imposed pursuant to this Act or any other Act;
  - (b) a separate notice for each tax; or
  - (c) several notices showing one or more taxes.

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- (4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.
- (5) A tax notice must show all of the following:
- (a) the same information that is required to be shown on the tax roll;
  - (b) the total taxes due;
  - (c) the dates on which penalties may be imposed if the taxes are not paid;
  - (d) any information required by this or any other Act;
  - (d.1) in the case of a rural municipality or a municipal district constituted by divisions, the division in which the owner or owners are entitled to vote in an election;
  - (e) any other information that the municipality considers appropriate.
- (6) Notwithstanding clause (5)(a), a council may, by bylaw, authorize that the tax rate for the municipality portion of the tax levy be expressed as an effective tax rate, calculated by dividing the amount of revenue required by the total assessment, of all property on which the rate is to be imposed.
- (7) By agreement with the other taxing authorities on whose behalf a municipality collects taxes, a tax notice may show the tax rate for the levy on behalf of the other taxing authorities as an effective tax rate determined in the same manner as is set out in subsection (6).
- (8) If a tax lien has been registered pursuant to any *Tax Enforcement Act* against the property with respect to which any portion of the taxes shown in the notice is due, the notice is to contain a statement to that effect.
- (9) If a bylaw is passed providing for payment by instalment, allowing a discount or imposing an additional percentage charge, the tax notice is required to contain a written or printed concise statement of:
- (a) the time and manner of payment; and
  - (b) the discount allowed or the additional percentage charge imposed.
- (10) No defect, error or omission in the form or substance of a notice or statement required by this section, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes.

2005, c.M-36.1, s.267; 2006, c.7, s.40; 2007, c.30, s.5; 2014, c.19, s.20.

**Sending tax notices**

**268(1)** A copy of the tax notice may be sent:

- (a) by any means to the mailing address of the taxpayer; or
- (b) if requested by a taxpayer, by facsimile or electronic mail at the number or address provided by the taxpayer.

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(2) If the mailing address of the taxpayer and the taxable property is unknown to the municipality, the municipality shall retain the tax notice subject to the municipality's records retention and disposal schedule established pursuant to section 116, but the tax notice is deemed to have been sent to the taxpayer.

2005, c.M-36.1, s.268.

**Certification of date of sending tax notice**

**269(1)** A designated officer shall certify the date the tax notices are sent pursuant to section 268.

(2) The certification of the date mentioned in subsection (1) is admissible in evidence in any proceeding as proof that the tax notices have been sent and that the taxes have been imposed.

2005, c.M-36.1, s.269.

**Deemed receipt of tax notice**

**270(1)** Subject to subsection (2), a tax notice is deemed to be received seven days after it is sent.

(2) If a tax notice is sent by facsimile or electronic mail, it is deemed to be received on the day following its transmission.

2005, c.M-36.1, s.270.

**Correction of tax notice**

**271** If a material error, omission or misdescription is discovered in any of the information shown on a tax notice, a designated officer shall prepare and send an amended tax notice to the taxpayer.

2005, c.M-36.1, s.271.

**DIVISION 5**  
**Payment of taxes**

**Manner of payment**

**272(1)** Subject to the regulations, a council may, by bylaw, provide incentives for prompt payment of taxes.

(2) Subject to the regulations, a council may, by bylaw, provide incentives for the prepayment of taxes.

(3) Subject to the regulations, a council may provide for incentives for the payment of all or part of arrears of taxes and penalties.

(4) A municipality shall apply the same incentives that it has provided for by bylaw pursuant to subsection (1), (2) or (3) to any taxes that the municipality levies on behalf of any other taxing authority except for taxes the municipality levies on behalf of a school division.



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- (5) Remission by the municipality to the other taxing authority of the reduced amount of taxes collected based on the incentives mentioned in subsection (4) is remission of those taxes by the municipality in full.
- (6) A council may permit taxes to be paid by instalments at the option of the taxpayer.
- (7) A designated officer shall provide a receipt for taxes paid to a municipality on the request of the taxpayer or the taxpayer's agent.
- (8) The minister may make regulations:
- (a) respecting the incentives that may be provided pursuant to this section, including prescribing the incentives that may be provided and prohibiting certain incentives;
  - (b) prescribing the rates or amounts, or maximum or minimum rates or amounts, of incentives and periods for incentives that may be provided pursuant to this section;
  - (c) respecting the dates by which incentives must be paid pursuant to this section.
- (9) No council shall take any action or provide any incentives that discourage the payment of taxes, the prompt payment of taxes, the prepayment of taxes or the payment of all or part of arrears of taxes and penalties.

2007, c.30, s.5; 2012, c.22, s.3.

**Application of tax payment**

**273(1)** If a person pays only a portion of the taxes owing by the person with respect to any property, a designated officer shall:

- (a) first apply the amount in payment of any arrears of taxes due from the person with respect to the property; and
  - (b) apportion the amount paid between the municipality and any other taxing authorities on whose behalf the municipality levies taxes in shares corresponding to their respective tax rates for current taxes and to the amount of taxes in arrears owed by the person.
- (2) If a person does not indicate to which taxable property a tax payment is to be applied, a designated officer shall decide to which taxable property or properties owned by the taxpayer the payment is to be applied.
- (3) Notwithstanding subsection (1), a person may make a payment that is to be applied only to rates pursuant to *The Municipal Hail Insurance Act*

2005, c.M-36.1, s.273; 2013, c.19, s.43.

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**Cancellation, reduction, refund or deferral of taxes**

**274(1)** Subject to subsection (11), with respect to any year, if a council considers it equitable to do so in any of the circumstances set out in subsection (2), it may, generally or with respect to a particular taxable property, do one or more of the following, with or without conditions:

- (a) cancel or reduce tax arrears;
  - (b) cancel or refund all or any part of a tax;
  - (c) defer the collection of a tax.
- (2) A council may act pursuant to subsection (1) if:
- (a) there has been a change in the property, to the extent that the council considers it inappropriate to collect the whole or a part of the taxes;
  - (b) a lease, licence, permit or contract has expired or been terminated with respect to property that is exempt from taxation;
  - (c) in the council's opinion, the taxes owing are uncollectable;
  - (d) in the council's opinion, the taxes owing have become uncollectable due to unforeseen hardship to the taxpayer; or
  - (e) in the council's opinion, the compromise or abatement:
    - (i) is in the best interests of the community; and
    - (ii) is the result of a policy or program passed by bylaw or resolution for which public notice has been given in accordance with section 128.
- (2.1) If a council takes an action pursuant to subsection (2), the council may:
- (a) if acting pursuant to clause (2)(b), act in the same manner with respect to the claim of any other taxing authority on whose behalf the municipality levies taxes; and
  - (b) if acting pursuant to clause (2)(a), (c), (d) or (e), act in the same manner with respect to the claim of any other taxing authority on whose behalf the municipality levies taxes only with the agreement of the other taxing authority for the period agreed to by the other taxing authority.
- (3) A council shall not compromise or abate any amount of the claim of the municipality for any rates, charges, rents or taxes collected or to be collected by the municipality on behalf of a public utility board or the Saskatchewan Municipal Hail Insurance Association without the written approval of the board or association, as the case may require.
- (3.1) Subsection (3) does not apply if the municipality chooses to pay out any rates, charges, rents or taxes collected by the municipality on behalf of a public utility board or the Saskatchewan Municipal Hail Insurance Association.
- (4) A municipality that compromises or abates a claim pursuant to subsection (2.1) shall immediately provide the other taxing authority on whose behalf the municipality levies taxes with full particulars of the compromise or abatement.

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- (5) The municipality shall act pursuant to subsection (6) if:
- (a) the municipality compromises or abates a claim for taxes;
  - (b) any arrears of taxes levied against the occupant of property exempt from taxation become uncollectable and the municipality is unable to enforce their collection; or
  - (c) the municipality makes a refund of taxes.
- (6) In the circumstances set out in subsection (5), the municipality shall:
- (a) recover or reduce the liability owing to the school division or conservation and development area from school taxes or conservation and development taxes, respectively, remitted in the compromise or abatement or levied against those occupants; and
  - (b) subject to the consent of the Board of Revenue Commissioners, as the case may require, recover from or reduce the liability owing to the Minister of Finance by the proportion of any taxes compromised or abated.
- (7) A designated officer shall discharge the registration of an interest based on a tax lien registered in the Land Titles Registry pursuant to any *Tax Enforcement Act* if:
- (a) the interest has been registered against land with respect to which taxes are levied; and
  - (b) all amounts in arrears with respect to taxes that were levied before and after the registration of the tax lien have been compromised, abated or paid.
- (8) A council may acquire, hold and dispose of property offered or transferred to it in partial or complete settlement or payment of, or as security for any lien or charge or any right to a lien or charge on any taxes, licence fee or other indebtedness owing to the municipality.
- (9) If the municipality acquires property pursuant to subsection (8) in settlement of taxes:
- (a) the property is deemed to have been acquired in accordance with *The Tax Enforcement Act*; and
  - (b) *The Tax Enforcement Act*, as it relates to the sale and distribution of proceeds of the sale of real property, applies to the acquisition.
- (10) Nothing in this section allows a council to cancel, reduce, refund or defer taxes for an entire class of property.
- (11) The Lieutenant Governor in Council may make regulations respecting:
- (a) limits to the compromises and abatements that may be provided by a council pursuant to this section; and
  - (b) the reporting that must be done by the council of the compromises and abatements that are provided by a council pursuant to this section.

**c. M-36.1****MUNICIPALITIES****Tax becomes debt to municipality****275** Taxes due to a municipality:

- (a) are an amount owing to the municipality;
- (b) are recoverable as a debt due to the municipality;
- (c) take priority over all claims except those of the Crown; and
- (d) are a lien against the property, if the tax is:
  - (i) a property tax;
  - (ii) a special tax; or
  - (iii) a local improvement special assessment.

2005, c.M-36.1, s.275.

**Tax certificates****276(1)** On request, a designated officer shall issue a tax certificate showing:

- (a) the amount of taxes imposed in the year with respect to the property specified on the certificate and the amount of taxes owing;
- (b) the total amount of tax arrears, if any;
- (c) the amount of any local improvement special assessment:
  - (i) due with respect to any parcel of land; or
  - (ii) shown on a special assessment roll for a local improvement, certified by the assessor, but not due at that time;
- (d) notice of any intention to undertake a local improvement that the Saskatchewan Municipal Board has approved and that may affect the land;
- (e) if known by the municipality, whether there is an outstanding assessment appeal regarding the property before a board of revision or the Saskatchewan Municipal Board; and
- (f) if known by the municipality, whether there are outstanding amounts that might be added to the taxes with respect to the property pursuant to section 369.

(2) A tax certificate issued pursuant to this section is deemed to have been properly executed and is binding on the municipality.

(3) Subject to the regulations made by the minister, the council shall, by bylaw, set the amount of the fee that may be charged for issuing a tax certificate pursuant to this section.

(4) The minister may make regulations prescribing the maximum fee that may be charged pursuant to this section.

2005, c.M-36.1, s.276.

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**Proof of taxes**

**277** A copy of the portion of the tax roll that relates to the taxes payable by any person in the municipality, certified as a true copy by a designated officer, is admissible in evidence as proof, in the absence of evidence to the contrary, that the taxes payable are owing.

2005, c.M-36.1, s.277.

**Action for refund of taxes**

**278(1)** Notwithstanding *The Limitations Act*, an action or other proceeding for the return by a municipality of any money paid to the municipality, whether under protest or otherwise, as a result of a claim by the municipality, whether valid or invalid, for payment of taxes or tax arrears must be commenced within six months after the payment of the money to the municipality.

(2) If no action or other proceeding is commenced within the period mentioned in subsection (1), the payment made to the municipality is deemed to have been a voluntary payment.

2005, c.M-36.1, s.278.

## DIVISION 6

**Penalties for Non-payment****Penalties - current year**

**279(1)** Subject to the regulations, a council shall, by bylaw, impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice, at the rate set out in the regulations.

(2) A municipality shall apply the same penalties that it has provided for by bylaw pursuant to subsection (1) to any taxes that the municipality levies on behalf of any other taxing authority and that remain unpaid after the date shown on the tax notice.

(2.1) Nothing in this section affects any arrangement between a municipality and a board of education pursuant to section 291 of *The Education Act, 1995*.

(3) The minister may make regulations:

(a) respecting the penalties that may be provided pursuant to this section, including prescribing the penalties that may be provided and prohibiting certain penalties;

(b) prescribing the rates, or maximum or minimum rates, and periods for penalties that may be imposed pursuant to this section.

2007, c.30, s.5; 2013, c.19, s.44.

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**Penalties - other years**

**280(1)** Subject to the regulations, a council shall, by bylaw, impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed, at the rate set out in the regulations.

(2) A municipality shall apply the same penalties that it has provided for by bylaw pursuant to subsection (1) to any taxes that the municipality levies on behalf of any other taxing authority and that remain unpaid after December 31 of the year in which the tax is imposed.

(2.1) Nothing in this section affects any arrangement between a municipality and a board of education pursuant to section 291 of *The Education Act, 1995*.

(3) The minister may make regulations:

(a) respecting the penalties that may be provided pursuant to this section, including prescribing the penalties that may be provided and prohibiting certain penalties;

(b) prescribing the rates, or maximum or minimum rates, and periods for penalties that may be imposed pursuant to this section.

2007, c.30, s.5; 2013, c.19, s.280.

**Arrears of certain costs and expenses**

**281** The costs and expenses mentioned in section 19 of *The Tax Enforcement Act* that are to be recorded separately on the tax roll of the municipality:

(a) are deemed to be part of the arrears of taxes; and

(b) are subject to the penalties mentioned in sections 279 and 280 of this Act.

2005, c.M-36.1, s.281.

**Penalties part of taxes**

**282** A penalty imposed pursuant to section 279 or 280 is part of the tax with respect to which it is imposed.

2005, c.M-36.1, s.282.

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DIVISION 7  
Imposing and Calculating Tax

## Tax levy

283(1) In this section, “**taxable assessment**” means a taxable assessment determined in accordance with section 197.

(2) Each council shall authorize a levy on all taxable assessments in the municipality:

(a) of a uniform rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budget of the municipality; and

(b) of any other rates required by this or any other Act.

(2.01) Notwithstanding clause (2)(a), to cover the cost of additional services and infrastructure associated with additional services for an additional service area, the council for a rural municipality or a municipal district may, by bylaw, set:

(a) a uniform rate for taxable assessment in any additional service area located within the rural municipality that is in addition to rates set pursuant to clause (2)(a) or (b);

(b) a schedule of fees that may be charged in an additional service area in accordance with section 8; or

(c) a percentage of the property tax levied in an additional service area pursuant to clause (2)(a).

(2.02) Notwithstanding any other provision of this Act, property tax exemptions do not apply to a rate set pursuant to clause (2.01)(a).

(2.03) In determining and setting a rate pursuant to clause (2.01)(a), a council may apply any or all of the items mentioned in sections 285, 289 and 290 even if their application varies from their application in the remainder of the rural municipality or municipal district.

(2.1) Notwithstanding clause (2)(a), the council of a rural municipality may set a uniform rate for taxable assessments in any hamlet located within the rural municipality that is lower than the uniform rate applicable to taxable assessments elsewhere in the rural municipality.

(3) Notwithstanding subsection (2) but subject to subsection (4), if a municipality has entered into a voluntary restructuring agreement mentioned in section 53, the council may, by bylaw, authorize a special purpose levy on properties affected by the restructuring agreement for the purposes specified in the restructuring agreement.

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- (4) No special purpose levy mentioned in subsection (3) may be authorized:
  - (a) subject to clause (b), for a term greater than 10 years; or
  - (b) if the special purpose levy is to retire a debt of the municipality, for a term greater than the term of the outstanding debt.
- (5) Subject to subsection (2.02), taxes may not be imposed pursuant to this section with respect to property that is exempt from property taxation.
- (6) The uniform mill rate or service fees authorized by subsection (2.01) may be added to the tax roll and are recoverable in the same manner as the taxes.

2005, c.M-36.1, s.283; 2006, c.7, s.43; 2013, c.19, s.46; 2014, c.19, s.22.

**Classes of property**

**284(1)** The Lieutenant Governor in Council may make regulations:

- (a) establishing classes of assessment of property for the purposes of sections 285, 289 and 290;
  - (b) respecting limits on mill rate factors that may be set by a council;
  - (c) prescribing classes of assessment of property for which a mill rate factor may not be set.
- (2) A regulation made pursuant to subsection (1) may be made retroactive to a day not earlier than the day on which this section comes into force.

2005, c.M-36.1, s.284.

**Mill rate factors**

**285(1)** Subject to the regulations, a council may, by bylaw, set mill rate factors.

- (2) A mill rate factor may be made applicable to a class of property established pursuant to section 284.
- (3) At the request of or with the consent of a hamlet board, the council of a rural municipality may, by bylaw pursuant to subsection (1), provide that mill rate factors may be made applicable to a class of assessment of property within the organized hamlet that are different from the mill rate factors applied elsewhere within the rural municipality.

2005, c.M-36.1, s.285; 2014, c.19, s.23.

**Tax rates**

**286(1)** The mill rate factors set pursuant to section 285, when multiplied by the uniform rate described in clause 283(2)(a) or by the mill rates established pursuant to section 71 of this Act or pursuant to sections 8 and 9 of *The Municipal Tax Sharing (Potash) Act*, establish a tax rate for each class of property established pursuant to section 284.

- (2) Subject to subsection (3), tax rates may not be amended after the municipality sends out tax notices to the taxpayers.



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(3) If, after sending out tax notices, a municipality discovers an error or omission that relates to the tax rates, the municipality may revise the tax rates and send out revised tax notices.

2005, c.M-36.1, s.286.

**Tax rates for other taxing authorities**

**287(1)** Notwithstanding any other Act or law but subject to subsection (3), a municipality may apply a mill rate factor established pursuant to section 285 to a rate mentioned in clause 283(2)(b) by agreement with the other taxing authority on whose behalf it collects the taxes for which the rate is set.

(2) Notwithstanding any other Act or law, a municipality that applies a mill rate factor pursuant to subsection (1) shall adjust the rate set pursuant to clause 283(2)(b) so that the same total amount of tax is levied on behalf of the other taxing authority after applying a mill rate factor.

(3) A municipality shall not apply a mill rate factor pursuant to subsection (1) to the tax required to be levied pursuant to *The Education Act, 1995*.

2005, c.M-36.1, s.287; 2009, c.23, s.12.

**Calculating amount of property tax**

**288** The amount of property tax to be imposed pursuant to this Act or any other Act with respect to a property is calculated by multiplying the taxable assessment determined in accordance with section 197 for the property by the tax rate to be established for that class of property.

2005, c.M-36.1, s.288.

**Minimum tax**

**289(1)** Notwithstanding any other provision of this Part but subject to the regulations, a council may, by bylaw, provide, in accordance with this section, for minimum amounts payable as property tax with respect to the matters mentioned in clause 283(2)(a).

(2) A bylaw passed pursuant to subsection (1) may provide for all or any of the following:

- (a) a minimum amount of tax or a method of calculating the minimum amount of tax;
- (b) different amounts of minimum tax or different methods of calculating minimum tax for different classes of property established pursuant to section 284;
- (c) that no minimum tax is payable with respect to a class of property.

(3) At the request of or with the consent of a hamlet board, a council of a rural municipality may, in a bylaw passed pursuant to subsection (1), provide that a minimum tax be applied to property within the organized hamlet that may be different from the minimum tax applied elsewhere in the rural municipality.

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- (4) The Lieutenant Governor in Council may make regulations respecting:
- (a) limits on the minimum amounts payable as property tax that may be set by a council; and
  - (b) the reporting that must be done by the council of the minimum amounts payable as property tax set by a council

2005, c.M-36.1, s.289; 2014, c.19, s.24.

**Base tax**

**290(1)** Notwithstanding any other provision of this Part but subject to the regulations, a council may, by bylaw, provide, in accordance with this section, for uniform base amounts of taxes payable as property tax with respect to the matters mentioned in clause 283(2)(a).

- (2) A bylaw passed pursuant to subsection (1) may:
- (a) provide different amounts of base tax for different classes of property established pursuant to section 284;
  - (b) provide that no base tax is payable with respect to a class of property.
- (3) A council may authorize a levy pursuant to clause 283(2)(a) with respect to property in addition to any amount collected as base tax.
- (4) At the request of or with the consent of a hamlet board, a council of a rural municipality may, in a bylaw passed pursuant to subsection (1), provide that a base tax be applied to property within the organized hamlet that may be different from the base tax applied elsewhere in the rural municipality.
- (5) The Lieutenant Governor in Council may make regulations respecting:
- (a) limits on the base amounts of taxes payable as property tax that may be set by a council; and
  - (b) the reporting that must be done by the council of the base amounts of taxes payable as property tax set by a council

2005, c.M-36.1, s.290; 2014, c.19, s.25.

**Minister's order re non-compliance with tax tool limits**

**290.1(1)** For the purposes of this section, "**tax tools**" means the following:

- (a) a mill rate factor pursuant to section 285;
  - (b) a minimum amount payable as property tax set pursuant to section 289;
  - (c) a base amount of taxes payable as property tax set pursuant to section 290.
- (2) The minister may, by order, prohibit or restrict the municipality from applying all or any of the tax tools to any class or classes of property if:
- (a) the municipality has not complied with section 285, 289 or 290; and
  - (b) the minister has notified the municipality of its non-compliance pursuant to clause (a) and the municipality is unable to demonstrate to the satisfaction of the minister its compliance with the matters set out in the notice within the period indicated in the notice.

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- (3) If a municipality does not demonstrate compliance to the satisfaction of the minister in the period provided for in the notice mentioned in subsection (2), the minister may make an order mentioned in subsection (2).
- (4) If the minister makes an order pursuant to subsection (2), the minister shall:
- (a) notify, in writing, the municipality mentioned in the order that the authority to apply all or any of the tax tools to a class or classes of property has been prohibited or restricted, as the case may be; and
  - (b) cause every order made pursuant to this section to be published in Part I of the Gazette.

2014, c.19, s.26.

**Tax agreement**

- 291(1)** A council may enter into a tax agreement with anyone who occupies property owned by the municipality, including property under the direction, control and management of the municipality.
- (2) The tax agreement may provide that, instead of paying the tax imposed pursuant to this Act or any other Act and any other fees or charges payable to the municipality, the occupant may make an annual payment to the municipality, calculated as provided in the agreement.
- (3) A tax agreement must provide that the municipality accepts payment of the amount calculated pursuant to the agreement in place of the tax and other fees or charges specified in the agreement.
- (4) A tax agreement does not apply to any other taxing authority unless the other taxing authority and any other municipality that also levies rates on its behalf agree otherwise.

2005, c.M-36.1, s.291.

**Exemptions from taxation**

- 292(1)** The following are exempt from taxation in all municipalities:
- (a) the interest of the Crown in any property, including property held by any person in trust for the Crown;
  - (b) property specially exempted by law;
  - (c) subject to subsection (2), property:
    - (i) that is owned and occupied by a registered independent school as defined in *The Education Act, 1995*, if the school is owned or operated by:
      - (A) a non-profit corporation that is incorporated, continued or registered pursuant to *The Non-profit Corporations Act, 1995*;
      - (B) a community services co-operative that is incorporated, continued or registered pursuant to *The Co-operatives Act, 1996*; or
      - (C) a body corporate that is operated on a not-for-profit basis and is incorporated or continued pursuant to an Act; and

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- (ii) that consists of:
  - (A) prescribed buildings; and
  - (B) land not exceeding the prescribed amount used in connection with the buildings mentioned in paragraph (A);
- (d) buildings or any portion of a building occupied by an Indian band, and used for the purposes of a school, together with any land used in conjunction with those buildings or that portion of the building, if the land and buildings are owned by:
  - (i) an Indian band;
  - (ii) a school division; or
  - (iii) any person, society or organization whose property is exempt from taxation pursuant to this or any other Act;
- (e) every place of public worship and the land used in connection with a place of public worship subject to the following limits:
  - (i) the maximum amount of land that is exempt pursuant to this clause is the greater of:
    - (A) 0.81 hectares; and
    - (B) 10 square metres of land for every one square metre of occupied building space used as a place of public worship;
  - (ii) the place of public worship and land must be owned by a religious organization;
  - (iii) the exemption does not apply to any portion of that place or land that is used as a residence or for any purpose other than as a place of public worship;
- (f) property owned and occupied by a school division or by the Conseil scolaire fransaskois established pursuant to section 42.1 of *The Education Act, 1995*, and consisting of:
  - (i) office buildings and the land used in connection with those buildings;
  - (ii) buildings used for storage and maintenance purposes and the land used in connection with those buildings; or
  - (iii) buildings used for the purposes of a school and the land used in connection with those buildings;

except any part of those buildings used as a dwelling and the land used in that connection;
- (g) every cemetery other than a commercial cemetery as defined in *The Cemeteries Act, 1999*;
- (h) every street or road, public square and park and the land used in connection with it;
- (i) every monument erected as a war memorial and the land, not exceeding 0.2 hectares, used in connection with the memorial;

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- (j) the property owned by the park authority of a regional park that:
- (i) would, except for subsection 67(5), be wholly or partially within the boundaries of a municipality; and
  - (ii) is used for regional park purposes;
- except for any portion of the property used as a residence or for any purpose other than a regional park purpose;
- (k) the property of every public library established pursuant to *The Public Libraries Act, 1996*, to the extent of the actual occupation of the property for the purposes of the institution;
- (l) the buildings and land used in connection with buildings owned by any other municipality or a controlled corporation and used for municipal purposes, except any portion of those buildings or that land that is used:
- (i) as a residence; or
  - (ii) for any purpose other than a municipal purpose;
- (m) every community hall owned and operated by a co-operative as defined in *The Co-operatives Act, 1996* and the land owned by the co-operative and used in connection with each hall;
- (n) minerals, within the meaning of *The Mineral Taxation Act, 1983*;
- (o) the property of every agricultural society, fair and exhibition incorporated or continued pursuant to *The Non-profit Corporations Act, 1995*;
- (p) so long as the buildings and lands are actually used and occupied by one of the following institutions, the buildings and lands, not exceeding 1.6 hectares, of and attached to or otherwise used in good faith in connection with and for the purpose of:
- (i) The Young Men's Christian Association;
  - (ii) The Young Women's Christian Association;
  - (iii) any law school established and maintained by the Benchers of the Law Society of Saskatchewan;
- (q) all property of the municipality;
- (r) so long as the buildings and lands are actually used and occupied by one of the following institutions, the buildings and land attached to or owned by a division, branch or local unit of:
- (i) The Royal Canadian Legion Saskatchewan Command;
  - (ii) the Army, Navy and Air Force Veterans in Canada;
  - (iii) the Disabled Veterans' Association of Saskatchewan; and
  - (iv) the Canadian Mental Health Association (Saskatchewan Division);
- (s) the property owned and occupied by The Canadian National Institute for the Blind;

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- (t) property of a person, society or organization that is:
    - (i) exempt from taxation pursuant to this or any other Act; and
    - (ii) occupied by another person, society or organization whose property is exempt from taxation pursuant to this or any other Act;
  - (u) property that:
    - (i) is specially exempted by law from taxation while used by a person for the purposes specified in the Act that conferred the exemption;
    - (ii) ceases to be used for those purposes by the person; and
    - (iii) is leased and used, in whole or in part, by a person who would not be taxable with respect to the property if he or she owned it.
- (2) If the exemption from taxation provided by clause (1)(c) is less than that granted by any other Act, the exemption granted by that other Act applies.

2005, c.M-36.1, s.292; 2007, c.17, s.5.

**Exemptions from taxation in rural municipalities**

**293(1)** In this section:

- (a) **“agricultural operation”**:
  - (i) includes the tillage of land, the production or raising of crops, dairy farming, the raising of poultry or livestock, the production of poultry products or livestock products in an unmanufactured state and any portion of the use of an operation mentioned in subclause (ii) that is determined by the Saskatchewan Assessment Management Agency to be a non-commercial use; but
  - (ii) does not include the commercial operation of seed cleaning plants, farm chemical and fertilizer outlets, grain elevators, equipment sales and service enterprises and other similar commercial operations;
- (a.1) **“assessment”** and **“actual assessment”** mean taxable assessment as determined in accordance with section 197;
- (b) **“land”** means land:
  - (i) for which the predominant potential use is cultivation, determined by the assessor as the best use that could be reasonably made of the majority of the surface area;
  - (ii) for which the predominant potential use is as range land or pasture land, determined by the assessor as the best use that could reasonably be made of the majority of the surface area;
  - (iii) the majority of the surface area of which is not developed for any use, has been left in or is being returned permanently to its native state or cannot be used for agricultural purposes; or
  - (iv) used for any other agricultural purpose.

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- (2) In addition to the exemptions provided for by section 292, the following are exempt from taxation in rural municipalities:
- (a) unoccupied buildings that are residential in nature and that are situated on land;
  - (b) buildings that are used to grow plants in an artificial environment;
  - (c) improvements, other than dwellings, that are used exclusively in connection with the agricultural operation that is owned or operated by the owner or lessee of the improvements;
  - (d) the portions of improvements, other than dwellings, that are:
    - (i) used partly in connection with the agricultural operation that is owned or operated by the owner or lessee of the improvements and partly for other purposes; and
    - (ii) determined by the Saskatchewan Assessment Management Agency to be attributable to that agricultural operation;
  - (e) a dwelling that is situated outside of an organized hamlet or an area established pursuant to clause 53(3)(i) and occupied by an owner or a lessee of land, to the extent of the amount of the assessment of the dwelling that does not exceed the total of the assessments of any land in the rural municipality or in any adjoining municipality that is owned or leased by:
    - (i) the occupant, the occupant's spouse or both of them;
    - (ii) subject to subsection (3), a partnership of which the occupant is a partner; or
    - (iii) subject to subsection (3), a corporation of which the occupant is a shareholder.
- (3) For the purposes of clause (2)(e):
- (a) the assessment of land owned or leased by:
    - (i) a partnership of which any person who is an occupant is a partner is deemed to be that portion of the actual assessment of the land that bears the same relationship to that actual assessment as the number of persons who are the occupants and who are partners in the partnership bears to the highest number of partners in the partnership at any time in the taxation year; or
    - (ii) a corporation of which any person who is an occupant is a shareholder is deemed to be that portion of the actual assessment of the land that bears the same relationship to that actual assessment as the number of shares of the corporation held by persons who are the occupants bears to the highest number of issued shares of the corporation in the taxation year; and
  - (b) if more than one dwelling described in clause (2)(e) is owned or leased by any of the persons mentioned in subclauses (2)(e)(i) to (iii), clause (2)(e) applies:
    - (i) if the dwellings are in the same rural municipality, only to the residence with the greater assessment; and

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- (ii) if the dwellings are in adjoining municipalities, with respect to each dwelling, only to the amount of the assessment that does not exceed the total of the assessments of any land in the rural municipality in which the dwelling is located that is owned or leased by one or more of those persons.
- (4) A lessee is only eligible to receive the exemption provided for by clause (2)(e):
- (a) with respect to land leased from an owner who is not eligible to receive the exemption; and
  - (b) with respect to land leased from an owner who is entitled to the exemption, if the owner or lessee provides to the assessor, on or before March 31 in any year, a copy of the lease and a written notice signed by the owner stating that the owner has agreed that the lessee is to receive the exemption.
- (5) If a written notice has been provided to the assessor pursuant to clause (4)(b), the lessee continues to receive the exemption until the owner or lessee provides to the assessor a written notice, signed by the owner, rescinding or amending the previous notice on or before March 31 in the year in which the rescission or amendment is to be effective.
- (6) If the lease provided to the assessor pursuant to clause (4)(b) is amended, the lessee shall promptly provide the assessor with a copy of the lease as amended.

2005, c.M-36.1, s.293; 2013, c.19, s.47; 2014, c.19, s.27.

**Exemptions re grain storage space**

**294(1)** In this section:

- (a) **“agreement”** means an agreement that meets the requirements of subsection (3);
- (b) **“grain storage space”** means space within an inland grain terminal:
  - (i) that is owned, leased or operated by an independent grain company through a joint venture or otherwise; and
  - (ii) that:
    - (A) was subject to an agreement as at January 1, 2001; or
    - (B) was constructed for the express purpose of being used by a producer for the storage of grain in accordance with an agreement;
- (c) **“independent grain company”** means a grain company:
  - (i) that is incorporated, registered or continued pursuant to *The Business Corporations Act*, *The Co-operatives Act, 1996* or *The New Generation Co-operatives Act*;
  - (ii) in which no one person owns, directly or indirectly, more than 10% of the voting shares; and
  - (iii) that is not listed on any of the following exchanges:
    - (A) the Toronto Stock Exchange;
    - (B) the Canadian Venture Exchange;



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- (C) the New York Stock Exchange;
  - (D) the NASDAQ Stock Market;
  - (E) the American Stock Exchange;
- (d) **“inland grain terminal”** means a grain elevator:
- (i) the principal uses of which are:
    - (A) the receiving of grain before or after the official inspection and official weighing of the grain; and
    - (B) the cleaning, storing and treating of the grain before it is moved forward by truck or rail; and
  - (ii) that has a minimum grain storage capacity of 16 500 tonnes, as licensed by the Canadian Grain Commission;
- (e) **“producer”** means a person engaged in the agricultural operation of land for the purpose of producing grain;
- (f) **“voting share”** means any security of an independent grain company that carries the right, either alone or as part of a class or series of securities, to elect more than 50% of the board of directors of the independent grain company.
- (2) For the purposes of clauses 293(2)(c) and (d), a producer who enters into an agreement with an independent grain company for the use of a grain storage space is to be considered a lessee of the grain storage space.
- (3) For the purposes of this section, an agreement between an independent grain company and a producer for the use of a grain storage space must:
- (a) be in writing;
  - (b) be for a term:
    - (i) that is 10 years or more; or
    - (ii) that expires if and when the independent grain company, or its successors or assigns, ceases to operate the inland grain terminal in which the grain storage space is provided;
  - (c) be for the purpose of providing the producer with grain storage space before the sale of the grain;
  - (d) permit the independent grain company to commingle the producer’s grain with grain of the same kind, grade and quality as the producer’s grain;
  - (e) at all times, permit the producer to remove from the inland grain terminal grain of the same kind, grade and quantity as stored by the producer, less any applicable dockage as defined in section 2 of the *Canada Grain Act*, for the purpose of redelivering the grain to the producer’s land before the sale of the grain; and
  - (f) ensure the producer access to the grain storage space at all times to the extent set out in the agreement.

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(4) Every independent grain company claiming a property tax exemption pursuant to this section shall, on or before March 1 of the year in which the exemption is claimed, submit to the assessor of the municipality in which the grain storage space is located:

- (a) a statement certified by the proper officer of the independent grain company that shows the names and addresses of all registered shareholders of the independent grain company as at December 31 of the preceding year; and
- (b) an affidavit or declaration of the proper officer of the independent grain company stating that, to the best of that officer's information and belief, no one person owns, directly or indirectly, more than 10% of the voting shares in the independent grain company.

2005, c.M-36.1, s.294.

**Exemption of specific properties**

**295(1)** A council may exempt any property from taxation in whole or in part with respect to a financial year.

(2) Subject to section 298, a council may:

- (a) enter into an agreement with the owner or occupant of any property for the purpose of exempting that property from taxation, in whole or in part, for not more than five years; and
- (b) in an agreement entered into pursuant to clause (a), impose any terms and conditions that the council may specify.

(3) If a council exempts property from taxation pursuant to subsection (1) or (2), the assessment for that property must appear on the assessment roll in each year of the exemption.

2005, c.M-36.1, s.295; 2012, c.22, s.3.

**Taxation appeal**

**296(1)** If a person considers that an error has been made in determining that any property is liable to taxation, that person may appeal that matter to the board of revision.

(2) Sections 225 to 257 apply, with any necessary modification, to an appeal made pursuant to subsection (1).

2005, c.M-36.1, s.296.

**Local improvements**

**297** Property exempt from taxation pursuant to section 292, 293 or 294 is not, by virtue of that fact alone, exempt from any special assessment for local improvements.

2005, c.M-36.1, s.297.

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**Exempt property and other taxing authorities**

298(1) If, after the coming into force of this section, a council exempts or partially exempts any property from taxation pursuant to subsection 295(1), or enters into an agreement to exempt or partially exempt any property from taxation pursuant to subsection 295(2), the council shall raise each year, on behalf of any other taxing authority on whose behalf it levies taxes, an amount equal to the amount that would have been levied on behalf of the other taxing authority if the exemption had not existed.

(2) Subsection (1) does not apply if the other taxing authority agrees otherwise.

(3) A municipality shall raise the amount mentioned in subsection (1) by adjusting the rate levied within the municipality on behalf of the other taxing authority pursuant to clause 283(2)(b), either:

(a) in the case of the rate levied on behalf a school division within the meaning of *The Education Act, 1995*, at the rates required by *The Education Act, 1995*; or

(b) in the case of a taxing authority other than a school division, at a uniform rate or, by agreement with that other taxing authority, by means of a uniform rate multiplied by the applicable mill rate factors set pursuant to section 285.

(4) The amount mentioned in subsection (1) is to be calculated by multiplying the most recent assessment of the property to which the exemption or partial exemption applies by the rate set by the other taxing authority and levied pursuant to clause 283(2)(b), subject, in the case of a taxing authority mentioned in clause (3)(b), to any applicable mill rate factors.

(5) Notwithstanding subsection (1) but subject to subsection (6), if, for the purposes of economic development, a council enters into an agreement pursuant to subsection 295(2) to exempt or partially exempt any property from taxation, the municipality is not required, for the term of the agreement, to replace the tax revenues lost by any other taxing authority on whose behalf the municipality levies taxes.

(6) If a council enters into an agreement for the purposes mentioned in subsection (5), the council shall, before February 1 of the first year in which the tax exemption is to take effect, give written notice of the tax exemption to any other taxing authority on whose behalf the municipality levies taxes.

(7) Notwithstanding subsection 295(2), any other taxing authority on whose behalf the municipality levies taxes may agree to an extension of an agreement entered into for the purposes mentioned in subsection (5).

(8) If another taxing authority agrees to an extension pursuant to subsection (7), the other taxing authority is deemed to have waived, for the extended term of the agreement, the obligation of the municipality to the taxing authority to replace lost tax revenues.

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**299** If a council has set fees in connection with any services provided by the municipality, the fees apply:

- (a) uniformly on the same basis to property that is exempt from taxation as to property that is not exempt from taxation; and
- (b) at the same rate to all property that is exempt from taxation that receives the services to which the fee applies.

2005, c.M-36.1, s.299.

**Changes to taxable status**

**300(1)** An exempt property or part of an exempt property becomes taxable if:

- (a) the use of the property changes to a use that does not qualify for the exemption; or
- (b) the occupant of the property changes and the new occupant does not qualify for the exemption.

(1.1) Subsection (1) does not apply to property mentioned in clause 292(1)(q) that continues to be used for municipal purposes but is occupied or leased under agreement with the municipality unless the agreement provides for a change in the taxable status.

(2) A taxable property or part of a taxable property becomes exempt if:

- (a) the use of the property changes to a use that qualifies for the exemption; or
- (b) the occupant of the property changes and the new occupant qualifies for the exemption.

(3) If the taxable status of property changes, a tax imposed with respect to the property must be prorated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

2005, c.M-36.1, s.300; 2013, c.19, s.48.

**Taxation of certain improvements**

**301(1)** If the owner of an improvement situated on land belonging to another person or the owner of an improvement that is not attached to the land on which it is placed is assessed, the improvement is liable to taxation and is subject to a lien for taxes.

(2) Subsection (1) applies whether or not the land on which the improvement is situated is exempt from taxation.

2005, c.M-36.1, s.301.

**Taxation in regional parks**

**302(1)** In this section:

- (a) **“council”** means the council of a municipality;
- (b) **“municipality”** means the municipality in which a regional park would, except for subsection 67(5), be wholly or partially located;

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- (c) “**park authority**” means the park authority of a regional park that would, except for subsection 67(5), be wholly or partially located within the boundaries of a municipality.
- (2) On or before March 1 in any year, or any other date that may be agreed to by the park authority and the council, the park authority shall:
- (a) authorize the levy of a uniform rate applicable to the entire regional park; and
  - (b) notify the municipality of the rate authorized pursuant to clause (a).
- (3) On receipt of a notification pursuant to clause (2)(b), the council shall levy the rate specified in the notice, together with any rates provided for in clause 283(2)(b).
- (4) The municipality is responsible for assessment and the collection of taxes within the portion of the regional park that would, except for subsection 67(5), be located within the boundaries of the municipality, in accordance with this Act.
- (5) Notwithstanding subsection (4), if a council is authorized by bylaw to do so, the council may enter into an agreement with the council of any other municipality to determine which municipality is responsible for the assessment and collection of taxes mentioned in subsection (4).
- (6) Subsection (7) applies, with any necessary modification, to the municipality that is determined by an agreement mentioned in subsection (5) to be the responsible municipality.
- (7) On or before the tenth day of the month following the month in which the taxes are received by the municipality, the municipality shall forward to the park authority not less than:
- (a) 80% of the amount of the taxes levied pursuant to clause (2)(a) and actually collected by the municipality; or
  - (b) any other fixed amount agreed to by the park authority and the council.
- (8) The park authority shall use funds forwarded to it pursuant to subsection (7) in accordance with *The Regional Parks Act, 1979*.

2005, c.M-36.1, s.302.

**Supplementary property tax roll**

- 303(1)** A municipality may prepare a supplementary property tax roll.
- (2) A supplementary property tax roll may be a continuation of the property assessment roll prepared pursuant to Part X or separate from it.
  - (3) A supplementary property tax roll must show the date for determining the tax that may be imposed pursuant to the tax levy.
  - (4) Sections 263 and 264 apply with respect to a supplementary property tax roll.
  - (5) The municipality shall:
    - (a) prepare supplementary property tax notices for all taxable property shown on the supplementary property tax roll of the municipality; and
    - (b) send the supplementary property tax notices to the persons liable to pay the taxes.

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(6) If a municipality is required to levy rates pursuant to *The Municipal Hail Insurance Act* and those rates have not been assessed when the tax notices are mailed, notification of the rates shall be given by supplementary notice sent by mail on or before September 15.

(7) Sections 267 to 271 apply with respect to supplementary property tax notices.

2005, c.M-36.1, s.303.

**DIVISION 8**  
**Adjustment of Tax Levy**

**Proration of tax levy**

**304(1)** Subject to subsection (2), if construction of a building is commenced in any year and the building is assessed in that year, the amount levied on the assessment in that year is to be adjusted to correspond with the portion of the year following the date on which construction of the building was completed.

(2) If the building or a portion of the building mentioned in subsection (1) was occupied before the date mentioned in that subsection, the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy.

(3) If a building has been assessed and is removed or demolished, the amount levied on the assessment in that year is to be adjusted to correspond with that portion of the year that elapsed before the completion of the removal or demolition.

(4) If land is assessed in any year and is later in the year subdivided, or titles for it are issued pursuant to a condominium plan that is approved by the Controller of Surveys, the amount levied on the assessment in that year is to be adjusted to correspond with that portion of the year that elapsed before the subdivision or issuance of titles.

2005, c.M-36.1, s.304; 2013, c.19, s.49.

**Effect on taxes of appeals re assessments**

**305(1)** Subject to subsection (2), if the assessment roll is confirmed before appeals to the board of revision, the Saskatchewan Municipal Board or the Court of Appeal have been disposed of, no amendment or alteration to the roll may be made except as provided for in section 208 or 209.

(2) If a decision on appeal would result in a change or alteration in the assessment of property on the roll if the roll had not been confirmed:

(a) the municipality shall adjust the taxes on the property in accordance with the appeal decision; and

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- (b) if:
- (i) the appeal decision cancels or reduces the assessment on the property, the municipality shall refund all or part of the taxes paid in excess of those required to be paid as a result of the appeal decision; or
  - (ii) the appeal decision confirms or increases the assessment on the property, the property is liable for and the municipality shall collect the amount of taxes that would be payable if the original assessment were that set by the appeal decision.
- (3) Any taxes and penalties required to be paid as a result of an appeal decision are recoverable pursuant to this Act and *The Tax Enforcement Act*.

2005, c.M-36.1, s.305.

## DIVISION 9

**Permit Fees as Alternative to Taxation for Trailers and Mobile Homes****Trailers and mobile homes**

**306(1)** A council may, by bylaw, authorize and require the operators and every owner or occupant of property who permits two or more trailers or mobile homes that are used as living quarters, or one or more trailers or mobile homes that are divided into multiple units that are used as living quarters, to be located on the property:

- (a) to register the owners of the trailers or mobile homes on forms provided by the municipality;
  - (b) to collect from the owners of the trailers or mobile homes any permit fees that are imposed by bylaw; and
  - (c) to pay to the municipality the permit fees collected.
- (2) In the bylaw mentioned in subsection (1), the council may make any rules concerning the registration, collection and payment that the council may consider expedient.
- (3) Notwithstanding clause 8(3)(c), the permit fees imposed by bylaw pursuant to subsection (1):
- (a) may, if levied in lieu of assessing and taxing the trailer or mobile home as an improvement, exceed the cost to the municipality for the administration and regulation of, and be in the nature of a tax for, the activity for which the permit is required; and
  - (b) are subject to any regulations made by the minister.

2005, c.M-36.1, s.306; 2013, c.19, s.50.

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DIVISION 10  
**Apportionment of Taxes and Other Amounts**

**Property that becomes exempt**

**307** If property becomes exempt from taxation during the year:

- (a) any taxes payable to that date with respect to the property are to be apportioned between the council and the other taxing authorities on whose behalf the municipality levies taxes, in shares corresponding to their respective tax rates;
- (b) any taxes paid in excess of the taxes payable to that date with respect to the property are to be rebated to the previous owner of the property by the council and the other taxing authorities on whose behalf the municipality levies taxes, in shares corresponding to their respective tax rates; and
- (c) any taxes that would have been due after that date with respect to the property are abated between the council and the other taxing authorities on whose behalf the municipality levies taxes, in shares corresponding to their respective tax rates.

2005, c.M-36.1, s.307.

**Apportionment of sums other than taxes**

**308(1)** In this section, “**grants**” means grants received:

- (a) from a corporation whose property is exempt from taxation with respect to that property; or
  - (b) from the Government of Canada or the Government of Saskatchewan or any agency of those governments with respect to property exempt from taxation.
- (2) If a municipality receives grants calculated on the basis of taxes that would be payable if the property with respect to which the grants are paid were not exempt, the grants are to be apportioned between the municipality and any other taxing authorities on whose behalf the municipality levies taxes, in shares corresponding to their respective tax rates.
- (3) Subsection (2) does not apply if the council and the boards of any other taxing authority on whose behalf the municipality levies taxes agree that it shall not apply.
- (4) A percentage of any revenue from permit fees paid by the occupants of trailers or mobile homes equal to the percentage obtained by dividing the tax rate levied for school taxes by the total of the tax rates levied by the municipality for school and municipal purposes is to be paid by the council to the school division in which the trailers or mobile homes are located.
- (5) If a separate school division is established in a school division:
- (a) the revenue to be paid for school purposes pursuant to this section is to be divided in the proportions and manner prescribed in section 302 of *The Education Act, 1995*; and
  - (b) the council shall pay the appropriate amounts to each school division or separate school division entitled to receive school taxes.



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(6) Section 291 of *The Education Act, 1995*, or sections 299 to 305 of that Act, as the case may require, apply, with any necessary modification, to the payments made pursuant to subsection (5).

2005, c.M-36.1, s.308.

**Apportionment of legal costs**

**309** If a municipality has incurred reasonable costs to enforce the payment of taxes, other than pursuant to *The Tax Enforcement Act*, that are not recoverable from the person who owed the taxes, the municipality may apportion the costs between the municipality and the other taxing authorities on whose behalf the municipality levied the taxes in shares corresponding to the respective amounts of taxes collected on behalf of the municipality and the taxing authorities.

2005, c.M-36.1, s.309.

**Special assessments**

**310** In each year in which a special assessment or a portion of a special assessment becomes due and payable, the designated officer shall transfer the special assessment or portion of the special assessment, as the case may be, to the tax roll, and the amount transferred is deemed to be taxes imposed against the property in that year.

2005, c.M-36.1, s.310.

**Education property tax return**

**311(1)** On or before the tenth day of each month, every municipality shall provide a monthly education property tax return to the end of the preceding month in the manner and containing the information directed by the minister to:

- (a) the minister; and
- (b) every school division that is wholly or partly within the municipality.

(2) On or before September 15 of each year, every municipality shall provide an interim education property tax return as of August 31 of that year in the manner and containing the information directed by the minister to:

- (a) the minister; and
- (b) every school division that is wholly or partly within the municipality.

(3) On or before January 15 of each year, every municipality shall provide an annual education property tax return as of December 31 of the preceding year in the manner and containing the information directed by the minister to:

- (a) the minister;
- (b) the minister responsible for the administration of *The Education Act, 1995*; and
- (c) every school division that is wholly or partly within the municipality.

2013, c.19, s.51.

**311.1 Repealed.** 2009, c.23, s.14.

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DIVISION 11  
**Special Taxes**

**Special tax bylaw**

**312(1)** Subject to the regulations, a council may pass a special tax bylaw to raise revenue to pay for any specific service or purpose to be completed within the taxation year.

- (2) A special tax bylaw must be passed annually.
- (3) A council shall ensure that public notice is given before initially considering any report on a proposed bylaw respecting a special tax.
- (4) The minister may make regulations:
  - (a) respecting the special taxes that may be levied pursuant to this section, including setting the special taxes that may be levied and prohibiting certain special taxes;
  - (b) respecting the maximum rates for special taxes that may be levied pursuant to this section.
- (5) Special taxes that are levied pursuant to this section are to be added to the tax roll as a special assessment against the property and are recoverable in the same manner as other taxes.

2005, c.M-36.1, s.312; 2010, c.24, s.23.

**Taxable property**

**313(1)** A special tax bylaw passed pursuant to section 312 authorizes the council to impose the tax with respect to property in the municipality that will benefit from the specific service or purpose stated in the bylaw.

- (2) If, pursuant to *The Urban Municipality Act, 1984*, a municipality provided a special service with respect to property, the cost of which the municipality was entitled to levy against the assessed owner of the property pursuant to that Act, and if, after this Act comes into force, the municipality continues that service with respect to that property pursuant to a special tax bylaw passed pursuant to section 312, the council may impose the tax authorized by the special tax bylaw against that property notwithstanding that the property is otherwise exempt from taxation pursuant to this Act.

2005, c.M-36.1, s.313.

**Contents of special tax bylaw**

**314** A special tax bylaw must:

- (a) state the specific service or purpose for which the bylaw is passed;
- (b) identify the properties that will benefit from the service or purpose and against which the special tax is to be imposed;
- (c) state the estimated cost of the service or purpose;

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- (d) state whether the tax rate is to be based on:
  - (i) the assessment prepared in accordance with Part X;
  - (ii) each parcel of land;
  - (iii) each unit of frontage; or
  - (iv) each unit of area;
- (e) set the tax rate to be imposed in each case described in clause (d); and
- (f) provide a process by which interested persons may request the municipality to review the application or calculation of a special tax on property if they consider that an error or omission was made in that application or calculation.

2005, c.M-36.1, s.314.

**Use of revenue**

**315(1)** The revenue raised by a special tax bylaw must be applied to the specific service or purpose stated in the bylaw.

(2) If there is any excess revenue, the municipality shall give public notice of the use to which it proposes to put the excess revenue.

2005, c.M-36.1, s.315.

**Use of revenue – additional service areas**

**315.1(1)** The revenue raised by bylaw for an additional service area must be applied to the specific service and the purpose stated in the bylaw.

(2) If there is any excess revenue raised pursuant to subsection (1), the municipality shall give public notice to ratepayers of an additional service area:

- (a) of the use to which it proposes to put the excess revenue in the next year for the additional service area; or
- (b) that the excess revenue has been deposited in a reserve fund for future infrastructure expenditures in the additional service area.

2013, c.19, s.52.

DIVISION 12  
**Other Taxes**

**Amusement tax**

**316(1)** In this section:

- (a) **“owner”** means a person operating a place of amusement in the municipality;
- (b) **“place of amusement”** means a place where an exhibition or entertainment is given or game played and an entrance or admission fee is charged or collected;
- (c) **“tax”** means the amusement tax set by a bylaw passed pursuant to subsection (2).

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- (2) A council may, by bylaw, require that every person attending a place of amusement shall pay a tax on each admission to a place of amusement.
- (3) A bylaw passed pursuant to subsection (2) may direct that the tax may vary:
- (a) with the amount of the entrance or admission fee; or
  - (b) by category of place of amusement.
- (4) A council may, by bylaw, make rules for the collection, proper accounting and due payment of the amusement tax, and without restricting the generality of the foregoing, may:
- (a) require that the tax be collected by the owners of places of amusement by means of tickets or otherwise in a form approved by the municipality;
  - (b) allow the owners a commission on the sale of tickets or the amount of tax collected;
  - (c) require the owners to deface tickets sold pursuant to this section in any manner that may be approved by the municipality and to place at an entrance of their respective places of amusement receptacles for receiving the tickets so defaced;
  - (d) authorize inspectors or police officers to enter places of amusement to ascertain whether the bylaw is being observed and to place in the lobby or elsewhere notices concerning the tax;
  - (e) exempt certain places of amusement from paying the tax;
  - (f) require the owners to make returns in a form approved by the municipality, showing:
    - (i) the number of admissions to their respective places of amusement;
    - (ii) the entrance or admission fees paid;
    - (iii) the amount of tax collected; and
    - (iv) any other information that the municipality may consider necessary; and
  - (g) require the owners to pay the amount collected to a designated officer:
    - (i) after each performance or entertainment; or
    - (ii) at any times and in any manner that the municipality may consider advisable.
- (5) The council may:
- (a) accept from the owner a sum in lieu of the tax; and
  - (b) exempt persons attending the place of amusement from payment of the tax.

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**Collection from oil or gas well**

**317(1)** If taxes levied in any year with respect to the resource production equipment of a petroleum oil or gas well remain unpaid after that year, the administrator may give notice to any person who purchases oil or gas originating in a well with respect to which the resource production equipment is used, that the owner or operator of the well has failed to pay the taxes levied on the resource production equipment.

(2) The administrator shall serve the notice mentioned in subsection (1) by registered mail and the notice is deemed to have been served on the purchaser:

- (a) on the delivery date shown on the signed post office receipt card; or
- (b) if the delivery date is not shown, on the day on which the signed post office receipt card is returned to the administrator.

(3) The notice must:

- (a) identify the wells with respect to which the resource production equipment subject to tax is used; and
- (b) state:
  - (i) the amount of the arrears of taxes claimed; and
  - (ii) the name and address of the owner or operator of the well.

(4) On service of the notice, the purchaser of oil or gas from any well identified in the notice shall, as any moneys become owing from the purchaser to the owner or operator of the well with respect to the purchases, remit the moneys to the municipality to the amount claimed in the notice.

(5) On service of the notice, a purchaser of oil or gas from a well identified in the notice is personally liable to the municipality to the amount of the purchase price of all oil or gas subsequently purchased by him or her from the owner or operator of the well to the amount of the arrears of taxes claimed in the notice.

(6) The purchaser may deduct from the amount owing from him or her to the owner or operator of the well any sums paid by him or her to the municipality pursuant to the notice, and those sums are deemed to be a payment on account of the oil or gas purchased by him or her.

2005, c.M-36.1, s.317.

**Establishing tax increment financing programs**

**317.1(1)** A council may, by bylaw, establish tax increment financing programs in designated areas of the municipality for the purpose of encouraging investment or development in those areas.

(2) The Lieutenant Governor in Council may make regulations respecting tax increment financing programs and the required contents of a bylaw to be passed pursuant to this section.

2007, c.32, s.13.

**c. M-36.1****MUNICIPALITIES****Provisions of tax increment financing programs**

**317.2** A tax increment financing program may provide:

- (a) that some or all of the incremental municipal taxes coming from the designated area are to be placed into a reserve fund;
- (b) that money in a reserve fund is to be used to:
  - (i) benefit the area by acquiring, constructing, operating, improving and maintaining works, services, facilities and utilities of the municipality;
  - (ii) repay borrowings associated with activities undertaken pursuant to subclause (i);
  - (iii) fund a financial assistance program for persons who invest in developing or constructing property in the area; or
  - (iv) give financial assistance to persons who invest in developing or constructing property in the area; or
- (c) for any other matter consistent with the purpose of the program that the council considers necessary or advisable.

2007, c.32, s.13.

**DIVISION 13**  
**Enforcement of Taxes**

**Person liable to pay special tax**

**318** The person liable to pay the tax imposed in accordance with a special tax bylaw is the person liable to pay property tax in accordance with section 319.

2005, c.M-36.1, s.318.

**Person liable to pay taxes**

**319(1)** The person liable to pay property tax pursuant to this Act or any other Act is the person who:

- (a) at the time the assessment is prepared or adopted, is the assessed person; or
- (b) subsequently becomes the assessed person.

(2) The person liable to pay any other tax imposed pursuant to this Act or any other Act is the person who:

- (a) at the time the tax is imposed, is liable in accordance with this Act or any other Act to pay the tax; or
- (b) subsequently becomes liable in accordance with this Act or any other Act to pay the tax.

2005, c.M-36.1, s.319.

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**Lien for taxes**

**320(1)** The taxes due on any property:

- (a) are a lien against the property; and
  - (b) are collectable by action or distraint in priority to every claim, privilege, lien or encumbrance, except that of the Crown.
- (2) A lien, and its priority, mentioned in this section are not lost or impaired by any neglect, omission or error of any employee of the municipality.

2005, c.M-36.1, s.320.

**Right to collect rent to pay taxes**

**321(1)** If taxes for which the owner is liable are due on any property occupied by a tenant, the municipality may send a notice to the tenant requiring the tenant to pay the rent, as it becomes due, to the municipality until the taxes, including costs, have been paid.

(2) The municipality has the same authority as the landlord of the property to collect rent by distress, or otherwise, until the taxes, including costs, have been paid.

(3) This section does not prevent the municipality from exercising any other right it has to collect the taxes from the tenant or any other person liable for their payment.

(4) The notice required pursuant to subsection (1) may be sent:

- (a) at any time, if the taxes due are in arrears; or
- (b) after the tax notice has been sent, if the taxes are due but not in arrears.

(5) Not less than 14 days before a municipality sends a notice pursuant to subsection (1), it shall send a notice to the owner of the property advising the owner of the intention of the municipality to proceed pursuant to subsection (1).

(6) From moneys paid to the municipality pursuant to this section, the municipality may pay any sums that it considers necessary for supplying the tenant with heat or other service that, but for the notice, would have been supplied by the landlord of the property.

(7) From moneys paid to the municipality pursuant to this section, the municipality may pay to the insurer of the property the premium of any insurance on improvements on the property, to the extent of the insurable value of the improvements.

(8) From moneys paid to the municipality pursuant to this section, the municipality may insure the interest of the municipality in all or any improvements on property with respect to which rent is payable pursuant to this section against loss or damage to the extent of all taxes that may be due at the time of any such loss or damage, including costs.

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- (9) Moneys paid by the municipality in accordance with subsections (6), (7) and (8) may be deducted from moneys received pursuant to this section, in which case only the balance of moneys so received is to be applied to the unpaid taxes.
- (10) If a landlord has appointed an agent to collect rents for property for which a notice is sent pursuant to subsection (1), the municipality may send the agent notice in writing requiring the agent:
- (a) to account for all rents received by the agent from the property; and
  - (b) to pay to the municipality all those rents, less a reasonable commission for collection plus other necessary expenses.
- (11) On receipt of a written notice pursuant to subsection (10), the agent is personally liable to the municipality for all rents received and not paid to the municipality as required.
- (12) Nothing done by a municipality pursuant to this section is to be construed as entry into possession of the property.
- (13) The municipality:
- (a) is not accountable for any moneys except those actually received by it pursuant to this section; and
  - (b) is not under any liability by reason of any act done pursuant to this section.
- (14) A tenant may deduct from the rent any taxes paid by the tenant to the municipality pursuant to this section, other than taxes the tenant is required to pay pursuant to the terms of the tenancy.
- (15) Any amount deducted pursuant to subsection (14) is deemed to be payment on account of rent by the tenant to the landlord or any other person entitled to receive the rent.

2005, c.M-36.1, s.321.

**Insurance proceeds**

- 322(1)** If improvements are damaged or destroyed and taxes for those improvements are unpaid, any money payable pursuant to a insurance policy for loss or damage to those improvements is payable on demand, to the extent of the unpaid taxes, by the insurer to the municipality.
- (2) In default of paying the moneys to the municipality pursuant to subsection (1), the municipality may sue for and recover from the insurer the amount of the unpaid taxes.
- (3) Subsection (1) applies only to the limit of the insurance policy, and only to the portion of the insurance proceeds not used in repairing or rebuilding the improvements damaged or destroyed.

2005, c.M-36.1, s.322.



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**Distress and seizure of goods**

**323(1)** In this section and in sections 324 to 332 and 335:

- (a) **“goods”** includes a house trailer;
  - (b) **“house trailer”** means a trailer or mobile home that:
    - (i) is intended for occupancy; and
    - (ii) is a building during the time when a tax notice is sent respecting the trailer or mobile home;
  - (c) **“tax notice”** means a tax notice sent pursuant to Division 4 of this Part.
- (1.1) A municipality may issue a distress warrant:
- (a) to recover tax arrears pursuant to this Part; or
  - (b) with respect to a house trailer, to recover tax arrears respecting the house trailer or tax that remains unpaid respecting the house trailer after the date shown on the tax notice sent to the taxpayer.
- (2) If a distress warrant has been issued, a civil enforcement agency or a designated officer shall place sufficient goods under seizure to satisfy the amount of the claim shown in the warrant.
- (3) The person placing goods under seizure may ask the person who owns or has possession of the seized goods to sign a bailee’s undertaking agreeing to hold the seized goods for the municipality.
- (4) If a person refuses to sign a bailee’s undertaking, the person placing goods under seizure may:
- (a) remove the goods from the premises; or
  - (b) in the case of a house trailer, remove the house trailer from the premises or cause the house trailer to be immobilized.
- (4.1) If a house trailer has been immobilized pursuant to subsection (4), no person shall tamper with or remove any immobilization device that has been used for the purpose of immobilizing the house trailer.
- (5) If a bailee’s undertaking is signed pursuant to subsection (3), the goods specified in it are deemed to have been seized.
- (6) A seizure pursuant to this section continues until the municipality:
- (a) abandons the seizure by written notice; or
  - (b) sells the goods.
- (7) A municipality is not liable for wrongful or illegal seizure or for loss of or damage to goods held under a seizure pursuant to this section if a bailee’s undertaking relating to the seized goods has been signed pursuant to subsection (3).

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**Goods affected by distress warrant**

324(1) A person may, on behalf of the municipality, seize the following goods pursuant to a distress warrant:

- (a) goods belonging to the person who is liable to pay the taxes, wherever those goods may be found within the municipality;
  - (b) goods in the possession of the person who is liable to pay the taxes, wherever those goods may be found within the municipality;
  - (c) subject to subsection 321(1), goods found on the property with respect to which taxes have been levied and that are owned by or are in possession of any occupant of the property except a tenant.
- (2) If goods are subject to a valid lien in favour of an owner for all or part of their price, those goods may not be seized pursuant to the distress warrant, but the interest only of the defaulter, or of any other occupant of the property other than the owner, in the goods is liable to distress and sale.
- (3) If a person who is liable to pay tax is in possession of goods belonging to others for the purpose of storing and warehousing the goods, or selling them on commission, or as agent, those goods may not be seized pursuant to the distress warrant.
- (4) A vendor's or lessor's share of the crop grown on the land sold or demised is not liable to distress or sale for taxes due with respect to other land owned or occupied by the purchaser or lessee.
- (5) An animal not belonging to the defaulter or to any occupant of the premises with respect to which the taxes are due is not liable to distress or sale for taxes owing by the defaulter, but any interest in an animal of the defaulter or occupant or of the spouse, daughter, son, daughter-in-law or son-in-law of the defaulter or occupant, or of any other relative of the defaulter or occupant who lives with him or her as a member of his or her family, is liable to distress or sale for taxes.
- (6) For the purposes of this section, if there is a security interest that is a mortgage on goods that would be liable to distress and sale pursuant to this section if they had not been mortgaged:
- (a) the security interest is not deemed to transfer the goods to the mortgagee; and
  - (b) the ownership of the goods is deemed to have remained in the mortgagor.
- (7) Goods exempt by law from seizure under execution may not be seized pursuant to the distress warrant unless the goods belong to the person liable to pay the taxes.
- (8) A person claiming an exemption pursuant to subsection (7) shall indicate the goods for which an exemption is claimed.
- (9) The costs chargeable respecting any action taken pursuant to this section are those payable pursuant to *The Distress Act*.
- (10) The expenses necessarily incurred in seizing and immobilizing a house trailer may be added to the tax roll and collected in the same manner as taxes.

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**Date for issuing distress warrant**

**325(1)** Subject to subsection (2), a distress warrant may not be issued until 30 days after the date on which the tax notice is mailed or delivered to the person liable to pay the tax.

(2) If, before the period mentioned in subsection (1) expires, a municipality has reason to believe that a person is about to move out of the municipality goods that are to be seized pursuant to a distress warrant, the municipality may apply to a justice of the peace for an order authorizing the municipality to issue the distress warrant before the period mentioned in subsection (1) expires.

2005, c.M-36.1, s.325.

**Right of entry**

**326** A municipality attempting to seize goods pursuant to a distress warrant has the same right as a landlord pursuant to *The Landlord and Tenant Act*:

- (a) to break open and enter a building, yard or place to which goods have been fraudulently or clandestinely conveyed; and
- (b) to seize the goods.

2005, c.M-36.1, s.326.

**Notice of seizure**

**327** The person placing goods under seizure shall:

- (a) give notice of the seizure to:
  - (i) the person who is liable to pay the tax; or
  - (ii) any adult member of the person's family at the person's home; or
- (b) if the person or a family member cannot be found, post a copy of the notice of seizure on a conspicuous part of the property.

2005, c.M-36.1, s.327.

**Right to pay taxes**

**328(1)** After goods have been seized pursuant to a distress warrant, any person may pay the taxes.

(2) On payment of the taxes pursuant to subsection (1), the municipality shall release the goods from seizure to the person from whom they were seized.

(3) A person may exercise the right pursuant to subsection (1) at any time before the municipality sells the goods at a public auction or becomes the owner of the goods pursuant to section 330.

2005, c.M-36.1, s.328.

**Right to release goods**

**329(1)** After goods have been seized pursuant to a distress warrant, the municipality may release the goods from seizure whether or not any part of the taxes for which seizure was made has been paid.

(2) The right of the municipality to release goods is without prejudice to the right of the municipality to recover, by distress or otherwise, the taxes or the balance of the taxes owing.

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(3) After goods are released pursuant to subsection (1), the municipality shall post a notice of the release:

- (a) in a conspicuous place in the municipality office; and
- (b) on the property where the goods were seized.

2005, c.M-36.1, s.329.

**Sale of seized goods by auction**

**330(1)** The municipality shall offer for sale at a public auction goods that have been seized pursuant to a distress warrant if the taxes are not paid.

(2) Subject to subsection (5), the municipality shall advertise a public auction by posting a notice in at least three public places in the municipality near the goods to be sold not less than 10 days before the date of the auction.

(3) The advertisement must specify:

- (a) the date, time and location of the public auction;
- (b) the conditions of sale;
- (c) a description of the goods to be sold; and
- (d) the name of the person whose goods are to be sold.

(4) The advertisement must state that, immediately after the public auction, the municipality will become the owner of any goods not sold at the public auction.

(5) If goods seized are of a perishable nature:

- (a) it is not necessary to give 10 days' notice of their sale; and
- (b) the municipality may dispose of the goods in any manner that it considers expedient, having regard to the circumstances.

(6) The municipality may bid at the sale up to the amount due for taxes and costs.

(7) The public auction must be held not more than 120 days after the goods are seized pursuant to the distress warrant.

(8) The municipality may adjourn the holding of a public auction but shall post a notice in accordance with subsections (2) and (3) showing the new date on which the public auction is to be held.

(9) Immediately after the public auction, the municipality becomes the owner of any goods offered for sale but not sold at a public auction.

2005, c.M-36.1, s.330.

**Distribution of sale proceeds**

**331(1)** The moneys paid for goods at a public auction or pursuant to section 330 must be distributed in the following order:

- (a) taxes;
- (b) any lawful expenses of the municipality with respect to the goods.

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(2) If there are any moneys remaining after payment of the taxes and expenses listed in subsection (1), the municipality shall notify the previous owner that:

- (a) there is money remaining; and
- (b) the previous owner may apply to recover all or part of the money remaining.

2005, c.M-36.1, s.331.

**Distribution of surplus sale proceeds**

**332(1)** If a claim is made pursuant to subsection 331(2) by the person for whose taxes the goods were seized and the claim is admitted, the surplus must be paid to the claimant.

(2) If a claim to the surplus pursuant to subsection (1) is contested, the municipality shall pay the surplus to the local registrar of the court acting at the judicial centre nearest to the municipality, who shall retain the money until the respective rights of the parties have been determined by action at law or otherwise.

2005, c.M-36.1, s.332.

**Licence fees recoverable**

**333(1)** A municipality may levy a licence fee that remains unpaid for 14 days after it becomes payable, with costs, by distress on the licensee's goods or on the licensee's interest in goods.

(2) Sections 323 to 332 apply, with any necessary modification, to the recovery of the licence fee pursuant to subsection (1).

(3) If, before the 14-day period described in subsection (1) expires, a municipality has reason to believe that a person is about to move out of the municipality goods that are to be seized, the municipality may apply to a justice of the peace for an order authorizing the municipality to seize goods before the period for payment expires.

2005, c.M-36.1, s.333.

**Priority of distress**

**334** A distress for taxes that are not a lien against property or for a licence fee has priority over a distress for rent by the landlord of the property occupied by the person taxed or licensed, notwithstanding that the landlord's seizure may be prior in time.

2005, c.M-36.1, s.334.

**Goods in hands of persons other than debtor**

**335(1)** A municipality may give a distress warrant to the sheriff, bailiff, assignee, liquidator, receiver or trustee with respect to goods liable to seizure for taxes that:

- (a) are under seizure or attachment;
- (b) have been seized by the sheriff or by a bailiff;
- (c) are claimed by or in possession of any assignee for the benefit of creditors or a liquidator, receiver or trustee; or
- (d) have been converted into cash, which is undistributed.

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(2) On receipt of a distress warrant pursuant to subsection (1), the sheriff, bailiff, assignee, liquidator, receiver or trustee shall pay the amount of the taxes to the municipality in preference and priority to all other fees, charges, liens or claims whatever, except:

- (a) the payment of any fees of a sheriff or bailiff making a seizure; and
- (b) those of the Crown.

(3) Goods in the hands of an executor, administrator, receiver, trustee or liquidator pursuant to a winding-up order are liable only for the taxes that were assessed against the deceased owner or against the company that was being wound up before the date of the death of the owner or the date of the authorized assignment, receiving order or winding-up order, while:

- (a) the executor, administrator, receiver, trustee or liquidator occupies the property; or
- (b) the goods remain on the property.

(4) All taxes mentioned in subsection (3) are a preferential lien and charge on the goods, and on the proceeds of their sale, in priority to every claim, privilege, lien or encumbrance, except that of the Crown.

2005, c.M-36.1, s.335.

**Demolition or removal of certain improvements prohibited**

**336(1)** In this section, “**improvement**” includes any part of an improvement.

(2) No owner shall demolish or remove any improvement with respect to which there are taxes outstanding or that is situated on land with respect to which there are taxes outstanding, without the prior written consent of the municipality.

(3) If a person is convicted of a contravention of subsection (2), the convicting judge may assess and order damages against that person in an amount not exceeding the outstanding taxes.

(4) If an improvement is removed contrary to subsection (2), within 12 months after the date of removal, the municipality may, by its authorized bailiff:

- (a) seize the improvement in its new situation, and for that purpose enter on the land to which the improvement has been removed for the purpose of severing it from the land, if necessary, and removing it, in which case the improvement is to be restored to its former position; or
- (b) distrain on the improvement for the unpaid taxes and costs and sell the improvement in the same manner that goods distrained for taxes may be sold.

(5) The expenses necessarily incurred in seizing and restoring the improvement may be added to the tax roll and collected in the same manner as taxes.

2005, c.M-36.1, s.336; 2010, c.24, s.26.

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**Improvements on Crown lands**

**337(1)** Notwithstanding any other provision of this Act or any other Act, improvements on Crown lands in a municipality may be sold and disposed of for taxes at the same time and in the same manner as goods distrained for taxes may be sold and disposed of if:

- (a) the Crown lands are held pursuant to an agreement for sale;
  - (b) improvements are erected or placed on the Crown lands by the purchaser or the purchaser's agent; and
  - (c) taxes levied by the municipality with respect to occupancy of the Crown lands pursuant to the agreement for sale remain unpaid.
- (2) The purchaser of an improvement sold and disposed of pursuant to subsection (1) has a free right of entry on the land on which the improvement stands for the purpose of severing it from the land, if necessary, and of removing it.
- (3) The municipality may:
- (a) bid at the sale up to the amount due for taxes and costs; and
  - (b) purchase the improvement.

2005, c.M-36.1, s.337.

**Recovery of taxes removed from tax roll**

**338(1)** If the amount of any taxes that has been removed by the council from the tax roll because the amount was uncollectable becomes collectable from the same owner, the council, by resolution, may cause the amount of the taxes to be reinserted into the tax roll.

(2) If the amount of any taxes has been reinserted into the tax roll pursuant to subsection (1), the amount is subject to the same penalties and methods of enforcement of collection as if the amount had not been removed from the tax roll.

2005, c.M-36.1, s.338.

PART XII  
Legal Actions

DIVISION 1  
Liability of Municipalities

**Interpretation of Division**

**338.1** For the purposes of this Division, “municipality” includes a controlled corporation.

2007, c.32, s.14.

**Non-liability if acting in accordance with statutory authority**

**339** Subject to this and any other Act, a municipality is not liable for damage caused by any thing done or not done by the municipality in accordance with the authority of this or any other Act unless the cause of action is negligence or any other tort.

2005, c.M-36.1, s.339.

**c. M-36.1****MUNICIPALITIES****Immunity against certain nuisance actions**

**340(1)** A municipality is not liable in an action based on nuisance, or on any other tort that does not require a finding of intention or negligence, for any loss or damage arising, directly or indirectly, from any public works, including streets, or from the operation or non-operation of a public utility.

(2) A municipality is not liable for damages resulting from:

- (a) any interference with the supply of a public utility service if:
  - (i) the interference is necessary for the repair and proper maintenance of the public utility service; and
  - (ii) a reasonable attempt is made to notify the owners or occupants of land or buildings affected by the intended interference; or
- (b) the breaking or severing of a service pipe, service line or attachment.

2005, c.M-36.1, s.340; 2007, c.32, s.15.

**Non-liability for discretion**

**341** A municipality that has the discretion to do something is not liable for, in good faith, deciding not to do the thing.

2005, c.M-36.1, s.341.

**Snow on sidewalks**

**342(1)** A municipality is only liable for personal injury caused by snow, ice or slush on sidewalks or extensions of sidewalks used as street or road crossings if the municipality is grossly negligent.

(2) A person who brings an action described in subsection (1) shall notify the municipality of the event that gives rise to the action within 30 days after the occurrence of the event.

(3) Failure to notify the municipality as required by subsection (2) bars the action unless:

- (a) there is a reasonable excuse for the lack of notice, and the municipality is not prejudiced by the lack of notice; or
- (b) the municipality waives in writing the requirement for notice.

(4) An action is not barred for failure to give notice pursuant to subsection (2) in case of the death of the person injured.

2005, c.M-36.1, s.342.

**Repair of streets, roads, public places and public works**

**343(1)** A municipality shall keep every street, road or other public place that is subject to the direction, control and management of the municipality, including all public works in, on or above the street, road or public place put there by the municipality or by any other person with the permission of the municipality, in a reasonable state of repair, having regard to:

- (a) the character of the street, road, public place or public work; and
- (b) the area of the municipality in which it is located.



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(1.1) For the purposes of this section, a street, road or other public place is to be considered in a reasonable state of repair if those who use the street, road or other public place can, exercising ordinary care, do so with safety.

(2) Every municipality that receives or is entitled to receive tax loss compensation from the Rural Municipal Tax Loss Compensation Fund established pursuant to the terms of the Framework Agreement shall maintain, at the ordinary standard established for similar streets and roads within the municipality, all streets and roads within the municipality that are within, adjacent to or provide access to an Indian reserve:

(a) that has been set apart pursuant to the terms of the Framework Agreement; and

(b) for which tax loss compensation has been paid by Her Majesty in right of Canada and Her Majesty in right of Saskatchewan.

(3) For the purposes of subsection (2), “**Framework Agreement**” means:

(a) the Saskatchewan Treaty Land Entitlement Framework Agreement dated September 22, 1992 and entered into by Her Majesty in right of Canada, Her Majesty in right of Saskatchewan and certain Indian bands with respect to the settlement of the outstanding treaty land entitlement claims of the Indian bands; and

(b) the Nekaneet Treaty Land Entitlement Settlement Agreement dated September 23, 1992 and entered into by Her Majesty in right of Canada, Her Majesty in right of Saskatchewan and the Nekaneet Indian Band with respect to the settlement of the outstanding treaty land entitlement claim of the Nekaneet Indian Band.

(4) The municipality is liable for damage caused by failing to perform its duty pursuant to subsection (1) or (2).

(5) This section does not apply to any street or road made or laid out by a private person or any work made or done on a street, road or place by a private person until the street, road or work has been established as a public work or has otherwise been assumed for public use by the municipality.

(6) A municipality is not liable pursuant to this section:

(a) unless the claimant has suffered by reason of the default of the municipality a particular loss or damage beyond what is suffered by the claimant in common with all other persons affected by the state of repair;

(b) with respect to acts done or omitted to be done by persons exercising powers or authorities conferred on them by law, and over which the municipality has no control, if the municipality is not a party to those acts or omissions; or

(c) if the municipality proves that it took reasonable steps to prevent the disrepair from arising.

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- (7) A municipality is liable pursuant to this section only if the municipality knew or should have known of the state of repair or disrepair.
- (8) A person who brings an action pursuant to this section must notify the municipality of the event that gives rise to the action within 30 days after the occurrence of the event.
- (9) Failure to notify the municipality as required by subsection (8) bars the action unless:
- (a) there is a reasonable excuse for the lack of notice and the municipality is not prejudiced by the lack of notice; or
  - (b) the municipality waives in writing the requirement for notice.
- (10) An action is not barred for failure to give notice pursuant to subsection (8) in case of the death of the person injured.
- (11) Notwithstanding any other provision of this section, the municipality is not responsible for any damages sustained by any person by reason of the disrepair or non-repair of any of the following:
- (a) a provincial highway;
  - (b) a public highway closed pursuant to *The Highways and Transportation Act, 1997*;
  - (c) a street or road while closed pursuant to section 13, 14 or 15, if the municipality has posted and maintained a conspicuous notice at each end of the closed street or road to the effect that the street or road is closed;
  - (d) a road established pursuant to section 56 of *The Forest Resources Management Act*;
  - (e) a road allowance that is not developed.

2005, c.M-36.1, s.343; 2007, c.32, s.16.

**Limitation of actions against municipalities**

- 344(1)** Notwithstanding *The Limitations Act*, no action is to be brought against a municipality for the recovery of damages after the expiration of one year from the time when the damages were sustained, and no such action is to be continued unless service of the statement of claim is made within that one-year period.
- (2) If a defendant in a legal action institutes a third party claim against a municipality for contribution or indemnity arising out of that legal action, the day on which the defendant was served with the claim for the legal action is deemed to be the day on which the act or omission on which that defendant's third party claim is based took place.
- (3) Subsection (2) applies whether the right to contribution and indemnity arises with respect to a tort or otherwise.

2005, c.M-36.1, s.344; 2010, c.24, s.27.

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**Things on or adjacent to streets or roads**

**345** A municipality is not liable for damage caused:

- (a) by the presence, absence or type of any wall, fence, guardrail, railing, curb, pavement markings, traffic control device or barrier; or
- (b) by or on account of any construction, obstruction or erection or any situation, arrangement or disposition of any earth, rock, tree or other material or thing adjacent to or in, along or on a street or road that is not on the travelled portion of the street or road.

2005, c.M-36.1, s.345; 2007, c.32, s.17.

**Civil liability for damage to land or improvements**

**346(1)** A municipality is civilly liable for damages if any land or improvements are injuriously affected by the exercise of any of the powers conferred on it in this or any other Act with respect to the construction of any municipal public work.

(2) The amount of damages for which a municipality is liable pursuant to subsection (1) is the extent of the amount of the injury done, less any increased value to other land or improvements of the claimant resulting from the exercise of such powers.

(2.1) Notwithstanding subsections (1) and (2), every person is deemed not to suffer any damages, and, without restricting the generality of the foregoing, property is deemed not to be injuriously affected or suffer any diminution of value by reason of denial or removal of access to a street, if other access exists or is provided.

(3) Subject to subsection (5), if the amount of compensation for damages is not agreed on, the amount is to be determined by a judge of the court, on application by either party.

(4) Subsections 7(2) and (3) of *The Municipal Expropriation Act* apply, with any necessary modification, to an application made pursuant to subsection (3).

(5) By agreement of all parties concerned, the amount of compensation may be determined by the award of three arbitrators appointed in the manner provided by subsection 8(1) of *The Municipal Expropriation Act*.

(6) Subsections 8(2), (3) and (4) of *The Municipal Expropriation Act* apply, with any necessary modification, to an arbitration conducted pursuant to subsection (5).

(7) Notwithstanding *The Limitations Act* but subject to subsection (8), a claim by any person with respect to damages mentioned in this section is to be made in writing, with particulars of the claim, within one year after:

- (a) the injury is sustained; or
- (b) the injury becomes known to that person.

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(8) In the case of a minor, a mentally incompetent person or a person of unsound mind, the claim is to be made within:

(a) the longer of:

(i) one year; and

(ii) one year after the person ceases to be under the disability; or

(b) in case of the person's death while under disability, one year after the person's death.

(9) If a claim is not made in the manner and within the time limits mentioned in subsection (7) or (8), the right to the compensation for damages is forever barred.

2005, c.M-36.1, s.346; 2007, c.32, s.18.

**Existing prohibited businesses**

**347(1)** If a bylaw passed pursuant to clause 8(3)(d) prohibits the continued maintenance of a business already in existence in the municipality, the municipality shall compensate the owner of the business for any loss that the owner may suffer in consequence of the prohibition.

(2) A claim for compensation pursuant to subsection (1) must be filed with the administrator within 90 days after the day on which the bylaw becomes effective, and, if not agreed on, is to be determined by arbitration pursuant to *The Municipal Expropriation Act*, and the provisions of that Act with respect to the ascertaining of damages for lands and buildings injuriously affected by the exercise by the municipality of any of its powers apply to the claim and arbitration with respect to the owner's business, insofar as those provisions are applicable and not inconsistent with the express terms of this section.

2005, c.M-36.1, s.347.

**Joint liability**

**348(1)** If a municipality and any other municipality are jointly liable for keeping a street, road or bridge in repair, contribution is required between them as to the damages sustained by any person by reason of their default in so doing.

(2) An action by any person mentioned in subsection (1) is to be brought against the municipality and the other municipality jointly and either of them may require that the proportions in which damages and costs recovered in the action are to be borne by them is to be determined in the action.

(3) In settling the proportions, either in the action or otherwise, regard is to be had to the extent to which the municipality and the other municipality were responsible, primarily or otherwise, for the act or omission for which the damages have become payable or are recovered, and the damages and costs are to be apportioned between them accordingly.

2005, c.M-36.1, s.348.

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**Third parties**

**349(1)** In this section:

- (a) **“action”** means an action brought to recover damages sustained by reason of:
    - (i) an obstruction, excavation or opening in or near a highway, street, road, bridge, alley, square or other public place, that is placed, made, left or maintained by a person other than an employee or agent of a municipality; or
    - (ii) a negligent or wrongful act or omission of a person other than an employee or agent of a municipality;
  - (b) **“other person”** means the person mentioned in clause (a) who is neither an employee nor an agent of a municipality.
- (2) If an action is brought, the municipality has a remedy over against the other person for, and may enforce payment of any damages and costs that the plaintiff in the action may recover against the municipality, if:
- (a) the other person is a party to the action; and
  - (b) it is established in the action as against the other party that the damages were sustained by reason of an obstruction, excavation or opening placed, made, left or maintained by that person.
- (3) If the other person is not a party defendant or is not added as a party defendant or third party, or if the municipality has paid the damages before recovery in an action against the municipality, the municipality has a remedy over by action against that other person.
- (4) The other person is deemed to admit the validity of a judgment obtained against the municipality only if:
- (a) a notice has been served on the person pursuant to *The Queen’s Bench Act, 1998* or *The Queen’s Bench Rules*; or
  - (b) the other person has admitted or is estopped from denying the validity of the judgment.
- (5) The liability of the municipality for the damages, and the fact that the damages were sustained under circumstances that entitle the municipality to the remedy over, must be established in the action against the other person in order to entitle the municipality to recover in the action if:
- (a) the notice mentioned in subsection (4) is served, there is no admission or estoppel, and the other person is not made a party defendant or third party to the action against the municipality; or
  - (b) damages have been paid without action or without recovery of judgment against the municipality.

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**Rights of action by municipalities**

**350(1)** In this section, “**duties**” means duties, obligations or liabilities that are:

- (a) imposed by law on a person in favour of a municipality or in favour of all or some of the residents of the municipality; or
  - (b) imposed pursuant to a contract or agreement entered into with a municipality.
- (2) Without limiting any other remedy provided by this Act, a municipality has the right by action to enforce any duties and to obtain the same relief and remedy that:
- (a) the Minister of Justice could obtain as plaintiff or as plaintiff on behalf of any interested person; or
  - (b) one or more of the residents of the municipality could obtain in an action on their own behalf or on behalf of themselves and other residents.

2005, c.M-36.1, s.350.

**Action re illegal bylaw or resolution**

**351(1)** Notwithstanding *The Limitations Act*, no action is to be brought for anything done pursuant to a bylaw or resolution that is illegal in whole or in part until:

- (a) one month after the bylaw or resolution or the illegal part of the bylaw or resolution is quashed or repealed; and
  - (b) one month’s notice in writing of the intention to bring the action has been given to the municipality.
- (2) Every action mentioned in subsection (1) is to be brought against the municipality alone and not against a person acting pursuant to the bylaw or resolution.

2005, c.M-36.1, s.351.

**Limitation of actions**

**352** Notwithstanding *The Limitations Act*, there is no limitation on the time within which a municipality may commence an action or take proceedings for the recovery of taxes or any other debt due to the municipality pursuant to this Act.

2005, c.M-36.1, s.352.

**Judgment enforcement against municipalities**

**353(1)** A judgment against a municipality may be endorsed with a direction to the sheriff at the judicial centre at which, or nearest to which, the municipality is situated to levy the amount of the judgment in accordance with the other provisions of this section.

- (2) The sheriff shall deliver a copy of the judgment and endorsement to the administrator with a statement in writing of the amount required to satisfy the judgment, including sheriff’s fees and interest, calculated to a date as near as is convenient to the date of service.

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- (3) If the amount required to satisfy the judgment, with interest from the date mentioned in the statement, is not paid to the sheriff within 30 days after delivery of the judgment to the administrator, the sheriff shall:
- (a) examine the assessment roll of the municipality; and
  - (b) in a manner similar to that by which rates are struck for general municipal purposes, strike a rate sufficient to cover the amount claimed together with the amount that the sheriff considers sufficient to cover the interest, the sheriff's own fees and the collector's percentage up to the time when the rate will probably be available.
- (4) The sheriff shall:
- (a) issue a precept under his or her hand and seal of office directed to the administrator and shall annex to the precept the roll of the rate struck pursuant to subsection (3); and
  - (b) by the precept, command the administrator to levy the rate at the time and in the manner by law required with respect to the general annual rates after:
    - (i) reciting the judgment and stating that the municipality has neglected to satisfy it; and
    - (ii) referring to the roll annexed to the precept.
- (5) At the first time for levying the general annual rates after the receipt of the precept, the administrator shall:
- (a) add a column to the tax roll;
  - (b) insert in the column mentioned in clause (a) the amount by the precept to be levied on each person respectively;
  - (c) levy the amount of the judgment rate; and
  - (d) within the time that the administrator is required to make the returns of the general annual rate, return to the sheriff the precept with the amount levied on the precept after deducting the sheriff's percentage.
- (6) After satisfying the judgment and all fees and costs related to it, the sheriff shall return any surplus within 10 days after receiving it to the administrator for the general purposes of the municipality.
- (7) For the purpose of carrying into effect or permitting or assisting the sheriff to carry into effect the provisions of this Act with respect to a judgment enforcement, the administrator and the assessor:
- (a) are deemed to be officers of the court from which the judgment issued; and
  - (b) as officers of the court, may be proceeded against by attachment, *mandamus* or otherwise to compel them to perform the duties imposed on them by this section.

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## DIVISION 2

**Liability of Members of Council and Municipal Officers****Interpretation of Division****354** In this Division:

- (a) **“firefighter”** means a fire chief and any person employed by, appointed by or performing duties for a municipality, whether for wages or otherwise, as a firefighter or to provide fire protection services;
- (b) **“municipal officer”** means all employees of the municipality, of any committee or other body established by council pursuant to clause 81(a), of a public utility board established by council pursuant to subsection 33(2), and of a controlled corporation of a municipality;
- (c) **“volunteer worker”** means a volunteer member of an emergency measures organization established by a municipality, or any other volunteer performing duties under the direction of a municipality.

2005, c.M-36.1, s.354; 2007, c.32, s.19.

**Immunity re acts of members of council and council committees**

**355(1)** No action or proceeding lies or shall be instituted against a member of council, a member of a committee or other body established pursuant to clause 81(a), a member of a public utility board established pursuant to subsection 33(2), a member of a controlled corporation of a municipality or any municipal officer, volunteer worker or agent of the municipality for any loss or damage suffered by a person by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by any of them pursuant to or in the exercise or supposed exercise of any power conferred by this Act or the regulations or in the carrying out or supposed carrying out of any duty imposed by this Act or the regulations.

(2) Subsection (1) does not affect the liability of a mere contractor with the municipality, nor of any official or employee of any contractor, by reason of whose act or neglect the damage was caused.

(3) A municipality may pay the cost of:

- (a) defending an action or proceeding against a member of council, a member of a committee or other body established pursuant to clause 81(a), a member of a public utility board established pursuant to subsection 33(2) or a member of a controlled corporation that claims liability on the part of that person for acts or omissions done or made by the person in good faith in the course of his or her duties; or
- (b) any sum required to settle the action or proceeding mentioned in clause (a).

2007, c.32, s.20; 2013, c.19, s.53.



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**Acts of members of municipal bodies, municipal officers, volunteers, etc.**

**356(1)** A municipality is vicariously liable for loss or injury arising from any act or omission of a municipal officer, a volunteer worker or an agent of the municipality acting in the course of his or her duties if the officer, volunteer worker or agent would otherwise be personally liable.

(2) The municipality shall:

(a) pay the cost of defending an action or proceeding against a municipal officer, volunteer worker or agent of the municipality claiming liability on the part of that person for acts or omissions done or made by the person in the course of his or her duties or pay any sum required to settle the action or proceeding; and

(b) pay the damages and costs awarded against a municipal officer, volunteer worker or agent of the municipality as a result of a finding of liability on the part of any of them for acts or omissions done or made by any of them in the course of his or her duties.

2005, c.M-36.1, s.356; 2007, c.32, s.21.

**Acts of firefighters**

**357(1)** No action or proceeding lies or shall be instituted against the municipality or a firefighter for any loss, injury or damage suffered by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by the firefighter while performing his or her duties, including the performance of those duties outside the municipality or in an emergency.

(2) A firefighter shall be indemnified by the municipality for reasonable legal costs incurred:

(a) in the defence of a civil action arising out of the performance of his or her duties, if the firefighter is found not liable;

(b) in the defence of a criminal prosecution arising out of the performance of his or her duties, if the firefighter is found not guilty; and

(c) with respect to any other proceeding in which the performance of the duties of the firefighter is in issue, if the firefighter acted in good faith.

(3) If the indemnification of the legal costs of firefighters is provided for in an agreement, indemnification is to be made pursuant to the terms of the agreement, and subsection (2) does not apply.

2005, c.M-36.1, s.357; 2007, c.32, s.22.

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DIVISION 3  
**Challenging Bylaws and Resolutions**

**Quashing bylaws**

**358(1)** Subject to subsections (2) and (3), any voter of a municipality, any owner or occupant of property or a business within the municipality or the minister may apply to the court to quash a bylaw or resolution in whole or in part on the basis that:

- (a) the bylaw or resolution is illegal in substance or form;
  - (b) the proceedings before the passing of the bylaw or resolution do not comply with this or any other Act; or
  - (c) the manner of passing the bylaw or resolution does not comply with this or any other enactment.
- (2) An application pursuant to this section must be made to the court within six months after the bylaw or resolution is passed.
- (3) No application may be made pursuant to this section to quash a bylaw described in section 167.
- (4) A judge of the court may require an applicant to provide security for costs in an amount and manner established by the judge.
- (5) A judge of the court may quash the bylaw or resolution in whole or in part and may award costs for or against the municipality and determine the scale of costs.
- (6) If no application is made pursuant to subsection (1), the bylaw or resolution is binding, notwithstanding any lack of substance or form in the bylaw or resolution, in the proceedings before its passing or in the time or manner of its passing.

2005, c.M-36.1, s.358; 2014, c.19, s.28.

**Validity of bylaws and resolutions**

**359(1)** No bylaw or resolution is invalid if, at the time any action or proceeding is commenced to challenge its validity, the council has jurisdiction to pass it pursuant to this or any other Act.

- (2) Every bylaw or resolution mentioned in subsection (1) and any agreement entered into pursuant to that bylaw or resolution is, if otherwise legal and operative, deemed to be valid and binding according to its purport on and from the time it purported to come into force.

2005, c.M-36.1, s.359.

**Reasonableness**

**360** No bylaw or resolution passed in good faith may be challenged on the ground that it is unreasonable.

2005, c.M-36.1, s.360.

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**Effect of member of council being disqualified**

**361** No bylaw, resolution or proceeding of a council and no resolution or proceeding of a council committee may be challenged on the ground that:

- (a) a person sitting or voting as a member of council:
  - (i) is not qualified to be on council;
  - (ii) was not qualified when the person was elected; or
  - (iii) after the election, ceased to be qualified or became disqualified;
- (b) the election of one or more members of council is invalid;
- (c) a member of council has resigned because of disqualification;
- (d) a person has been declared disqualified from being a member of council;
- (e) a member of council did not take the oath of office;
- (f) a person sitting or voting as a member of a council committee:
  - (i) is not qualified to be on the committee;
  - (ii) was not qualified when the person was appointed; or
  - (iii) after being appointed, ceased to be qualified, or became disqualified;or
- (g) there was a defect in the appointment of a member of council or other person to a council committee.

2005, c.M-36.1, s.361.

DIVISION 4  
**Enforcement of Municipal Law**

**Inspection**

**362(1)** If this Act or a bylaw authorizes or requires anything to be inspected, remedied, enforced or done by a municipality, a designated officer may, after making reasonable efforts to notify the owner or occupant of the land or building to be entered to carry out the inspection:

- (a) enter that land or building at any reasonable time, and carry out the inspection authorized or required by the enactment or bylaw;
  - (b) request that anything be produced to assist in the inspection; and
  - (c) make copies of anything related to the inspection.
- (2) The designated officer shall display or produce on request identification showing that he or she is authorized to make the entry.

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## MUNICIPALITIES

(3) When entering any land or building pursuant to this section, the designated officer may:

(a) enter with any equipment, machinery, apparatus, vehicle or materials that the designated officer considers necessary for the purpose of the entry; and

(b) take any person who or thing that the designated officer considers necessary to assist him or her to fulfil the purpose of the entry.

(4) In an emergency or in extraordinary circumstances, the designated officer need not make reasonable efforts to notify the owner or occupant and need not enter at a reasonable hour, and may do the things in clauses (1)(a) and (c) without the consent of the owner or occupant.

(5) **Repealed.** 2007, c.32, s.23.

(6) Notwithstanding subsections (1) to (5), a designated officer shall not enter any place that is a private dwelling without:

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

(b) a warrant issued pursuant to section 363 authorizing the entry.

2005, c.M-36.1, s.362; 2007, c.32, s.23.

**Warrant re access to land or buildings**

**363(1)** If a person refuses to allow or interferes with an entry or inspection described in section 26, 27, 28, 29 or 362 or if a person fails to respond to a designated officer's reasonable requests for access to property for the purposes mentioned in any of those sections, the municipality may apply to a justice of the peace or a provincial court judge for a warrant authorizing a person named in the warrant to:

(a) enter the land or building and to carry out the work or inspection authorized or required by this Act or a bylaw; and

(b) search for and seize anything relevant to the subject-matter of the warrant.

(2) On an application pursuant to subsection (1), the justice of the peace or provincial court judge may issue the warrant sought on any terms and conditions that the justice of the peace or provincial court judge considers appropriate.

2005, c.M-36.1, s.363; 2010, c.24, s.28.

**Order to remedy contraventions**

**364(1)** If a designated officer finds that a person is contravening this Act or a bylaw, the designated officer may, by written order, require the owner or occupant of the land, building or structure to which the contravention relates to remedy the contravention.

(2) The municipality shall serve a written order on the person to whom the order is directed.

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- (3) The order must:
- (a) give notice to the person to whom the order is directed that an appeal is available; and
  - (b) advise as to the body to which the appeal is to be directed.
- (4) The order may do all or any of the following:
- (a) direct a person to stop doing something, or to change the way in which the person is doing it;
  - (b) direct a person to take any action or measures necessary to remedy the contravention of this Act or a bylaw and, if necessary, to prevent a recurrence of the contravention, including:
    - (i) removing or demolishing a structure that has been erected or placed in contravention of a bylaw; or
    - (ii) requiring the owner of the land, building or structure to:
      - (A) eliminate a danger to public safety in the manner specified;
      - (B) remove or demolish a building or structure and level the site;
      - (C) fill in an excavation or hole and level the site; or
      - (D) improve the appearance of the land, building or structure in the manner specified;
  - (c) state a time within which the person must comply with the directions;
  - (d) state that if the person does not comply with the directions within a specific time, the municipality may take the action or measure at the expense of the person.
- (5) A municipality may cause an interest based on an order made pursuant to this section to be registered in the Land Titles Registry against the title to the land that is the subject of the order.
- (6) If an interest is registered pursuant to subsection (5), the interest runs with the land and is binding on the owner and any subsequent owner.
- (7) The municipality shall cause an interest that is registered pursuant to subsection (5) to be discharged when:
- (a) the order has been complied with; or
  - (b) the municipality has performed the actions or measures mentioned in the order and has recovered the cost of performing those actions or measures from the person against whom the order was made.

**c. M-36.1****MUNICIPALITIES****Appeal of order to remedy**

**365(1)** A person may appeal an order made pursuant to section 364 within 15 days after the date of the order:

(a) to a local appeal board, if one is established or designated by the municipality; or

(b) to the council, if no local appeal board is established or designated by the municipality.

(2) An appeal pursuant to subsection (1) does not operate as a stay of the appealed order unless the local appeal board or the council, on an application by the appellant, decides otherwise.

(3) On an appeal pursuant to subsection (1), the local appeal board or the council, as the case may be, may:

(a) confirm, modify or repeal the order or decision being appealed; or

(b) substitute its own order or decision for the order or decision being appealed.

(4) An order or decision of the local appeal board or council on an appeal pursuant to subsection (1) may be appealed to the court on a question of law or jurisdiction only within 30 days after the date the decision is made.

(5) On an appeal pursuant to subsection (4), the court may:

(a) confirm, modify or repeal the order or decision being appealed; or

(b) order the matter to be returned to the local appeal board or council to be dealt with in light of the court's decision on the question of law or jurisdiction.

2005, c.M-36.1, s.365.

**Municipality remedying contraventions**

**366(1)** A municipality may take whatever action or measure is necessary to remedy a contravention of this Act or a bylaw or to prevent a recurrence of the contravention if:

(a) the municipality has given a written order pursuant to section 364;

(b) the order contains a statement mentioned in clause 364(4)(d);

(c) the person to whom the order is directed has not complied with the order within the time specified in the order; and

(d) the appeal periods respecting the order have passed or, if an appeal has been made, the appeal has been decided and it allows the municipality to take the action or measure.

(2) If the order directed that premises be put and maintained in a sanitary condition or be scheduled for demolition, the municipality may, pursuant to this section, close the premises and use reasonable force to remove occupants.

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(3) The expenses and costs of an action or measure taken by a municipality pursuant to this section are an amount owing to the municipality by the person who contravened the enactment or bylaw.

(4) If the municipality sells all or a part of a building or structure that has been removed or demolished pursuant to this section, it shall:

(a) use the proceeds of the sale to pay the expenses and costs of the removal; and

(b) pay any excess proceeds to the person entitled to them.

2005, c.M-36.1, s.366; 2010, c.24, s.29.

**Emergencies**

**367(1)** Notwithstanding section 366, in an emergency a municipality may take whatever actions or measures are necessary to eliminate the emergency.

(2) This section applies whether or not the emergency involves a contravention of this Act or a bylaw.

(3) A person who receives an oral or written order pursuant to this section requiring the person to provide labour, services, equipment or materials shall comply with the order.

(4) Any person who provides labour, services, equipment or materials pursuant to this section who did not cause the emergency is entitled to reasonable remuneration from the municipality.

(5) The expenses and costs of the actions or measures, including the remuneration mentioned in subsection (4), are an amount owing to the municipality by the person who caused the emergency.

(6) In this section, “**emergency**” includes a situation in which there is imminent danger to public safety or of serious harm to property.

2005, c.M-36.1, s.367.

**Civil action**

**368(1)** Except as provided in this or any other enactment, an amount owing to a municipality may be collected by civil action for debt in a court of competent jurisdiction.

(2) A municipality may acquire, hold and dispose of land and improvements offered or transferred to it in partial or complete settlement or payment of, or as security for:

(a) any lien or charge on any taxes, licence fee or other indebtedness owing to the municipality; or

(b) any right to a lien or charge on any taxes, licence fee or other indebtedness owing to the municipality.

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(3) If a municipality acquires land or improvements pursuant to subsection (2) to settle taxes:

- (a) they are deemed to have been acquired in accordance with *The Tax Enforcement Act*; and
- (b) all the provisions of *The Tax Enforcement Act* relating to the sale and distribution of proceeds of the sale of real property apply, with any necessary modification, to the acquisition pursuant to this section.

2005, c.M-36.1, s.368.

**Adding amounts to tax roll**

**369(1)** A council may add the following amounts to the tax roll of a parcel of land:

- (a) unpaid costs relating to service connections of a public utility that are owing with respect to the parcel;
- (b) subject to subsection (1.1), unpaid charges for a utility service provided to the parcel by a public utility that are owing with respect to the parcel, whether the service was supplied to the owner or a tenant of the land or building, if the municipality has:
  - (i) provided prior notice to each of the owner and tenant that the charges for the utility service to the parcel are in arrears;
  - (ii) sent a registered letter to each of the owner and tenant respecting the unpaid charges and the consequences of the unpaid charges at least 30 days before the amounts are to be added to the tax roll;
  - (iii) in the case of any deposit provided to the public utility with respect to the parcel:
    - (A) by the owner, applied the owner's deposit to the unpaid charges; or
    - (B) by the tenant, applied the tenant's deposit to the unpaid charges; and
  - (iv) discontinued the utility service to the parcel if it is possible and reasonable, in the opinion of the municipality, to do so;
- (c) unpaid expenses and costs incurred by the municipality in remedying a contravention of a bylaw or enactment if the contravention occurred on all or part of the parcel;
- (d) unpaid fees or charges for services or activities provided by or on behalf of the municipality respecting fire and security alarm systems to the parcel;
- (e) if the municipality has passed a bylaw requiring the owner or occupant of a parcel to keep the sidewalks adjacent to the parcel clear of snow and ice, unpaid expenses and costs incurred by the municipality for removing the snow and ice with respect to the parcel;
- (f) any other amount that may be added to the tax roll pursuant to an Act.



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(1.1) Clause (1)(b) does not apply to charges respecting services supplied to a tenant of the land or building by a public utility that purchases power in bulk from SaskPower pursuant to section 34 of *The Power Corporation Act*.

(2) If a person described in any of the following clauses owes money to a municipality in any of the circumstances described in the following clauses, the municipality may add the amount owing to the tax roll of any parcel of land for which the person is the assessed person:

(a) a person who was a licensee pursuant to a licence of occupation granted by the municipality and who, pursuant to the licence, owes the municipality for the costs incurred by the municipality in restoring the land used pursuant to the licence;

(b) a person who owes money to the municipality for the costs incurred by the municipality in eliminating an emergency;

(c) a person who owes the municipality for any costs incurred by the municipality with respect to a dangerous animal.

(3) If an amount is added to the tax roll of a parcel of land pursuant to subsection (1) or (2), the amount:

(a) is deemed for all purposes to be a tax imposed pursuant to this Act from the date it was added to the tax roll; and

(b) forms a lien against the parcel of land in favour of the municipality from the date it was added to the tax roll.

2005, c.M-36.1, s.369; 2013, c.19, s.54; 2014, c.19, s.29.

**Injunction**

**370(1)** In addition to any other remedy and penalty imposed by this or any other Act or a bylaw, a municipality may apply to the court for an injunction or other order:

(a) to compel a person to carry out any duty imposed by law on that person in favour of the municipality or in favour of all or some of the residents of the municipality; or

(b) to restrain a person from contravening this or any other Act or bylaw that concerns the municipality or all or some of the residents of the municipality.

(2) Without restricting the generality of subsection (1), a municipality may apply to the court for an injunction or other order if:

(a) a building or structure is being constructed in contravention of an enactment that a municipality is authorized to enforce or a bylaw;

(b) a contravention of this Act, another enactment that a municipality is authorized to enforce or a bylaw is of a continuing nature; or

(c) any person is carrying on business or is doing any act, matter or thing without having paid money required to be paid by a bylaw.

(3) The court may grant or refuse the injunction or other order or may make any other order that in its opinion the justice of the case requires.

2005, c.M-36.1, s.370.

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**Liability of owner or person in charge of vehicle****371(1)** In this section:

- (a) **“authorized person”** means a person who is in charge of a vehicle with the express or implied consent of the owner of the vehicle;
  - (b) **“owner”** means, with respect to any vehicle, the person to whom a current certificate of registration or registration permit for a vehicle is issued;
  - (c) **“unauthorized person”** means a person who is in charge of a vehicle without the express or implied consent of the owner of the vehicle.
- (2) If a vehicle is used in the commission of an offence against a bylaw, the owner of the vehicle is liable for the offence, as well as any other person who may have actually committed the offence, unless the owner proves to the satisfaction of the court that, at the time of the offence, the vehicle:
- (a) was not being operated and had not been parked or left by the owner; and
  - (b) was not being operated and had not been parked or left by any authorized person in charge of the vehicle.
- (3) If, at the time of the commission of any offence against a bylaw involving a vehicle, the vehicle was not being operated and had not been parked or left by the owner or by any authorized person in charge of the vehicle, the unauthorized person in charge of the vehicle is liable for the offence, as well as any other person who may have actually committed the offence, unless the unauthorized person in charge of the vehicle proves to the satisfaction of the court that, at the time of the offence, the vehicle:
- (a) was not being operated, and had not been parked or left by that unauthorized person in charge of the vehicle; and
  - (b) was not being operated and had not been parked or left by any person in charge of the vehicle with the express or implied consent of that unauthorized person in charge of the vehicle.

2005, c.M-36.1, s.371.

**Parking offences – seizure and sale of vehicles****371.1(1)** In this section:

- (a) **“costs”** means the reasonable costs of seizing and selling a vehicle in accordance with this section;
- (b) **“fine”** means a fine imposed by a municipality for a parking offence against this Act or against a bylaw of the municipality, and includes:
  - (i) any charge imposed by the municipality for late payment of the fine; and
  - (ii) any costs awarded to the municipality by any court in relation to the enforcement and collection of the fine;

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(c) “**seize and sell**”, with respect to a vehicle, includes any or all of the following:

- (i) immobilizing, seizing, impounding, moving, towing and storing a vehicle;
- (ii) repairing, processing or otherwise preparing a vehicle for sale or disposition;
- (iii) selling or otherwise disposing of a vehicle.

(2) A municipality may recover any fine that remains unpaid, with costs, by seizing and selling any vehicle owned by the person against whom the fine is imposed, wherever the vehicle is found in Saskatchewan.

(3) The powers conferred on a municipality pursuant to subsection (2) include the power to seize a vehicle on any street, in any public or commercial parking place, in any other public place, on property owned by the municipality or on privately-owned property.

(4) The municipality is not liable for any loss or damage to a vehicle, or to the contents of a vehicle, that is seized and sold pursuant to this section.

(5) If a municipality causes a vehicle that it has seized pursuant to this section to be immobilized, no person shall tamper with or remove any immobilization device that may be used for that purpose.

(6) Notwithstanding *The Personal Property Security Act, 1993*, if a municipality seizes and sells a vehicle pursuant to this section, the municipality’s costs have priority over every security interest in, claim to or right in the vehicle pursuant to any other Act.

2006, c.7, s.46.

**Costs of municipality in actions**

**372(1)** A municipality is entitled to tax and collect lawful costs in all actions and proceedings to which the municipality is a party.

(2) The costs of a municipality in an action or proceeding in which the municipality is a party are not to be disallowed or reduced because the lawyer for the municipality in the action or proceeding is an employee of the municipality.

2005, c.M-36.1, s.372.

**Bylaw enforcement officers**

**373(1)** A council may appoint any bylaw enforcement officers that it considers necessary and define their duties and fix their remuneration.

(2) Bylaw enforcement officers appointed pursuant to the authority of subsection (1) may represent the municipality before a justice of the peace or provincial court judge in the prosecution of anyone who is charged with a contravention of a bylaw.

2005, c.M-36.1, s.373.

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DIVISION 5  
**Dangerous Animals**

**Interpretation of Division**

**374** In this Division:

- (a) **“judge”** means a provincial court judge or a justice of the peace;
- (b) **“owner”** includes:
  - (i) a person who keeps, possesses or harbours an animal; or
  - (ii) the person responsible for the custody of a minor if the minor is the owner of an animal;

but does not include:

- (iii) a veterinarian registered pursuant to *The Veterinarians Act, 1987* who is keeping or harbouring an animal for the prevention, diagnosis or treatment of a disease of or an injury to the animal; or
- (iv) a municipality, the Saskatchewan Society for the Prevention of Cruelty to Animals, a local Society for the Prevention of Cruelty to Animals or a Humane Society operating pursuant to *The Animal Protection Act, 1999*, with respect to an animal shelter or impoundment facility operated by any of them;
- (c) **“peace officer”** means a peace officer as defined by the *Criminal Code*;
- (d) **“provocation”** means an act done intentionally for the purpose of provoking an animal.

2005, c.M-36.1, s.374.

**Declaration of dangerous animal**

**375(1)** On hearing a complaint that an animal in a municipality is dangerous, a judge may declare the animal to be dangerous if the judge is satisfied on reasonable grounds that:

- (a) the animal, without provocation, in a vicious or menacing manner, chased or approached a person or domestic animal in an apparent attitude of attack;
- (b) the animal has a known propensity, tendency or disposition to attack without provocation, to cause injury or to otherwise threaten the safety of persons or domestic animals;
- (c) the animal has, without provocation, bitten, inflicted injury, assaulted or otherwise attacked a person or domestic animal; or
- (d) the animal is owned primarily or in part for the purpose of fighting or is trained for fighting.

(2) For the purposes of proceedings pursuant to this section and section 376, an animal is presumed not to have been provoked, in the absence of evidence to the contrary.

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- (3) No animal shall be declared dangerous because of an action described in clause (1)(a), (b) or (c) that occurred while the animal was:
- (a) acting in the performance of police work; or
  - (b) working as a guard dog on commercial property while:
    - (i) securely enclosed on the property by a fence or other barrier sufficient to prevent the escape of the animal and the entry of children of tender years; and
    - (ii) defending that property against a person who was committing an offence.
- (4) The owner of an animal complained of, if known, shall be served with notice of a hearing pursuant to subsection (1), but the judge may make an order pursuant to subsection (5) in the absence of the owner if the owner fails to appear.
- (5) If a judge declares an animal to be dangerous, the judge shall:
- (a) make an order embodying one or more of the following requirements, as the judge considers appropriate:
    - (i) the owner shall keep the animal in an enclosure that complies with prescribed criteria;
    - (ii) if the owner removes the animal from the enclosure, the owner shall muzzle and leash it in accordance with prescribed criteria and keep it under the owner's direct control and supervision;
    - (iii) the owner shall obtain and keep in effect liability insurance in the prescribed amount to cover damage or injury caused by the animal;
    - (iv) the owner shall display a sign, in the prescribed form and manner, on his or her property warning of the presence of the animal and shall continue to display that sign in good condition so long as the animal is present on the property;
    - (v) the owner shall comply with the regulations and the *Health of Animals Act* (Canada) with respect to the detection and control of rabies;
    - (vi) if the animal is moved to any other municipality, the owner shall notify the designated officer in the other municipality;
    - (vii) if the animal is to be sold or given away, the owner shall:
      - (A) notify any prospective owner that the animal has been declared dangerous, before it is sold or given away; and
      - (B) notify the designated officer in the municipality of the name, address and telephone number of any new owner of the animal;
    - (viii) the owner shall have the animal tattooed in the prescribed manner;

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- (ix) the owner shall have the animal spayed or neutered;
  - (x) the owner shall take any other measures that the judge considers appropriate; or
- (b) order that the animal be destroyed or otherwise disposed of at the owner's expense and shall, in that case, give directions with respect to the destruction or other disposition.
- (6) An order issued pursuant to this section continues to apply if the animal is sold or given to a new owner or is moved to any other municipality.
- (7) An owner against whom an order has been made pursuant to subclause (5)(a)(iii) may apply to the judge who made the order for a waiver, and the judge may waive compliance with subclause (5)(a)(iii), on any terms and conditions that the judge considers reasonable, if the judge is satisfied that the owner is unable to comply with the requirements of that clause for a reason other than his or her financial circumstances.
- (8) An owner or complainant who feels aggrieved by an order made pursuant to subsection (5) or (7) may appeal the order:
- (a) to a provincial court judge by way of a new trial, if the order was made by a justice of the peace; or
  - (b) to the court, if the order was made by a provincial court judge, on the grounds that it:
    - (i) is erroneous in point of law;
    - (ii) is in excess of jurisdiction; or
    - (iii) constitutes a refusal or failure to exercise jurisdiction.
- (9) A person who appeals pursuant to subsection (8) shall, within seven days after the date of the order being appealed from, file a notice of appeal with the judge or court being appealed to, and the provisions of Part XXVII of the *Criminal Code* apply, with any necessary modification.
- (10) A person who feels aggrieved by a decision of a provincial court judge made with respect to an appeal pursuant to clause (8)(a) may appeal the decision to the court on any grounds set out in clause (8)(b), and the provisions of subsection (9) apply to the appeal.

2005, c.M-36.1, s.375.

**Offences and penalties re animals**

**376(1)** Any person who owns an animal for the purpose of fighting, or trains, torments, badgers, baits or otherwise uses an animal for the purpose of causing or encouraging the animal to make unprovoked attacks on persons or domestic animals is guilty of an offence.

(2) Any person who displays a prescribed sign warning of the presence of a dangerous animal and who is not acting on an order made pursuant to subsection 375(5) or has not received the permission of a council to display the sign is guilty of an offence.

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- (3) Any person who does not comply with any part of an order made against him or her pursuant to subsection 375(5) or (7) is guilty of an offence.
- (4) Any person who owns an animal that, without provocation, attacks, assaults, wounds, bites, injures or kills a person or domestic animal is guilty of an offence.
- (5) A person who is guilty of an offence pursuant to this section is liable on summary conviction to:
- (a) a fine of not more than \$10,000;
  - (b) imprisonment for not more than six months;
  - (c) an order pursuant to subsection 375(5); or
  - (d) a penalty consisting of any combination of clauses (a) to (c).
- (6) A person may appeal an order or conviction pursuant to this section by filing a notice of appeal with the Provincial Court of Saskatchewan or the court, as the case may be, within seven days after the date of the order or conviction, and the provisions of Part XXVII of the *Criminal Code* apply, with any necessary modification.

2005, c.M-36.1, s.376.

**Destruction order**

- 377(1)** Unless the owner otherwise agrees, every order for destruction of an animal shall state that it shall not be implemented for eight days.
- (2) If an appeal is taken against an order for the destruction of an animal, the application of the order is stayed pending the disposition of the appeal.
- (3) If the judge on appeal overturns the order for destruction of the animal, the animal shall be released to the owner after the owner has paid the costs of impoundment of the animal pending the hearing.

2005, c.M-36.1, s.377.

**Entry and search**

- 378(1)** A peace officer or a designated officer who has reasonable grounds for believing that an animal is dangerous or has been ordered to be destroyed or otherwise disposed of and is in or on any premises other than a private dwelling may, with or without a warrant:
- (a) enter the premises;
  - (b) search for the animal; and
  - (c) either impound the animal or, if there is an order to destroy or otherwise dispose of the animal, deliver the animal to the person appointed in the order to destroy or otherwise dispose of it.
- (2) Notwithstanding subsection (1), a peace officer or designated officer shall not enter any place that is a private dwelling without:
- (a) the consent of the owner or occupant of the private dwelling; or
  - (b) a warrant issued pursuant to subsection (3) authorizing the entry.

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(3) If it appears to a justice of the peace or provincial court judge that, based on evidence presented by a peace officer or designated officer under oath, there are reasonable grounds to believe that an animal that is dangerous or has been ordered to be destroyed or otherwise disposed of is in a private dwelling, the justice of the peace or provincial court judge may issue a warrant authorizing a peace officer or designated officer to enter the private dwelling specified in the warrant and search for the animal.

(4) On issuance of a warrant pursuant to subsection (3), the peace officer or designated officer may:

- (a) enter the private dwelling;
- (b) search for the animal; and
- (c) either impound the animal or, if there is an order to destroy or otherwise dispose of the animal, deliver the animal to the person appointed in the order to destroy or otherwise dispose of it.

2005, c.M-36.1, s.378.

**Destruction of animal**

**379(1)** A peace officer or designated officer may destroy any animal that he or she finds injuring or viciously attacking a person or a domestic animal.

(2) A peace officer or designated officer who, acting in good faith, destroys an animal pursuant to subsection (1) is not liable to the owner for the value of the animal.

2005, c.M-36.1, s.379.

**Action for damages**

**380** In an action brought to recover damages for injuries to persons or property caused by an animal, it is not necessary for the person injured to prove that the animal is, or that the owner knew that the animal was:

- (a) of a dangerous or mischievous nature; or
- (b) accustomed to doing acts causing injury.

2005, c.M-36.1, s.380.

**DIVISION 6**  
**Offences and Penalties**

**General offences and penalties**

**381(1)** No person shall:

- (a) contravene or fail to comply with a provision of this Act or the regulations for which no other penalty is specifically provided or an order made pursuant to section 19, 364, 367 or 387;
- (b) obstruct or interfere with an employee or agent of the municipality engaged in exercising on behalf of the municipality any of the powers conferred by this Act, or by a bylaw of the municipality passed pursuant to this Act; or



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## c. M-36.1

- (c) destroy, pull down, alter or interfere with any work carried out or thing done by or for the municipality pursuant to this Act or any bylaw of the municipality passed pursuant to this Act.
- (2) Every person who contravenes subsection (1) is guilty of an offence and is liable on summary conviction to:
- (a) in the case of an individual, a fine of not more than \$10,000, to imprisonment for not more than one year, or to both;
  - (b) in the case of a corporation, a fine of not more than \$25,000; and
  - (c) in the case of a continuing offence, to a maximum daily fine of not more than \$2,500 for each day or part of a day during which the offence continues.
- (3) Every person who contravenes any provision of any bylaw of a municipality is guilty of an offence and liable on summary conviction:
- (a) to the penalty specified in the bylaw or in another bylaw providing for a penalty with respect to the contravention of that bylaw; or
  - (b) if no penalty is provided for by bylaw:
    - (i) \$2,000 in the case of an individual; or
    - (ii) \$5,000 in the case of a corporation.
- (4) If a corporation commits an offence described in this section, any officer or director of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence is guilty of the offence and liable on summary conviction to the penalties mentioned in this section in the case of individuals, whether or not the corporation has been prosecuted or convicted.

2005, c.M-36.1, s.381; 2010, c.24, s.30.

**Offences applicable to members of council, commissioners, managers, officials**

**382** No member of council, commissioner or manager or other official of a municipality shall:

- (a) fail to discharge the duties of office imposed by this Act or any other Act or any bylaw;
- (b) sign any statement, report or return required by this Act or any other Act or any bylaw knowing that it contains a false statement;
- (c) fail to hand over to a successor in office, or to the persons designated in writing by the council or the minister, all money, books, records, documents, accounts and other things belonging to the municipality;
- (d) impede or attempt to impede a member of council, commissioner, manager or other official of the municipality from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw; or
- (e) prevent or attempt to prevent a member of council, commissioner, manager or other official of the municipality from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw.

2007, c.30, s.5.

**c. M-36.1****MUNICIPALITIES****Unauthorized use of heraldic emblems**

**383** No person may use the heraldic emblem of a municipality or anything that is intended to resemble the heraldic emblem without the permission of council.

2005, c.M-36.1, s.383.

**Documents used to enforce bylaws**

**384(1)** No person may issue a form that a municipality uses to enforce its bylaws unless the person has the authority to enforce those bylaws.

(2) No person may use a form that resembles a form that a municipality uses to enforce its bylaws with the intent of making others think that the form was issued by the municipality.

2005, c.M-36.1, s.384.

**Operating a business without a licence**

**385** In a prosecution for contravention of a bylaw against engaging in or operating a business without a licence, proof of one transaction in the business or that the business has been advertised is sufficient to establish that a person is engaged in or operates the business.

2005, c.M-36.1, s.385.

**Prosecutions**

**386** No prosecution for a contravention of this Act or a bylaw may be commenced more than two years after the date of the alleged offence.

2005, c.M-36.1, s.386.

**Order for compliance**

**387** If a person is found guilty of an offence against this Act or a bylaw, the court may, in addition to any other penalty imposed, order the person to comply with this Act or a bylaw, or with a licence, permit or other authorization issued pursuant to the bylaw, or with a condition of any of them.

2005, c.M-36.1, s.387.

**Fines and penalties**

**388** Subject to subsection 57(4) of *The Summary Offences Procedure Act, 1990* and any regulations made for the purposes of that subsection, fines and penalties imposed on a conviction for an offence against this Act or a bylaw are amounts owing to the municipality in which the offence occurred.

2005, c.42, s.27.

**Civil liability not affected**

**389** A person who is guilty of an offence pursuant to this Act may also be liable in a civil proceeding.

2005, c.M-36.1, s.389.

## MUNICIPALITIES

## c. M-36.1

**Service of documents**

**390(1)** Except where otherwise provided in this Act, any notice, order or other document required by this Act or the regulations to be given or served may be served:

- (a) personally;
- (b) by registered mail to the last known address of the person being served;
- (c) by hand delivering a copy of the notice, order or document to the last known address of the person being served; or
- (d) by posting a copy of the notice, order or document at the land, building or structure or on a vehicle to which the notice, order or document relates.

(2) A notice, order or document served in accordance with clause (1)(b) is deemed to have been served on the tenth business day after the date of its mailing.

(3) Notwithstanding subsection (2), if the municipality or other person serving a notice, order or document in accordance with clause (1)(b) has received a signed post office receipt card and:

- (a) the delivery date shown on the signed post office receipt card is a date earlier than the tenth business day after the date of its mailing, the notice, order or document is deemed to have been served on the delivery date; or
- (b) the delivery date is not shown on the signed post office receipt card but the signed post office receipt card is returned to the municipality or other person on a date earlier than the tenth day after the date of its mailing, the notice, order or document is deemed to have been served on the day on which the signed post office receipt card is returned to the municipality or other person.

(4) A notice, order or document served in accordance with clause (1)(c) or (d) is deemed to have been served on the business day after the date of its delivery or posting.

(5) If service cannot be effected in accordance with subsection (1):

- (a) the notice, order or other document may be served by publishing it in two issues of a newspaper; and
- (b) for the purposes of clause (a), the second publication must appear at least three business days before any action is taken with respect to the matter to which the notice, order or document relates.

(6) Except where otherwise provided in this Act, any notice, order or other document that is given or served by ordinary mail pursuant to this Act or the regulations is deemed to have been given or served on the tenth business day after the date of its mailing, unless the person to whom the notice, order or other document was sent establishes that, through no fault of his or her own, the person did not receive the notice, order or other document or received it at a later date.

**c. M-36.1****MUNICIPALITIES**

(7) No defect, error, omission or irregularity in the form or substance of a notice, order or other document, or in its service, transmission or receipt, invalidates an otherwise valid notice, order or document or any subsequent proceedings relating to the notice, order or document.

(8) Notwithstanding subsections (2) and (6), if a notice, order or other document deals with an appeal, any dispute resolution or the collection of tax arrears and the notice, order or other document is given or served by registered or ordinary mail, the notice, order or other document is deemed to have been given or served on the fifth business day after the date of its mailing, unless:

(a) the person to whom the notice, order or other document was sent establishes that, through no fault of his or her own, the person did not receive the notice, order or other document or received it at a later date; or

(b) the municipality or other person who served the notice, order or document by registered mail received a signed post office receipt card and:

(i) the delivery date shown on the signed post office receipt card is a date earlier than the fifth business day after the date of its mailing, in which case the notice, order or document is deemed to have been served on the delivery date; or

(ii) the delivery date is not shown on the signed post office receipt card but the signed post office receipt card is returned to the municipality or other person on a date earlier than the fifth business day after the date of its mailing, in which case the notice, order or document is deemed to have been served on the day on which the signed post office receipt card is returned to the municipality or other person.

2010, c.24, 2.31; 2013, c.19, s.55.

**Evidence**

**391** A printout of an electronic record of a municipal contravention, certified by a designated officer, is admissible in evidence in a prosecution for a contravention of a bylaw, without proof of the appointment or signature of the person who signed the certificate, as proof that:

(a) a notice of contravention was issued;

(b) the contents of the printout are a true and accurate representation of the notice of contravention issued at the time of the alleged contravention; and

(c) at all material times, the electronic records system of the municipality was operating properly or, if it was not, the fact of its not operating properly did not affect the integrity of the electronic record, and there are no reasonable grounds to doubt the integrity of the electronic records system of the municipality.

2005, c.M-36.1, s.391.

## MUNICIPALITIES

## c. M-36.1

PART XIII  
Intermunicipal Dispute Resolutions

**Compulsory dispute resolution**

**392(1)** If a matter is referred to the Saskatchewan Municipal Board pursuant to subsection 24(4) or 43(2), subsection 60(1) or subsection 188(5), the Saskatchewan Municipal Board shall appoint a mediator to assist the municipalities in resolving the matter in dispute before holding a hearing and making a decision.

(2) If mediation fails to resolve the dispute, the Saskatchewan Municipal Board shall hold a hearing and make a decision to settle the dispute.

2005, c.M-36.1, s.392; 2007, c.32, s.25.

**Voluntary dispute resolution**

**393(1)** If an intermunicipal dispute exists regarding any matter not listed in section 392, all of the affected municipalities may refer the matter to the Saskatchewan Municipal Board by consent.

(2) The Saskatchewan Municipal Board shall hold a hearing and make a decision to settle the dispute.

(3) The Saskatchewan Municipal Board may, in a decision to resolve an intermunicipal dispute:

- (a) include terms and conditions; and
- (b) make the decision effective on a future date or for a limited time.

2005, c.M-36.1, s.393.

**Decision binding**

**394** A decision of the Saskatchewan Municipal Board to settle a dispute is binding and shall be implemented by the parties.

2005, c.M-36.1, s.394.

PART XIV  
Powers of the Minister

**Audit**

**395(1)** The minister may appoint one or more auditors or the Saskatchewan Municipal Board to audit the books and accounts of any municipality, any committee or other body established by a council pursuant to clause 81(a) or any controlled corporation:

- (a) if the minister considers the audit to be needed; or
- (b) on the request of the council;
- (c) **Repealed.** 2014, c.19, s.30.

## c. M-36.1

## MUNICIPALITIES

- (2) The municipality is liable to the minister for the costs of the audit as determined by the minister.
- (3) Section 190 applies to an auditor appointed pursuant to this section.
- (4) The auditor or the Saskatchewan Municipal Board shall report the results of the audit to:
- (a) the council;
  - (b) the minister;
  - (c) the committee or other body established by the council pursuant to clause 81(a) or to the controlled corporation that has been audited; and
  - (d) the public by:
    - (i) publishing the report or a synopsis of the report in a newspaper; or
    - (ii) mailing the report or a synopsis of the report to each person whose name appears on the last revised assessment roll.

2005, c.M-36.1, s.395; 2013, c.19, s.56; 2014, c.19, s.30.

**Inspection**

**396(1)** The minister may require any matter connected with the management, administration or operation of any municipality, any committee or other body established by a council pursuant to clause 81(a) or any controlled corporation to be inspected:

- (a) if the minister considers the inspection to be necessary; or
  - (b) on the request of the council.
- (2) The minister may appoint one or more persons as inspectors or the Saskatchewan Municipal Board as an inspector for the purposes of carrying out inspections pursuant to this section.
- (3) An inspector:
- (a) may require the attendance of any officer of the municipality or of any other person whose presence the inspector considers necessary during the course of the inspection; and
  - (b) has the same powers, privileges and immunities conferred on a commission by sections 11, 15, 25 and 26 of *The Public Inquiries Act, 2013*.
- (4) When required to do so by an inspector, the administrator, committee or other body established by a council pursuant to clause 81(a) or a controlled corporation being inspected shall produce for examination and inspection all books and records of the municipality, committee, other body or controlled corporation.
- (5) After the completion of the inspection, the inspector shall make a report to the minister and to the council.

2005, c.M-36.1, s.396; 2010, c.24, s.32; 2013, c.27, s.25.

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## c. M-36.1

**Inquiry**

- 397**(1) The minister may order an inquiry described in subsection (2):
- (a) if the minister considers the inquiry to be necessary; or
  - (b) on the request of the council;
  - (c) **Repealed.** 2014, c.19, s.31.
- (2) An inquiry may be conducted into all or any of the following:
- (a) the affairs of the municipality, a committee or other body established by the council pursuant to clause 81(a) or a controlled corporation;
  - (b) the conduct of a member of council or of an employee or agent of the municipality, a committee or other body established by the council pursuant to clause 81(a) or a controlled corporation.
- (3) The minister may appoint an individual to conduct the inquiry, or may request the Saskatchewan Municipal Board to conduct the inquiry.
- (4) Any persons appointed to conduct an inquiry have the same powers conferred on a commission by sections 11, 15 and 25 of *The Public Inquiries Act, 2013*.
- (5) The results of the inquiry shall be reported to:
- (a) the minister;
  - (b) the council; and
  - (c) any committee or other body established by the council pursuant to clause 81(a), controlled corporation, councillor or employee that may be the subject of the inquiry.

2005, c.M-36.1, s.397; 2013, c.27, s.25; 2014, c.19, s.31.

**Bank accounts**

**398** On the request of the minister, a bank, an agency of a bank or any other financial institution carrying on business in Saskatchewan shall furnish the minister with a statement showing:

- (a) the balance or condition of the accounts of any municipality, committee or other body established by a council pursuant to clause 81(a) or controlled corporation having an account with the bank, agency or institution; and
- (b) any particulars of the accounts that the minister may set out in the request.

2005, c.M-36.1, s.398.

**c. M-36.1****MUNICIPALITIES****Minister's power to issue directions and dismiss**

**399(1)** In this section, “**official examination**” means:

- (a) a petition or audit pursuant to section 140.1;
- (b) a report pursuant to section 189;
- (c) an audit pursuant to section 395;
- (d) an inspection pursuant to section 396; or
- (e) an inquiry pursuant to section 397.

(1.1) If, because of an official examination, the minister considers that summary action is necessary, the minister may, by order, direct the council, the administrator or a designated officer of the municipality to take any action that the minister considers proper in the circumstances.

(2) If an order of the minister pursuant to this section is not carried out to the satisfaction of the minister, the minister may dismiss all or any of the following:

- (a) the council;
- (b) any member of the council;
- (c) the administrator.

(3) On the dismissal of the council or of any member of the council, the minister may direct the election of a new council or of a member of council to take the place of any member that has been dismissed.

(3.1) Any member of council who is dismissed pursuant to subsection (2) is disqualified from being nominated as a candidate in the election mentioned in subsection (3).

(4) On the dismissal of the administrator, the minister may appoint another officer and specify the remuneration that is payable to the officer by the municipality.

(5) The minister may appoint an official administrator:

- (a) on the dismissal of a council; or
- (b) on the dismissal of one or more members of council if the remaining members do not constitute a quorum.

(6) An official administrator appointed pursuant to subsection (5) has all the powers and duties of the council.

2005, c.M-36.1, s.399; 2014, c.19, s.32.

**Official administrator as supervisor**

**400(1)** The minister may, at any time, appoint an official administrator to supervise a municipality and its council.



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(2) So long as the appointment of an official administrator pursuant to this section continues:

(a) no bylaw or resolution that authorizes the municipality to incur a liability or to dispose of its money or property has any effect until the bylaw or resolution has been approved in writing by the official administrator; and

(b) the official administrator may, at any time within 30 days after the passing of any bylaw or resolution, disallow it.

(3) A bylaw or resolution disallowed pursuant to clause (2)(b) becomes and is deemed to have always been void.

2005, c.M-36.1, s.400.

**Remuneration of appointed persons**

**401** If the minister appoints a person to conduct an audit, inspection or inquiry pursuant to this Act, or to act as an official administrator for a municipality, the municipality, if required to do so by the minister, shall pay that person's remuneration and expenses, as set by the minister.

2005, c.M-36.1, s.401.

**Appointment of members of council of rural municipalities**

**402(1)** The Lieutenant Governor in Council may, at any time, appoint a person to act as reeve or councillor for one or more or all of the divisions of a rural municipality.

(2) Every person appointed pursuant to subsection (1):

(a) has the same powers and authority as those conferred by this Act on a person who is elected as a reeve or councillor, as the case may be; and

(b) shall be remunerated out of the funds of the rural municipality or otherwise as the Lieutenant Governor in Council may determine by order.

(3) When a person is appointed to act as reeve or councillor pursuant to this section, the person, if any, who was previously elected to that position shall cease to hold office.

(4) When one person has been appointed to act as both reeve and councillor of a rural municipality, that person may also be appointed to act as administrator.

(5) An appointment made pursuant to subsection (1) may be terminated at any time by order of the Lieutenant Governor in Council.

(6) On the issue of an order pursuant to subsection (5) terminating the appointment of a person or persons to act as reeve or councillors for one or more divisions of a rural municipality, the minister, by order, shall:

(a) appoint a returning officer and fix a nomination period for the purpose of nominating candidates to fill the vacancies on the council;

(b) specify the terms of office of the persons to be elected;

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- (c) name a place for receiving nominations;
  - (d) name one or more polling places for each division;
  - (e) appoint a deputy returning officer for each polling place; and
  - (f) make any further provision for the election that the minister considers advisable.
- (7) An election of persons to fill vacancies on a council pursuant to this section shall be conducted in accordance with *The Local Government Election Act*.

2005, c.M-36.1, s.402.

PART XV  
**Miscellaneous**

**Regulations**

**403(1)** The Lieutenant Governor in Council may make regulations:

- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
  - (b) enabling the minister to pay grants to municipalities;
  - (c) respecting assessment and taxation;
  - (d) respecting the supply of public utility services in municipalities, including:
    - (i) prescribing performance measurements and accountability requirements for public utility operations or any class of public utility operations in municipalities;
    - (ii) prescribing financial reporting requirements for public utility operations or any class of public utility operations in municipalities;
    - (iii) prescribing public disclosure requirements for public utility operations or any class of public utility operations in municipalities;
    - (iv) prescribing requirements for the adoption and reporting of rate policies and investment strategies for public utility operations or any class of public utility operations in municipalities;
    - (v) requiring public utility operations or any class of public utility operations and municipalities to comply with any regulations made pursuant to this section;
  - (e) prescribing any matter required or authorized by this Act to be prescribed by regulations made by the Lieutenant Governor in Council;
  - (f) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.
- (2) A regulation made pursuant to clause (1)(c) may be made retroactive to a day not earlier than the day on which this section comes into force.

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- (3) The minister may make regulations:
- (a) respecting forms for the purposes of this Act, including:
    - (i) prescribing the manner in which forms are prepared and completed;
    - (ii) prescribing the circumstances in which the forms may be used;
    - (iii) prescribing different forms to be used in different circumstances; and
    - (iv) prescribing the contents of the forms;
  - (b) respecting any matter required or authorized by this Act to be established by regulations made by the minister.

2005, c.M-36.1, s.403; 2013, c.19, s.57.

**Extension of time**

**404(1)** In this section:

- (a) **“council-related matter”** means anything to be done by:
    - (i) a council, other than with respect to the establishment of mill rate factors pursuant to section 285;
    - (ii) an employee of a municipality, other than with respect to the preparation and delivery of education property tax returns pursuant to section 311;
    - (iii) a committee or other body established by a council pursuant to clause 81(a), other than a board of revision;
  - (b) **“ministerial-related matter”** means anything to be done by:
    - (i) the minister;
    - (ii) a park authority; or
    - (iii) a board of revision.
- (2) If a ministerial-related matter cannot be or is not done within the number of days or at a time fixed by or pursuant to this Act, the minister may, by order, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired.
- (3) Anything done at or within the time specified in an order pursuant to subsection (2) is valid as if it had been done at or within the time fixed by or pursuant to this Act.
- (4) Subject to subsections (5) and (6), if a council-related matter cannot be or is not done within the number of days or at a time fixed by or pursuant to this Act, the council may, by bylaw, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired.
- (5) A bylaw pursuant to subsection (4) must be passed within 30 days after the time fixed by or pursuant to this Act has expired.

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- (6) No council shall pass a bylaw pursuant to subsection (4) extending the time fixed by or pursuant to this Act by more than 90 days.
- (7) Anything done at or within the time specified in a bylaw passed pursuant to subsection (4) is as valid as if it had been done at or within the time fixed by or pursuant to this Act.
- (8) Notwithstanding any other provision of this Act, if a time fixed by or pursuant to this Act is extended by minister's order pursuant to subsection (2) or by bylaw pursuant to subsection (4), a like delay is allowed with respect to any later date that is fixed by or pursuant to this Act on the basis of the earlier date.
- (9) The Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act* must be promptly notified, in writing:
- (a) by the secretary to the board of revision if the minister extends a time fixed by or pursuant to this Act for anything to be done by the board of revision; and
  - (b) by the administrator if the council extends a time fixed by or pursuant to subsection 204(2) or 216(1).

2005, c.M-36.1, s.404; 2006, c.7, s.47; 2007, c.30, s.5; 2009, c.23, s.15; 2013, c.19, s.58.

**Amounts owing for work or services by municipality**

- 405(1)** The amount due with respect to any work or service performed by a municipality by agreement with any person is a lien against any land owned by the person for whom the work or service was performed.
- (2) The municipality may recover the amount mentioned in subsection (1) from the person:
- (a) by action; or
  - (b) by distress of the person's goods in accordance with section 323.
- (3) At the end of a year in which work or services mentioned in subsection (1) were performed, the municipality may:
- (a) add to any arrears of taxes on land owned by a person in the municipality any amount with respect to such work or services performed for that person that remains unpaid at the end of the year; or
  - (b) provide that the amount mentioned in clause (a) is to be added to, and thereby form part of, the taxes owed on the land.
- (4) Sections 279 to 282 apply, with any necessary modification, to the amounts that are added to unpaid taxes pursuant to subsection (3).

2005, c.M-36.1, s.405.

**Unclaimed personal property**

- 406(1)** A municipality shall retain in its possession for 90 days all lost and unclaimed personal property, unless it is perishable, in which case it may be disposed of as soon as is practicable.

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(2) Personal property that comes into the possession or control of a municipality and that is not claimed by the owner within the applicable period set out in subsection (1) becomes the personal property of the municipality, and the municipality may dispose of the personal property in any manner that the council directs.

(3) The purchaser of personal property from a municipality becomes the owner of the personal property and any claim of the earlier owner is converted into a claim for the proceeds of the sale, after the charges that have been incurred by the municipality for hauling, storage and other necessary expenses, including the cost of sale, have been deducted.

(4) If no claim is made for the proceeds within one year from the date of sale of the personal property, the proceeds form part of the general funds of the municipality.

2005, c.M-36.1, s.406.

PART XVI  
**Repeals and Transitional**

DIVISION 1  
**Repeals**

**S.S. 1989-90, c.R-26.1 repealed**

**407** *The Rural Municipality Act, 1989* is repealed.

2005, c.M-36.1, s.407.

**408** **Dispensed.** This section makes consequential amendments to another Act. The amendments have been incorporated into the corresponding Act.

DIVISION 2  
**Transitional**

**Continuation of existing municipalities**

**409(1)** In this section:

(a) **“former municipality”** means the former municipality that was incorporated or continued as a municipality pursuant to *The Urban Municipality Act, 1984* or *The Rural Municipality Act, 1989* and that is continued as a municipality in accordance with this section;

(b) **“municipality”** means a municipality that is continued as a municipality in accordance with this section.

(2) An urban municipality incorporated or continued pursuant to *The Urban Municipality Act, 1984* is continued as a municipality pursuant to this Act.

(3) A rural municipality incorporated or continued pursuant to *The Rural Municipality Act, 1989* is continued as a rural municipality pursuant to this Act.

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- (4) A municipality that is continued pursuant to this section shall:
- (a) within 30 days after the date of its continuance, adopt a public notice policy bylaw in accordance with section 128; and
  - (b) within one year after the date of its continuance, adopt any other bylaws that a municipality is required by this Act to adopt to carry out its duties and comply with this Act.
- (5) On the continuation of a municipality pursuant to this Act:
- (a) the former municipality becomes a municipality to which this Act applies as if it had been incorporated pursuant to this Act;
  - (b) each member of council of the former municipality continues as a member of council of the municipality until a successor is sworn into office;
  - (c) each officer and employee of the former municipality continues as an officer or employee of the municipality with the same rights and duties until the council of the municipality otherwise directs;
  - (d) the bylaws and resolutions of the former municipality that are in effect on the day the municipality is continued pursuant to this Act are continued, to the extent that they are not inconsistent with this Act or any other Act, until they are repealed or other bylaws or resolutions are made in their place;
  - (e) all taxes and revenues due to the former municipality are deemed to be arrears of taxes or revenues due to the municipality and may be collected and dealt with by the municipality as if the municipality had imposed the taxes or revenues;
  - (f) all rights of action and actions by or against the former municipality may be commenced, continued or maintained by or against the municipality;
  - (g) all property vested in the former municipality becomes vested in the municipality and may be dealt with by the municipality in its own name subject to any trusts or other conditions applicable to the property; and
  - (h) all other assets, liabilities, rights, duties, functions and obligations of the former municipality become vested in the municipality and the municipality may deal with them in its own name.

2005, c.M-36.1, s.409.

**Continuation of existing hamlets and organized hamlets**

**410(1)** An area declared to be a hamlet or an organized hamlet by order of the minister pursuant to *The Rural Municipality Act, 1989* or continued as a hamlet or an organized hamlet pursuant to that Act is continued as a hamlet or an organized hamlet, as the case may be, pursuant to this Act.

- (2) On the continuation of a hamlet or an organized hamlet pursuant to this Act:
- (a) the hamlet or organized hamlet is subject to this Act as if the hamlet or organized hamlet had been declared to be a hamlet or an organized hamlet by the minister pursuant to this Act; and

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- (b) in the case of an organized hamlet:
  - (i) each member of hamlet board continues as a member of the hamlet board until a successor is sworn into office; and
  - (ii) each officer and employee of the organized hamlet continues as an officer or employee of the organized hamlet, as the case may be, with the same rights and duties until the hamlet board otherwise directs.

2005, c.M-36.1, s.410.

**Tax exempt property**

**411** Notwithstanding the repeal of clause 275(1)(m) of *The Urban Municipality Act, 1984*, any buildings or lands of an association or organization doing work for young women similar to the work done by The Young Women's Christian Association that were exempt from taxation pursuant to that clause before it was repealed, continue to be exempt from taxation as long as those buildings and lands are used in connection with and for the purpose of the association or organization specified in that clause, as that clause existed before it was repealed.

2005, c.M-36.1, s.411.

**Regulations to facilitate transition**

**412(1)** The Lieutenant Governor in Council may make regulations:

- (a) respecting the conversion to this Act of anything from *The Urban Municipality Act, 1984* or *The Rural Municipality Act, 1989*;
- (b) dealing with any difficulty or impossibility resulting from this Act or the transition to this Act from *The Urban Municipality Act, 1984* or *The Rural Municipality Act, 1989*.

(2) A regulation made pursuant to this section may be made retroactive to a day not earlier than the day on which this section comes into force.

2005, c.M-36.1, s.412.

PART XVII  
**Consequential Amendments**

**413 to 483** **Dispensed.** These sections make consequential amendments to other Acts. The amendments have been incorporated into the corresponding Acts.

PART XVIII  
**Coming into Force**

**Coming into force**

**484(1)** Subject to subsection (2), this Act comes into force on January 1, 2006.

(2) Section 474 of this Act comes into force on the later of:

- (a) January 1, 2006; and
- (b) the day on which section 1 of *The Traffic Safety Act* comes into force.

2005, c.M-36.1, s.484.

