

2017

CHAPTER E-4.01

An Act respecting Education Property Taxes and making consequential amendments to certain Acts

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(Assented to April 27, 2017)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

Short title

1 This Act may be cited as *The Education Property Tax Act*.

Definitions

2 In this Act:

“**assessor**” means:

- (a) a person appointed by a municipality as an assessor; or
- (b) the administrator of a municipality, in the absence of an appointment mentioned in clause (a);

“**board of education**” means the board of education of a school division;

“**member of council**” means a member of council as defined in a municipal Act;

“**minister**” means the member of the Executive Council to whom for the time being the administration of this Act is assigned;

“**ministry**” means the ministry over which the minister presides;

“**municipal Act**” means *The Cities Act, The Municipalities Act or The Northern Municipalities Act, 2010*, as the case may be;

“**prescribed**” means prescribed in the regulations;

“**property**” means property as defined in a municipal Act;

“**property class**” means a property class established in the regulations;

“**property tax exemption**” means an exemption from taxation granted pursuant to a municipal Act;

“**public school division**” means a school division other than a separate school division;

“**school division**” means a school division designated pursuant to section 40 of *The Education Act, 1995* and includes a public school division and a separate school division;

“**school tax**” or “**education property tax**” means the portion of property tax payable to the Government of Saskatchewan;

“**separate board**” means the board of education of a separate school division;

“**separate school division**” means a separate school division established pursuant to subsection 41(3) of *The Education Act, 1995*;

“**separate school division tax**” means the portion of property tax payable to a separate school division that has passed a bylaw pursuant to section 7;

“**taxable assessment**” means a taxable assessment within the meaning of a municipal Act;

“**taxation year**” means the year commencing on January 1 in one year and ending on December 31 of the same year.

Responsibilities of the minister

3 The minister is responsible for all matters not assigned by law to any other minister, ministry or agency of the Government of Saskatchewan relating to the establishment, operation, collection, administration or management of school tax.

Tax rates

4(1) Subject to subsection (2), for every taxation year, a tax at the rates mentioned in subsection 6(1) is to be levied over taxable assessment for school tax.

(2) In the case of a separate school division that has passed a bylaw pursuant to section 7, a tax at the rates mentioned in clause 6(5)(b) is to be levied over taxable assessment for the separate school division.

Determining property class

5 The assessor shall determine the property class, if any, to which any property belongs.

Setting tax rates

6(1) For each taxation year, the Lieutenant Governor in Council shall determine the rate in mills to be levied with respect to each property class.

(2) The rates to be determined pursuant to subsection (1) may differ for:

- (a) different property classes;
- (b) school divisions located wholly or partly within the City of Lloydminster; and
- (c) property within the City of Lloydminster.

(3) The rates determined for a taxation year pursuant to subsection (1) apply to all of the taxation year with respect to which they are determined.

(4) Subject to subsection (5) and any approvals by or agreements of the minister pursuant to this Act, the rate for a taxation year determined pursuant to subsection (1) for a property class is the rate that must be levied and collected in that taxation year on property in the property class of the taxable assessment as shown on the last revised assessment roll of the municipality.

(5) In the case of a separate board that wishes to determine its own rate to be levied and that has passed a valid bylaw pursuant to section 7, the separate board shall:

- (a) determine the sums required to be derived from the levy on the taxable assessment of the separate school division; and
- (b) not later than April 20 in each taxation year and subject to any directive of the minister responsible for the administration of *The Education Act, 1995*, determine the rate in mills to be levied and, for that purpose, may determine a different rate for each property class.

Separate school division bylaw

7(1) A separate board that wishes to determine and apply its own separate school division tax pursuant to section 6 shall:

- (a) on or before December 31 of any year, pass a bylaw, in any form acceptable to the minister responsible for the administration of *The Education Act, 1995*, declaring its intention to determine its own separate school division tax; and
- (b) within 5 days after passing the bylaw pursuant to clause (a), provide:
 - (i) the minister responsible for the administration of *The Education Act, 1995* with a certified copy of the bylaw and any additional information that the minister responsible for the administration of *The Education Act, 1995* may reasonably require; and
 - (ii) every municipality in which the separate school division is wholly or partly located with a certified copy of the bylaw.

(2) A bylaw passed for the purposes of this section is effective with respect to the taxation year that begins after the date on which the bylaw is passed and every subsequent taxation year until it is repealed or replaced by another bylaw.

(3) Notwithstanding subsection (1), if a separate school division is established after the coming into force of this section and the separate board wishes to determine its own separate school division tax pursuant to this section, the separate board shall:

- (a) within 30 days after the date on which the school division is established, pass a bylaw in any form acceptable to the minister responsible for the administration of *The Education Act, 1995*, declaring its intention to determine its own separate school division tax; and
- (b) within 5 days after passing the bylaw pursuant to clause (a), provide:
 - (i) the minister responsible for the administration of *The Education Act, 1995* with a certified copy of the bylaw and any additional information that the minister responsible for the administration of *The Education Act, 1995* may reasonably require; and
 - (ii) every municipality in which the separate school division is wholly or partly located with a certified copy of the bylaw.

Notice of tax rates

8(1) Except in the case of a newly established school division, as soon as possible in each taxation year, but not later than May 1:

- (a) the minister shall, in the form and manner determined by the minister, notify each municipality with respect to which the rates apply of the rates determined pursuant to subsection 6(1) for the taxation year; and
 - (b) a separate board with respect to which a valid bylaw passed pursuant to section 7 is in force shall notify the minister, and each municipality in which the separate school division is wholly or partly located, of the rates determined pursuant to clause 6(5)(b) and section 7 for the taxation year.
- (2) A separate board mentioned in clause (1)(b) shall give the notice required to be given pursuant to this section by submitting a certified copy of the resolution of the separate board establishing the rates to the minister and each municipality in which the separate school division is wholly or partly located.

Levy of school taxes

9(1) The council of every municipality shall levy the tax at the rates mentioned in section 6 with respect to taxable assessments within it.

(2) Notwithstanding any other Act or regulation, the minister may levy, in accordance with the regulations, the tax at the rates mentioned in section 6 with respect to those taxable assessments outside a municipality that may be specified by the minister.

(3) If the council of a municipality fails to levy the tax mentioned in subsection (1) at the rates as determined pursuant to subsection 6(1), the municipality is liable to the Government of Saskatchewan for:

- (a) the amount that the municipality has failed to levy; and
- (b) interest on that amount at the prescribed rate and calculated in the prescribed manner.

- (4) If the council of a municipality fails to levy the tax mentioned in subsection (1) at the rates as determined pursuant to clause 6(5)(b) and section 7, the municipality is liable to the separate board for:
- (a) the amount that the municipality has failed to levy; and
 - (b) interest on that amount at the prescribed rate and calculated in the prescribed manner.
- (5) The amount mentioned in subsection (4), or any portion of it, may be recovered from the municipality in any manner authorized by law.

Payment of school taxes

10(1) The council of every municipality shall:

- (a) keep in the tax rolls and records of the municipality a separate record of the school taxes levied, collected and paid on account of each taxable assessment; and
 - (b) pay all proceeds of the school tax received to the Government of Saskatchewan not later than the 10th day of the month following their collection or in accordance with any other arrangement that is mutually acceptable to the municipality and the Government of Saskatchewan.
- (2) If a separate board determines its own separate school division tax pursuant to clause 6(5)(b) and section 7, the council of a municipality shall:
- (a) keep in the tax rolls and records of the municipality a separate record of the separate school division taxes levied, collected and paid on account of each taxable assessment; and
 - (b) pay all proceeds of the separate school division tax received to the separate board not later than the 10th day of the month following their collection or in accordance with any other arrangement that is mutually acceptable to the municipality and the separate board.
- (3) If land is acquired by a municipality pursuant to *The Tax Enforcement Act* on account of unpaid taxes, including unpaid school taxes and unpaid separate school division taxes, and the municipality subsequently leases or sells the property or exchanges the property for other property in the municipality:
- (a) the municipality shall pay to the Government of Saskatchewan:
 - (i) if the revenues from the lease, sale or exchange of the property are sufficient to pay all unpaid taxes on the property that are due to the municipality and the Government of Saskatchewan, the amount from all of the revenues from the lease, sale or exchange that equals the amount that is due to the Government of Saskatchewan on account of unpaid school taxes on the land; or
 - (ii) if the revenues from the lease, sale or exchange of the property are not sufficient to pay all unpaid taxes on the property that are due to the municipality and the Government of Saskatchewan, a prorated share of the revenues from the lease, sale or exchange calculated using the proportion that the amount of the unpaid school taxes on the property that are due to the Government of Saskatchewan bears to the total amount of unpaid taxes on the property that are due to the municipality and the Government of Saskatchewan; or

- (b) in the case of a separate board that has passed a bylaw pursuant to section 7, the municipality shall pay to the separate board:
- (i) if the revenues from the lease, sale or exchange of the property are sufficient to pay all unpaid taxes on the property that are due to the municipality, the Government of Saskatchewan and the separate board, the amount from all the revenues from the lease, sale or exchange that equals the amount that is due to the separate board on account of unpaid separate school division taxes on the land; or
 - (ii) if the revenues from the lease, sale or exchange of the property are not sufficient to pay all unpaid taxes on the property that are due to the municipality, the Government of Saskatchewan and the separate board, a prorated share of the revenues from the lease, sale or exchange calculated using the proportion that the amount of the unpaid separate school division taxes on the property that are due to the separate board bears to the total amount of unpaid taxes on the property that are due to the municipality, the Government of Saskatchewan and the separate board.
- (4) Any revenues received by the municipality from the lease, sale or exchange that are due pursuant to clause (3)(a) to the Government of Saskatchewan on account of unpaid school taxes on the property must be paid on the next return to the Government of Saskatchewan or in accordance with any other arrangement that is mutually acceptable to the municipality and the Government of Saskatchewan.
- (5) Any revenues received by the municipality from the lease, sale or exchange that are due pursuant to clause (3)(a) to the Government of Saskatchewan on account of unpaid school taxes on the property that are not paid as required by subsection (4) are a debt due to the Government of Saskatchewan and may be recovered in any manner authorized by law.
- (6) Any revenues received by the municipality from the lease, sale or exchange that are due pursuant to clause (3)(b) to the separate board on account of unpaid separate school division taxes on the property must be paid on the next return to the separate board or in accordance with any other arrangement that is mutually acceptable to the municipality and the separate board.
- (7) Any revenues received by the municipality from the lease, sale or exchange that are due pursuant to clause (3)(b) to the separate board on account of unpaid separate school division taxes on the property and that are not paid as required by subsection (6) are a debt due to the separate board and may be recovered in any manner authorized by law.
- (8) Pursuant to section 270 of *The Cities Act*, section 305 of *The Municipalities Act* or section 324 of *The Northern Municipalities Act, 2010*, if an appeal decision of the board of revision, the Saskatchewan Municipal Board or the Court of Appeal results in a change or the alteration of the assessment on the property:
- (a) the municipality shall adjust the taxes on the property in accordance with the decision; and

- (b) if the appeal decision:
- (i) cancels or reduces the assessment on the property:
 - (A) the Government of Saskatchewan shall reimburse or credit on the next return the municipality for all or part of the school taxes refunded by the municipality in excess of those required to be paid as a result of the appeal decision; or
 - (B) in the case of a separate board that has determined its own separate school division tax pursuant to section 7, the separate board shall reimburse or credit on the next return the municipality for all or part of the separate school division taxes refunded by the municipality in excess of those required to be paid as a result of the appeal decision; or
 - (ii) confirms or increases the assessment on the property:
 - (A) the municipality shall collect the amount of school taxes that would be payable as if the original assessment were that set by the appeal decision; or
 - (B) in the case of a separate board that has determined its own separate school division tax pursuant to section 7, the municipality shall collect the amount of the separate school division tax that would be payable as if the original assessment were that set by the appeal decision.

No municipal fees

11 No municipality shall charge a fee to the Government of Saskatchewan or a separate board for the services or duties required pursuant to this Act.

Recovery of taxes

12(1) All school taxes that were levied, collected and due by a municipality before the coming into force of this Act, that remain unpaid to the Government of Saskatchewan and that are not paid to the Government of Saskatchewan before January 1, 2018, together with interest at the prescribed rate and calculated in the prescribed manner, are a debt due by the municipality to the Government of Saskatchewan.

(2) All separate school division taxes that were levied, collected and due by a municipality before the coming into force of this Act, that remain unpaid to a separate board and that are not paid to the separate board before January 1, 2018, together with interest at the prescribed rate and calculated in the prescribed manner, are a debt due by the municipality to the separate board and may be recovered by the separate board in any manner authorized by law.

(3) All taxes for educational purposes that were levied, collected and due by a municipality that remain unpaid to a school division, whether levied, collected and due before, on or after the coming into force of this section, and that are not paid to the school division before January 1, 2018, are to be paid to the Government of Saskatchewan and are, together with interest at the prescribed rate and calculated in the prescribed manner, a debt due by the municipality to the Government of Saskatchewan.

Municipal payments to the Government of Saskatchewan

13(1) Notwithstanding any provision in this Act or any other Act or law but subject to subsection (2), commencing on January 1, 2018, the following are to be paid to the Government of Saskatchewan:

- (a) all funds held by a municipality to the credit of a school division;
 - (b) all collections by the municipality of arrears of taxes levied with respect to any portion of a school division, whether collected before, on or after the coming into force of this section and that are not paid to a school division before January 1, 2018.
- (2) Subsection (1) does not apply to:
- (a) any separate school division taxes that are collected for a separate school division on or after January 1, 2018; or
 - (b) any school tax arrears that are a debt due to a municipality pursuant to an agreement between the municipality and a school division.
- (3) All separate school division taxes collected by a municipality are held for and payable to the separate board.

Correction and adjustment of assessments

14(1) Notwithstanding any other provision of this Act or any other Act or law, the minister, by order, may make any provision that the minister considers necessary for the making or correcting of the assessment or tax levy, or for the making of a new assessment or tax levy, if it is shown to the satisfaction of the minister that the assessment or tax levy of a municipality for the school tax:

- (a) has not been made in any year as provided by law; or
 - (b) has been incorrectly or improperly made in any respect.
- (2) Without limiting the generality of subsection (1), the minister, by order, may direct a municipality to pay to the Government of Saskatchewan, in accordance with the terms of the order, any sum that the minister considers necessary for the adjustment of school tax accounts affected.
- (3) Every municipality to which a minister's order is directed pursuant to this section must comply with the order within the period specified in the order.

Reports from municipalities

15(1) On or before the 10th day of each month, every municipality shall provide a monthly education property tax return to the Government of Saskatchewan in the manner and containing the information directed by the minister.

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

(3) If a separate board determines its own separate school division tax, every municipality in which the separate school division is wholly or partly located shall, on or before the 10th day of each month, provide a monthly education property tax return to the separate board.

(4) If a separate board determines its own separate school division tax, on or before January 31 of each year, every municipality in which the separate school division is wholly or partly located shall provide an annual education property tax return as of December 31 of the preceding year to the separate board.

(5) The minister may require the municipality to provide reports to the minister within the period, in the manner and containing the information directed by the minister including information the minister considers necessary for budgeting, forecasting, auditing or accounting related to school taxes.

Actions to collect taxes

16(1) The Government of Saskatchewan may enforce the collection and payment of school taxes, penalties and interest in accordance with:

- (a) this Act;
- (b) the regulations; and
- (c) sections 13 to 23 and Part III of *The Revenue and Financial Services Act* and the regulations made pursuant to that Act.

(2) All amounts collected pursuant to this Act and sections 13 to 23 and Part III of *The Revenue and Financial Services Act* with respect to school taxes must be deposited in the general revenue fund.

Payment to the Government of Saskatchewan of moneys otherwise payable to a municipality

17(1) The minister may act pursuant to subsection (2) if the minister is satisfied that a municipality:

- (a) has failed to levy or collect the school taxes as required by this Act;
- (b) has failed to pay to the Government of Saskatchewan the school taxes levied or collected as required by this Act; or
- (c) has failed to provide the education property tax returns as required by this Act.

(2) In any circumstance mentioned in subsection (1) and notwithstanding any other Act or law, the minister may:

- (a) retain, from moneys otherwise due or payable to the municipality by the minister pursuant to an Act that the minister is responsible to administer, an amount equal to the amount of school taxes that are required to be levied, collected or paid, together with interest at the prescribed rate and calculated in the prescribed manner; and
 - (b) refuse to pay, suspend or adjust moneys otherwise due or payable to the municipality by the minister pursuant to an Act that the minister is responsible to administer.
- (3) At least 60 days before taking action pursuant to this section, the minister shall:
- (a) notify the municipality in writing that the minister intends to act pursuant to this section; and
 - (b) in the written notice, give reasons for the intended action.

(4) The minister shall give the municipality an opportunity to make written representations within 30 days after receiving the written notice pursuant to subsection (3) respecting why the minister should not take the intended action.

(5) After considering any written representations submitted by the municipality, the minister may decide:

- (a) to take the intended action; or
- (b) not to take the intended action.

(6) The minister shall notify the municipality of the minister's decision, with reasons, pursuant to subsection (5).

(7) Notwithstanding subsection (2), the minister may establish policies and procedures for a municipality to address the matters mentioned in subsection (1) to the satisfaction of the minister.

(8) Treasury Board may make any orders and issue any directives with respect to the exercise of the minister's powers pursuant to this section.

Municipal council member liability re Government of Saskatchewan

18(1) In this section, "**certificate**" means a certificate that has been issued by the minister and filed with the court pursuant to section 19.

(2) Subject to subsections (3) and (4), if a municipality has failed to levy or collect school taxes or has collected but failed to pay school taxes to the Government of Saskatchewan as required pursuant to this Act, the members of council at the time the municipality was required to collect or pay school taxes to the Government of Saskatchewan are jointly and severally liable, together with the municipality, to pay the amount of the school tax.

(3) A member of council is liable pursuant to subsection (2) only if:

- (a) a certificate has been issued against the municipality by the minister for the amount of the municipality's school tax liability and the minister has been advised that the certificate is wholly or partially unsatisfied; and
- (b) the member of council knowingly:
 - (i) voted for a bylaw or resolution that resulted in the municipality failing to levy, collect or pay to the Government of Saskatchewan the amount of school taxes as required by this Act and any interest and penalty on that amount; or
 - (ii) took any other action that resulted in the municipality failing to levy, collect or pay to the Government of Saskatchewan the amount of school taxes as required by this Act and any interest and penalty on that amount.

(4) If a municipality's liability to levy, collect and pay school taxes is reduced by the payment of any amount, the member of council's liability pursuant to subsection (2) is reduced by the same amount.

- (5) If a member of council pays an amount respecting a municipality's tax liability:
 - (a) the member of council is entitled to any preference that the Government of Saskatchewan would have been entitled to had the amount not been paid; and
 - (b) if a certificate has been issued, the member of council is entitled to an assignment of the certificate to the extent of the member of council's payment.
- (6) For the purposes of clause (5)(b), the minister may assign the certificate.
- (7) The Government of Saskatchewan may apply any payment made by a municipality to any member of council's liability pursuant to this section first to any penalty, interest or penalty and interest and any remainder of the payment to reduce the principal amount of the school tax to be levied, collected or paid.
- (8) A member of council who satisfies a claim for the municipality's tax liability is entitled to a contribution from the other members of council who are liable pursuant to this section respecting the claim.
- (9) If a member of council who satisfies a claim for the municipality's tax liability recovers a contribution from other members of council:
 - (a) the other members of council are entitled to any preference that the Government of Saskatchewan would have been entitled to had the member of council not satisfied the claim; and
 - (b) if a certificate has been issued, the other members of council are entitled to an assignment of the certificate to the extent of the member of council's recovery.

Certificate

- 19(1)** Subject to subsections (2) to (6), if any school taxes to be levied on behalf of the Government of Saskatchewan have not been levied as required by this Act, the minister may file in the Court of Queen's Bench a certificate signed by the minister and setting out:
- (a) the amount of the school taxes to be levied, collected or paid;
 - (b) the amount of any interest or penalty on that amount that is payable pursuant to this Act; and
 - (c) the person from whom the amounts are to be recovered.
- (2) If the minister files a certificate pursuant to subsection (1), the minister shall serve a copy of the certificate on the person from whom the certificate states the amounts mentioned in clauses (1)(a) and (b) are recoverable.
- (3) A person who has been served with a copy of a certificate pursuant to subsection (2) may, within 30 days after receiving the copy, make written representations to the minister requesting the minister to reconsider the amounts mentioned in clauses (1)(a) and (b).

(4) After considering the representations mentioned in subsection (3), the minister may:

- (a) withdraw the certificate;
- (b) vary the amounts mentioned in clauses (1)(a) and (b) and, for that purpose, withdraw the certificate and file a new certificate with the new amounts; or
- (c) confirm the certificate.

(5) The minister shall serve a copy of the minister's decision made pursuant to this section, with reasons, on the person that made the written representations as soon as is reasonably practicable after making the decision.

(6) A certificate filed pursuant to this section has the same force and effect as if it were a judgment obtained in the Court of Queen's Bench for the recovery of a debt in the amount set out in the certificate, together with reasonable costs and charge with respect to its filing.

(7) This section is not to be interpreted as restricting or limiting the Government of Saskatchewan's right to enforce the collection and payment of school taxes, penalties and interest as set out in section 16.

Municipal council member liability re separate boards

20(1) This section applies if:

- (a) a municipality has failed to levy or collect separate school division taxes or has collected but failed to pay separate school division taxes to a separate board as required pursuant to this Act; and
- (b) the separate board has obtained a judgment against the municipality for the amount of the municipality's separate school division tax liability and the separate board has been advised by the Sheriff that the judgment is wholly or partially unsatisfied.

(2) In the circumstances mentioned in subsection (1) and subject to subsections (3) and (4), the members of council at the time the municipality was required to levy, collect or pay separate school division taxes to the separate board are jointly and severally liable, together with the municipality, to pay the amount of the separate school division tax.

(3) The separate board may commence an action against every member of council who knowingly:

- (a) voted for a bylaw or resolution that resulted in the municipality failing to levy, collect or pay to the separate board the amount of separate school division taxes as required by this Act and any interest on that amount; or
- (b) took any other action that resulted in the municipality failing to levy, collect or pay to the separate board the amount of separate school division taxes as required by this Act and any interest on that amount.

(4) If a municipality's liability to levy, collect and pay separate school division taxes is reduced by the payment of any amount, the member of council's liability pursuant to subsection (2) is reduced by the same amount.

- (5) If a member of council pays an amount respecting a municipality's tax liability:
 - (a) the member of council is entitled to any preference that the separate board would have been entitled to had the amount not been paid; and
 - (b) if a judgment has been issued, the member of council is entitled to an assignment of the judgment to the extent of the member of council's payment.
- (6) For the purposes of clause (5)(b), the separate board may assign the judgment.
- (7) The separate board may apply any payment made by a municipality to any member of council's liability pursuant to this section first to any interest and any remainder of the payment to reduce the principal amount of the separate school division tax to be levied, collected or paid.
- (8) A member of council who satisfies a claim for the municipality's tax liability is entitled to a contribution from the other members of council who are liable pursuant to this section respecting the claim.
- (9) If a member of council who satisfies a claim for the municipality's tax liability recovers a contribution from other members of council:
 - (a) the other members of council are entitled to any preference that the separate board would have been entitled to had the member of council not satisfied the claim; and
 - (b) if a judgment has been issued, the other members of council are entitled to an assignment of the judgment to the extent of the member of council's recovery.

Exemption, cancellation, reduction, refund or deferral of taxes

21(1) Subject to the regulations and subsection (2), a municipality shall obtain the approval of the minister to do any of the following respecting the school tax:

- (a) cancel or reduce tax arrears;
 - (b) cancel or refund all or part of the tax;
 - (c) reduce all or part of the tax;
 - (d) exempt all or part of the tax;
 - (e) defer the collection of the tax; or
 - (f) compromise or abate taxes.
- (2) Nothing in this section or the regulations made for the purposes of this section affects the application or operation of:
- (a) statutory tax exemptions provided in section 262 of *The Cities Act*, sections 292 and 293 of *The Municipalities Act* and section 313 and 314 of *The Northern Municipalities Act, 2010*;
 - (b) exemptions, cancellations, reductions, refunds, deferrals, compromises or abatements of taxes made available or provided pursuant to any other Act;

- (c) a municipality's authority to exempt, cancel, reduce, refund, defer, compromise or abate municipal taxes or tax arrears; or
- (d) agreements to exempt, cancel, reduce, refund, defer, compromise or abate school taxes or tax arrears entered into by a municipality before the coming into force of this Act.

Property tax assessment

22 Subject to the regulations, if a taxpayer enters into an agreement with a municipality, before or after receiving a property tax exemption, for a payment in lieu of property taxes, the proceeds are to be prorated in accordance with a municipal Act.

Regulations

23(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) respecting school taxes and separate school division taxes;
 - (c) establishing property classes for school tax purposes;
 - (d) respecting levying the tax rates outside of a municipality pursuant to section 9;
 - (e) prescribing a rate of interest for the purposes of sections 9, 12, 16, 17, 18 and 19 and prescribing the manner of calculation and imposing interest to be paid;
 - (f) respecting the amounts, terms, conditions, circumstances and other matters for which the approval of the minister pursuant to section 21 is not required by a municipality to exempt, cancel, reduce, refund, defer, compromise or abate school taxes or school tax arrears;
 - (g) prescribing any matter or thing that is required or authorized by this Act to be prescribed in the regulations;
 - (h) 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 subsection (1) may be made retroactive to a day not earlier than the day on which this section comes into force.
- (3) The minister may make regulations:
- (a) respecting forms and reporting required for the purposes of this Act, including:
 - (i) prescribing the manner in which forms, approvals and agreements are prepared and completed;
 - (ii) prescribing the circumstances in which forms, approvals and agreements may be used;
 - (iii) prescribing different forms, approvals and agreements to be used in different circumstances; and
 - (iv) prescribing the contents of the forms, approvals and agreements;
 - (b) respecting any matter required or authorized by this Act to be prescribed by the minister.

Transitional

24(1) In this section, “**former Acts**” means *The Cities Act, The Revenue and Financial Services Act, The Education Act, 1995, The Government Relations Administration Act, The Municipalities Act, The Northern Municipalities Act, 2010,* and *The Tax Enforcement Act*, as those Acts existed on the day before the coming into force of this section.

(2) The Lieutenant Governor in Council may make regulations respecting any matter or thing that the Lieutenant Governor in Council considers necessary to facilitate the transition from the former Acts to this Act, including:

- (a) suspending the application of any provision of this Act;
- (b) declaring that provisions of any of the former Acts are to apply to persons or any class of persons and respecting the conditions on which provisions of the former Acts are to apply; and
- (c) prescribing new or additional procedures and requirements that must be complied with respecting levying, collecting, paying or reporting school taxes.

(3) If there is any conflict between the regulations made pursuant to subsection (2) and any other provision of this Act or any other Act or law, the regulations made pursuant to this section prevail.

(4) Regulations made pursuant to this section may be made retroactive to a day not earlier than the day on which section 1 of this Act comes into force.

CONSEQUENTIAL AMENDMENTS

SS 2002, c C-11.1 amended

25(1) *The Cities Act* is amended in the manner set forth in this section.

(2) Subsection 2(1) is amended:

(a) by repealing clause (v.1) and substituting the following:

“(v.1) ‘**other taxing authority**’, unless otherwise specified, means any local government authority, the Government of Saskatchewan or any association on behalf of which a city, pursuant to an Act, may be required to levy taxes, and includes:

- (i) a conservation and development area within the meaning of *The Conservation and Development Act*;
- (ii) a public library or regional library as defined in *The Public Libraries Act 1996*;
- (iii) a board of education of a separate school division that has passed a bylaw pursuant to section 7 of *The Education Property Tax Act*; and
- (iv) the Government of Saskatchewan with respect to school tax as defined in *The Education Property Tax Act*”; **and**

(b) by adding the following clause after clause (ee):

“(ee.1) ‘**separate school division**’ means a separate school division established pursuant to subsection 41(3) of *The Education Act, 1995*”.

(3) Section 232 is repealed and the following substituted:**“Interpretation of Part**

232 In this Part, ‘**tax rate**’ means the rate of taxation determined for a class or sub-class of property pursuant to section 255 or a rate mentioned in *The Education Property Tax Act*”.

(4) Subsection 242(1.1) is amended by striking out “on behalf of a school division” and substituting “in accordance with *The Education Property Tax Act*”.**(5) Section 244 is repealed and the following substituted:****“Cancellation, reduction, refund or deferral of taxes**

244(1) Subject to subsection (12), 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 102.

(3) 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 city 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 city levies taxes, other than the Government of Saskatchewan with respect to school tax, only with the agreement of the other taxing authority for the period agreed to by the other taxing authority.
- (4) In the case of the Government of Saskatchewan with respect to school tax, the agreement mentioned in clause (3)(b) is only required when the amount cancelled, reduced, refunded or deferred exceeds the amount prescribed pursuant to *The Education Property Tax Act*.
- (5) A city that compromises or abates a claim pursuant to subsection (3) shall immediately provide the other taxing authority on whose behalf the city levies taxes with full particulars of the compromise or abatement.
- (6) The city shall act pursuant to subsection (7) if:
- (a) the city compromises or abates a claim for taxes;
 - (b) any arrears of taxes levied against the occupant of property that is exempt from taxation become uncollectable and the city is unable to enforce their collection; or
 - (c) the city makes a refund of taxes.
- (7) In the circumstances set out in subsection (6), the city shall recover or reduce the liability owing to a conservation and development area from conservation and development taxes remitted in the compromise or abatement or levied against those occupants.
- (8) 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.
- (9) 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 city.
- (10) If the city acquires property pursuant to subsection (9) 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.

- (11) Nothing in this section allows a council to cancel, reduce, refund or defer taxes for an entire class or sub-class of property.
- (12) 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”.
- (6) Subsection 249(4) is amended by striking out “a board of education pursuant to section 291 of *The Education Act, 1995*” and substituting “the Government of Saskatchewan pursuant to *The Education Property Tax Act*”.**
- (7) Subsection 250(4) is amended by striking out “a board of education pursuant to section 291 of *The Education Act, 1995*” and substituting “the Government of Saskatchewan pursuant to *The Education Property Tax Act*”.**
- (8) Subsection 256(3) is amended by striking out “*The Education Act, 1995*” and substituting “*The Education Property Tax Act*”.**
- (9) Section 263 is repealed and the following substituted:**

“Exempt property and other taxing authorities

263(1) In this section, ‘**other taxing authority**’ does not include the Government of Saskatchewan with respect to school tax as defined in *The Education Property Tax Act*.

(2) If a council exempts or partially exempts any property from taxation pursuant to subsection 262(3), or enters into an agreement to exempt or partially exempt any property from taxation pursuant to subsection 262(4), the council shall raise each year, on behalf of any other taxing authority on whose behalf it levies taxes, an amount equal to the amount that would have been levied on behalf of the other taxing authority if the exemption had not existed.

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

(4) A city shall raise the amount mentioned in subsection (2) by adjusting the rate levied within the city on behalf of the other taxing authority pursuant to clause 253(2)(b), at a uniform rate or, by agreement with that other taxing authority, by means of a uniform rate multiplied by the applicable mill rate factors set pursuant to section 255.

(5) The amount mentioned in subsection (2) is to be calculated by multiplying the most recent assessment of the property to which the exemption or partial exemption applies by the rate set by the other taxing authority and levied pursuant to clause 253(2)(b), subject to any applicable mill rate factors.

(6) Notwithstanding subsection (2) but subject to subsection (7), if, for the purposes of economic development, a council enters into an agreement pursuant to subsection 262(4) to exempt or partially exempt any property from taxation, the city is not required, for the term of the agreement, to replace the tax revenues lost by any other taxing authority on whose behalf the city levies taxes.

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

(8) Notwithstanding subsection 262(4), any other taxing authority on whose behalf the city levies taxes may agree to an extension of an agreement entered into for the purposes mentioned in subsection (6).

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

“Exempt property and the Government of Saskatchewan with respect to school taxes

263.1 An exemption or partial exemption by a council to school taxes levied on behalf of the Government of Saskatchewan is to be granted in accordance with *The Education Property Tax Act*”.

(10) Clause 270(2)(b) is repealed and the following substituted:

“(b) if:

(i) the appeal decision cancels or reduces the assessment on the property:

(A) the city shall refund all or part of the taxes paid in excess of those required to be paid as a result of the appeal decision; and

(B) the other taxing authority shall refund the city all or part of the taxes paid by the city on behalf of the other taxing authority in excess of those required to be paid as a result of the appeal decision; or

(ii) the appeal decision confirms or increases the assessment on the property, the property is liable for and the city shall collect the amount of taxes that would be payable as if the original assessment were that set by the appeal decision”.

(11) Section 272 is amended:

(a) by repealing subsection (5) and substituting the following:

“(5) If a separate school division is established in a school division and the board of education of the separate school division has passed a bylaw pursuant to section 7 of *The Education Property Tax Act*:

(a) the revenue to be paid for school purposes pursuant to this section is to be divided in the proportions and manner set out in section 302 of *The Education Act, 1995*; and

(b) the council shall pay the appropriate amounts mentioned in clause (a) to:

(i) the Government of Saskatchewan; and

(ii) the board of education of the separate school division entitled to receive separate school division taxes, within the meaning of *The Education Property Tax Act*”; **and**

(b) in subsection (6) by striking out “Section 291 of *The Education Act, 1995*, or sections 299 to 305 of that Act” **and substituting** “*The Education Property Tax Act*, or sections 299 to 305 of *The Education Act, 1995*”.

(12) Section 274 is repealed.

(13) Subclause 360(1)(a)(ii) is amended by striking out “section 274” **and substituting** “*The Education Property Tax Act*”.

SS 2015, c G-5.101 amended

26(1) *The Government Relations Administration Act* is amended in the manner set forth in this section.

(2) Clause 3(1)(g) is amended by striking out “school divisions” **and substituting** “the Government of Saskatchewan”.

(3) Section 4 is repealed and the following substituted:

“Retention and payment of moneys otherwise payable to a municipality

4(1) The minister may act pursuant to subsection (2) if a municipality:

- (a) has failed to levy or collect separate school division taxes within the meaning of *The Education Property Tax Act* as required by that Act;
- (b) has failed to pay separate school division taxes within the meaning of *The Education Property Tax Act* that were levied or collected as required by that Act.

(2) In the circumstances mentioned in subsection (1) and notwithstanding any other Act or law, the minister may, with respect to separate school division taxes within the meaning of *The Education Property Tax Act*, retain from moneys otherwise due or payable to the municipality by the minister pursuant to an Act for which the minister is responsible an amount equal to the amount of taxes that are required to be levied, collected or paid.

(3) At least 60 days before taking action pursuant to this section, the minister shall:

- (a) notify the municipality in writing that the minister intends to act pursuant to this section; and
- (b) in the written notice, give reasons for the intended action.

(4) The minister shall give the municipality mentioned in subsection (1) an opportunity to make written representations, within 30 days after receiving the written notice pursuant to subsection (3), respecting why the minister should not take the intended action.

(5) After considering any written representations submitted by the municipality, the minister may:

- (a) decide to take the intended action;
- (b) decide not to take the intended action.

(6) The minister shall notify the municipality of the minister’s decision, with reasons, pursuant to subsection (5).

(7) Treasury Board may make any orders and issue any directives with respect to the exercise of the minister's powers pursuant to this section.

(8) This section applies to any separate school division tax, within the meaning of *The Education Property Tax Act*, that is or ought to have been or is to be levied, collected or paid before, on or after the coming into force of this section.

(9) The minister may pay any amount retained pursuant to this section to the board of education of a separate school division that is owed the separate school division taxes mentioned in subsection (1)".

SS 2005, c M-36.1 amended

27(1) *The Municipalities Act* is amended in the manner set forth in this section.

(2) Subsection 2(1) is amended:

(a) by repealing clause (bb) and substituting the following:

“(bb) ‘**other taxing authority**’, unless otherwise specified, means any local government authority, the Government of Saskatchewan or any association on behalf of which a municipality, pursuant to an Act, may be required to levy taxes, and includes:

- (i) a conservation and development area within the meaning of *The Conservation and Development Act*;
- (ii) a regional library as defined in *The Public Libraries Act, 1996*;
- (iii) a board of education of a separate school division that has passed a bylaw pursuant to section 7 of *The Education Property Tax Act*;
- (iv) a public utility board;
- (v) the Saskatchewan Municipal Hail Insurance Association; and
- (vi) the Government of Saskatchewan with respect to school tax as defined in *The Education Property Tax Act*”; **and**

(b) by adding the following clause after clause (uu):

“(uu.1) “**separate school division**” means a separate school division established pursuant to subsection 41(3) of *The Education Act, 1995*”.

(3) Section 262 is repealed and the following substituted:

“**Interpretation of Part**

262 In this Part, ‘**tax rate**’ means the rate of taxation determined for a class of property pursuant to section 286 or a rate mentioned in *The Education Property Tax Act*”.

(4) Subsection 272(4) is amended by striking out “on behalf of a school division” and substituting “in accordance with *The Education Property Tax Act*”.

(5) Section 274 is amended:**(a) by repealing subsection (2.1) and substituting the following:**

“(2.1) If a council takes an action pursuant to subsection (2), the council may:

(a) if acting pursuant to clause (2)(b), act in the same manner with respect to the claim of any other taxing authority on whose behalf the municipality levies taxes; and

(b) if acting pursuant to clause (2)(a), (c), (d) or (e), act in the same manner with respect to the claim of any other taxing authority on whose behalf the municipality levies taxes, other than the Government of Saskatchewan with respect to school tax, only with the agreement of the other taxing authority for the period agreed to by the other taxing authority.

“(2.2) In the case of the Government of Saskatchewan with respect to school tax, the agreement mentioned in clause (2.1)(b) is only required when the amount cancelled, reduced, refunded or deferred exceeds the amount prescribed pursuant to *The Education Property Tax Act*”; **and**

(b) by repealing subsection (6) and substituting the following:

“(6) In the circumstances set out in subsection (5), the municipality shall recover or reduce the liability owing to a conservation and development area from conservation and development taxes remitted in the compromise or abatement or levied against those occupants”.

(6) Subsection 279(2.1) is amended by striking out “a board of education pursuant to section 291 of *The Education Act, 1995*” and substituting “the Government of Saskatchewan pursuant to *The Education Property Tax Act*”.

(7) Subsection 280(2.1) is amended by striking out “a board of education pursuant to section 291 of *The Education Act, 1995*” and substituting “the Government of Saskatchewan pursuant to *The Education Property Tax Act*”.

(8) Subsection 287(3) is amended by striking out “*The Education Act, 1995*” and substituting “*The Education Property Tax Act*”.

(9) Section 298 is repealed and the following substituted:**“Exempt property and other taxing authorities**

298(1) In this section, ‘**other taxing authority**’ does not include the Government of Saskatchewan with respect to school tax as defined in *The Education Property Tax Act*.

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

- (3) Subsection (2) does not apply if the other taxing authority agrees otherwise.
- (4) A municipality shall raise the amount mentioned in subsection (2) by adjusting the rate levied within the city on behalf of the other taxing authority pursuant to clause 283(2)(b), at a uniform rate or, by agreement with that other taxing authority, by means of a uniform rate multiplied by the applicable mill rate factors set pursuant to section 285.
- (5) The amount mentioned in subsection (2) is to be calculated by multiplying the most recent assessment of the property to which the exemption or partial exemption applies by the rate set by the other taxing authority and levied pursuant to clause 283(2)(b), subject to any applicable mill rate factors.
- (6) Notwithstanding subsection (2) but subject to subsection (7), if, for the purposes of economic development, a council enters into an agreement pursuant to subsection 295(2) to exempt or partially exempt any property from taxation, the municipality is not required, for the term of the agreement, to replace the tax revenues lost by any other taxing authority on whose behalf the municipality levies taxes.
- (7) If a council enters into an agreement for the purposes mentioned in subsection (6), the council shall, before February 1 of the first year in which the tax exemption is to take effect, give written notice of the tax exemption to any other taxing authority on whose behalf the municipality levies taxes.
- (8) Notwithstanding subsection 295(2), any other taxing authority on whose behalf the municipality levies taxes may agree to an extension of an agreement entered into for the purposes mentioned in subsection (6).
- (9) If another taxing authority agrees to an extension pursuant to subsection (8), the other taxing authority is deemed to have waived, for the extended term of the agreement, the obligation of the municipality to the other taxing authority to replace lost tax revenues.

“Exempt property and the Government of Saskatchewan with respect to school taxes

298.1 An exemption or partial exemption by a council to school taxes levied on behalf of the Government of Saskatchewan is to be granted in accordance with *The Education Property Tax Act*”.

(10) Clause 305(2)(b) is repealed and the following substituted:

- “(b) if:
- (i) the appeal decision cancels or reduces the assessment on the property:
 - (A) the municipality shall refund all or part of the taxes paid in excess of those required to be paid as a result of the appeal decision; and
 - (B) the other taxing authority shall refund the municipality all or part of the taxes paid by the municipality on behalf of the other taxing authority in excess of those required to be paid as a result of the appeal decision; or

(ii) the appeal decision confirms or increases the assessment on the property, the property is liable for and the municipality shall collect the amount of taxes that would be payable as if the original assessment were that set by the appeal decision”.

(11) Section 308 is amended:

(a) by repealing subsection (5) and substituting the following:

“(5) If a separate school division is established in a school division and the board of education of the separate school division has passed a bylaw pursuant to section 7 of *The Education Property Tax Act*:

(a) the revenue to be paid for school purposes pursuant to this section is to be divided in the proportions and manner set out in section 302 of *The Education Act, 1995*; and

(b) the council shall pay the appropriate amounts mentioned in clause (a) to:

(i) the Government of Saskatchewan; and

(ii) the board of education of the separate school division entitled to receive separate school division taxes, within the meaning of *The Education Property Tax Act*”; **and**

(b) in subsection (6) by striking out “Section 291 of *The Education Act, 1995*, or sections 299 to 305 of that Act” and substituting “*The Education Property Tax Act*, or sections 299 to 305 of *The Education Act, 1995*”.

(12) Section 311 is repealed.

(13) Subclause 404(1)(a)(ii) is amended by striking out “section 311” and substituting “*The Education Property Tax Act*”.

SS 2010, c N-5.2 amended

28(1) *The Northern Municipalities Act, 2010* is amended in the manner set forth in this section.

(2) Subsection 2(1) is amended:

(a) by repealing clause (ii) and substituting the following:

“(ii) ‘**other taxing authority**’, unless otherwise specified, means any local government authority, the Government of Saskatchewan or any association for which a municipality, pursuant to an Act, may be required to levy taxes, and includes:

(i) a board of education of a separate school division that has passed a bylaw pursuant to section 7 of *The Education Property Tax Act*;

(ii) a public utility board; and

(iii) the Government of Saskatchewan with respect to school tax as defined in *The Education Property Tax Act*”; **and**

(b) by adding the following clause after clause (eee):

“(eee.1) ‘**separate school division**’ means a separate school division established pursuant to subsection 41(3) of *The Education Act, 1995*”.

(3) Section 283 is repealed and the following substituted:

“Interpretation of Part

283 In this Part, ‘**tax rate**’ means the rate of taxation determined for a class of property pursuant to section 307 or a rate mentioned in *The Education Property Tax Act*”.

(4) Subsection 293(4) is amended by striking out “on behalf of a school division” and substituting “in accordance with *The Education Property Tax Act*”.

(5) Section 295 is repealed and the following substituted:

“Cancellation, reduction, refund or deferral of taxes

295(1) Subject to subsection (12), 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 146.

(3) If a council takes an action pursuant to subsection (2), the council may:

- (a) if acting pursuant to clause (2)(b), act in the same manner with respect to the claim of any other taxing authority on whose behalf the municipality levies taxes; and
- (b) if acting pursuant to clause (2)(a), (c), (d) or (e), act in the same manner with respect to the claim of any other taxing authority on whose behalf the municipality levies taxes, other than the Government of Saskatchewan with respect to school tax, only with the agreement of the other taxing authority for the period agreed to by the other taxing authority.

- (4) In the case of the Government of Saskatchewan with respect to school tax, the agreement mentioned in clause (3)(b) is only required when the amount cancelled, reduced, refunded or deferred exceeds the amount prescribed pursuant to *The Education Property Tax Act*.
- (5) 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 without the written approval of the board.
- (6) Subsection (5) 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.
- (7) A municipality that compromises or abates a claim pursuant to subsection (3) shall immediately provide the other taxing authority on whose behalf the municipality levies taxes with full particulars of the compromise or abatement.
- (8) 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.
- (9) 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.
- (10) If the municipality acquires property pursuant to subsection (9) 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.
- (11) Nothing in this section allows a council to cancel, reduce, refund or defer taxes for an entire class of property.
- (12) 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”.

(6) Subsection 300(2.1) is amended by striking out “a board of education pursuant to section 291 of *The Education Act, 1995*” and substituting “the Government of Saskatchewan pursuant to *The Education Property Tax Act*”.

(7) Subsection 301(2.1) is amended by striking out “a board of education pursuant to section 291 of *The Education Act, 1995*” and substituting “the Government of Saskatchewan pursuant to *The Education Property Tax Act*”.

(8) Subsection 308(3) is amended by striking out “*The Education Act, 1995*” and substituting “*The Education Property Tax Act*”.

(9) Section 318 is repealed and the following substituted:

“Exempt property and other taxing authorities

318(1) In this section, ‘**other taxing authority**’ does not include the Government of Saskatchewan with respect to school tax as defined in *The Education Property Tax Act*.

(2) If a council exempts or partially exempts any property from taxation pursuant to subsection 315(1), or enters into an agreement to exempt or partially exempt any property from taxation pursuant to subsection 315(2), the council shall raise each year, on behalf of any other taxing authority on whose behalf it levies taxes, an amount equal to the amount that would have been levied on behalf of the other taxing authority if the exemption had not existed.

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

(4) A municipality shall raise the amount mentioned in subsection (2) by adjusting the rate levied within the municipality on behalf of the other taxing authority pursuant to clause 304(2)(b), at a uniform rate or, by agreement with that other taxing authority, by means of a uniform rate multiplied by the applicable mill rate factors set pursuant to section 306.

(5) The amount mentioned in subsection (2) is to be calculated by multiplying the most recent assessment of the property to which the exemption or partial exemption applies by the rate set by the other taxing authority and levied pursuant to clause 304(2)(b), subject to any applicable mill rate factors.

(6) Notwithstanding subsection (2) but subject to subsection (7), if, for the purposes of economic development, a council enters into an agreement pursuant to subsection 315(2) to exempt or partially exempt any property from taxation, the municipality is not required, for the term of the agreement, to replace the tax revenues lost by any other taxing authority on whose behalf the municipality levies taxes.

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

(8) Notwithstanding subsection 315(2), any other taxing authority on whose behalf the municipality levies taxes may agree to an extension of an agreement entered into for the purposes mentioned in subsection (6).

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

“Exempt property and the Government of Saskatchewan with respect to school taxes

318.1 An exemption or partial exemption by a council to school taxes levied on behalf of the Government of Saskatchewan is to be granted in accordance with *The Education Property Tax Act*”.

(10) Clause 324(2)(b) is repealed and the following substituted:

“(b) if:

- (i) the appeal decision cancels or reduces the assessment on the property:
 - (A) the municipality shall refund all or part of the taxes paid in excess of those required to be paid as a result of the appeal decision; and
 - (B) the other taxing authority shall refund the municipality all or part of the taxes paid by the municipality on behalf of the other taxing authority in excess of those required to be paid as a result of the appeal decision; or
- (ii) the appeal decision confirms or increases the assessment on the property, the property is liable for and the municipality shall collect the amount of taxes that would be payable as if the original assessment were that set by the appeal decision”.

(11) Section 327 is amended:

(a) by repealing subsection (5) and substituting the following:

“(5) If a separate school division is established in a school division and the board of education of the separate school division has passed a bylaw pursuant to section 7 of *The Education Property Tax Act*:

- (a) the revenue to be paid for school purposes pursuant to this section is to be divided in the proportions and manner set out in section 302 of *The Education Act, 1995*; and
- (b) the council shall pay the appropriate amounts mentioned in clause (a) to:

- (i) the Government of Saskatchewan; and
- (ii) the board of education of the separate school division entitled to receive separate school division taxes, within the meaning of *The Education Property Tax Act*”; **and**

(b) in subsection (6) by striking out “Section 291 of *The Education Act, 1995*, or sections 299 to 305 of that Act” and substituting “*The Education Property Tax Act*, or sections 299 to 305 of *The Education Act, 1995*”.

(12) Section 330 is repealed.

(13) Subclause 440(1)(a)(ii) is amended by striking out “section 330” and substituting “*The Education Property Tax Act*”.

SS 1983, c R-22.01 amended

29(1) *The Revenue and Financial Services Act* is amended in the manner set forth in this section.

(2) Subsection 47(1) is amended:

(a) by repealing clause (a) and substituting the following:

“(a) **‘collector’** means a person authorized or required to collect a tax by a revenue Act or by an agreement made between the minister and that person pursuant to a revenue Act and includes:

- (i) a vendor as defined in *The Provincial Sales Tax Act*;
- (ii) a collector as defined in *The Liquor Consumption Tax Act*;
- (iii) a person mentioned in clause 40(a) or (b) of *The Environmental Management and Protection Act, 2010* who is required to furnish a return to the minister pursuant to that Act;
- (iv) a licensed manufacturer or a licensed importer as defined in *The Tobacco Tax Act, 1998*;
- (v) a person required to remit taxes to the minister pursuant to subsection 9(1) of *The Fuel Tax Act, 2000*;
- (vi) a municipality that is responsible for the levying, collection and payment of school taxes pursuant to *The Education Property Tax Act*”; **and**

(b) in clause (e):

(i) by adding the following subclause after subclause (x):

“(xi) *The Education Property Tax Act*”; **and**

(ii) in the portion after clause (xi) by striking out “subclauses (i) to (x)” and substituting “subclauses (i) to (xi)”.

(3) Subsection 49(1) is repealed the following substituted:

“(1) Subject to subsection (1.1), every collector shall levy and collect, and every taxpayer shall pay, any tax imposed by a revenue Act on a taxpayer.

“(1.1) In the case of taxable goods or taxable services, any tax imposed by a revenue Act must be levied and collected by the collector and paid by the taxpayer at the time of the sale of the taxable goods or taxable services”.

(4) The following subsection is added after subsection 57(1):

“(1.1) A collector who fails to file a return within the time required pursuant to this Part or any revenue Act is liable to pay to the Crown:

- (a) a penalty in the amount prescribed in the regulations; and
- (b) interest at the rate and applied in the manner prescribed in the regulations”.

RSS 1978, c T-2 amended

30 Section 31 of *The Tax Enforcement Act* is amended:

(a) by repealing clause (3)(c) and substituting the following:

“(c) by sending a notice by ordinary mail, at least three weeks in advance of the date of the auction or final date for receiving tenders to:

(i) the Government of Saskatchewan; and

(ii) the board of education of a separate school division in which the lands are located in whole or in part that has passed a bylaw pursuant to section 7 of *The Education Property Tax Act*”; and

(b) by repealing subsection (7.01) and substituting the following:

“(7.01) The municipality may, by agreement with the Government of Saskatchewan, set a new value for the lands, for the purposes of both the municipality and the Government of Saskatchewan.

“(7.02) In the case of a board of education of a separate school division in which lands are wholly or partially located that has passed a bylaw pursuant to section 7 of *The Education Property Tax Act*, the municipality may, by agreement with the board of education of the separate school division, set a new value for lands for the purposes of both the municipality and the separate school division”.

Coming into force

31 This Act comes into force on January 1, 2018.

