

The Lloydminster Charter

being

Schedule A
to [Order in Council 595/2012*](#) of
the Province of Saskatchewan
(effective January 1, 2013).

***NOTE:** Publication of Schedule A, pursuant to clause (a)(i) of Order in Council 595/2012, as published in Part I of the [December 7, 2012 issue of *The Saskatchewan Gazette*](#), is hereby dispensed with. Future Charter amendments made by complementary Orders in Council shall be published in their entirety in Part I of *The Saskatchewan Gazette*, and recorded in the [Legislative Tables of Regulations](#).

NOTE:

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

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THE LLOYDMINSTER CHARTER

The City of Lloydminster Act

[Section 4]

Definitions

1 In this Charter, unless the context otherwise requires:

- (a) **“Act”** means:
 - (i) in respect of Alberta, the *City of Lloydminster Act* (Alberta);
 - (ii) in respect of Saskatchewan, *The City of Lloydminster Act* (Saskatchewan);
- (b) **“Alberta”** means the Province of Alberta;
- (c) **“Alberta Minister”** means the Minister determined under section 16 of the *Government Organization Act* (Alberta) as the Minister responsible for the *City of Lloydminster Act* (Alberta);
- (d) **“assessor”**, except as provided otherwise in section 228(1)(e), means the assessor appointed under section 147(3)(a) by the commissioner;
- (e) **“auditor”** means an auditor appointed under section 224 or 226;
- (f) **“business”** means any of the following activities, whether for profit or not and however organized or formed:
 - (i) a commercial, merchandising or industrial activity or undertaking;
 - (ii) the carrying on of a profession, trade, occupation, calling or employment;
 - (iii) an activity providing goods or services;
- (g) **“by-election”** means a by-election within the meaning of *The Local Government Election Act* (Saskatchewan), as that Act applies to the City pursuant to Division 2 of Part 5;
- (h) **“clerk”** means the clerk appointed under section 147(3)(a) by the commissioner;
- (i) **“commissioner”** means the person appointed under section 147(1) as commissioner;
- (j) **“complementary ministerial orders”** means an order of the Alberta Minister and an order of the Saskatchewan Minister expressed as being complementary to one another;
- (k) **“complementary orders in council”** means an order of the Lieutenant Governor in Council of Alberta and an order of the Lieutenant Governor in Council of Saskatchewan expressed as being complementary to one another;
- (l) **“controlled corporation”** means a corporation:
 - (i) in which the City holds securities, other than by way of security only, to which are attached more than 50% of the votes that may be cast to elect the directors of the corporation and that, if exercised, are sufficient to elect a majority of the directors of the corporation; or

- (ii) all or a majority of whose members or directors are appointed by the City;
 - (m) **“Council”** means the council of the City;
 - (n) **“councillor”** means a member of Council other than the Mayor and includes an alderman;
 - (o) **“Court”** means:
 - (i) in respect of a matter arising in Alberta, the Court of Queen’s Bench of Alberta; and
 - (ii) in respect of a matter arising in Saskatchewan, the Court of Queen’s Bench for Saskatchewan;
 - (p) **“Crown”** means the Crown in right of Alberta, Saskatchewan or Canada;
 - (q) **“dedicated lands”** means lands dedicated in Saskatchewan pursuant to Part IX of *The Planning and Development Act, 2007* (Saskatchewan) as buffer strips, environmental reserve, municipal reserve, public reserve and walkways;
 - (r) **“designated officer”** means:
 - (i) a person designated by Council; or
 - (ii) a person to whom the commissioner has delegated a power or authority;
 - (s) **“elector”**, for the purposes of election of members of Council, for votes on bylaws and for votes on questions, means a person who, on the day of the election:
 - (i) is a Canadian citizen;
 - (ii) is of the full age of 18 years;
 - (iii) either:
 - (A) has resided in the City or on land now in the City for at least 3 months immediately preceding the day of the election; or
 - (B) is the owner of assessable land situated in the City or of land now situated in the City for at least 3 months immediately preceding the day of the election;
- and
- (iv) has resided in Alberta or Saskatchewan for at least 6 months immediately preceding the day of the election;
 - (t) **“enactment”** means:
 - (i) this Charter;
 - (ii) an Act of the Legislature of Alberta or Saskatchewan or a regulation made under an Act of the Legislature of Alberta or Saskatchewan; or
 - (iii) an Act of the Parliament of Canada or a statutory instrument made under an Act of the Parliament of Canada;

- (u) **“general election”** means an election to elect all the members of Council pursuant to section 5 of *The Local Government Election Act* (Saskatchewan), as that Act applies to the City pursuant to Division 2 of Part 5;
- (v) **“Indian band”** means a band within the meaning of the *Indian Act* (Canada) and includes the council of a band;
- (w) **“Indian reserve”** means a reserve within the meaning of the *Indian Act* (Canada);
- (x) **“justice of the peace”** means:
 - (i) in respect of a matter arising in Alberta, a justice of the peace designated as a sitting justice of the peace or as a presiding justice of the peace under section 4(2) of the *Justice of the Peace Act* (Alberta); or
 - (ii) in respect of a matter arising in Saskatchewan, a justice of the peace as defined in *The Justices of the Peace Act, 1988* (Saskatchewan);
- (y) **“Land Compensation Board”** means the Land Compensation Board established under the *Expropriation Act* (Alberta);
- (z) **“Land Titles Office of Alberta”** means a Land Titles Office established under the *Land Titles Act* (Alberta);
- (aa) **“local authority”** means:
 - (i) a municipal authority;
 - (ii) a regional health authority under the *Regional Health Authorities Act* (Alberta) or *The Regional Health Services Act* (Saskatchewan);
 - (iii) the board of trustees of a district or division as defined in the *School Act* (Alberta); or
 - (iv) a board of education or conseil scolaire as defined in *The Education Act, 1995* (Saskatchewan);
- (bb) **“market value”** means the amount that a property, as defined in section 228(1)(y), might be expected to realize if it were sold on the open market by a willing seller to a willing buyer;
- (cc) **“Mayor”** means the person elected as Mayor pursuant to section 91(1);
- (dd) **“member of Council”** means the Mayor or a councillor;
- (ee) **“Ministers”** means the Alberta Minister and the Saskatchewan Minister;
- (ff) **“Municipal Government Board”** means the Municipal Government Board of Alberta established pursuant to Part 12 of the *Municipal Government Act* (Alberta) and includes any panel of the Municipal Government Board;
- (gg) **“natural person powers”** means the capacity, rights, powers and privileges of a natural person;
- (hh) **“occupant”** includes:
 - (i) a person residing on land or in a building;
 - (ii) a person entitled to the possession of land or a building if there is no person residing on the land or in the building; and
 - (iii) a leaseholder;

- (ii) **“other municipality”** means a municipality as defined in the *Municipal Government Act* (Alberta) or *The Interpretation Act, 1995* (Saskatchewan) but does not include the City;
- (jj) **“owner”** means:
- (i) in respect of unpatented land, the Crown;
 - (ii) in respect of other land, a person who is registered pursuant to the *Land Titles Act* (Alberta) or *The Land Titles Act, 2000* (Saskatchewan) as the owner of the land; and
 - (iii) in respect of any property other than land, a person in lawful possession of that property;
- (kk) **“parcel of land”** means:
- (i) in the case of a subdivision, any lot or block shown on a plan of subdivision that is registered in a Land Titles Office of Alberta or in the Saskatchewan Land Titles Registry;
 - (ii) if a building affixed to the land that would without special mention be transferred by a transfer of land has been erected on 2 or more lots or blocks shown on a plan of subdivision that is registered in a Land Titles Office of Alberta or in the Saskatchewan Land Titles Registry, all those lots or blocks; and
 - (iii) a quarter-section of land according to the system of surveys under the *Surveys Act* (Alberta) or *The Land Surveys Act, 2000* (Saskatchewan) or any other area of land described on a certificate of title that is registered in a Land Titles Office of Alberta or in the Saskatchewan Land Titles Registry;
- (ll) **“person”** includes an Indian band;
- (mm) **“population”**, in respect of the City, means the total population of the City obtained by adding the population of the part of the City located in Alberta, as determined in accordance with the latest census taken pursuant to the *Statistics Act* (Canada), to the population of the part of the City located in Saskatchewan as determined in the same manner;
- (nn) **“provinces”** means Alberta and Saskatchewan;
- (oo) **“provincial court judge”** means:
- (i) in respect of a matter arising in Alberta, a judge of the Provincial Court of Alberta appointed or deemed to have been appointed under the *Provincial Court Act* (Alberta) and includes a Chief Judge, Deputy Chief Judge, Assistant Chief Judge, part-time judge and supernumerary judge under that Act; and
 - (ii) in respect of a matter arising in Saskatchewan, a judge of the Provincial Court of Saskatchewan appointed or deemed to have been appointed pursuant to *The Provincial Court Act, 1998* (Saskatchewan) and includes a chief judge, associate chief judge, temporary judge and any other judge appointed under that Act;
- (pp) **“public utility”** means a system or works used to provide one or more of the following for public consumption, benefit, convenience or use:
- (i) water or steam;

- (ii) sewage disposal;
 - (iii) public transportation operated by or on behalf of the City;
 - (iv) irrigation;
 - (v) drainage;
 - (vi) fuel, including natural gas;
 - (vii) electrical power;
 - (viii) heat;
 - (ix) waste management;
 - (x) residential or commercial street lighting;
 - (xi) any other system or works that are provided for public consumption, benefit, convenience or use;
- (qq) **“resident”** means a person residing within the City’s boundaries;
- (rr) **“road”** means land:
- (i) shown as a road on a plan of survey that has been filed or registered in a Land Titles Office of Alberta or in the Saskatchewan Land Titles Registry; or
 - (ii) used as a public road;
- and includes a bridge forming part of a public road and any structure incidental to a public road;
- (ss) **“Saskatchewan”** means the Province of Saskatchewan;
- (tt) **“Saskatchewan Land Titles Registry”** means the Land Titles Registry established under *The Land Titles Act, 2000* (Saskatchewan);
- (uu) **“Saskatchewan Minister”** means the minister to whom the administration of *The City of Lloydminster Act* (Saskatchewan) is assigned under *The Government Organization Act* (Saskatchewan);
- (vv) **“tax”** means:
- (i) a property tax;
 - (ii) a business tax;
 - (iii) a business improvement district tax;
 - (iv) a special tax;
 - (v) a local improvement tax;
 - (vi) an amusement tax; and
 - (vii) a well drilling equipment tax;
- (ww) **“taxpayer”** means a person who is liable to pay a tax;
- (xx) **“treasurer”** means the treasurer appointed under section 147(3)(a) by the commissioner.

Interpretation of certain terms

2(1) Words and expressions used in the Act and also used in this Charter but not defined in this Charter are to be interpreted:

- (a) as defined in the Act, if the Act defines the word or expression; or
- (b) within the meaning of the Act, if the Act does not define the word or expression.

(2) A reference in this Charter to a department or ministry of the government of Alberta or Saskatchewan is to be interpreted as including any successor of that department or ministry, and a reference to the Minister of a department or ministry is to be interpreted as including the Minister of any successor department or ministry.

Gazette 7 Dec 2012 [Dispensed].

Saving

3 Nothing in this Charter shall be construed as purporting to legislate beyond the authority of either province.

Gazette 7 Dec 2012 [Dispensed].

Principles and purposes of Charter

4(1) This Charter recognizes that:

- (a) the City, as a local government;
 - (i) is a responsible and accountable level of government within its jurisdiction, being created and empowered by both Alberta and Saskatchewan;
 - (ii) has unique interests and challenges due to the fact that the City is located partly in Alberta and partly in Saskatchewan; and
 - (iii) is subject to certain limits and restrictions in the interest of the provinces as set out in this Charter and certain other enactments;

and

- (b) absent modification, the application of the legislation of Alberta in one part of the City and the legislation of Saskatchewan in the other part of the City may cause disparities within the City.

(2) Having regard to the principles set out in subsection (1), the purposes of this Charter are the following:

- (a) to provide the legal structure and framework within which the City must govern itself and make the decisions that it considers appropriate and in the best interests of its residents;
- (b) to seek:
 - (i) to harmonize the operation of the legislation of Alberta and Saskatchewan in the City;
 - (ii) to adopt for the City, where possible, either the legislation of Alberta or Saskatchewan on particular matters; and
 - (iii) to avoid the duplication of legislation in the City;

- (c) to provide the City with the powers, duties and functions necessary to fulfil its purposes;
- (d) to provide the City with the flexibility to respond to the existing and future needs of its residents in creative and innovative ways;
- (e) to ensure that, in achieving these objectives, the City is accountable to the people who elect its Council and is responsible for encouraging and enabling public participation in the governance process.

Gazette 7 Dec 2012 [Dispensed].

Crown not bound

5 This Charter does not bind the Crown or affect the Crown or any of the Crown's prerogatives and, for greater certainty and without limiting the generality of the foregoing, the property of the Crown is exempt from taxation pursuant to the provisions of this Charter.

Gazette 7 Dec 2012 [Dispensed].

Application of Alberta and Saskatchewan law

6 The approved enactments apply to the whole City:

- (a) except to the extent that they are made inapplicable, either directly or by implication, by this Charter or by complementary orders in council; and
- (b) with the modifications provided, either directly or by implication, by this Charter or by complementary orders in council.

Gazette 7 Dec 2012 [Dispensed].

Application of municipal governance enactments

7(1) Subject to subsections (2) and (3), the following Acts and regulations are declared to cease to operate in any part of the City:

- (a) the *Municipal Government Act* (Alberta);
- (b) *The Cities Act* (Saskatchewan);
- (c) *The Municipalities Act* (Saskatchewan);
- (d) regulations made under an Act referred to in clause (a), (b) or (c).

(2) Part 17 of the *Municipal Government Act* (Alberta) and all regulations made under that Part are declared to be approved enactments and to apply to the whole City, except in respect of:

- (a) disputes referred to in section 9; and
- (b) subdivision and replotting in respect of land situated in the part of the City located in Saskatchewan.

(3) Regulations incorporated into this Charter by sections 29(2), 185(1), 229(1) and 358(1) are declared to be approved enactments and to apply to the whole City.

Gazette 7 Dec 2012 [Dispensed].

Other enactments

8(1) The following Acts and regulations of Saskatchewan are declared to cease to operate in any part of the City:

- (a) *The Fire Departments Platoon Act*;
- (b) *The Pest Control Act*;
- (c) regulations made under an Act referred to in clause (a) or (b).

(2) The following Acts and regulations of Alberta are declared to be approved enactments and to apply to the whole City:

- (a) the *Agricultural Pests Act*;
- (b) the *Emergency Management Act*;
- (c) regulations made under an Act referred to in clause (a) or (b).

(3) The following Acts and regulations of Saskatchewan are declared to be approved enactments and to apply to the whole City:

- (a) *The Public Health Act*;
- (b) *The Public Health Act, 1994*;
- (c) *The Residential Services Act*;
- (d) *The Saskatchewan Water Corporation Act*;
- (e) *The Saskatchewan Watershed Authority Act, 2005*;
- (f) notwithstanding the *Freedom of Information and Protection of Privacy Act* (Alberta), *The Local Authority Freedom of Information and Protection of Privacy Act*;
- (g) regulations made under an Act referred to in any of clauses (a) to (f).

Gazette 7 Dec 2012 [Dispensed].

Intermunicipal disputes

9 If the City has a dispute with another municipality, that dispute may be dealt with according to the intermunicipal dispute law of the province in which that other municipality is located.

Gazette 7 Dec 2012 [Dispensed].

Amendment to Charter by complementary order in council

10 This Charter may at any time be amended by complementary orders in council.

Gazette 7 Dec 2012 [Dispensed].

Amendment to Charter requested by Council

11(1) Council may make a request, in writing, to the Ministers that the provinces, by complementary orders in council, remedy a problem that is or will be caused by the operation of an Act of Alberta in one part of the City and an Act of Saskatchewan in the other part of the City.

(2) In making a request pursuant to subsection (1), Council may propose that:

- (a) the Act of Alberta apply to the whole City;

- (b) the Act of Saskatchewan apply to the whole City;
 - (c) certain provisions of the Act of Alberta and certain provisions of the Act of Saskatchewan apply to the whole City; or
 - (d) neither the Act of Alberta nor the Act of Saskatchewan apply to the City, but provisions that address the unique circumstances found in the City are to be adopted and are to apply to the whole City.
- (3) On receiving a proposal from Council pursuant to this section, the provinces may, by complementary orders in council, adopt the proposal of Council or any other solution they consider appropriate to remedy a problem caused by the operation of an Act of Alberta in one part of the City and an Act of Saskatchewan in the other part of the City.
- (4) Complementary orders in council made pursuant to subsection (3):
- (a) supersede the relevant statutory provisions of the provinces; and
 - (b) are the applicable law in the whole City.

Gazette 7 Dec 2012 [Dispensed].

Part 1 - Purposes, Powers and Capacity of City

Legal status and capacity

- 12(1)** The City is continued as a municipal corporation under the name of “The City of Lloydminster”.
- (2) The purposes of the City are the following:
- (a) to provide good government;
 - (b) to provide services, facilities or other things that, in the opinion of Council, are necessary or desirable for all or a part of the City;
 - (c) to develop and maintain a safe and viable community;
 - (d) to foster economic, social and environmental well-being;
 - (e) to provide wise stewardship of public assets.
- (3) For the purpose of carrying out its powers, duties and functions, the City has the capacity and, subject to any limitations contained in this Charter or another enactment, the rights, powers and privileges of a natural person.

Gazette 7 Dec 2012 [Dispensed].

City to act through Council

- 13(1)** Unless otherwise provided by this Charter or by another enactment, the City is required to act through Council.
- (2) If required to do so by this Charter, Council must exercise a power through the passing of bylaws.
- (3) Council may exercise powers other than those referred to in subsection (2) by passing bylaws or resolutions.

Gazette 7 Dec 2012 [Dispensed].

Interpreting the power to enact bylaws

14 The power of the City to pass bylaws is to be interpreted broadly for the purposes of:

- (a) providing a broad authority to Council and respecting Council's right to govern the City in whatever manner Council considers appropriate, within the jurisdiction provided to Council by law; and
- (b) enhancing Council's ability to respond to present and future issues in the City.

Gazette 7 Dec 2012 [Dispensed].

Jurisdiction to enact bylaws

15(1) The City has a general power to pass any bylaws for municipal purposes that it considers expedient in relation to the following matters respecting the City:

- (a) the peace, order and good government of the City;
- (b) the safety, health and welfare of people and the protection of people and property;
- (c) people, activities and things in, on or near a public place or place that is open to the public;
- (d) nuisances, including unsightly property, activities or things that affect the amenity of a neighbourhood;
- (e) transport and transportation systems, including carriers of persons or goods;
- (f) subject to the *Traffic Safety Act* (Alberta) and *The Traffic Safety Act* (Saskatchewan), the use of vehicles and the regulation of pedestrians;
- (g) roads, including temporary and permanent openings and closings;
- (h) businesses, business activities and persons engaged in business;
- (i) services provided by or on behalf of the City;
- (j) public utilities;
- (k) wild and domestic animals and activities in relation to them.

(2) The City has the power to pass bylaws respecting the enforcement of bylaws made pursuant to this Charter or another enactment, including any or all of the following:

- (a) creating offences, including continuing offences;
- (b) for each offence committed by an individual, imposing a fine not exceeding \$10 000 or providing for imprisonment for not more than one year, or both;
- (c) for each offence committed by a corporation, imposing a fine not exceeding \$25 000 or providing for imprisonment of the directors of the corporation for not more than one year, or both;
- (d) for each continuing offence, imposing a maximum daily fine, the total accumulation of which is not limited by the maximum fine set out in clause (b) or (c);

- (e) providing for the imposition of a penalty for an offence that is in addition to a fine or imprisonment so long as the penalty relates to a fee, cost, charge, rate or toll that is associated with the conduct that gives rise to the offence;
 - (f) providing that a specified penalty prescribed under the *Provincial Offences Procedure Act* (Alberta) or *The Summary Offences Procedure Act, 1990* (Saskatchewan) is reduced by a specified amount if the penalty is paid within a specified time;
 - (g) providing for imprisonment for not more than one year for non-payment of a fine or penalty;
 - (h) providing that a person who contravenes a bylaw may pay an amount established by bylaw within a stated period and that, if the amount is paid, the person will not be prosecuted for the contravention;
 - (i) providing for inspections to determine if bylaws are being complied with;
 - (j) remedying contraventions of bylaws, including providing for moving, seizing, impounding, destroying or otherwise dealing with or disposing of any type of real or personal property, including animals.
- (3) Without restricting the generality of subsection (1), the power to pass bylaws given by this Charter is to be interpreted as including the power to do all or any of the following:
- (a) regulate or prohibit;
 - (b) deal with any development, activity, industry, business or thing in different ways, and, in so doing, to divide each of them into classes or subclasses and deal with each class or subclass in different ways;
 - (c) provide for a system of licences, inspections, permits or approvals, including any or all of the following:
 - (i) establishing fees for the activity authorized, including fees that may be in the nature of a reasonable tax or for the purpose of raising revenue;
 - (ii) establishing fees that are higher for persons who do not reside or maintain a place of business in the City or for businesses that are not located in the City, compared with the fees for persons or businesses in the City;
 - (iii) prohibiting any development, activity, industry, business or thing until a licence, permit or approval has been granted or an inspection has been performed;
 - (iv) providing that terms and conditions may be imposed on any licence, permit or approval and setting out the nature of the terms and conditions and who may impose them;
 - (v) prescribing the rates that holders of licences, permits or approvals may charge their customers;
 - (vi) setting out the conditions that must be met before a licence, permit or approval is granted or renewed, the nature of the conditions and who may impose them;

- (vii) providing for the duration of licences, permits and approvals and their suspension or cancellation for failure to comply with a term or condition of the bylaw or for any other reason specified in the bylaw;
- (viii) determining the manner in which any licence, permit or approval is to be allocated;
- (d) within the City or within any defined area of the City:
 - (i) prohibit a business or class of business from operating;
 - (ii) limit the number of businesses in a particular class of business that may operate; or
 - (iii) specify a minimum distance that 2 or more businesses within a class or 2 or more classes of business must be separated from one another;
- (e) provide for an appeal, the body that is to decide the appeal, and related matters.

Gazette 7 Dec 2012 [Dispensed].

Territorial jurisdiction of Council

16(1) The jurisdiction of Council is exercisable:

- (a) within the boundaries of the City; and
 - (b) unless otherwise expressly provided in this Charter or another enactment, in respect of the regulation of activities on land, buildings or structures that are outside the boundaries of the City and that belong to or are under the control and management of the City.
- (2) If there is a conflict between a bylaw enacted by Council pursuant to subsection (1)(b) and a bylaw of the other municipality in which the land, buildings or structures to which the bylaw relates are located, the bylaw of the other municipality prevails to the extent of the conflict.

Gazette 7 Dec 2012 [Dispensed].

Paramountcy

17 If there is a conflict between a bylaw or resolution and this Charter or another enactment, the bylaw or resolution is of no effect to the extent of the conflict.

Gazette 7 Dec 2012 [Dispensed].

Part 2 - Special Powers

Division 1 - Expropriation

Expropriation powers

- 18(1)** Council may acquire for any municipal purpose any land within or outside the City that Council deems it expedient to acquire.
- (2) Council may purchase land within or outside the City for resale or lease for residential, industrial or commercial purposes and may, before disposing of the land or any part of the land, subdivide the land for building purposes.

- (3) If Council wishes to acquire land for any purpose authorized by this Charter and cannot acquire the land by agreement with the owner, Council may take expropriation proceedings pursuant to the *Expropriation Act* (Alberta) or *The Municipal Expropriation Act* (Saskatchewan), as the case requires.
- (4) Council shall not expropriate an estate or interest in mines or minerals.
- (5) If Council is of the opinion that the City can obtain a more reasonable price or other advantage by acquiring the whole or a larger part of any parcel of land of which a part may be expropriated by the City, the City may expropriate the whole or the larger part of the parcel.
- (6) If the City's notice of intention to expropriate proposes to expropriate a part of a parcel of land, the owner of the parcel may, whether the parcel is located wholly in Alberta or Saskatchewan or partly in each province, apply to the Land Compensation Board to direct the City to expropriate the whole of the parcel.
- (7) On an application under subsection (6), the Land Compensation Board may direct the City to expropriate the whole of the parcel of land if, in the Board's opinion, the expropriation of a part of the parcel would be unfair to the owner of the parcel.

Gazette 7 Dec 2012 [Dispensed].

Division 2 - Roads

Control of roads

- 19(1)** Subject to this Charter and all other enactments, the City has the direction, control and management of all roads within the City.
- (2) The Lieutenant Governor in Council of Alberta may, by order, direct that the whole or any part of any highway, bridge or stream not wholly within the City but wholly within Alberta is subject to the direction, control and management of Council for the public use of the City.
- (3) The Lieutenant Governor in Council of Saskatchewan may, by order, direct that the whole or any part of any public highway, bridge or stream not wholly within the City but wholly within Saskatchewan is subject to the direction, control and management of Council for the public use of the City.
- (4) The title to every road in the City that is located wholly in Alberta is vested in the City unless another enactment or agreement provides otherwise.
- (5) Nothing in this section gives the City title to mines and minerals.

Gazette 7 Dec 2012 [Dispensed].

Land abutting roads

- 20** If the City acquires land abutting a road intending that the land will become part of the road and, before the land is incorporated into the road, the City grants to an adjoining land owner a licence or permit to occupy the land, the land subject to the licence or permit is deemed to be part of the road.

Gazette 7 Dec 2012 [Dispensed].

Road closure

- 21(1)** Council may, by bylaw, provide for closing, selling or leasing:
- (a) any road in the City the title to which is not vested in the Crown; or
 - (b) any road in the City the title to which is vested in the Crown in right of Alberta or Saskatchewan, if consent is first obtained from the appropriate member of the Executive Council of that province.
- (2) Council must give public notice before initially considering any report on a proposed bylaw to close a road.
- (3) Before passing a bylaw closing a road, Council must give a person who claims to be affected prejudicially by the bylaw, or that person's agent, an opportunity to be heard by Council.
- (4) A person whose land is injuriously affected by a bylaw passed pursuant to this section is entitled to be compensated for damages caused to the land by reason of anything done pursuant to the bylaw.
- (5) If the amount of compensation for damages is not agreed on, compensation is to be determined in the same manner and subject to the same conditions as in the cases provided for by the *Expropriation Act* (Alberta) or *The Municipal Expropriation Act* (Saskatchewan), as the case requires.
- (6) Subsections (2) to (5) do not apply to that part of a road immediately adjacent to private land and known as a boulevard, not developed as a road or sidewalk and leased to the owner of that private land.
- (7) Every lease referred to in subsection (6) is deemed to contain a provision that:
- (a) access to any other land is not to be interfered with; and
 - (b) the lease is subject to any easement or right of way for the purpose of providing public utility services.
- (8) This section does not apply to a temporary road or right of way established under section 24.

Gazette 7 Dec 2012 [Dispensed].

Temporary road closure

- 22(1)** Notwithstanding section 19 but subject to section 21(2), Council, by resolution, or a designated officer may temporarily close the whole or a part of a road at any time for any purpose considered necessary by Council or the designated officer, without complying with the requirements set out in section 19.
- (2) Any person using a temporarily closed road:
- (a) does so at the person's own risk;
 - (b) has no right to recover damages in case of accident or injury; and
 - (c) is liable for any damage or injury resulting from that use.

Gazette 7 Dec 2012 [Dispensed].

Closure of provincial highways in Saskatchewan part

23(1) In this section, “**road**” means a road that:

- (a) is any part of a provincial highway as defined in *The Highways and Transportation Act, 1997* (Saskatchewan); or
- (b) provides continuity to a provincial highway and for which there is a plan on file in the Ministry of Highways and Infrastructure for Saskatchewan.

(2) Subject to subsection (3), the Council or a designated officer must not temporarily close a road in the part of the City situated in Saskatchewan without notifying the Minister of Highways and Infrastructure for Saskatchewan of the proposed temporary closure:

- (a) at least 20 days before the effective day of the closure; or
- (b) within any shorter period that the Minister of Highways and Infrastructure for Saskatchewan may allow.

(3) Subsection (2) does not apply in an emergency.

Gazette 7 Dec 2012 [Dispensed].

Temporary roads and rights of way

24(1) In this section, “**private land**” means land that is not owned by the Crown or its agents.

(2) Council may, by bylaw, open a temporary road or a temporary right of way on private land.

(3) A temporary road or right of way established in accordance with this section may be kept open for not more than 2 years.

(4) The owner and occupant of land over which the temporary road or right of way passes are entitled to compensation from the City for the use of the temporary road or right of way and for loss or damage caused by the temporary road or right of way.

(5) If the amount of compensation for damages is not agreed on, compensation is to be determined in the same manner and subject to the same conditions as in the cases provided for by the *Expropriation Act* (Alberta) or *The Municipal Expropriation Act* (Saskatchewan), as the case requires.

Gazette 7 Dec 2012 [Dispensed].

Road names

25(1) The City may name roads or areas within its boundaries and may assign a number or other means of identification to buildings or parcels of land.

(2) The City may require an owner or occupant of a building or parcel of land to display the identification assigned to it pursuant to subsection (1) in a certain manner.

Gazette 7 Dec 2012 [Dispensed].

Division 3 - Public Utilities

General

Interpretation

26 In this Division:

- (a) **“Alberta Utilities Commission”** means the Alberta Utilities Commission established by the *Alberta Utilities Commission Act*;
- (b) **“customer”** has the meaning given to it in the *Electric Utilities Act* (Alberta);
- (c) **“easement”** means an easement, interest or right held by the City for the purpose of locating the system or works of a municipal public utility;
- (d) **“municipal public utility”** means the system or works of a public utility operated by or on behalf of the City or a subsidiary of the City other than under an agreement referred to in section 43;
- (e) **“municipal utility service”** means a utility service provided by a municipal public utility;
- (f) **“retailer”** has the meaning given to it in the *Electric Utilities Act* (Alberta);
- (g) **“service connection”** means the part of the system or works of a public utility that runs from the main lines of the public utility to a building or other place on a parcel of land for the purpose of providing the utility service to the parcel and includes those parts of the system or works referred to in section 27;
- (h) **“subsidiary”** means a subsidiary of the City within the meaning of section 1(3) of the *Electric Utilities Act* (Alberta);
- (i) **“utility service”** means the thing that is provided by the system or works of a public utility.

Gazette 7 Dec 2012 [Dispensed].

Composition of system or works

27 When the system or works of a public utility involve pipes, wires or other things that connect to a building, the system or works include the following parts:

- (a) any pipes, wires or other things:
 - (i) running up to the building;
 - (ii) located on or within the exterior walls of the building; or
 - (iii) running from the exterior walls to couplings, stopcocks, meters and other apparatus placed inside the building by the City or person providing the public utility;
- (b) any couplings, stopcocks, meters and other apparatus referred to in clause (a)(iii).

Gazette 7 Dec 2012 [Dispensed].

Long-term supply agreements

28(1) If Council proposes to make an agreement to supply water, steam or fuel to a public utility for a period that, with rights of renewal, could exceed 5 years, the agreement must be approved by the Alberta Utilities Commission before it is made.

(2) If Council or a municipal public utility proposes to make an agreement regarding the supply of electric power for a period that, with rights of renewal, could exceed 5 years, the agreement must be approved by the Alberta Utilities Commission before it is made.

Gazette 7 Dec 2012 [Dispensed].

Regulation of gas supply obtained from direct sellers

29(1) In this section:

- (a) **“consumer”** means a consumer of gas who takes delivery of the gas at its place of consumption by means of an urban gas system operated by a distributor;
- (b) **“direct seller”** means a person, other than a distributor, who sells gas to a consumer or to another person who purchases the gas as an agent of the consumer for the purposes of this section;
- (c) **“distributor”** means:
 - (i) the City or a subsidiary of the City, if the City or the subsidiary operates an urban gas system; or
 - (ii) a rural gas co-operative association as defined in the *Gas Distribution Act* (Alberta) that operates an urban gas system in the City under an agreement referred to in section 43;
- (d) **“urban gas system”** means the system or works of a public utility for the distribution of gas to consumers within the City.

(2) The *Municipal Gas Systems Core Market Regulation* (AR93/2001) made under the *Municipal Government Act* (Alberta) is incorporated into this Charter.

(3) For the purposes of subsection (2), references in the Regulation referred to in that subsection are to be interpreted in accordance with the following:

- (a) a reference to **“the Act”** is to be interpreted as a reference to this Charter, but in the case of a conflict between this clause and another clause in this subsection, the other clause prevails;
- (b) a reference to section 31 of the Act is to be interpreted as a reference to this section;
- (c) a reference to section 31(1) of the Act is to be interpreted as a reference to subsection (1);
- (d) a reference to section 31(1)(c)(ii) of the Act is to be interpreted as a reference to subsection (1)(c)(ii);
- (e) a reference to section 31(3) of the Act is to be interpreted as a reference to subsection (4);
- (f) a reference to section 31(4) of the Act is to be interpreted as a reference to subsection (5).

- (4) Subject to the Regulation referred to in subsection (2), a consumer has the right to obtain a supply of gas from a direct seller for delivery to the consumer by means of an urban gas system operated by a distributor in the City, subject to the charges, rates or tolls and on the terms and conditions established by the distributor in respect of the transportation of the gas.
- (5) On the application of a consumer or direct seller aggrieved by an unreasonable refusal of the distributor to provide service for the transportation of gas to the consumer by means of the distributor's urban gas system or by any unreasonable term or condition under which the transportation service is or is sought to be provided by the distributor, the Alberta Utilities Commission may make an order:
- (a) directing the distributor to provide the transportation service in accordance with the provisions of the order;
 - (b) amending, replacing or voiding the term or condition; or
 - (c) settling the term or condition.
- (6) Section 43 does not apply to the sale of gas by a direct seller to a consumer or to another person who purchases the gas as an agent of the consumer for the purposes of this section.

Gazette 7 Dec 2012 [Dispensed].

Other authorizations and approvals

30 Nothing in this Division exempts the City or any other person operating a public utility from a requirement to obtain approvals or other authorizations under another enactment or a bylaw.

Gazette 7 Dec 2012 [Dispensed].

Municipal Public Utilities

Prohibiting other public utilities

31(1) Subject to subsection (2), if the City provides a municipal utility service, Council may, by bylaw, prohibit any other person from providing the same or a similar type of utility service in all or part of the City.

(2) A bylaw under subsection (1) shall not prohibit a retailer from providing to customers in all or any part of the City the functions or services that retailers are permitted to provide under the *Electric Utilities Act* (Alberta) or the regulations made under that Act.

Gazette 7 Dec 2012 [Dispensed].

Duty to supply utility service

32 If the system or works of a municipal public utility that provide a municipal utility service are adjacent to a parcel of land, the City, if it is able to do so and subject to any terms, costs or charges established by Council:

- (a) must provide the municipal utility service to the parcel on the request of the owner of the parcel; and
- (b) may provide the municipal utility service to the parcel on the request of the occupant of the parcel who is not the owner.

Gazette 7 Dec 2012 [Dispensed].

Parcels adjacent to roads and easements

33(1) This section applies if the main lines of the system or works of a municipal public utility are located above, on or underneath a road or easement and the City provides the municipal utility service to a parcel of land adjacent to the road or easement.

(2) The City is responsible for the construction, maintenance and repair of the portion of the service connection from the main lines of the system or works to the boundary of the road or easement.

(3) Notwithstanding subsection (2), as a term of supplying the municipal utility service to the parcel of land, Council may make the owner responsible for the costs of the construction, maintenance and repair of the portion of the service connection from the main lines of the system or works to the boundary of the road or easement.

(4) If the owner is responsible for the costs of the construction, maintenance or repair referred to in subsection (3), those costs are an amount owing to the City by the owner.

Gazette 7 Dec 2012 [Dispensed].

Right of entry — main lines

34(1) This section applies to:

- (a) the main lines of the system or works of a municipal public utility located above, on or underneath a road or easement; and
- (b) the portion of a service connection referred to in section 33(2).

(2) The City may enter on any land for the purpose of constructing, maintaining or repairing the system or works referred to in subsection (1).

(3) After the City has constructed, maintained or repaired the system or works, the City, at its expense, must restore any land that has been entered on under subsection (2) as soon as practicable.

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

Gazette 7 Dec 2012 [Dispensed].

Right of entry — meters

35 The City may enter any land or building to which a municipal utility service is provided:

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

Gazette 7 Dec 2012 [Dispensed].

Service connections — owner

36(1) The owner of a parcel of land is responsible for the construction, maintenance and repair of a service connection of a municipal public utility located above, on or underneath the parcel.

(2) If the City is not satisfied with the construction, maintenance or repair of the service connection, the City may require the owner of the parcel of land to, within a specified time, do something in accordance with the City's instructions in respect of the construction, maintenance or repair of the system or works.

(3) If the thing has not been done to the satisfaction of the City within the specified time or in an emergency, the City may enter on any land or building to construct, maintain or repair the service connection.

Gazette 7 Dec 2012 [Dispensed].

Service connections — City

37(1) Notwithstanding section 36, as a term of providing a municipal utility service to a parcel of land, Council may give the City the authority to construct, maintain and repair a service connection located above, on or underneath the parcel.

(2) If the City has the authority to construct, maintain or repair a service connection under subsection(1), the City may enter on any land or building for that purpose.

Gazette 7 Dec 2012 [Dispensed].

Restoration and costs

38(1) After the City has constructed, maintained or repaired the service connection located above, on or underneath a parcel of land under section 36 or 37, the City must restore any land entered on as soon as practicable.

(2) The City's costs relating to the construction, maintenance or repair under section 36 or 37 and restoration costs under this section are an amount owing to the City by the owner of the parcel.

Gazette 7 Dec 2012 [Dispensed].

Buildings

39(1) If a municipal utility service is provided to a building that has more than one apartment, office or other unit, the system or works of the municipal public utility may be installed over the different apartments, offices or other units.

(2) The system or works must be attached to the outside of the building unless consent is given to install them inside.

Gazette 7 Dec 2012 [Dispensed].

Discontinuing utility service

40 In accordance with its bylaws, the City may, for any lawful reason:

(a) discontinue providing a municipal utility service after giving reasonable notice of its intention to do so; and

(b) remove the system or works of the municipal public utility used to provide the utility service.

Gazette 7 Dec 2012 [Dispensed].

Liability for public utility charges

41(1) The charges for a municipal utility service provided to a parcel of land are an amount owing to the City by the owner of the parcel.

(2) If the City agrees to provide a municipal utility service to a parcel of land on the request of an occupant of the parcel who is not the owner, the charges for the municipal utility service provided to the parcel are an amount owing to the City by the occupant and not the owner.

Gazette 7 Dec 2012 [Dispensed].

Appeal

42(1) A person who uses, receives or pays for a municipal utility service may appeal a service charge, rate or toll made in respect of the municipal utility service to the Alberta Utilities Commission, but may not challenge the public utility rate structure itself.

(2) On an appeal pursuant to subsection (1), the Alberta Utilities Commission may order the service charge, rate or toll to be wholly or partly varied, adjusted or disallowed if the Alberta Utilities Commission is satisfied that the person's service charge, rate or toll:

- (a) does not conform to the public utility rate structure established by the City;
- (b) has been improperly imposed; or
- (c) is discriminatory.

Gazette 7 Dec 2012 [Dispensed].

Non-municipal Public Utilities

Granting rights to provide utility service

43(1) Council may, by agreement, grant a right, exclusive or otherwise, to a person to provide a utility service in all or part of the City for not more than 20 years.

(2) The agreement may grant a right, exclusive or otherwise, to use the City's property, including property under the direction, control and management of the City, for the construction, operation and extension of a public utility in the City for not more than 20 years.

(3) Subject to subsections (4) and (5), before an agreement to provide a utility service is made, amended or renewed, the agreement, amendment or renewal must be:

- (a) advertised; and
- (b) approved by the Alberta Utilities Commission.

(4) Subsection (3) does not apply if the agreement to provide a utility service is between Council and a subsidiary of the City.

(5) A bylaw under this section must not prohibit a retailer from providing to customers in all or any part of the City the functions or services that retailers are permitted to provide under the *Electric Utilities Act* (Alberta) or the regulations made under that Act.

Gazette 7 Dec 2012 [Dispensed].

Prohibiting other non-municipal public utilities

44 If a person provides a utility service in the City under an agreement referred to in section 43, Council may, by bylaw, prohibit any other person from providing the same or a similar utility service in all or part of the City.

Gazette 7 Dec 2012 [Dispensed].

Termination of utility service agreements

45(1) An agreement referred to in section 43 that is not renewed continues in effect until either party, with the approval of the Alberta Utilities Commission, terminates the agreement on 6 months' notice.

(2) If notice to terminate has been given pursuant to subsection (1), the City has the right to purchase the rights, systems and works of the public utility.

(3) If the City wishes to purchase the rights, systems and works and no agreement on the purchase can be reached, either party may refer the matter to the Alberta Utilities Commission.

(4) After a matter is referred to the Alberta Utilities Commission pursuant to subsection (3), the Alberta Utilities Commission must, by order, fix the terms and price of the purchase, and the order is binding on the parties.

Gazette 7 Dec 2012 [Dispensed].

Division 4 - Business Improvement Districts**Establishment**

46(1) Council may, by bylaw, establish a business improvement district.

(2) In a bylaw enacted pursuant to subsection (1), Council must address all of the following matters:

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

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

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

Gazette 7 Dec 2012 [Dispensed].

Estimates

47(1) The board of a business improvement district must submit to Council for Council's approval the revenue and expenditure estimates of the business improvement district for the current year, at the time and in the form specified by Council.

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

Gazette 7 Dec 2012 [Dispensed].

Business improvement district tax

48(1) Council must impose a tax on all business assessments within the business improvement district that Council considers sufficient to raise the amount required for the requisition of the business improvement district as approved by Council pursuant to section 47.

(2) The tax imposed pursuant to subsection (1) must be of a uniform rate.

(3) The tax imposed pursuant to subsection (1) may be collected in the same manner and with the same remedies as provided in this Charter for the collection of taxes on business assessments.

Gazette 7 Dec 2012 [Dispensed].

Tax where no business assessment

49(1) Unless the City passes a business tax bylaw pursuant to section 320, Council must, by bylaw, impose a tax on all property used or intended to be used for business purposes within a business improvement district that Council considers sufficient to raise the amount required for the requisition of the business improvement district as approved by Council pursuant to section 47.

(2) The tax imposed pursuant to subsection (1):

(a) is in addition to any other property tax; and

(b) must be of either a uniform rate or a uniform amount.

(3) Notice of the tax imposed pursuant to subsection (1):

(a) is to be substantially in the form of a property tax notice and may be included in a property tax notice; and

(b) is to be mailed by ordinary mail or delivered to owners of property in the business improvement district used or intended to be used for business purposes.

(4) The tax imposed pursuant to this section is payable at the same time as property taxes.

(5) The tax imposed pursuant to this section may be collected in the same manner and with the same remedies as provided in this Charter for the collection of property taxes.

(6) A bylaw made pursuant to subsection (1) may exempt any property or class of property from the tax imposed pursuant to this section.

Gazette 7 Dec 2012 [Dispensed].

Payments in advance of tax

50 After Council has approved the budget of a business improvement district and before the remittance of the tax referred to in section 48 or 49, Council must pay the cost of any claims for approved works that the board of the business improvement district may submit for payment, and the City must recover any of those payments from the tax.

Gazette 7 Dec 2012 [Dispensed].

Division 5 - Building Standards**Building codes**

51 Council may, by bylaw:

- (a) declare that all or any part of an edition of the National Building Code of Canada, as amended from time to time or otherwise, is in force in the City;
- (b) declare that all or part of any other code of standards respecting materials, equipment or appliances used or installed in the construction or demolition of a building, as amended from time to time or otherwise, is in force in the City; and
- (c) amend, repeal or replace any provision of a code declared to be in force in the City pursuant to clause (a) or (b).

Gazette 7 Dec 2012 [Dispensed].

Fire code

52 Council may, by bylaw:

- (a) declare that all or any part of an edition of the National Fire Code of Canada, as amended from time to time or otherwise, is in force in the City;
- (b) declare that all or part of any other code of standards respecting any materials, equipment or appliances used or installed in a building or structure or in premises, as amended from time to time or otherwise, is in force in the City; and
- (c) amend, repeal or replace any provision of a code declared to be in force in the City pursuant to clause (a) or (b).

Gazette 7 Dec 2012 [Dispensed].

Division 6 - Police**Federal-municipal agreement**

53(1) In this section, “RCMP” means the Royal Canadian Mounted Police.

(2) With the prior approval of the Ministers, Council may enter into an agreement with the government of Canada, Alberta or Saskatchewan to employ and pay for a sufficient number of members of the RCMP to provide policing services within the City.

(3) If an agreement made under subsection (2) provides for the RCMP “K” Division to provide policing services:

(a) the *Police Act* (Alberta) and its regulations apply to the whole City in respect of those services and are declared to be approved enactments to the extent required to give effect to this clause; and

(b) *The Police Act, 1990* (Saskatchewan) and its regulations cease to operate in any part of the City in respect of those services.

(4) If an agreement made under subsection (2) provides for the RCMP “F” Division to provide policing services:

(a) *The Police Act, 1990* (Saskatchewan) and its regulations apply to the whole City in respect of those services and are declared to be approved enactments to the extent required to give effect to this clause; and

(b) the *Police Act* (Alberta) and its regulations cease to operate in any part of the City in respect of those services.

Gazette 7 Dec 2012 [Dispensed].

Municipal police service

54(1) Notwithstanding section 53, the City may establish a municipal police service to provide policing services within the City.

(2) If the City establishes a municipal police service:

(a) the *Police Act* (Alberta) and its regulations apply to the whole City in respect of the services provided and are declared to be approved enactments to the extent required to give effect to this clause; and

(b) *The Police Act, 1990* (Saskatchewan) and its regulations cease to operate in any part of the City in respect of those services.

Gazette 7 Dec 2012 [Dispensed].

Peace officers

55(1) Council may, in accordance with the *Peace Officer Act* (Alberta), apply for the appointment of peace officers to assist in the enforcement of laws in force within the City.

(2) If peace officers are appointed as provided for in subsection (1), the *Peace Officer Act* (Alberta) and its regulations apply to the whole City in respect of the peace officers and are declared to be approved enactments to the extent required to give effect to this clause.

Gazette 7 Dec 2012 [Dispensed].

Division 7 - Consolidation and Revision of Bylaws

Consolidation

56(1) Council may, by bylaw, authorize the clerk to consolidate one or more of the City’s bylaws.

(2) In consolidating a City bylaw, the clerk must:

(a) incorporate all amendments to the bylaw into one bylaw; and

(b) omit any provision that has been repealed or that has expired.

(3) A printed document purporting to be a copy of a bylaw consolidated pursuant to this section and to be printed under the authority of the clerk is admissible in evidence as proof, in the absence of evidence to the contrary, of:

- (a) the original bylaw and of all bylaws amending it; and
- (b) the passage of the original bylaw and of all bylaws amending it.

Gazette 7 Dec 2012 [Dispensed].

Revision

57(1) Council may, by bylaw, authorize the revision of all or any of the City's bylaws.

(2) The revision bylaw may authorize all or any of the following:

- (a) consolidating a bylaw by incorporating all amendments to it into one bylaw;
- (b) omitting and providing for the repeal of a bylaw or a provision of a bylaw that is inoperative, obsolete, expired, spent or otherwise ineffective;
- (c) omitting, without providing for its repeal, a bylaw or a provision of a bylaw that is of a transitional nature or that refers only to a particular place, person or thing or that otherwise has no general application throughout the City;
- (d) combining 2 or more bylaws into one bylaw, dividing a bylaw into 2 or more bylaws, moving provisions from one bylaw to another and creating a bylaw from provisions of one or more other bylaws;
- (e) altering the citation and title of a bylaw and the numbering and arrangement of its provisions, and adding to, changing or omitting from a bylaw any note, heading, title, marginal note, diagram or example;
- (f) omitting the preamble and long title of a bylaw;
- (g) omitting forms or other material contained in a bylaw that can more conveniently be contained in a resolution, and adding authority for the forms or other material to be prescribed by resolution;
- (h) correcting clerical, grammatical and typographical errors;
- (i) making changes, without changing the substance of the bylaw, to bring out more clearly the meaning of the bylaw or to improve the expression of the bylaw.

Gazette 7 Dec 2012 [Dispensed].

Bylaw adopting revised bylaws

58(1) Bylaws revised in accordance with a revision bylaw have no effect unless a bylaw adopting them is passed.

(2) The bylaw adopting any revised bylaws may not be passed unless the clerk certifies that the proposed revised bylaws have been revised in accordance with the bylaw authorizing the revision.

(3) An amendment to the proposed revised bylaws may be made only if the change under the amendment is in accordance with the bylaw authorizing the revision.

(4) The bylaw adopting the revised bylaws must specify the date or dates that the revised bylaws are to come into force and the date or dates that the bylaws being repealed are repealed.

Gazette 7 Dec 2012 [Dispensed].

Certain requirements deemed complied with

59 Revised bylaws that are brought into effect in accordance with section 58 are deemed to have been passed as if all the requirements respecting the passage and approval of the bylaws for which the revised bylaws are substituted had been complied with.

Gazette 7 Dec 2012 [Dispensed].

Effects of revised bylaws

60(1) The provisions of the revised bylaws substituted for the previous bylaws, if they have the same effect, operate retrospectively as well as prospectively and are deemed to come into force on the days on which the corresponding previous bylaws came into force.

- (2) If the provisions of the revised bylaws do not have the same effect,
- (a) the provisions of the revised bylaws prevail in respect of all transactions, matters and things occurring on or after the day the revised bylaws come into force, and
 - (b) the provisions of the previous bylaws prevail in respect of all earlier transactions, matters and things.

Gazette 7 Dec 2012 [Dispensed].

References to repealed bylaws

61 A reference in an enactment, bylaw or document to a bylaw that has been repealed by the revised bylaws is, in respect of any transaction, matter or thing occurring after the revised bylaws come into force, to be considered to be a reference to the bylaw in the revised bylaws that has been substituted for the repealed bylaw.

Mistakes

62(1) A mistake in a revised bylaw made during the revision of the bylaw may be corrected by bylaw.

(2) A bylaw correcting a mistake in a revised bylaw is deemed to have been made as if all the requirements respecting the passage and approval of the bylaw for which the revised bylaw was substituted had been complied with.

Gazette 7 Dec 2012 [Dispensed].

Division 8 - Miscellaneous Powers

Providing services outside the City

63 The City may provide any service or thing that it provides in all or part of the City

- (a) in another municipality located in either of the provinces, with the agreement of the other municipality, or
- (b) on behalf of an Indian band, with the agreement of that Indian band.

Gazette 7 Dec 2012 [Dispensed].

Intermunicipal sharing of taxes and grants

64(1) The City may enter into an agreement with another municipality to share taxes or grants in lieu of taxes.

(2) An agreement entered into pursuant to subsection (1) must include a means to settle disputes arising from the agreement.

Gazette 7 Dec 2012 [Dispensed].

Civic holidays

65 Council may declare any day, or part of any day, as a civic holiday.

Gazette 7 Dec 2012 [Dispensed].

Census

66 Council may conduct a census within the City.

Gazette 7 Dec 2012 [Dispensed].

Bodies of water

67(1) Subject to all other enactments, Council may, by bylaw, regulate the use of or activities on any rivers, streams, watercourses, lakes and other natural bodies of water within the City, including the air space above and the ground below.

(2) Nothing in this section gives the City direction, control or management of mines and minerals.

Gazette 7 Dec 2012 [Dispensed].

Granting rights over property

68 Subject to all other enactments, in addition to its rights in relation to its own property, the City may:

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

Gazette 7 Dec 2012 [Dispensed].

Disposition of City lands

69(1) Subject to subsection (2), Council must advertise its proposal before Council disposes of any estate or interest of the City in:

- (a) land for less than its market value; or
- (b) a public park or recreation or exhibition grounds.

(2) The proposal does not have to be advertised if the estate or interest is:

- (a) to be used for the purposes of supplying a public utility;
- (b) transferred or granted under Part 10 before the period of redemption under that Part; or
- (c) to be used by a non-profit organization as defined in section 183(f).

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

Gazette 7 Dec 2012 [Dispensed].

Part 3 - Fundamental Changes

Division 1 - Change of Name

Change of name

- 70(1)** At the request of Council, the name of the City may be changed by complementary orders in council.
- (2) If the name of the City is changed in accordance with subsection (1):
- (a) notice of the change must be published in *The Alberta Gazette* and *The Saskatchewan Gazette*; and
 - (b) any seal formerly used by the City continues to be the seal of the City until the seal is changed by Council.
- (3) A change in the name of the City made in accordance with this section does not affect any obligation, right, action or property incurred, established, taken or acquired before the change.

Gazette 7 Dec 2012 [Dispensed].

Division 2 - Amalgamation

Amalgamation of school districts

- 71(1)** Nothing in this Charter prohibits the amalgamation of school divisions.
- (2) If the boundaries of the Lloydminster Public School Division or the Lloydminster Roman Catholic Separate School Division are revised pursuant to *The Education Act, 1995* (Saskatchewan) to include lands other than those specified in this Charter, Alberta is not responsible for any costs associated with schools located on those lands or students residing on those lands.

Gazette 7 Dec 2012 [Dispensed].

Division 3 - Annexation

Annexation of territory

- 72(1)** If $\frac{2}{3}$ of the adult population who reside in the City or in any territory adjacent to the City desire annexation to the City and present a petition to that effect to Council, and Council agrees to the annexation or any part of the annexation, the territory may be annexed to the City by complementary orders in council.
- (2) On the request of Council, any territory adjacent to the City may be annexed to the City by complementary orders in council.
- (3) Every annexation takes effect on the date and on the terms and conditions set out in the complementary orders in council.
- (4) If property situated in the part of the City located in Alberta is to be annexed to the City, the process to be followed is the process pursuant to the *Municipal Government Act* (Alberta) and if property situated in the part of the City located in Saskatchewan is to be annexed to the City, the process to be followed is the process pursuant to *The Cities Act* (Saskatchewan).

Gazette 7 Dec 2012 [Dispensed].

Joint committee

73(1) The Ministers may each appoint up to 3 members to a joint committee to determine and recommend a decision on the matter of an annexation proposal to the Ministers.

(2) A joint committee appointed pursuant to subsection (1) must consist of not more than 3 members appointed by each Minister.

(3) If a joint committee appointed pursuant to subsection (1) considers that a public hearing is desirable in respect of the annexation proposal, the City must give at least 20 days' notice of the hearing:

- (a) by personal service or registered mail to:
 - (i) the assessed owners of the land involved in the annexation; and
 - (ii) the other municipality in which the land involved in the annexation is located; and
- (b) by publication of a notice in one or more newspapers published in the City.

Gazette 7 Dec 2012 [Dispensed].

Division 4 - Boundaries**Location of boundaries**

74 Unless the description specifies otherwise, if the boundary of the City is wholly or partly described by reference to the boundary of a township or section of surveyed land along which a road allowance runs:

- (a) the side of the road allowance on which monuments or posts are placed under any survey made pursuant to an enactment relating to surveys is the boundary; or
- (b) in the case of correction lines, the south side of the road allowance is the boundary.

Gazette 7 Dec 2012 [Dispensed].

Deemed inclusion of acquired land

75 If a road situated in the City is the boundary of the City and the City acquires land for the widening of the road, the acquired land is deemed to be within the boundaries of the City.

Gazette 7 Dec 2012 [Dispensed].

Part 4 - School Divisions***The Education Act, 1995 (Saskatchewan) applies***

76 For the purposes of the school divisions referred to in section 78, *The Education Act, 1995* (Saskatchewan) and the regulations made under that Act are declared to be approved enactments and to apply to the whole City and the outlying areas referred to in that section.

Gazette 7 Dec 2012 [Dispensed].

School Act (Alberta) does not apply

77 For the purposes of the school divisions referred to in section 78, the *School Act* (Alberta) and the regulations made under that Act are declared to cease to operate with respect to the part of the City located in Alberta except for the purposes of applying the rates established under that Act to determine the amount of Alberta's education property tax requisition under section 303.

Gazette 7 Dec 2012 [Dispensed].

Public and separate school divisions

78 The Lloydminster Public School Division and the Lloydminster Roman Catholic Separate School Division comprise:

- (a) the incorporated area of the City; and
- (b) the following outlying areas lying west of the Third Meridian:
 - (i) in Township 49, Range 27: Sections 30 and 31;
 - (ii) in Township 49, Range 28: Section 25 and the east half of Section 36;
 - (iii) in Township 50, Range 27: Sections 6, 7 and 18;
 - (iv) in Township 50, Range 28: the east halves of Sections 1 and 12, the north-east quarter of Section 13, Section 14 and fractional Section 15;

excepting those lands lying within the boundaries of an Indian reserve.

Gazette 7 Dec 2012 [Dispensed].

Alberta residents

79 Students residing in Alberta outside the boundaries of the Lloydminster Public School Division and the Lloydminster Roman Catholic Separate School Division are entitled to attend schools operated by those school divisions in keeping with regulations and other legislation enacted from time to time by Alberta, as though those school divisions were Alberta jurisdictions.

Gazette 7 Dec 2012 [Dispensed].

School affairs

80 The affairs of the Lloydminster Public School Division and the Lloydminster Roman Catholic Separate School Division are to be conducted in accordance with *The Education Act, 1995* (Saskatchewan), except as may be modified by this Charter.

Gazette 7 Dec 2012 [Dispensed].

Program of studies

81(1) In this section and section 83, "**Minister**" means the minister to whom the administration of *The Education Act, 1995* (Saskatchewan) is assigned under *The Government Organization Act* (Saskatchewan).

(2) The basic program of studies and the courses of study used in the schools operated by the Lloydminster Public School Division and the Lloydminster Roman Catholic Separate School Division are to be consistent with the regulations made under *The Education Act, 1995* (Saskatchewan) and with any policies and directives that the Minister may issue from time to time.

Gazette 7 Dec 2012 [Dispensed].

School funding

82 The provinces must provide the Lloydminster Public School Division and the Lloydminster Roman Catholic Separate School Division with access to all funding available to other school jurisdictions in the respective provinces.

Gazette 7 Dec 2012 [Dispensed].

School buildings

83(1) Saskatchewan school facility funding guidelines and approval processes are to apply in all matters related to the upgrading and construction of school buildings in the Lloydminster Public School Division and the Lloydminster Roman Catholic Separate School Division.

(2) The provinces must share the cost of upgrading and constructing school buildings in the Lloydminster Public School Division or the Lloydminster Roman Catholic Separate School Division in a pro-rated manner based on the number of students resident in each province who are attending schools operated by that division as of September 30 of the school year in which the upgrading or construction is approved.

(3) On receiving approval from the Minister for a building upgrading or construction project:

(a) the Board of Education of the Lloydminster Public School Division or the Board of Education of the Lloydminster Roman Catholic Separate School Division, as the case may be, may, in accordance with *The Education Act, 1995* (Saskatchewan), borrow funds related to the approved project; and

(b) the Crown in right of Alberta must transfer Alberta's share of the approved cost of the project directly to the school division.

Gazette 7 Dec 2012 [Dispensed].

Alberta School Foundation Fund

84(1) For greater certainty, no contribution is to be made by the City to the Alberta School Foundation Fund established under the *School Act* (Alberta).

(2) All undeclared assessments must be allocated to the Lloydminster Public School Division and the Lloydminster Roman Catholic Separate School Division based on the proportion of assessments that have been declared in favour of one or the other school division pursuant to *The Education Act, 1995* (Saskatchewan).

Gazette 7 Dec 2012 [Dispensed].

School board elections

85(1) The election of the members of the school board for the Lloydminster Public School Division and the Lloydminster Roman Catholic Separate School Division must be conducted in accordance with *The Local Government Election Act* (Saskatchewan).

(2) Subject to subsection 23(2) of *The Local Government Election Act* (Saskatchewan), a person is qualified to be an elector of the Lloydminster Public School Division or the Lloydminster Roman Catholic Separate School Division if the person, on the day of the election:

(a) is a Canadian citizen;

(b) is at least 18 years of age;

- (c) has resided in the school division or on land now in the school division for at least 3 consecutive months immediately preceding the day of the election; and
 - (d) has resided in Alberta or Saskatchewan for at least 6 consecutive months immediately preceding the day of the election.
- (3) A person is qualified to be nominated as a candidate for and to hold office as a board member for the Lloydminster Public School Division or the Lloydminster Roman Catholic Separate School Division if the person:
- (a) is an elector of the school division on the day of the election; and
 - (b) at the time the person submits the nomination paper;
 - (i) is a Canadian citizen;
 - (ii) has resided in the school division or on land now in that school division for at least 3 consecutive months immediately preceding the day of the election; and
 - (iii) has resided in Alberta or Saskatchewan for at least 6 consecutive months immediately preceding the day of the election.

Gazette 7 Dec 2012 [Dispensed].

Part 5 - Council and Council Committees

Division 1 - Council and Council Committees

Council as governing body

86(1) The City is governed by Council.

- (2) Council is responsible for exercising the powers and carrying out the duties of the City.

Gazette 7 Dec 2012 [Dispensed].

Number of councillors

87(1) Subject to subsection (2), Council consists of 6 councillors and the Mayor.

- (2) Council may, by bylaw:
 - (a) increase the number of councillors to an even number not exceeding 10; or
 - (b) decrease the number of councillors to an even number of 2 or more.
- (3) A bylaw passed pursuant to subsection (2) takes effect at the next general election that is held more than 180 days after the day on which the bylaw is passed.
- (4) Council must give public notice before initially considering any report on a proposed bylaw to increase or decrease the number of councillors.

Gazette 7 Dec 2012 [Dispensed].

Council committees and bodies

88 Council may:

- (a) establish Council committees and other bodies and define their functions; and
- (b) establish:
 - (i) the procedure and conduct of Council, Council committees and other bodies established by Council; and
 - (ii) rules for the conduct of councillors, of members of Council committees and of members of other bodies established by Council.

Gazette 7 Dec 2012 [Dispensed].

Members of Council committees

89 A Council committee may consist:

- (a) entirely of members of Council;
- (b) of a combination of members of Council and other persons; or
- (c) subject to section 103(2), entirely of persons who are not members of Council.

Gazette 7 Dec 2012 [Dispensed].

Remuneration

90(1) Each member of Council is to be paid any remuneration and benefits and any reimbursement of allowance for expenses fixed by Council.

(2) One-third of the total remuneration paid to a member of Council is deemed to be paid in respect of general expenses incurred that are incidental to the discharge of the duties of a member of Council.

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

Gazette 7 Dec 2012 [Dispensed].

Division 2 - Elections

Election at large

91(1) All electors of the City are entitled to vote in an election for Mayor.

(2) Unless the City has been divided into wards, all electors of the City must elect the councillors at large.

Gazette 7 Dec 2012 [Dispensed].

Division of City into wards

92(1) Council may, by bylaw, provide that the City be divided into wards.

(2) A bylaw passed pursuant to subsection (1) must indicate

- (a) the number of wards into which the City is divided, as required by subsection (3), and
- (b) a number or name, or a number and name, for each ward.

(3) If Council passes a bylaw pursuant to this section, the City must be divided into the number of wards that equals the number of councillors to be elected to Council at a general election.

(4) Subject to subsection (5), a bylaw passed pursuant to subsection (1) takes effect in respect of the first general election and all subsequent general elections and by-elections held in the City after the report of the municipal wards commission is filed in accordance with section 96(2).

(5) If the report of the municipal wards commission is filed fewer than 180 days before a general election is held, a bylaw dividing the City into wards takes effect in respect of all general elections and by-elections commencing with the 2nd general election that is held after the report is filed.

(6) Council must give public notice before it considers dividing the City into wards.

Gazette 7 Dec 2012 [Dispensed].

Municipal wards commission

93(1) If the City is divided into wards or if Council passes a bylaw pursuant to section 92, Council must:

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

(2) No member of Council or employee of the City, other than the clerk, is eligible to be a member of the municipal wards commission.

Gazette 7 Dec 2012 [Dispensed].

Establishing boundaries

94(1) Unless the City is already divided into wards, the municipal wards commission must, within 4 months after the date of its appointment, establish boundaries for the number of wards into which the City is to be divided.

(2) Subject to subsections (3) and (4), each ward of the City must have, as nearly as is reasonably practicable, the same population.

(3) The municipal wards commission must establish a quotient for each ward in the City by dividing the total population of the City by the number of wards into which the City is to be divided.

(4) In establishing boundaries for wards pursuant to this section, the municipal wards commission must ensure that the population of each ward at the time the boundaries are established does not vary by more than 10% from the quotient obtained pursuant to subsection (3).

Gazette 7 Dec 2012 [Dispensed].

Review

95(1) If the City is divided into wards, the municipal wards commission:

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

- (b) must review the boundaries of the wards:
 - (i) when the population of a ward exceeds the 10% variation limit established under section 94(4); and
 - (ii) in any event, at least once every 3 election cycles.
- (2) For the purposes of subsection (1)(b), “**election cycle**” means an election cycle within the meaning of *The Cities Act* (Saskatchewan).

Gazette 7 Dec 2012 [Dispensed].

Hearings

- 96(1)** In determining the area to be included in any ward and in establishing the boundaries of any ward, the municipal wards commission must:
- (a) hold public hearings and consultations; and
 - (b) take into consideration:
 - (i) current and prospective geographic conditions, including density and relative rate of growth of population;
 - (ii) any special diversity or community of interest of the inhabitants; and
 - (iii) the boundaries of the polling areas established by Council pursuant to section 18 of *The Local Government Election Act* (Saskatchewan).
 - (2) On completion of its duties:
 - (a) the municipal wards commission must file its report with the City; and
 - (b) the areas within the boundaries established by the municipal wards commission constitute the wards of the City.
 - (3) On receipt of the report of the municipal wards commission pursuant to subsection (2)(a), the clerk must give public notice that the report is available for public inspection in the City office during normal business hours.

Gazette 7 Dec 2012 [Dispensed].

Disestablishment of wards

- 97(1)** A bylaw that provides for the City to be divided into wards shall not be repealed or rescinded unless at least 2 regular general elections for members of Council have been held since the bylaw was made.
- (2) If a bylaw referred to in subsection (1) is repealed or rescinded after January 1 in the year of a general election, the repeal does not take effect until the 2nd general election after the repeal of the bylaw.

Gazette 7 Dec 2012 [Dispensed].

The Local Government Election Act (Saskatchewan) applies

- 98** Subject to the provisions of section 100, *The Local Government Election Act* (Saskatchewan) and the regulations made under that Act are declared to be approved enactments and to apply to the whole City.

Gazette 7 Dec 2012 [Dispensed].

Local Authorities Elections Act (Alberta) does not apply

99 The *Local Authorities Elections Act* (Alberta) and the regulations made under that Act are declared to cease to operate in any part of the City.

Gazette 7 Dec 2012 [Dispensed].

Application of The Local Government Election Act (Saskatchewan)

100(1) The councillors and the Mayor are to be elected in accordance with *The Local Government Election Act* (Saskatchewan).

(2) For the purposes of this Charter, any reference in *The Local Government Election Act* (Saskatchewan) or its regulations:

(a) to Saskatchewan is to be interpreted as including a reference to Alberta; and

(b) to a city is to be interpreted as a reference to the City.

(3) If a form is prescribed by *The Local Government Election Act* (Saskatchewan) or by a regulation made under that Act, Council may modify the form or may prescribe the use of a different form if the modified or substituted form does not change the substance of the form prescribed by that Act or regulation.

(4) If there is an inconsistency between *The Local Government Election Act* (Saskatchewan) or any of its regulations and this Charter, the provisions of this Charter prevail.

Gazette 7 Dec 2012 [Dispensed].

Division 3 - Deputy and Acting Mayor**Deputy and acting mayor**

101(1) Council must appoint a councillor as Deputy Mayor.

(2) The Deputy Mayor must act as the Mayor if:

(a) the Mayor is unable to perform the duties of the Mayor; or

(b) the office of Mayor is vacant.

(3) Council may appoint a councillor as an Acting Mayor to act as the Mayor if:

(a) the Mayor is unable to perform the duties of the Mayor, or the office of the Mayor is vacant; and

(b) the Deputy Mayor is unable to perform the duties of the Mayor, or the office of Deputy Mayor is vacant.

Gazette 7 Dec 2012 [Dispensed].

Division 4 - Duties, Titles and Oaths of Office**General duties of councillors**

102 Councillors have the following duties:

(a) to represent the public and to consider the well-being and interests of the City;

(b) to participate generally in developing and evaluating the policies, services and programs of the City;

- (c) to participate in Council meetings and Council committee meetings and meetings of other bodies to which they are appointed by Council;
- (d) to ensure that administrative practices and procedures are in place to implement the decisions of Council;
- (e) to keep in confidence matters discussed in private at a Council or Council committee meeting until discussed at a meeting held in public;
- (f) to maintain the financial integrity of the City;
- (g) to perform any other duty or function imposed on councillors by this Charter or another enactment or by Council.

Gazette 7 Dec 2012 [Dispensed].

General duties of Mayor

103(1) In addition to performing the duties of a councillor, the Mayor has the following duties:

- (a) to preside when in attendance at a Council meeting, unless this Charter, another enactment or a bylaw of Council provides that another councillor is to preside;
- (b) to perform any other duty imposed on the Mayor by this Charter, another enactment or a bylaw or resolution of Council.

(2) The Mayor is a member of all Council committees and all bodies established by Council pursuant to this Charter, unless Council provides otherwise.

(3) Notwithstanding subsection (2), the Mayor may be a member of a board, commission, subdivision authority or development authority established pursuant to Part 17 of the *Municipal Government Act* (Alberta) or pursuant to *The Planning and Development Act, 2007* (Saskatchewan) only if the Mayor is appointed in the Mayor's personal name.

Gazette 7 Dec 2012 [Dispensed].

Titles of elected officials

104 Unless Council directs that another title appropriate to the office be used:

- (a) a councillor is to have the title of “**councillor**”; and
- (b) the Mayor is to have the title of “**Mayor**”.

Gazette 7 Dec 2012 [Dispensed].

Oath of elected officials

105 A councillor, the Mayor and the Deputy or Acting Mayor may not exercise any power or perform any duty or function until that person has taken the official oath prescribed by the *Oaths of Office Act* (Alberta).

Gazette 7 Dec 2012 [Dispensed].

Division 5 - Term of Office, Vacancies, Quorum and Voting

Term of office

106(1) The term of office of members of Council elected at a general election commences at the first meeting of Council following the general election and, unless their offices are sooner vacated, continues until the first meeting of Council following the next general election.

(2) A member elected in a by-election to fill a vacancy holds office for the unexpired term of the person in respect of whom the vacancy arose.

Gazette 7 Dec 2012 [Dispensed].

Resignation

107(1) A member of Council may resign by delivering a written notice to the clerk, and the resignation and the vacancy take effect on the later of:

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

(2) The clerk must bring to the attention of Council at its next meeting every notice of resignation submitted pursuant to subsection (1).

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

Gazette 7 Dec 2012 [Dispensed].

Election to fill vacancy

108(1) Subject to subsection (2), if a vacancy occurs on Council, Council must, at its next meeting, name a day for receiving nominations and provide for a by-election to be held to fill the vacancy.

(2) Subject to section 110, if a vacancy occurs on Council on or after the first day of January in the year in which general elections are to be held, Council may proceed to fill the vacancy, but in no case is it necessary for Council to fill the vacancy before the general election.

Gazette 7 Dec 2012 [Dispensed].

Vacancy in Mayor's office

109(1) If a vacancy occurs in the office of Mayor, Council must, at its next meeting, appoint a councillor to act as Mayor, but a vacancy on Council is deemed not to have occurred by reason of the appointment.

(2) A by-election need not be held to fill the vacancy in the office of Mayor if the vacancy occurs on or after the first day of January in the year in which general elections are to be held.

(3) If an election is held and a person is elected as Mayor, the councillor who had been appointed as Mayor in accordance with subsection (1) must resume in the office of councillor if the term of that office has not expired.

Gazette 7 Dec 2012 [Dispensed].

Appointment of official administrator

110(1) If all seats on Council become vacant for any reason or if the remaining members of Council do not constitute a quorum, the Ministers may, by complementary ministerial orders, appoint a person to act as official administrator of the City.

(2) An official administrator appointed pursuant to subsection (1) has all the powers and duties of Council, including the power to hold an election for the purpose of filling all vacancies existing on Council.

Gazette 7 Dec 2012 [Dispensed].

Quorum

111(1) Except as provided in this Charter or another enactment, a majority of the members of Council constitutes a quorum.

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

Gazette 7 Dec 2012 [Dispensed].

Voting

112(1) A member of Council has one vote each time a vote is held at a Council meeting at which the member is present.

(2) A member of Council attending a Council meeting must vote at the meeting on a matter before Council unless the member is required or permitted to abstain from voting pursuant to this Charter or another enactment.

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

(4) The clerk must ensure that each abstention and the reasons for the abstention are recorded in the minutes of the meeting.

Gazette 7 Dec 2012 [Dispensed].

Majority decision

113 At every meeting of Council, all questions are to be decided by a majority of the votes cast.

Gazette 7 Dec 2012 [Dispensed].

Public hearings

114(1) If a public hearing on a proposed bylaw or resolution is held, a member of Council

(a) must abstain from voting on the bylaw or resolution if the member was absent from all of the public hearing, and

(b) may abstain from voting on the bylaw or resolution if the member was absent from only a part of the public hearing.

(2) A member of Council who is required or permitted to abstain from voting is nevertheless counted for the purposes of determining whether or not there is a quorum.

Gazette 7 Dec 2012 [Dispensed].

Recorded vote

115(1) Before a vote is taken by Council, a member of Council may request that the vote be recorded.

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

Gazette 7 Dec 2012 [Dispensed].

Tied vote

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

Gazette 7 Dec 2012 [Dispensed].

Division 6 - Passing Bylaws**Readings**

117(1) Every proposed bylaw must have 3 distinct and separate readings.

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

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

(4) A proposed bylaw must not have more than 2 readings at a Council meeting unless the members of Council present unanimously agree to consider 3rd reading.

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

Gazette 7 Dec 2012 [Dispensed].

Rescission of previous readings

118 The previous readings of a proposed bylaw are rescinded if the proposed bylaw:

- (a) does not receive 3rd reading within 2 years after first reading; or
- (b) is defeated on 2nd or 3rd reading.

Gazette 7 Dec 2012 [Dispensed].

Passing of bylaw

119 A bylaw is passed when it receives 3rd reading and it is signed in accordance with section 155.

Gazette 7 Dec 2012 [Dispensed].

Coming into force of bylaw

120(1) A bylaw comes into force at the beginning of the day that it is passed unless otherwise provided in this Charter, another enactment or the bylaw.

(2) If this Charter or another enactment requires a bylaw to be approved, the bylaw does not come into force until the approval is given.

(3) No bylaw may come into force on a day before it is passed unless the enactment authorizing the passing of the bylaw specifically allows for the bylaw to come into force on a day before it is passed.

Gazette 7 Dec 2012 [Dispensed].

Amendment and repeal

121(1) The power to pass a bylaw under this Charter or another enactment includes a power to amend or repeal the bylaw.

(2) The amendment or repeal must be made in the same way as the original bylaw and is subject to any consents, conditions or advertising requirements that apply to the passing of the original bylaw, unless this Charter or another enactment provides otherwise.

Gazette 7 Dec 2012 [Dispensed].

Division 7 - Meetings

Actions in public

122(1) An act or proceeding of Council is not effective unless it is authorized or adopted by a bylaw or a resolution at a duly constituted public meeting of Council.

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

(3) Subject to subsection (4), everyone has a right to be present at Council meetings and Council committee meetings conducted in public.

(4) A person chairing a meeting referred to in subsection (3) may expel any person for improper conduct.

Gazette 7 Dec 2012 [Dispensed].

Meetings to be in public, exceptions

123(1) Subject to subsections (2) and (3), Council and Council committees must conduct their meetings in public.

(2) Notwithstanding subsection (1), if a majority of the members present is of the opinion that it is in the public interest to hold a committee meeting of the whole or part of Council on any subject in private, Council may, by resolution, exclude any person or persons from the meeting.

(3) A City planning commission, subdivision authority, development authority or subdivision and development appeal board established under Part 17 of the *Municipal Government Act* (Alberta) or under *The Planning and Development Act, 2007* (Saskatchewan) may deliberate and make its decisions in meetings closed to the public.

(4) If a meeting is closed to the public, no bylaw or resolution may be passed at the meeting except a resolution to revert to a meeting held in public.

(5) Subsection (4) does not apply in respect of a meeting in which Council or a body appointed by Council is acting as an approving authority in respect of an application for subdivision approval under *The Planning and Development Act, 2007* (Saskatchewan).

Gazette 7 Dec 2012 [Dispensed].

First meeting of Council

124 Council must hold its first meeting following a general election within 14 days after the general election is held.

Gazette 7 Dec 2012 [Dispensed].

Notice of meetings

125(1) Council may decide to hold regularly scheduled Council or Council committee meetings on specified dates, times and places.

- (2) Notice of regularly scheduled meetings need not be given.
- (3) If Council or a Council committee changes the date, time or place of a regularly scheduled meeting, the City must give at least 24 hours' notice of the change:
 - (a) to any members of Council or committee members not present at the meeting at which the change was made; and
 - (b) to the public.
- (4) If a Council committee does not have regularly scheduled meetings, the City must give at least 24 hours' notice of each meeting to the committee members and to the public.
- (5) Notwithstanding subsection (3), a Council committee meeting may be held with less than 24 hours' notice to all committee members, and without notice to the public, if all members agree to do so, in writing, immediately before the beginning of the meeting.
- (6) A Council meeting held solely for the purpose of long-range or strategic planning may be held without notice to the public.

Gazette 7 Dec 2012 [Dispensed].

Special meetings

126(1) The clerk must call a special Council meeting if requested to do so in writing by the Mayor or by a majority of the councillors.

- (2) For the purposes of subsection (1), the clerk must call a special Council meeting by giving at least 24 hours' notice in writing to each member of Council and to the public stating:
 - (a) the purpose of the meeting; and
 - (b) the date, time and place at which it is to be held.
- (3) Notwithstanding subsection (2), a special Council meeting may be held with less than 24 hours' notice to the members of Council, and without notice to the public, if at least $\frac{2}{3}$ of the members of Council agree to do so, in writing, immediately before the beginning of the meeting.

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

Gazette 7 Dec 2012 [Dispensed].

Method of giving notice

127(1) Notice of a Council meeting or Council committee meeting is deemed to have been given to a member of Council or of a Council committee if the notice is:

- (a) delivered personally;
- (b) left at the usual place of business or residence of the member; or
- (c) at the request of the member, sent to the member by facsimile or electronic mail at the address specified by the member.

(2) Notice to the public of a Council meeting or Council committee meeting is sufficient if the notice is given in the manner specified by Council, by bylaw, as the means by which public notice is to be given in such cases.

Gazette 7 Dec 2012 [Dispensed].

Meeting by electronic means

128(1) A Council meeting or Council committee meeting may be conducted by telephone or other electronic or communication facilities if:

- (a) notice of the meeting is given to the public, including notice of the facilities by which it is to be conducted;
- (b) the facilities enable the public to watch or listen to the meeting at a place specified in that notice and the clerk is in attendance at that place; and
- (c) the facilities permit all participants to communicate adequately with each other during the meeting.

(2) Members of Council or of a Council committee who participate in a meeting held by telephone or other electronic or communication facilities are deemed to be present at the meeting.

Gazette 7 Dec 2012 [Dispensed].

Submissions to Council under oath

129 Council or a Council committee may require a person appearing before it or making any claim or submission to it to do so under oath.

Gazette 7 Dec 2012 [Dispensed].

Division 8 - Pecuniary Interests of Members of Council

Interpretation

130 In this Division:

- (a) “**closely connected person**” means, in respect of a member of Council, a business partner, employer or relative of the member;

- (b) **“controlling interest”** means, in respect of a corporation, the interest of a person who beneficially owns, directly or indirectly, or exercises control or direction over, shares of the corporation carrying more than 25% of the voting rights attached to all issued shares of the corporation;
- (c) **“relative”** means, in respect of a member of Council:
- (i) the spouse or a child or parent of the member; and
 - (ii) a parent of the member’s spouse;
- (d) **“senior officer”** means the chair or vice-chair of the board of directors, the president, any vice-president, the secretary, the treasurer or the general manager of a corporation or any other person who performs functions for the corporation similar to those normally performed by a person occupying any of those offices;
- (e) **“spouse”** means:
- (i) the husband or wife of a legally married person, if the husband or wife is cohabiting with the person;
 - (ii) a person who is and has been cohabiting with another person as spouses continuously for a period of not less than 2 years; and
 - (iii) an adult interdependent partner as defined in the *Adult Interdependent Relationships Act* (Alberta).

Gazette 7 Dec 2012 [Dispensed].

Pecuniary interest

131(1) Subject to subsection (2), a member of Council has a pecuniary interest in a matter if:

- (a) the member or a relative of the member has a controlling interest in, or is a director or senior officer of, a corporation that could make a financial profit from or be adversely affected financially by a decision of Council, a Council committee or a controlled corporation; or
- (b) the member or a closely connected person could make a financial profit from or be adversely affected financially by a decision of Council, a Council committee or a controlled corporation.

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

- (a) that the member or a closely connected person may have as an elector, taxpayer or public utility customer of the City;
- (b) that the member or a closely connected person may have by reason of being appointed:
 - (i) by Council as a director of a company incorporated for the purpose of carrying on business for and on behalf of the City; or
 - (ii) as the representative of Council on another body;
- (c) that the member or a closely connected person may have in respect of any allowance, honorarium, remuneration or benefit to which the member or person may be entitled by reason of being appointed by Council to a position referred to in clause (b);

- (d) that the member may have in respect of any allowance, honorarium, remuneration or benefit to which the member may be entitled by reason of being a member of Council;
 - (e) that the member or a closely connected person may have by reason of being employed by the Government of Canada, the Government of Alberta, the Government of Saskatchewan or a federal or provincial Crown corporation or agency, except in respect of a matter directly affecting the department, ministry, corporation or agency of which the member or person is an employee;
 - (f) that a relative of the member may have by reason of having an employer, other than the City, that is monetarily affected by a decision of the City;
 - (g) that the member or a closely connected person may have by reason of being a member or director of a non-profit organization as defined in section 183(f) or a service club;
 - (h) that the member or a closely connected person may have:
 - (i) by reason of being appointed as the volunteer chief or other volunteer officer of a fire or ambulance service or emergency measures organization or other volunteer organization or service; or
 - (ii) by reason of remuneration received as a volunteer member of any of those voluntary organizations or services;
 - (i) that the member or a closely connected person may hold in common with the majority of electors of the City or, if the matter affects only part of the City, with the majority of electors in that part;
 - (j) that is so remote or insignificant that it cannot reasonably be regarded as likely to influence the member of Council;
 - (k) that the member may have by reason of discussing or voting on a bylaw that applies to businesses or business activities when the member or a closely connected person has an interest in a business, unless the only business affected by the bylaw is the business of the member or closely connected person; or
 - (l) that the member may have by reason of being the publisher of a newspaper who publishes advertisements for or on behalf of the City in that newspaper, if only the regular advertising rate is charged and the advertisement before Council for consideration is for a notice or other matter required by law to be published in a newspaper.
- (3) Subsection (2)(g) and (h) do not apply to a member of Council who is an employee of an organization, club or service referred to in one of those provisions.

Gazette 7 Dec 2012 [Dispensed].

Bylaw requiring filing of public disclosure statement

132(1) Council may, by bylaw, require that every member of Council file a public disclosure statement with the clerk.

(2) If Council passes a bylaw pursuant to subsection (1), the public disclosure statement to be filed with the clerk must contain:

- (a) the name of:
 - (i) the member's employer, if any;

- (ii) each corporation in which the member or someone in the member's family has a controlling interest, or of which the member or family member is a director or a senior officer; and
- (iii) each partnership or firm of which the member of Council is a member; and
- (b) the municipal address or legal description of any property located in the City or an adjoining municipality that:
 - (i) the member of Council or the member's spouse owns; or
 - (ii) is owned by a corporation:
 - (A) that is incorporated or continued pursuant to the *Business Corporations Act* (Alberta), *The Business Corporations Act* (Saskatchewan), the *Canada Business Corporations Act* (Canada) or the *Canada Corporations Act* (Canada); and
 - (B) of which the member or the member's spouse is a director or senior officer or in which the member or the member's spouse has a controlling interest.
- (3) If there is a change in any information contained in a member of Council's public disclosure statement filed in accordance with this section, within 30 days after the change, the member must:
 - (a) notify the clerk of the change; or
 - (b) file an amended public disclosure statement with the clerk that reflects the change.
- (4) The clerk must:
 - (a) note any change reported pursuant to subsection (3)(a) on the member's public disclosure statement and the date on which the change was noted;
 - (b) make each public disclosure statement filed pursuant to subsection (1) or subsection (3)(b) available for public inspection during normal business hours; and
 - (c) if directed to do so by Council, give copies of the public disclosure statements to any designated officers.

Gazette 7 Dec 2012 [Dispensed].

Declaration of pecuniary interest

133(1) If a member of Council has a pecuniary interest in a matter before Council, a Council committee or a controlled corporation of which the member is a director, the member must, if present:

- (a) declare the general nature of the pecuniary interest before any discussion of the matter;
- (b) abstain from voting on any question relating to the matter;
- (c) subject to subsection (4), abstain from any discussion of the matter; and
- (d) subject to subsections (3) and (4), leave the room in which the meeting is being held until discussion and voting on the matter are concluded.

- (2) No member of Council shall attempt in any way, whether before, during or after the meeting, to influence the voting on any question involving a matter in which the member of Council has a pecuniary interest.
- (3) If the matter in respect of which a member of Council has a pecuniary interest is the payment of an account for which funds have previously been committed, it is not necessary for the member of Council to leave the room.
- (4) If the matter in respect of which a member of Council has a pecuniary interest is a question on which, pursuant to this Charter or another enactment, the member, as a taxpayer, elector or owner, has a right to be heard by Council:
- (a) the member must leave the member's place at the Council table, but is not required to leave the room; and
 - (b) the member may exercise a right to be heard in the same manner as a person who is not a member of Council.
- (5) The clerk must record any abstention or declaration made in accordance with subsection (1) in the minutes of the meeting.

Gazette 7 Dec 2012 [Dispensed].

Effect of pecuniary interest on quorum

- 134(1)** Any member of Council who declares a pecuniary interest pursuant to section 133 is not to be counted for the purpose of determining whether a quorum of Council is present when the question or matter is put to a vote.
- (2) If the number of members of Council declaring a pecuniary interest on a matter pursuant to section 133 results in a loss of quorum at a meeting in respect of the question or matter, the remaining number of members is deemed to be a quorum for that question or matter, unless that number is less than 2.
- (3) If all, or all but one, of the members of Council have declared a pecuniary interest in a matter pursuant to section 133, Council may, by resolution, apply ex parte to the Court for an order authorizing Council to give consideration to, discuss and vote on that question or matter.
- (4) On an application brought pursuant to subsection (3), the Court may issue an order declaring that section 133 does not apply to all or any of the members of Council in respect of the question or matter in relation to which the application is brought.
- (5) If the Court issues an order pursuant to subsection (4), Council may give consideration to, discuss and vote on the question or matter as if those members had no pecuniary interest in the question or matter, subject to any conditions and directions that the Court may state in the order.

Gazette 7 Dec 2012 [Dispensed].

Effect of pecuniary interest on agreements

- 135** No agreement with the City under which a member of Council has a pecuniary interest is binding on the City unless:
- (a) the agreement is for work in an emergency;
 - (b) the agreement is:
 - (i) for the sale of goods; or

(ii) for the provision of services to the City or to persons contracting with the City;

at competitive prices by a dealer in those goods or services that is incidental to or in the ordinary course of business;

(c) the proposed agreement is approved by Council before the agreement is signed by the City; or

(d) the agreement was entered into before the start of the term of the member of Council.

Gazette 7 Dec 2012 [Dispensed].

Division 9 - Disqualification of Members of Council

Reasons for disqualification

136(1) A member of Council is disqualified from Council if the member:

(a) when nominated, was not eligible for nomination or election as a candidate under *The Local Government Election Act* (Saskatchewan);

(b) ceases to be eligible for nomination or election or to hold office pursuant to *The Local Government Election Act* (Saskatchewan);

(c) becomes a judge of any court or a member of the Senate or House of Commons of Canada or of the Legislative Assembly of Alberta or of Saskatchewan;

(d) subject to subsection (2), is absent from all regular Council meetings held during any period of 8 consecutive weeks, starting with the date that the first meeting is missed;

(e) is convicted:

(i) of an offence punishable by imprisonment for 5 years or more; or

(ii) of an offence under section 123, 124 or 125 of the *Criminal Code* (Canada);

(f) contravenes:

(i) a bylaw passed pursuant to section 145.1 of *The Local Government Election Act* (Saskatchewan);

(ii) a bylaw passed pursuant to section 132; or

(iii) any requirement of section 132 or 133;

(g) has a pecuniary interest in an agreement that is not binding on the City under section 135;

(h) uses information obtained through being on Council to gain a pecuniary benefit in respect of any matter;

(i) becomes an employee of the City; or

(j) is liable to the City under section 193.

(2) A member of Council is not disqualified by being absent from regular Council meetings under subsection (1)(d) if the absence is authorized by a resolution of Council passed:

(a) at any time before the end of the last regular meeting of Council in the 8-week period referred to in subsection (1)(d); or

(b) if there is no other regular meeting of Council during the 8-week period referred to in subsection (1)(d), at any time before the end of the next regular meeting of Council.

(3) For the purposes of this section, a member of Council is not considered to be absent from a Council meeting if the member, at the direction of Council, is absent on Council business.

(4) A member of Council who is disqualified under this section is eligible to be elected at the next general election in the City if the person is eligible for nomination pursuant to *The Local Government Election Act* (Saskatchewan).

Gazette 7 Dec 2012 [Dispensed].

Enforcement of disqualification

137(1) A member of Council who is disqualified must resign immediately.

(2) If a member of Council who is disqualified does not resign immediately, Council or an elector may apply to the Court for:

(a) an order determining whether the person was never qualified to be or has ceased to be qualified to remain a member of Council; or

(b) an order declaring the person to be disqualified from Council.

(3) An elector who applies to the Court must:

(a) file an affidavit showing reasonable grounds for believing that a person who is the subject of the application never was qualified to be or has ceased to be qualified to remain a member of Council; and

(b) pay into Court the sum of \$500 as security for costs.

(4) An application pursuant to this section may be made only within 3 years after the date on which the disqualification is alleged to have occurred.

(5) An application pursuant to this section may be made or continued:

(a) whether or not an election has been held between the time the disqualification is alleged to have occurred and the time the application is or was made; and

(b) whether the person in respect of whom the application is being brought:

(i) resigns before or after the election;

(ii) was re-elected in the election;

(iii) was not re-elected or did not run in the election; or

(iv) has completed a term of office.

(6) After hearing an application pursuant to this section and any evidence, either oral or by affidavit, that is required, the Court may:

- (a) declare the person to be disqualified and a position on Council to be vacant;
- (b) declare the person able to remain a member of Council; or
- (c) dismiss the application.

(7) If the Court declares a person disqualified because information obtained through being on Council resulted in financial gain for that person, the Court may order the person to pay to the City a sum of damages determined by the Court.

Gazette 7 Dec 2012 [Dispensed].

Inadvertence or honest mistake

138 Where the Court hears an application pursuant to section 137 and finds that the person is disqualified pursuant to section 136(1)(g) or (h), the Court may nevertheless dismiss the application if the Court is of the opinion that the disqualification arose through inadvertence or by reason of an honest mistake.

Gazette 7 Dec 2012 [Dispensed].

Appeal

139(1) A decision of the Court pursuant to section 137 or 138 may be appealed to the Court of Appeal of Alberta or Saskatchewan, as the case may be.

(2) A person who is declared disqualified pursuant to section 137 and who appeals that declaration remains disqualified until the appeal is finally determined.

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

- (a) the Court of Appeal must reinstate the person as a member of Council for any unexpired portion of the term of office for which the person was elected and require any person who has been elected to fill the balance of that term to vacate the office; and
- (b) the Court of Appeal may order that:
 - (i) any money paid to the City pursuant to section 137(7) be repaid; and
 - (ii) the City pay to the member a sum of damages determined by the Court that is not greater than the member's lost salary and benefits.

Gazette 7 Dec 2012 [Dispensed].

Reimbursement

140 Council may reimburse a person in respect of whom an application pursuant to this Division was made for any costs and expenses that Council considers reasonable, other than costs that have already been awarded to the person by the Court, if:

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

Gazette 7 Dec 2012 [Dispensed].

Part 6 - City Organization and Administration

Council's principal role in City organization

141(1) Council is responsible for:

- (a) developing and evaluating the policies and programs of the City;
- (b) ensuring that the powers and duties of the City are appropriately carried out; and
- (c) carrying out the powers and duties expressly given to Council under this Charter or another enactment.

(2) Council must not exercise a power or perform a duty that, by this Charter, another enactment or a bylaw, is specifically assigned to the commissioner, a designated officer or other officer.

Gazette 7 Dec 2012 [Dispensed].

Exercise of certain powers and duties

142 If:

- (a) this Charter, another enactment or a bylaw requires or authorizes the City to do something, but does not specify who in the City may do it; or
- (b) the City wishes to exercise its natural person powers under section 12(3);

the thing may be done or the natural person powers may be exercised by Council or by the commissioner unless Council specifies otherwise.

Gazette 7 Dec 2012 [Dispensed].

Delegation of authority by Council

143(1) Council may delegate any of its powers or duties to an employee, agent or committee appointed by it, except those powers or duties set out in section 144.

(2) In delegating a matter to an employee, agent or committee appointed by it, Council may authorize the employee, agent or committee to further delegate the matter.

Gazette 7 Dec 2012 [Dispensed].

Matters that must be dealt with by Council

144 Council must not delegate any of the following powers and duties:

- (a) its power or duty to make bylaws;
- (b) its power or duty to hold a public hearing and decide a matter after a public hearing pursuant to this Charter or another enactment;
- (c) its power to adopt budgets;
- (d) its power to borrow money, lend money or guarantee the repayment of a loan;
- (e) its power to establish a records retention and disposal schedule;
- (f) its power to exempt, forgive or defer taxes;
- (g) its power to move capital moneys to its operating budget or reserve;
- (h) its duty to establish a purchasing policy;

- (i) its power or duty in respect of the sale or lease of land for less than its market value and without a public offering;
- (j) its power or duty in respect of the sale or lease of park land and dedicated lands;
- (k) its power to appoint Council committees;
- (l) its power to set the remuneration for members of Council and Council committees;
- (m) its power to establish a business improvement district;
- (n) its power to appoint, suspend or dismiss a commissioner;
- (o) its power to prohibit or limit the operation of a business or class of business.

Gazette 7 Dec 2012 [Dispensed].

City office

145 Council must name a place within the boundaries of the City as its city office.

Gazette 7 Dec 2012 [Dispensed].

Certain offices to be established by Council

146(1) Council must establish the offices of:

- (a) commissioner;
- (b) clerk;
- (c) treasurer; and
- (d) assessor.

(2) Council may establish any other offices that Council considers necessary for carrying into effect the provisions of this Charter, another enactment affecting the City or any of its bylaws.

(3) Unless expressly prohibited, a person may be appointed to more than one office.

Gazette 7 Dec 2012 [Dispensed].

Commissioner

147(1) Council must appoint a person as commissioner.

(2) The commissioner is the administrative head of the City.

(3) The commissioner must:

- (a) appoint a clerk, a treasurer and an assessor; and
- (b) ensure that the duties and functions assigned to the clerk, treasurer and assessor by this Charter or another enactment or by Council are carried out.

(4) The commissioner must perform any other duties and may exercise the powers and functions that are assigned to the commissioner by this Charter or another enactment or by Council.

(5) The commissioner may delegate any of the commissioner's duties, powers or functions to any employee of the City.

(6) Council may give the position of commissioner any title Council considers appropriate.

Gazette 7 Dec 2012 [Dispensed].

Incapacity of commissioner

148 If, through illness, absence or other incapacity, the commissioner is incapable of performing the duties of commissioner, Council may appoint a substitute who, during such illness, absence or other incapacity, has and may exercise all the powers of the commissioner in whose place the substitute is appointed.

Gazette 7 Dec 2012 [Dispensed].

Appointment, suspension or dismissal of commissioner

149(1) The appointment of a person to the position of commissioner may be made, suspended or revoked only if the majority of the whole Council vote to do so.

(2) Council may not dismiss the commissioner except:

- (a) for cause; or
- (b) on reasonable notice, on payment of compensation instead of reasonable notice or pursuant to the terms of an employment contract.

Gazette 7 Dec 2012 [Dispensed].

Clerk

150(1) The clerk must ensure that:

- (a) all minutes of Council meetings are recorded, without note or comment;
- (b) the names of the members of Council present at a Council meeting are recorded;
- (c) the minutes of each Council meeting are given to Council for adoption at a subsequent Council meeting;
- (d) the bylaws and minutes of Council meetings and all other records and documents of the City are kept safe;
- (e) the corporate seal of the City is kept in the custody of the clerk;
- (f) Council is advised in writing of its legislative responsibilities under this Charter and all other enactments;
- (g) the Ministers are sent any statements, reports or other information in respect of the City that the Ministers may require pursuant to this Charter or another enactment;
- (h) agendas are prepared and distributed as directed by Council;
- (i) public notice is given when required by this Charter or by another enactment; and
- (j) the official correspondence of Council is carried out in accordance with Council's directions.

(2) Subsection (1)(a), (b), (c), (d), (f), (h) and (j) apply to the clerk in respect of Council committees that are carrying out powers, duties or functions delegated to them by Council.

Gazette 7 Dec 2012 [Dispensed].

Treasurer

151(1) The treasurer must ensure the revenues of the City are collected and controlled and receipts are issued in the manner directed by Council.

(2) The treasurer must ensure that all money belonging to or held by the City is deposited in a bank, credit union, loan corporation, treasury branch or trust corporation designated by Council.

(3) The treasurer must ensure that the accounts for authorized expenditures referred to in section 192 are paid.

(4) The treasurer must ensure that accurate records and accounts are kept of the financial affairs of the City, including the things on which the City's debt limit is based and the things included in the definition of debt for the City.

(5) The treasurer must ensure that the actual revenues and expenditures of the City compared with the estimates in the operating or capital budget approved by Council are reported to Council as often as Council directs.

(6) The treasurer must ensure that money invested by the City is invested in accordance with section 213.

(7) The treasurer must perform faithfully all other duties imposed on the treasurer by this Charter and generally carry out any instructions that may be issued to the treasurer by Council.

Gazette 7 Dec 2012 [Dispensed].

Member of Council not eligible

152 No member of Council is eligible to be appointed as an employee of the City or of any committee, business improvement district or controlled corporation of the City.

Gazette 7 Dec 2012 [Dispensed].

Oath of office

153 Every commissioner, clerk, treasurer and assessor, and every other employee of the City who by the terms of the appointment to the office is required to do so by Council, must, before assuming the office, take the official oath prescribed by the *Oaths of Office Act* (Alberta).

Gazette 7 Dec 2012 [Dispensed].

Bonding

154(1) Council must annually obtain a fidelity bond, or equivalent insurance, in an amount Council considers appropriate.

(2) The fidelity bond or equivalent insurance must cover:

- (a) the commissioner;
- (b) designated officers; and

- (c) other employees of the City;

while carrying out duties relating to money or security belonging to or held by the City.

Gazette 7 Dec 2012 [Dispensed].

City documents

155(1) Minutes of Council meetings must be signed by:

- (a) the person presiding at the meeting; and
- (b) the clerk.

(2) If Council has delegated a power, duty or function to a Council committee, the minutes of a Council committee meeting that deal with the power, duty or function must be signed by:

- (a) the person presiding at the meeting; and
- (b) the clerk.

(3) Bylaws must be signed by the Mayor and the clerk.

(4) Agreements and cheques and other negotiable instruments must be signed by a person or persons designated by Council.

(5) A signature may be printed, lithographed or otherwise reproduced if so authorized by Council.

Gazette 7 Dec 2012 [Dispensed].

Preservation of public documents

156(1) Council may pass a bylaw respecting the retention and destruction of records and documents of the City.

(2) A bylaw under subsection (1) must provide that if an individual's personal information is used by the City to make a decision that directly affects the individual, the City must retain the personal information for at least one year after using it so that the individual has a reasonable opportunity to obtain access to the information.

(3) Notwithstanding subsections (1) and (2), the following documents must be preserved permanently:

- (a) bylaws, other than repealed bylaws, and minutes;
- (b) annual financial statements;
- (c) tax and assessment rolls;
- (d) cemetery records.

(4) Council may authorize the destruction of the originals of the documents referred to in subsection (3) if the originals have been recorded on microfiche or on another system that enables copies of the originals to be made.

(5) Compliance with this section is deemed to constitute compliance with Part X of *The Planning and Development Act, 2007* (Saskatchewan).

Gazette 7 Dec 2012 [Dispensed].

Inspection of City documents

157(1) Any person is entitled at any time during regular business hours to inspect and obtain copies of:

- (a) any contract approved by Council, any bylaw or resolution and any account paid by Council relating to the City;
 - (b) the statements maintained by the clerk in accordance with section 132;
 - (c) the City's financial information returns prepared in accordance with section 221 and auditor's reports prepared in accordance with section 225 or 226;
 - (d) any report of any consultant engaged by the City, of any employee of the City or of any committee or other body established by Council pursuant to section 85(a), after the report has been submitted to Council, except any opinion or report of a lawyer;
 - (e) the minutes of Council meetings after they have been approved by Council; and
 - (f) any other reports and records authorized by Council to be inspected.
- (2) Within a reasonable time after receiving a request, the clerk must furnish the copies requested on payment of the fee fixed by Council.
- (3) For the purposes of subsection (2), the fee set by Council must not exceed the reasonable costs incurred by the City in furnishing the copies.

Gazette 7 Dec 2012 [Dispensed].

Evidence of City document

158(1) A copy of any book, record, document or account certified under the hand of the clerk and under the seal of the City is admissible in evidence as proof of its contents without any further or other proof.

(2) If this Charter or another enactment requires the approval of a bylaw by a member of the Executive Council of Alberta or Saskatchewan, a certificate of the clerk, signed by the clerk and under the seal of the City, specifying the bylaw and stating, by the name of office, the member who approved the bylaw and the date of the approval is, in the absence of evidence to the contrary, unless this Charter or another enactment provides otherwise, proof that the bylaw has been so approved.

(3) The clerk must provide a copy of a bylaw or resolution authenticated in accordance with subsection (2) on the request of any person and on payment of the fee fixed by Council.

Gazette 7 Dec 2012 [Dispensed].

Part 7 - Public Participation and Public Notice

Requirements for advertising

159(1) The requirements of this section apply when this Charter or another enactment requires a bylaw, resolution, meeting, public hearing or any other thing to be advertised by the City, unless this Charter or another enactment specifies otherwise.

- (2) Notice of the bylaw, resolution, meeting, public hearing or other thing must be:
- (a) published at least once a week for 2 consecutive weeks in at least one newspaper or other publication circulating in the area to which the proposed bylaw, resolution or other thing relates, or in which the meeting or hearing is to be held; or
 - (b) mailed or delivered to every residence in the area to which the proposed bylaw, resolution or other thing relates, or in which the meeting or hearing is to be held.
- (3) A notice of a proposed bylaw must be advertised under subsection (2) before second reading of the bylaw.
- (4) A notice of a proposed resolution must be advertised under subsection (2) before second reading of the resolution.
- (5) A notice of a meeting, public hearing or other thing must be advertised under subsection (2) at least 5 days before the meeting, public hearing or thing occurs.
- (6) A notice must contain:
- (a) a statement of the general purpose of the proposed bylaw, resolution, meeting, public hearing or other thing;
 - (b) the address where a copy of the proposed bylaw, resolution or other thing and any document relating to it or to the meeting or public hearing may be inspected;
 - (c) in the case of a bylaw or resolution, an outline of the procedure to be followed by anyone wishing to file a petition in respect of it; and
 - (d) in the case of a meeting or public hearing, the date, time and place where it will be held.
- (7) A certificate of an officer certifying that something has been advertised in accordance with this section is proof, in the absence of evidence to the contrary, of the matters set out in the certificate.
- (8) The certificate is admissible in evidence without proof of the appointment or signature of the person who signed the certificate.
- (9) Compliance with this section by the City is deemed sufficient to meet the notice requirements of Part X of *The Planning and Development Act, 2007* (Saskatchewan).

Gazette 7 Dec 2012 [Dispensed].

Rules for petitions

160 Sections 161 to 166 apply to all petitions to Council under this Charter or another enactment or a bylaw, except to the extent that this Charter or another enactment provides otherwise.

Gazette 7 Dec 2012 [Dispensed].

Petition sufficiency requirements

161 A petition is sufficient if it meets the requirements of sections 162 to 166.

Gazette 7 Dec 2012 [Dispensed].

Who can petition

162 Unless otherwise provided in this Charter or another enactment, only electors of the City are eligible to be petitioners.

Gazette 7 Dec 2012 [Dispensed].

Number of petitioners

163(1) A petition must be signed by the required number of petitioners.

(2) If requirements for the minimum number of petitioners are not set out in the provisions of this Charter or another enactment, the petition, to be sufficient, must be signed by electors of the City equal in number to at least 10% of the population of the City.

Gazette 7 Dec 2012 [Dispensed].

Other requirements for a petition

164(1) A petition must consist of one or more pages, each of which must contain an identical statement of the purpose of the petition.

(2) The petition must include, for each petitioner:

- (a) the printed surname and printed given names or initials of the petitioner;
- (b) the petitioner's signature;
- (c) the street address of the petitioner or the legal description of the land on which the petitioner lives; and
- (d) the date on which the petitioner signs the petition.

(3) Each signature must be witnessed by an adult person who must:

- (a) sign opposite the signature of the petitioner; and
- (b) take an affidavit that to the best of the person's knowledge the signatures witnessed are those of persons entitled to sign the petition.

(4) The petition must have attached to it a signed statement of a person stating that:

- (a) the person is the representative of the petitioners; and
- (b) the City may direct any inquiries about the petition to the representative.

Gazette 7 Dec 2012 [Dispensed].

Counting petitioners

165(1) A petition must be filed with the clerk and the clerk is responsible for determining if the petition is sufficient.

(2) No name may be added to or removed from a petition after the petition has been filed with the clerk.

(3) In counting the number of petitioners on a petition there must be excluded the name of a person:

- (a) whose signature is not witnessed;

- (b) whose signature appears on a page of the petition that does not have the same purpose statement that is contained on all the other pages of the petition;
 - (c) whose printed name is not included or is incorrect;
 - (d) whose street address or legal description of land is not included or is incorrect;
 - (e) if the date when the person signed the petition is not stated;
 - (f) when a petition is restricted to certain persons:
 - (i) who is not one of those persons; or
 - (ii) whose qualification as one of those persons is not, or is incorrectly, described or set out; or
 - (g) who signed the petition more than 60 days before the date on which the petition was filed with the clerk.
- (4) If 5000 or more petitioners are necessary to make a petition sufficient, the clerk may use a random statistical sampling method with a 95% confidence level to determine the sufficiency of the petition, instead of counting and checking each petitioner.

Gazette 7 Dec 2012 [Dispensed].

Report on sufficiency of petition

- 166(1)** Within 30 days after the date on which a petition is filed, the clerk must make a declaration to Council as to whether the petition is sufficient or not, and the clerk's determination is final.
- (2) If a petition is not sufficient, neither Council nor the Ministers are required to take any notice of it.

Gazette 7 Dec 2012 [Dispensed].

Meeting with the public

- 167** If Council calls a meeting with the public, notice of the meeting must be advertised and everyone is entitled to attend the meeting.

Gazette 7 Dec 2012 [Dispensed].

Improper conduct

- 168** The person chairing a meeting with the public may expel a person from the meeting for improper conduct.

Gazette 7 Dec 2012 [Dispensed].

Petition for meeting

- 169** A petition requesting that Council call a meeting with the public is sufficient if the petition is signed by electors of the City equal in number to at least 5% of the population of the City.

Gazette 7 Dec 2012 [Dispensed].

Meeting if sufficient petition

170 If Council receives a sufficient petition requesting that Council call a meeting with the public, Council must call a meeting with the public to discuss the matters stated in the petition and the meeting must be held within 30 days after the clerk declares the petition to be sufficient.

Gazette 7 Dec 2012 [Dispensed].

Public hearings

171(1) When this Charter or another enactment requires Council to hold a public hearing on a proposed bylaw or resolution, the public hearing must be held, unless another enactment specifies otherwise:

- (a) before second reading of the bylaw; or
 - (b) before Council votes on the resolution.
- (2) If a public hearing is held on a proposed bylaw or resolution, Council must conduct the public hearing during a regular or special Council meeting.
- (3) Council may, by bylaw, establish procedures for public hearings.
- (4) In the public hearing, Council:
- (a) must hear any person or group of persons, or a person representing them, who claims to be affected by the proposed bylaw or resolution and who has complied with the procedures outlined by Council; and
 - (b) may hear any other person who wishes to make representations and whom Council agrees to hear.
- (5) After considering the representations made to it about a proposed bylaw or resolution at a public hearing and after considering any other matter it considers appropriate, Council may:
- (a) pass the bylaw or resolution;
 - (b) make any amendment to the bylaw or resolution it considers necessary and proceed to pass it without further advertisement or hearing; or
 - (c) defeat the bylaw or resolution.
- (6) The minutes of the meeting of Council during which a public hearing is held must record the public hearing to the extent directed by Council.

Gazette 7 Dec 2012 [Dispensed].

Petitions for vote of electors — advertised bylaws and resolutions

172(1) After a bylaw or resolution that is required to be advertised under this Charter or another enactment has been advertised, other than a bylaw or resolution referred to in subsection (10), the electors may submit a petition for a vote of the electors to determine whether the proposed bylaw or resolution should be passed.

(2) A separate petition must be filed in respect of each advertised bylaw or resolution even if Council advertises 2 or more bylaws or resolutions in a single advertisement.

(3) A petition under this section for a vote of the electors on a bylaw required to be advertised under Part 8 is not sufficient unless it is filed with the clerk within 15 days after the last date on which the proposed bylaw or resolution is advertised.

- (4) A petition under this section for a vote of the electors on a bylaw or resolution required to be advertised by a provision of this Charter, other than a provision of Part 8, or another enactment is not sufficient unless it is filed with the clerk within 60 days after the last date on which the proposed bylaw is advertised.
- (5) If a sufficient petition is received under this section, Council must either:
- (a) decide not to proceed with the proposed bylaw or resolution; or
 - (b) decide to proceed with the proposed bylaw or resolution and submit the bylaw or resolution to a vote of the electors within 90 days after the clerk declares the petition to be sufficient.
- (6) If a vote of the electors approves the proposed bylaw or resolution, Council must proceed to pass it.
- (7) If a vote of the electors does not approve the proposed bylaw, Council must not give the bylaw any further readings and any previous readings are rescinded.
- (8) If a vote of the electors does not approve the proposed resolution, the motion for the resolution is rescinded.
- (9) If a sufficient petition is not received, Council may pass the proposed bylaw or resolution.
- (10) This section does not apply in respect of the following:
- (a) a bylaw under section 21;
 - (b) a bylaw or resolution under Part 17 of the *Municipal Government Act* (Alberta) as that Part applies to the City pursuant to section 7(2);
 - (c) a bylaw or resolution under a provision of Part III, VII, VIII or IX of *The Planning and Development Act, 2007* (Saskatchewan) respecting subdivision or replotting in the part of the City located in Saskatchewan.

Gazette 7 Dec 2012 [Dispensed].

Petitions for vote of electors — new bylaws

173(1) Electors may petition for:

- (a) a new bylaw; or
- (b) a bylaw to amend or repeal a bylaw or resolution;

on any matter within the jurisdiction of Council under this Charter or another enactment.

- (2) A petition has no effect if it requests that a bylaw or resolution be made, amended or repealed under:
- (a) Part 8, 9 or 10;
 - (b) Part 17 of the *Municipal Government Act* (Alberta) as that Part applies to the City pursuant to section 7(2); or
 - (c) Part III, VII, VIII or IX of *The Planning and Development Act, 2007* (Saskatchewan).

Gazette 7 Dec 2012 [Dispensed].

Council's duty on receiving certain petitions

174(1) Except to the extent provided for in section 175, this section does not apply to a petition under section 173 requesting an amendment or repeal of a bylaw that Council was required to pass as a result of a vote of the electors.

(2) A petition under section 173 requesting an amendment or repeal of a bylaw or resolution is not sufficient unless it is filed with the clerk within 60 days after the day on which that bylaw or resolution was passed.

(3) Within 30 days after the day on which the clerk declares a petition submitted under section 173 to be sufficient, Council must give first reading to a bylaw dealing with the subject-matter of the petition and any related matters Council considers necessary.

(4) If the bylaw is not required to be advertised under this Charter or another enactment, Council must:

- (a) pass the bylaw within 30 days after the bylaw receives first reading; or
- (b) fix a date that is within 90 days after the bylaw receives first reading for a vote of the electors on the bylaw.

(5) If the bylaw is required to be advertised under this Charter or another enactment, Council must:

- (a) ensure that the bylaw is advertised; and
- (b) fix a date that is within 90 days after the bylaw receives first reading for a vote of the electors on the bylaw.

(6) If the bylaw is advertised and a sufficient petition is not received under section 172, Council must:

- (a) pass the bylaw within 30 days after the applicable time period under section 172(3) or (4); or
- (b) fix a date that is within 90 days after the applicable time period under section 172(3) or (4) for a vote of the electors on the bylaw.

(7) If the bylaw is advertised and a sufficient petition is received under section 172, Council must either:

- (a) decide not to proceed with the proposed bylaw; or
- (b) decide to proceed with the proposed bylaw and submit the bylaw to a vote of the electors within 90 days after the clerk declares the petition to be sufficient.

Gazette 7 Dec 2012 [Dispensed].

Petitions respecting public vote bylaws

175(1) In this section, "**public vote bylaw**" means a bylaw that Council is required to pass as a result of a vote of the electors.

(2) A petition under section 173 requesting an amendment or repeal of a public vote bylaw has no effect unless one year has passed from the date that the public vote bylaw was passed.

(3) If Council receives a sufficient petition under section 173 requesting an amendment or repeal of a public vote bylaw within 3 years after the date that the public vote bylaw was passed, Council must, within 30 days after the day on which the clerk declares the petition to be sufficient:

- (a) give first reading to a bylaw dealing with the subject-matter of the petition and any related matters Council considers necessary; and
- (b) fix a date that is within 90 days after the bylaw receives first reading for a vote of the electors on the bylaw.

(4) If Council receives a sufficient petition under section 173 requesting an amendment or repeal of a public vote bylaw and more than 3 years but less than 10 years have passed from the date that the public vote bylaw was passed:

- (a) the amendment or repeal must be treated as a bylaw that is required to be advertised; and
- (b) section 174(3), (5), (6) and (7) apply.

(5) If Council receives a sufficient petition under section 173 requesting an amendment or repeal of a public vote bylaw and 10 or more years have passed from the date that the public vote bylaw was passed, section 174(3) to (7) apply.

Gazette 7 Dec 2012 [Dispensed].

Result of a vote on a question

176(1) If a majority of electors voting on a bylaw under section 174 or 175 vote in favour of a proposed bylaw, the bylaw as submitted to the vote must be passed by Council within 30 days after the date of the vote, without any alteration affecting its substance.

(2) If a majority of electors voting oppose the proposed bylaw, Council must not give the bylaw any further readings and all previous readings are rescinded.

Gazette 7 Dec 2012 [Dispensed].

Vote of the electors — general provisions

177(1) Council may provide for the submission of a question to be voted on by the electors on any matter over which the City has jurisdiction.

(2) A vote of the electors under subsection (1) does not bind Council.

Gazette 7 Dec 2012 [Dispensed].

The Local Government Election Act (Saskatchewan)

178 A vote of the electors under this Part must be conducted in accordance with *The Local Government Election Act (Saskatchewan)*.

Gazette 7 Dec 2012 [Dispensed].

Delaying votes

179(1) If a petition for a vote of the electors is filed with the clerk within 12 months before a general election and a vote of electors is to be conducted because of the petition, Council may direct that the vote be conducted at the general election.

(2) A vote under subsection (1) must be conducted on the date of the general election whether or not a general election is conducted.

Gazette 7 Dec 2012 [Dispensed].

One-year moratorium on similar subject-matter

180 If a vote of the electors is conducted on a bylaw or resolution, Council may refuse to receive any further petition on the same or a similar subject filed within one year after the date of the vote.

Gazette 7 Dec 2012 [Dispensed].

Court application

181(1) If Council is of the opinion that:

- (a) a change in the wording of the bylaw petitioned for would more clearly express the intent of the petitioner;
- (b) 2 or more petitions received are in conflict; or
- (c) for any reason, the direction of a court is required,

Council may apply to the Court for direction.

(2) The application to the Court must be made within 30 days after the day on which the clerk declares the petition to be sufficient.

(3) The application must be served on the person named in the petition as the representative of the petitioners.

(4) The Court may make any order that it considers appropriate, and any order made by the Court governs the vote.

Gazette 7 Dec 2012 [Dispensed].

Amendment or repeal of bylaw or resolution

182(1) A bylaw or resolution that Council was required to pass as a result of a vote of the electors may be amended or repealed only if:

- (a) a vote of the electors is held on the proposed amendment or repeal and the majority of the electors voting vote in favour of the proposed amendment or repeal;
- (b) 3 years have passed from the date that the bylaw or resolution was passed and the proposed amendment or repeal is advertised;
- (c) 10 years have passed from the date that the bylaw or resolution was passed; or
- (d) amendment or repeal is necessary to avert an imminent danger to the health or safety of the residents of the City.

(2) Notwithstanding subsection (1), a bylaw or resolution that Council was required to pass as a result of a vote of the electors may be amended if the amendment does not affect the substance of the bylaw or resolution.

Gazette 7 Dec 2012 [Dispensed].

Part 8 - Financial Administration

Budgets

Definitions

183 In this Part:

- (a) **“borrowing”** means the borrowing of money and includes:
 - (i) borrowing to refinance, redeem or restructure existing debt;
 - (ii) a lease of capital property with a fixed term exceeding 5 years or a fixed term of 5 years or less but with a right of renewal that would, if exercised, extend the original term beyond 5 years; and
 - (iii) an agreement to purchase capital property that creates an interest in the capital property to secure payment of the capital property’s purchase price if payment of the purchase price under the agreement exceeds 5 years;
- (b) **“borrowing bylaw”** means a bylaw referred to in section 194;
- (c) **“capital property”** means tangible capital assets determined in accordance with generally accepted accounting principles for municipal government as recommended from time to time by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants;
- (d) **“controlled corporation”** means a corporation controlled by the City or by the City and one or more other municipalities;
- (e) **“debt limit”** means the debt limit set out in the Regulation referred to in section 185;
- (f) **“non-profit organization”** means:
 - (i) a society, credit union or co-operative established under a law of Canada, Alberta or Saskatchewan;
 - (ii) a corporation that is prohibited from paying dividends to its members and distributing the assets to its members on a winding-up; or
 - (iii) any other entity established under a law of Canada, Alberta or Saskatchewan for a purpose other than to make a profit.

Gazette 7 Dec 2012 [Dispensed].

Financial year

184 The financial year of the City commences on the first day of January and ends on the 31st day of December.

Gazette 7 Dec 2012 [Dispensed].

Regulation respecting debt limit

185(1) The *Debt Limit Regulation* (AR255/2000) made under the *Municipal Government Act* (Alberta) is incorporated into this Charter.

(2) For the purposes of subsection (1), references in the Regulation referred to in that subsection are to be interpreted as follows:

- (a) a reference to “**definitions in section 1 and 241 of the Act**” is to be interpreted as a reference to definitions in sections 1 and 183 of this Charter;
- (b) a reference to a municipality, except in section 2(2)(a) and (b) of the Regulation, is to be interpreted as a reference to the City.

Gazette 7 Dec 2012 [Dispensed].

Adoption of operating budget

186(1) Council must adopt an operating budget for each financial year.

- (2) Council may adopt an interim operating budget for part of a financial year.
- (3) An interim operating budget for a part of a financial year ceases to have any effect when the operating budget for that financial year is adopted.

Gazette 7 Dec 2012 [Dispensed].

Contents of operating budget

187(1) An operating budget must include the estimated amount of each of the following expenditures and transfers:

- (a) the amount needed to provide for Council’s policies and programs;
- (b) the amount needed to pay the debt obligations in respect of borrowings made to acquire, construct, remove or improve capital property;
- (c) the amount needed to meet the amounts that the City is, under an enactment, required to raise by levying taxes, or other amounts that the City is required to pay;
- (d) if necessary, the amount needed to provide for a depreciation or depletion allowance, or both, for its municipal public utilities as defined in section 26;
- (e) the amount to be transferred to reserves;
- (f) the amount to be transferred to the capital budget;
- (g) the amount needed to recover any deficiency as required under section 188.

(2) An operating budget must include the estimated amount of each of the following sources of revenue and transfers:

- (a) taxes;
- (b) grants;
- (c) transfers from the City’s accumulated surplus funds or reserves;
- (d) any other source.

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

Gazette 7 Dec 2012 [Dispensed].

Deficiency

188(1) If the total revenues and transfers of the City in any year are less than the total expenditures and transfers of the City for the same period, the operating budget for the City for the year following must include an expenditure to cover the deficiency.

(2) If the City has a deficiency referred to in subsection (1), the City may, with the approval of the Alberta Minister, spread the expenditures to cover the deficiency over more than one financial year.

(3) If the Alberta Minister considers it to be necessary, the Minister may establish the budget for the City if the City has a deficiency referred to in subsection (1) for a financial year and the budget:

- (a) is for all purposes the City's budget for that financial year; and
- (b) may not be amended or replaced by Council.

Gazette 7 Dec 2012 [Dispensed].

Adoption of capital budget

189 Council must adopt a capital budget for each financial year.

Gazette 7 Dec 2012 [Dispensed].

Contents of capital budget

190 A capital budget must include the estimated amount for the following:

- (a) the amount needed to acquire, construct, remove or improve capital property;
- (b) the anticipated sources and amounts of money to pay the costs referred to in clause (a);
- (c) the amount to be transferred from the operating budget.

Gazette 7 Dec 2012 [Dispensed].

Tax bylaws

191 The City may not pass a property tax bylaw or business tax rate bylaw in respect of a year unless the operating and capital budgets for that year have been adopted by Council or established by the Alberta Minister under section 188.

Gazette 7 Dec 2012 [Dispensed].

Expenditure of money

192(1) The City may make an expenditure only if the expenditure is:

- (a) included in an operating budget, interim operating budget or capital budget or otherwise authorized by Council;
- (b) for an emergency; or
- (c) legally required to be paid.

(2) Council must establish procedures to authorize and verify expenditures that are not included in a budget.

(3) If the Alberta Minister establishes a budget for the City under section 188, the City must not make an expenditure that is not included in the budget unless the expenditure is:

- (a) authorized by the Alberta Minister;
- (b) for an emergency; or
- (c) legally required to be paid.

Gazette 7 Dec 2012 [Dispensed].

Civil liability of councillors

193(1) A councillor who:

- (a) makes an expenditure that is not authorized under section 192;
- (b) votes to spend money that has been obtained under a borrowing on something that is not within the purpose for which the money was borrowed; or
- (c) votes to spend money that has been obtained under a grant on something that is not within the purpose for which the grant was given;

is liable to the City for the expenditure or amount spent.

(2) A councillor is not liable under subsection (1)(b) if spending the money is allowed under section 196.

(3) If more than one councillor is liable to the City under this section in respect of a particular expenditure or vote, the councillors are jointly and severally liable to the City for the expenditure or amount spent.

(4) The liability may be enforced by action by:

- (a) the City;
- (b) an elector or taxpayer of the City; or
- (c) a person who holds a security under a borrowing made by the City.

Gazette 7 Dec 2012 [Dispensed].

Borrowing bylaw

194(1) The City may make a borrowing only if the borrowing is authorized by a borrowing bylaw.

(2) A borrowing bylaw must set out:

- (a) the amount of money to be borrowed and, in general terms, the purpose for which the money is borrowed;
- (b) the maximum rate of interest, the term and the terms of repayment of the borrowing; and
- (c) the source or sources of money to be used to pay the principal and interest owing under the borrowing.

(3) A borrowing bylaw must be advertised.

Gazette 7 Dec 2012 [Dispensed].

Debt limit

195(1) The City may not make a borrowing if the borrowing will cause the City to exceed its debt limit, unless the borrowing is approved by the Alberta Minister.

(2) The City may not lend money or guarantee the repayment of a loan if making the loan or guarantee would cause the City to exceed its debt limit, unless the loan or guarantee is approved by the Alberta Minister.

Gazette 7 Dec 2012 [Dispensed].

Use of borrowed money

196(1) Money obtained by the City under a borrowing must be used for the purpose for which it is borrowed.

(2) Money obtained by the City under a borrowing for the purpose of financing a capital property may be used for an operating purpose if the amount spent is available when it is needed for the capital property.

Gazette 7 Dec 2012 [Dispensed].

Capital property

197 The City may not acquire, remove or start the construction or improvement of a capital property that is to be financed in whole or in part through a borrowing unless the borrowing bylaw that authorizes the borrowing is passed.

Gazette 7 Dec 2012 [Dispensed].

Exemption from borrowing conditions

198 The Alberta Minister may exempt the City from any requirement in sections 199 to 206 in respect of a particular borrowing.

Gazette 7 Dec 2012 [Dispensed].

Operating expenditures

199(1) This section applies to a borrowing made for the purpose of financing operating expenditures.

(2) The amount to be borrowed, together with the unpaid principal of other borrowings made for the purpose of financing operating expenditures, must not exceed the amount the City estimates will be raised in taxes in the year the borrowing is made.

(3) A borrowing bylaw that authorizes the borrowing does not have to be advertised if the term of the borrowing does not exceed 3 years.

Gazette 7 Dec 2012 [Dispensed].

Capital property — short-term borrowing

200(1) This section applies to a borrowing made for the purpose of financing a capital property if the term of the borrowing is 5 years or less.

(2) The expenditure for the capital property must be included in a budget.

(3) A borrowing bylaw that authorizes the borrowing does not have to be advertised.

Gazette 7 Dec 2012 [Dispensed].

Capital property — long-term borrowing

201(1) This section applies to a borrowing made for the purpose of financing a capital property if the term of the borrowing exceeds 5 years.

- (2) This section does not apply to a borrowing referred to in section 206.
- (3) The expenditure for the capital property must be included in a budget.
- (4) The term of the borrowing must not exceed the probable lifetime of the capital property.
- (5) If:
 - (a) a borrowing bylaw that authorizes the borrowing has been passed;
 - (b) the money to be borrowed is insufficient because the cost of the capital property has increased; and
 - (c) the increased cost does not exceed 15% of the original cost of the capital property;

the borrowing bylaw that authorizes the borrowing of the increased cost does not have to be advertised.

Gazette 7 Dec 2012 [Dispensed].

Capital property — interim financing

202(1) This section applies to a borrowing made for the purpose of temporarily financing a capital property for which a borrowing bylaw has been passed under section 201.

- (2) The term of the borrowing must not exceed 5 years.
 - (3) The amount borrowed must not exceed:
 - (a) the amount of the expenditures in the budget for that and previous financial years to acquire, construct or improve the capital property;
- minus
- (b) any money received for the capital property from any other source, including previous borrowings under this Part.

(4) A borrowing bylaw that authorizes the borrowing referred to in subsection (1) does not have to be advertised.

(5) Section 200 does not apply to a borrowing referred to in subsection (1).

Gazette 7 Dec 2012 [Dispensed].

Special works

203 If the purpose of a borrowing is to finance the acquisition, construction, removal or improvement of capital property ordered under an enactment, the borrowing bylaw for that borrowing does not have to be advertised.

Gazette 7 Dec 2012 [Dispensed].

Refinancing

204 If the purpose of a proposed borrowing is to refinance, redeem or restructure the unpaid principal of one or more existing borrowings and the amount and term of the proposed borrowing do not exceed the unpaid principal of the existing borrowings and the longest remaining term of the existing borrowings, the borrowing bylaw for the proposed borrowing does not have to be advertised.

Gazette 7 Dec 2012 [Dispensed].

Services or activities that are funded by agreement

205(1) This section applies to a borrowing made for the purpose of financing a service or activity that the City will provide under an agreement:

- (a) between the City and another local authority or the Crown or an agent of the Crown; and
 - (b) that provides that the City is to receive payments for providing the service or activity.
- (2) The amount borrowed must not exceed the amount that will be paid to the City under the agreement.
- (3) The term of the borrowing must not continue beyond the date on which the final payment under the agreement is received by the City.
- (4) A borrowing bylaw that authorizes the borrowing does not have to be advertised.
- (5) Payments received by the City under the agreement must be applied first to reducing the amount borrowed.
- (6) Sections 200 to 201 do not apply to a borrowing referred to in subsection (1).

Gazette 7 Dec 2012 [Dispensed].

Local improvements

206(1) This section applies to a borrowing made for the purpose of financing the cost of a local improvement to be funded in whole or in part by a local improvement tax.

- (2) The borrowing bylaw that authorizes the borrowing does not have to be advertised if the amount to be financed by the local improvement tax to pay for the local improvement is equal to or greater than the amount that the City will contribute to pay for the local improvement other than through the local improvement tax.
- (3) For the purpose of calculating the amount that the City will contribute referred to in subsection (2), the amount does not include any financial assistance the City receives for the local improvement from a government, government agency, corporation or individual.

Gazette 7 Dec 2012 [Dispensed].

Financial assistance

207(1) If a company or society has been incorporated for the purpose of promoting, managing or conducting any provincial, interprovincial, national or international sports or athletic event within the City and the company or society is one:

- (a) that is not formed for the purpose of gain and is prohibited from paying any dividends to its members or from distributing its property among its members; and

(b) whose memorandum of association or application for incorporation provides that on completion of the event for which it was formed, any surplus that it has made together with all assets remaining after paying its liabilities must be turned over to the City to be used for sports, athletic or recreational purposes or that has entered into an agreement with the City to a like effect,

Council may pass a bylaw for the purpose of providing assistance to that company or society.

(2) Council may grant assistance to a company or society under subsection (1) by:

- (a) becoming a member of the company or society;
- (b) making payment out of any funds of the City for the purpose of meeting capital or operating costs either by way of grant or on such terms as to repayment and with such security as may be agreed on;
- (c) conveying, leasing or otherwise disposing of land to the company or society by grant or gift or for such consideration as may be agreed on;
- (d) making any facilities owned by the City available to the company or society without charge or on such terms as may be agreed on;
- (e) guaranteeing the liabilities of the company or society and agreeing to assume any deficits of the company; or
- (f) exempting the company or society from taxation.

(3) A bylaw under subsection (1) must be advertised.

Gazette 7 Dec 2012 [Dispensed].

Types of aid

208(1) Council may, in its discretion, grant aid:

- (a) for the erection, maintenance or operation of any facility that is to be operated or is being operated for the purpose of health, welfare, public entertainment, recreation or culture, whether it is located in the City or not;
- (b) to any recognized organization, association, society, or institution or an agency of any of them, whether or not located in the City; or
- (c) to sufferers from any calamity in any locality in Canada,

and may impose terms and conditions in respect of the aid.

(2) Money payable as a grant under the authority of this Charter is exempt from attachment.

(3) The limitations contained in this section do not apply to a grant that Council is required or empowered to make under an enactment.

Gazette 7 Dec 2012 [Dispensed].

Loans and guarantees

209(1) The City may lend money or guarantee the repayment of a loan only if:

- (a) the loan or guarantee is made under subsection (2);
- (b) the loan is made to one of the City's controlled corporations; or

(c) the guarantee is made in respect of a loan between a lender and one of the City's controlled corporations.

(2) The City may:

- (a) lend money to a non-profit organization; or
- (b) guarantee the repayment of a loan between a lender and a non-profit organization;

if Council considers that the money loaned or the money obtained under the loan that is guaranteed will be used for a purpose that will benefit the City.

Gazette 7 Dec 2012 [Dispensed].

Loan bylaws

210(1) The City may lend money to a non-profit organization or one of its controlled corporations only if the loan is authorized by bylaw.

(2) The bylaw authorizing the loan must set out:

- (a) the amount of money to be loaned and, in general terms, the purpose for which the money that is loaned is to be used;
- (b) the minimum rate of interest, the term and the terms of repayment of the loan;
- (c) the source or sources of the money to be loaned.

(3) The bylaw authorizing the loan must be advertised.

Gazette 7 Dec 2012 [Dispensed].

Guarantee bylaw

211(1) The City may guarantee the repayment of a loan between a lender and a non-profit organization or one of its controlled corporations only if the guarantee is authorized by bylaw.

(2) The bylaw authorizing the guarantee must set out:

- (a) the amount of money to be borrowed under the loan to be guaranteed and, in general terms, the purpose for which the money is borrowed;
- (b) the rate of interest under the loan or how the rate of interest is to be calculated, the term and the terms of repayment of the loan; and
- (c) the source or sources of the money to be used to pay the principal and interest owing under the loan if the City is required to do so under the guarantee.

(3) The bylaw authorizing the guarantee must be advertised.

Gazette 7 Dec 2012 [Dispensed].

Debt limit

212 The City must not lend money or guarantee the repayment of a loan referred to in section 209 if making the loan or guarantee will cause the City to exceed its debt limit, unless the making of the loan or guarantee is approved by the Alberta Minister.

Gazette 7 Dec 2012 [Dispensed].

Investments

213(1) In this section, “**securities**” includes bonds, debentures, trust certificates, guaranteed investment certificates or receipts, certificates of deposit, deposit receipts, bills, notes and mortgages of real estate or leaseholds and rights or interests in respect of a security.

(2) The City may invest its money only in the following:

(a) securities issued or guaranteed by:

(i) the Crown in right of Canada or an agent of that Crown; or

(ii) the Crown in right of a province or territory of Canada or an agent of that Crown;

(b) securities of a municipality, a school division or school district, a hospital district or health region under the *Regional Health Authorities Act* (Alberta) or a regional health authority under *The Regional Health Services Act* (Saskatchewan);

(c) securities that are issued or guaranteed by a bank, credit union, treasury branch or trust corporation;

(d) units in pooled funds of any or all investments referred to in clauses (a) to (c);

(e) shares of a corporation incorporated or continued under the *Canada Business Corporations Act* (Canada) or incorporated, continued or registered under the *Business Corporations Act* (Alberta) or *The Business Corporations Act* (Saskatchewan) if the investment is approved by the Alberta Minister.

(3) The approval of the Alberta Minister under subsection (2)(e) may contain conditions and the City may not acquire shares of a corporation under subsection (2)(e) if the acquisition would allow the City to control the corporation.

(4) In addition to the investments referred to in subsection (2), the Alberta Minister may, by order, allow the City to invest its money in other investments specified in the order.

(5) Nothing in this section prevents the City from acquiring a share or membership in a non-profit organization.

Gazette 7 Dec 2012 [Dispensed].

Purchasing policy

214(1) Council must establish a purchasing policy setting out the manner in which the City is authorized to make purchases.

Gazette 7 Dec 2012 [Dispensed].

(2) The City may make purchases only in the manner authorized by the purchasing policy unless Council authorizes a departure from that policy.

City's accounts

215 Only the treasurer or a person authorized by bylaw may open or close the accounts that hold the money of the City.

Gazette 7 Dec 2012 [Dispensed].

Seal and signature

216 After a legal instrument issued under a borrowing has been signed and sealed by the City, the signatures and seal may be reproduced and the reproduction has the same effect as if the signatures or seal had been personally signed or affixed.

Gazette 7 Dec 2012 [Dispensed].

Validity of borrowings, financial assistance, loans and guarantees

217(1) A borrowing made by the City, financial assistance provided by the City under sections 207 and 208 and a loan or guarantee of a loan made by the City under section 209 and any legal instrument issued under the borrowing, providing of financial assistance or loan or guarantee are valid and binding on the City and are not open to question in any court if the borrowing is authorized by a borrowing bylaw or the providing of financial assistance or loan or guarantee is authorized by bylaw.

(2) A borrowing bylaw, a bylaw authorizing the providing of financial assistance or a bylaw authorizing a loan or guarantee is, for the purposes of this section, a valid bylaw if:

- (a) no application has been made to the Court to have the bylaw declared invalid within 30 days after the bylaw was passed; or
- (b) an application has been made to the Court to have the bylaw declared invalid within 30 days after the bylaw was passed and, on the final disposition of the application and any appeal, the application is dismissed.

Gazette 7 Dec 2012 [Dispensed].

Application of money borrowed

218 A person lending money to the City under a borrowing does not have to verify that the money is applied to the purpose for which it is borrowed.

Gazette 7 Dec 2012 [Dispensed].

Civil liability of councillor

219(1) When the City makes a borrowing, provides financial assistance or guarantees the repayment of a loan that causes the City to exceed its debt limit, a councillor who voted for the bylaw authorizing the borrowing, financial assistance or guarantee is liable to the City for the amount borrowed, provided or guaranteed, unless the borrowing, financial assistance or guarantee has been approved by the Alberta Minister.

(2) If subsection (1) applies to more than one councillor in respect of a bylaw, the councillors are jointly and severally liable to the City for the amount borrowed, provided or guaranteed under the bylaw.

(3) The liability may be enforced by action by:

- (a) the City;
- (b) an elector or taxpayer of the City; or
- (c) a person who holds a security under a borrowing made by the City.

Gazette 7 Dec 2012 [Dispensed].

Annual financial statements

220(1) The City must prepare annual financial statements of the City for the immediately preceding year in accordance with:

- (a) the generally accepted accounting principles for municipal governments recommended from time to time by the Canadian Institute of Chartered Accountants; and
- (b) any modification of the principles or any supplementary accounting standards or principles established by order of the Alberta Minister.

(2) The City's financial statements must include:

- (a) the City's debt limit; and
- (b) the amount of the City's debt as defined in the Regulation referred to in section 185.

(3) The City must make its financial statements, or a summary of them, and the auditor's report of the financial statements available to the public in the manner Council considers appropriate by May 1 of the year following the year for which the financial statements have been prepared.

Gazette 7 Dec 2012 [Dispensed].

Financial information return

221(1) The City must prepare a financial information return respecting the financial affairs of the City for the immediately preceding financial year.

(2) The Alberta Minister may establish requirements respecting the financial information return, including requirements respecting the accounting principles and standards to be used in preparing the return.

Gazette 7 Dec 2012 [Dispensed].

Returns and reports to Minister

222 The City must submit:

- (a) its financial information return and the auditor's report on the financial information return; and
- (b) its financial statements and the auditor's report on the financial statements;

to the Ministers by May 1 of the year following the year for which the financial information return and statements have been prepared.

Gazette 7 Dec 2012 [Dispensed].

Financial statements for controlled corporations

223 Each controlled corporation must prepare annual financial statements in accordance with:

- (a) the requirements of the legislation under which the corporation was formed; and
- (b) if there are no requirements, the generally accepted accounting principles recommended from time to time by the Canadian Institute of Chartered Accountants.

Gazette 7 Dec 2012 [Dispensed].

Auditors

- 224(1)** Council must appoint one or more auditors for the City.
- (2) Council must appoint one or more auditors for each of its controlled corporations if there is no statutory requirement for an audit of the accounts of the controlled corporation.
- (3) Council may not appoint a councillor, an employee of the City or an employee of one of its controlled corporations to be an auditor.

Gazette 7 Dec 2012 [Dispensed].

Auditor's reports

- 225(1)** The auditor for the City must report to Council on the annual financial statements and financial information return of the City.
- (2) The reports on the annual financial statements and financial information return must be in accordance with:
- (a) the form and the reporting standards recommended from time to time by the Canadian Institute of Chartered Accountants; and
 - (b) any modification of the form or standards or any supplementary form or standard established by the Alberta Minister by regulation under the *Municipal Government Act* (Alberta).
- (3) The auditor must separately report to Council any improper or unauthorized transaction or non-compliance with this Charter or another enactment or a bylaw that is noted during the course of an audit.
- (4) Council, the Alberta Minister, the Saskatchewan Minister or both Ministers may require any further examination and report from the auditor.

Gazette 7 Dec 2012 [Dispensed].

Appointment of auditor

- 226(1)** The Alberta Minister or the Saskatchewan Minister may, by order, or both Ministers may by complementary ministerial orders, appoint one or more auditors to audit the books and accounts of the City if, in the opinion of the Minister or Ministers, the audit is needed or:
- (a) on the request of Council;
 - (b) on the request of not fewer than $\frac{1}{3}$ of the councillors on Council; or
 - (c) on receiving a sufficient petition from the electors of the City requesting the appointment of an auditor.
- (2) The City is liable to the Minister or Ministers for the costs of the audit as determined by the Minister or Ministers.
- (3) The auditor must submit the auditor's report to the Minister or Ministers and to Council.

Gazette 7 Dec 2012 [Dispensed].

Access to information by auditors

- 227(1)** An auditor appointed under section 224 or 226 is at all reasonable times and for any purpose related to an audit entitled to access to:
- (a) the records of the City; and

- (b) data processing equipment owned or leased by the City.
- (2) A councillor, commissioner, designated officer, employee or agent of, or a consultant to, the City must give the auditor any information, reports or explanations the auditor considers necessary.
- (3) An auditor who receives information from a person whose right to disclose that information is restricted by law holds that information under the same restrictions respecting disclosure that govern the person from whom the information was obtained.

Gazette 7 Dec 2012 [Dispensed].

Part 9 - Assessment of Property

Interpretation

228(1) In this Part and Parts 10, 11 and 12:

- (a) **“assessed person”** means a person who is named on an assessment roll in accordance with section 251;
- (b) **“assessed property”** means property in respect of which an assessment has been prepared or adopted;
- (c) **“assessment”** means a value of property determined in accordance with this Part and the *Matters Relating to Assessment and Taxation Regulation*;
- (d) **“assessment review board”** means an assessment review board established by Council under section 410;
- (e) **“assessor”** means a person who has the qualifications set out in section 231 and:
 - (i) is designated by the Alberta Minister to carry out the duties and responsibilities of an assessor under this Charter; or
 - (ii) is appointed under section 147(3)(a) to carry out the duties and responsibilities of an assessor under this Charter;
 and includes any person to whom those duties and responsibilities are delegated by the person referred to in subclause (i) or (ii);
- (f) **“Community Organization Property Tax Exemption Regulation”** means the *Community Organization Property Tax Exemption Regulation* (AR281/98) made under the *Municipal Government Act* (Alberta);
- (g) **“Crown”**, except where the context requires otherwise, means the Crown in right of Alberta or Saskatchewan and:
 - (i) when used in respect of Alberta, includes a Provincial agency as defined in the *Financial Administration Act* (Alberta);
 - (ii) when used in respect of Saskatchewan, includes a public agency as defined in *The Financial Administration Act, 1993* (Saskatchewan); and
 - (iii) includes an agent of the Crown in right of Alberta or Saskatchewan, as the case may be;

- (h) **“designated manufactured home”** means a manufactured home, mobile home, modular home or travel trailer;
- (i) **“electric power system”** means a system intended for or used in the generation, transmission, distribution or sale of electricity;
- (j) **“farm building”** means any improvement other than a residence, to the extent it is used for farming operations;
- (k) **“farming operations”** means the raising, production and sale of agricultural products and includes:
- (i) horticulture, aviculture, apiculture and aquaculture;
 - (ii) the production of livestock; and
 - (iii) the planting, growing and sale of sod;
- (l) **“improvement”** means:
- (i) a structure;
 - (ii) any thing attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure;
 - (iii) a designated manufactured home; and
 - (iv) machinery and equipment;
- (m) **“licensee”** means a person who has a licence for a designated manufactured home pursuant to section 246;
- (n) **“linear property”** means:
- (i) either:
 - (A) electric power systems, including structures, installations, materials, devices, fittings, apparatus, appliances and machinery and equipment, owned or operated by a person whose rates are controlled or set by the Public Utilities Board of Alberta, the City or another municipality or under the *Small Power Research and Development Act* (Alberta), but not including land or buildings; or
 - (B) similar systems in Saskatchewan that, if located in Alberta, would have the rates controlled or set in accordance with this subclause;
 - (ii) street lighting systems, including structures, installations, fittings and equipment used to supply light, but not including land or buildings;
 - (iii) telecommunications systems, including:
 - (A) cables, amplifiers, antennas and drop lines; and
 - (B) structures, installations, materials, devices, fittings, apparatus, appliances and machinery and equipment;
- intended for or used in the communication systems of cable distribution undertakings and telecommunication carriers that are subject to the regulatory authority of the Canadian Radio-television and Telecommunications Commission or any successor of the Commission, but not including:

- (C) cables, structures, amplifiers, antennas or drop lines installed in and owned by the owner of a building to which telecommunications services are being supplied; or
- (D) land or buildings; and
- (iv) pipelines, including:
 - (A) any continuous string of pipe, including loops, by-passes, cleanouts, distribution meters, distribution regulators, remote telemetry units, valves, fittings and improvements used for the protection of pipelines intended for or used in gathering, distributing or transporting gas, oil, coal, salt, brine, wood or any combination, product or by-product of any of them, whether the string of pipe is used or not;
 - (B) any pipe for the conveyance or disposal of water, steam, salt water, glycol, gas or any other substance intended for or used in the production of gas or oil, or both;
 - (C) any pipe in a well intended for or used in:
 - (I) obtaining oil or gas, or both, or any other mineral;
 - (II) injecting or disposing of water, steam, salt water, glycol, gas or any other substance to an underground formation;
 - (III) supplying water for injection to an underground formation; or
 - (IV) monitoring or observing performance of a pool, an aquifer or an oil sands deposit;
 - (D) well head installations or other improvements located at a well site intended for or used for any of the purposes referred to in paragraph (C) or for the protection of the well head installations;
 - (E) the legal interest in the land that forms the site of wells used for any of the purposes referred to in paragraph (C) if it is by way of a lease, licence or permit from the Crown in right of Alberta or Saskatchewan; and
 - (F) the legal interest in any land other than that referred to in paragraph (E) that forms the site of wells used for any of the purposes referred to in paragraph (C), if the City has prepared assessments in accordance with this Part that are to be used for the purpose of taxation in 1996 or a subsequent year;

but not including:

- (G) the inlet valve or outlet valve or any installations, materials, devices, fittings, apparatus, appliances, machinery or equipment between those valves in:
 - (I) any processing, refining, manufacturing, marketing, transmission line pumping, heating, treating, separating or storage facilities; or

(II) a regulating or metering station; or

(H) land or buildings;

(o) **“machinery and equipment”** means materials, devices, fittings, installations, appliances, apparatus and tanks other than tanks used exclusively for storage, including supporting foundations and footings and any other thing prescribed by the Alberta Minister that forms an integral part of an operational unit intended for or used in:

(i) manufacturing;

(ii) processing;

(iii) the production or transmission by pipeline of natural resources or products or by-products of that production, but not including pipeline that fits within the definition of linear property in clause (n)(iv);

(iv) the excavation or transportation of coal or oil sands as defined in clause (v);

(v) a telecommunications system; or

(vi) an electric power system;

whether or not the materials, devices, fittings, installations, appliances, apparatus, tanks, foundations, footings or other things are affixed to land in such a manner that they would be transferred without special mention by a transfer or sale of the land;

(p) **“manufactured home”** means any structure, whether ordinarily equipped with wheels or not, that is manufactured to meet or exceed the Canadian Standards Association standard CSA Z240 and that is used as a residence or for any other purpose;

(q) **“manufactured home community”** means a parcel of land that:

(i) is designated in the land use bylaw of the City as a manufactured home community; and

(ii) includes at least 3 designated manufactured home sites that are rented or available for rent;

(r) **“Matters Relating to Assessment Complaints Regulation”** means the *Matters Relating to Assessment Complaints Regulation* (AR310/2009) made under the *Municipal Government Act* (Alberta);

(s) **“Matters Relating to Assessment and Taxation Regulation”** means the *Matters Relating to Assessment and Taxation Regulation* (AR220/2004) made under the *Municipal Government Act* (Alberta);

(t) **“mobile home”** means a structure that is designed to be towed or carried from place to place and that is used as a residence or for any other purpose, but that does not meet the Canadian Standards Association standard CSA Z240;

(u) **“modular home”** means a home that is constructed from a number of pre-assembled units that are intended for delivery to and assembly at a residential site;

- (v) **“oil sands”** means:
- (i) sands and other rock materials containing crude bitumen;
 - (ii) the crude bitumen contained in those sands and other rock materials;
- and
- (iii) any other mineral substances, other than natural gas, in association with that crude bitumen or those sands and other rock materials referred to in subclauses (i) and (ii);
- (w) **“operator”**, in respect of linear property, means:
- (i) for linear property referred to in clause (n)(iv);
 - (A) the licensee or licence holder within the meaning of the *Pipeline Act* (Alberta) or *The Pipelines Act, 1998* (Saskatchewan);
 - (B) the licensee, as defined in the *Oil and Gas Conservation Act* (Alberta) or *The Oil and Gas Conservation Act* (Saskatchewan); or
 - (C) the person who for assessment purposes has applied in writing to and been approved by the Alberta Minister as the operator; or, where paragraphs (A), (B) and (C) do not apply, the owner; and
 - (ii) for other linear property:
 - (A) the owner; or
 - (B) the person who for assessment purposes has applied in writing to and been approved by the Alberta Minister as the operator;
- (x) **“owner”**, in respect of a designated manufactured home, means the owner of the designated manufactured home and includes, for the purposes of section 246 only, a person in lawful possession of it;
- (y) **“property”** means:
- (i) a parcel of land;
 - (ii) an improvement; or
 - (iii) a parcel of land and the improvements to it;
- (z) **“railway”** means roadway and superstructure;
- (aa) **“regional airports authority”** means a regional airports authority created under the *Regional Airports Authorities Act* (Alberta);
- (bb) **“roadway”** means the continuous strip of land owned or occupied by a person as a right of way for trains, leading from place to place in Alberta or Saskatchewan, but not including:
- (i) land that is outside the right of way and owned or occupied by the corporation for station grounds or extra right of way for sidings, spur tracks, wyes or other trackage for trains; or
 - (ii) land within the right of way that is used by the corporation for purposes other than the operation of trains;
- (cc) **“structure”** means a building or other thing erected or placed in, on, over or under land, whether or not it is so affixed to the land as to become transferred without special mention by a transfer or sale of the land;

- (dd) **“superstructure”** means:
- (i) the grading, ballast and improvements located on a right of way for trains and used for the operation of trains; and
 - (ii) the improvements that form part of a telecommunications system intended for or used in the operation of trains;
- (ee) **“telecommunications system”** means a system intended for or used in the transmission, emission or reception of cable television or telecommunications, but not including radio communications intended for direct reception by the general public;
- (ff) **“travel trailer”** means a trailer intended to provide accommodation for vacation use and licensed and equipped to travel on a road;
- (gg) **“year”** means a 12-month period beginning on January 1 and ending on the next December 31.
- (2) In this Part and Parts 10, 11 and 12, a reference to a parcel of land that is held under a lease, licence or permit from the Crown includes a part of the parcel.
- (3) For the purposes of this Part and Parts 10, 11 and 12, any document that is required to be sent to a person by the City, including an assessment notice and a tax notice, is deemed to be sent on the day the document is mailed or otherwise delivered to that person.

Gazette 7 Dec 2012 [Dispensed].

Division 1 - Incorporation of Regulations Respecting Assessment and Taxation

Alberta regulations apply

229(1) The following regulations made under the *Municipal Government Act* (Alberta) are hereby incorporated into this Charter:

- (a) the *Matters Relating to Assessment and Taxation Regulation*;
 - (b) the *Community Organization Property Tax Exemption Regulation*;
 - (c) the *Matters Relating to Assessment Complaints Regulation*.
- (2) For the purposes of subsection (1)(a), references in the *Matters Relating to Assessment and Taxation Regulation* are to be interpreted in accordance with the following:
- (a) a reference to **“the Act”** is to be interpreted as a reference to this Charter, but in the case of a conflict between this clause and clause (b), clause (b) prevails;
 - (b) a reference to a Part, a Division of a Part, or a provision of the *Municipal Government Act* (Alberta) specified in Column 1 of a row in Part 1 of the Schedule is to be interpreted as a reference to the provision of this Charter specified in Column 2 of the same row;
 - (c) a reference to any term defined in section 228 is to be interpreted as having the meaning set out in that section.

(3) For the purposes of subsection (1)(b), references in the *Community Organization Property Tax Exemption Regulation* are to be interpreted in accordance with the following:

- (a) a reference to “**the Act**” is to be interpreted as a reference to this Charter, but in the case of a conflict between this clause and another clause of this subsection, the other clause prevails;
- (b) a reference to a municipality is to be interpreted as a reference to the City;
- (c) a reference to any term defined in section 228 is to be interpreted as having the meaning set out in that section;
- (d) a reference to a Part, a Division of a Part, or a provision of the *Municipal Government Act* (Alberta) specified in Column 1 of a row in Part 2 of the Schedule is to be interpreted as a reference to the provision of this Charter specified in Column 2 of the same row.

(4) For the purposes of subsection (1)(c), references in the *Matters Relating to Assessment Complaints Regulation* are to be interpreted as follows:

- (a) a reference to “the Act”, to “the Municipal Government Act” or to “the Municipal Government Act and its attendant regulations” is to be interpreted as a reference to this Charter, but in the case of a conflict between this clause and any other clause of this subsection, the other clause prevails;
- (b) a reference to a clerk is to be interpreted as a reference to the clerk appointed under section 147(3)(a) by the commissioner;
- (c) a reference to a council is to be interpreted as a reference to Council;
- (d) a reference to a municipality is to be interpreted as a reference to the City;
- (e) a reference to any term defined in section 228 is to be interpreted as having the meaning set out in that section;
- (f) a reference to a Part, a Division of a Part, or a provision of the *Municipal Government Act* (Alberta) specified in Column 1 of a row in Part 3 of the Schedule is to be interpreted as a reference to the provision of this Charter specified in Column 2 of the same row.

Gazette 7 Dec 2012 [Dispensed].

Division 2 - Preparation of Assessments

Preparing annual assessments

230 The City must prepare annually an assessment for each property in the City, except linear property and the property listed in section 244.

Gazette 7 Dec 2012 [Dispensed].

Qualifications of assessors

231 No person is eligible to be an assessor unless the person:

- (a) is registered as an accredited municipal assessor of Alberta (AMAA) under the *Qualifications of Assessor Regulation* (AR233/2005) made under the *Municipal Government Act* (Alberta) or is an accredited assessment appraiser of Saskatchewan (AAAS) under *The Assessment Appraisers Act* (Saskatchewan);
- (b) holds the designation Certified Assessment Evaluator (CAE) issued by the International Association of Assessing Officers;
- (c) holds the designation Accredited Appraiser Canadian Institute (AACI) issued by the Appraisal Institute of Canada; or
- (d) has qualifications or experience or a combination of qualifications and experience that, in the opinion of the Alberta Minister, is equivalent to one or more of the qualifications referred to in clauses (a) to (c).

Gazette 7 Dec 2012 [Dispensed].

Report by City

232 The City must, not later than April 1 each year, provide to the Alberta Minister a list showing the names of all persons carrying out the duties and responsibilities of an assessor under this Charter on behalf of the City together with the qualifications held by each such person.

Gazette 7 Dec 2012 [Dispensed].

Assessments for property other than linear property

233(1) Assessments for all property in the City, other than linear property, must be prepared by the assessor appointed by the City.

- (2) Each assessment must reflect:
 - (a) the characteristics and physical condition of the property on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property; and
 - (b) the valuation standard and other standards set out in the *Matters Relating to Assessment and Taxation Regulation* for that property.
- (3) Each assessment of a railway must be based on a report provided by December 31 to the City by the person that operates the railway, showing:
 - (a) the amount of land in the City occupied by the railway for roadway; and
 - (b) the amount of land in the City occupied by the railway for purposes other than roadway.
- (4) If a person that operates a railway does not provide the report required by subsection (3), the assessor must prepare the assessment using whatever information is available about the railway.

Gazette 7 Dec 2012 [Dispensed].

Land to be assessed as a parcel

234(1) If a parcel of land is located in more than one municipality, the assessor must prepare an assessment for the part of the parcel that is located in the City as if that part of the parcel were a separate parcel of land.

(2) Any area of land forming part of a right of way for a railway, irrigation works within the meaning of the *Irrigation Districts Act* (Alberta) or *The Irrigation Act, 1996* (Saskatchewan) or drainage works as defined in the *Drainage Districts Act* (Alberta) or *The Saskatchewan Watershed Authority Act, 2005* (Saskatchewan) but used for purposes other than the operation of the railway, irrigation works or drainage works must be assessed as if it were a parcel of land.

(3) Any area of land that is owned by the Crown and is the subject of a grazing lease or grazing permit granted by the Crown must be assessed as if it were a parcel of land.

Gazette 7 Dec 2012 [Dispensed].

Assessment of condominium unit

235(1) In this section, “unit” and “share in the common property” have the meanings given to them in the *Condominium Property Act* (Alberta) or *The Condominium Property Act, 1993* (Saskatchewan).

(2) Each unit and the share in the common property that is assigned to the unit must be assessed:

- (a) in the case of a bare land condominium, as if it were a parcel of land; or
- (b) in any other case, as if it were a parcel of land and the improvements to it.

Gazette 7 Dec 2012 [Dispensed].

Assessment of strata space

236(1) In this section, “strata space” means volumetric space that is:

- (a) located below or above or below and above the surface of the land; or
- (b) occupied in whole or in part by any structure;

and that is shown as strata space on a strata space plan registered under the *Land Titles Act* (Alberta).

(2) Each strata space must be assessed as if it were a parcel of land and the improvements to it.

Gazette 7 Dec 2012 [Dispensed].

Rules for assessing improvements

237(1) Unless subsection (2) applies, an assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

(2) No assessment is to be prepared:

- (a) for linear property that is under construction but not completed on or before October 31, unless it is capable of being used for the transmission of gas, oil or electricity;
- (b) for new improvements that are intended to be used for or in connection with a manufacturing or processing operation and are not completed or in operation on or before December 31; or

(c) for new improvements that are intended to be used for the storage of materials manufactured or processed by the improvements referred to in clause (b), if the improvements referred to in clause (b) are not completed or in operation on or before December 31.

Gazette 7 Dec 2012 [Dispensed].

Assessments for linear property

238(1) Assessments for linear property must be prepared by the assessor designated by the Alberta Minister.

(2) Each assessment must reflect:

(a) the valuation standard set out in the *Matters Relating to Assessment and Taxation Regulation* for linear property; and

(b) the specifications and characteristics of the linear property on October 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the linear property, as contained in:

(i) the records of the Alberta Utilities Commission or the Ministry of Energy and Resources of Saskatchewan; or

(ii) the report requested by the assessor under subsection (3).

(3) If the assessor considers it necessary, the assessor may request the operator of linear property to provide a report relating to that property setting out the information requested by the assessor.

(4) On receiving a request under subsection (3), the operator must provide the report not later than December 31.

(5) If the operator does not provide the report in accordance with subsection (4), the assessor must prepare the assessment using whatever information is available about the linear property.

Gazette 7 Dec 2012 [Dispensed].

Duties of assessors

239(1) In preparing an assessment, the assessor must, in a fair and equitable manner:

(a) apply the valuation and other standards set out in the *Matters Relating to Assessment and Taxation Regulation*; and

(b) follow the procedures set out in the Regulation referred to in clause (a).

(2) If there are no procedures set out in the Regulation referred to in subsection (1)(a) for preparing assessments, the assessor must take into consideration assessments of similar property in the City.

(3) An assessor appointed by the City must provide to the Alberta Minister, at the times and in the form and manner specified by the Minister, any information that the Minister requests about property in the City.

Gazette 7 Dec 2012 [Dispensed].

Right to enter and inspect property

240(1) After giving reasonable notice to the owner or occupier of any property, an assessor may, at any reasonable time, for the purpose of preparing an assessment of the property or determining if the property is to be assessed:

- (a) enter on and inspect the property;
- (b) request anything to be produced to assist the assessor in preparing the assessment or determining if the property is to be assessed; and
- (c) make copies of anything necessary to the inspection.

(2) When carrying out duties under subsection (1), an assessor must produce identification on request.

(3) An assessor must inform the owner or occupier of any property of the purpose for which information is being collected under this section and section 241.

Gazette 7 Dec 2012 [Dispensed].

Duty to provide information

241(1) A person must provide, on request by the assessor, any information necessary for the assessor to prepare an assessment or determine if property is to be assessed.

(2) An agency accredited under the *Safety Codes Act* (Alberta) must release, on request by the assessor, information or documents respecting a permit issued under that Act.

(3) An assessor may request information or documents under subsection (2) only in respect of a property within the City for which the assessor is preparing an assessment.

(4) No person may make a complaint in the year following the assessment year under section 418 or, in the case of linear property, under section 448 about an assessment if the person failed to provide the information requested under subsection (1) within 60 days after the date of the request.

Gazette 7 Dec 2012 [Dispensed].

Court authorized inspection and enforcement

242(1) An assessor referred to in section 228(1)(e)(i) or the City may apply to the Court for an order under subsection (2) if any person:

- (a) refuses to allow or interferes with an entry or inspection by an assessor;
or
- (b) refuses to produce anything requested by an assessor to assist the assessor in preparing an assessment or determining if property is to be assessed.

(2) The Court may make an order:

- (a) restraining a person from preventing or interfering with an assessor's entry or inspection; or
- (b) requiring a person to produce anything requested by an assessor to assist the assessor in preparing an assessment or determining if property is to be assessed.

(3) A copy of the application and each affidavit in support must be served at least 3 days before the day the application is to be heard or considered.

Gazette 7 Dec 2012 [Dispensed].

Assigning assessment classes to property

243(1) In preparing an assessment of property, the assessor must assign one or more of the following assessment classes to the property:

- (a) class 1 — residential;
 - (b) class 2 — non-residential;
 - (c) class 3 — farm land;
 - (d) class 4 — machinery and equipment.
- (2) Council may, by bylaw:
- (a) divide class 1 into subclasses on any basis it considers appropriate; and
 - (b) divide class 2 into the following subclasses:
 - (i) vacant non-residential;
 - (ii) improved non-residential;

and if Council does so, the assessor may assign one or more subclasses to a property.

(3) If more than one assessment class or subclass is assigned to a property, the assessor must provide a breakdown of the assessment, showing each assessment class or subclass assigned and the portion of the assessment attributable to each assessment class or subclass.

(4) In this section:

- (a) **“farm land”** means land used for farming operations as defined in section 228(1)(k);
- (b) **“machinery and equipment”** does not include:
 - (i) any thing that falls within the definition of linear property as set out in section 228(1)(n); or
 - (ii) any component of a manufacturing or processing facility that is used for the cogeneration of power;
- (c) **“non-residential”**, in respect of property, means linear property, components of manufacturing or processing facilities that are used for the cogeneration of power or other property on which industry, commerce or another use takes place or is permitted to take place under a land use bylaw passed by Council, but does not include farm land or land that is used or intended to be used for permanent living accommodation;
- (d) **“residential”**, in respect of property, means property that is not classed by the assessor as farm land, machinery and equipment or non-residential.

Gazette 7 Dec 2012 [Dispensed].

Non-assessable property

244 No assessment is to be prepared for the following property:

- (a) a facility, system or works for:
 - (i) the collection, treatment, conveyance or disposal of sanitary sewage; or
 - (ii) storm sewer drainage;

that is owned by the City or the Crown in right of Alberta, Saskatchewan or Canada;

- (b) a facility, system or works for the storage, conveyance, treatment, distribution or supply of water that is owned by the Crown in right of Alberta, Saskatchewan or Canada or by the City;

- (c) a water supply and distribution system, including metering facilities, that is owned or operated by an individual or a corporation and used primarily to provide a domestic water supply service;

- (d) irrigation works within the meaning of the *Irrigation Districts Act* (Alberta) or *The Irrigation Act, 1996* (Saskatchewan) and the land on which they are located if they are held by an irrigation district, but not including any residence or land attributable to the residence;

- (e) canals, dams, dikes, weirs, breakwaters, ditches, basins, reservoirs, cribs and embankments;

- (f) floodgates, drains, tunnels, bridges, culverts, headworks, flumes, penstocks and aqueducts:

- (i) located at a dam;
- (ii) used in the operation of a dam; and
- (iii) used for water conservation or flood control, but not for the generation of electric power;

- (g) land on which any property listed in clause (d) or (e) is located:

- (i) if the land is a dam site; and
- (ii) whether or not the property located on the land is used for water conservation, flood control or the generation of electric power;

- (h) a water conveyance system operated in connection with a manufacturing or processing plant, including any facilities designed and used to treat water to meet municipal standards, but not including any improvement designed and used for:

- (i) the further treatment of the water supply to meet specific water standards for a manufacturing or processing operation;
- (ii) water reuse;
- (iii) fire protection; or
- (iv) the production or transmission of a natural resource;

- (i) a sewage conveyance system operated in connection with a manufacturing or processing plant, including any facilities designed and used to treat and dispose of domestic sewage, but not including any improvement designed and used for the treatment of other effluent from the manufacturing or processing plant;
- (j) roads, but not including a road right of way that is held under a lease, licence or permit from the Crown or from the City and that is used for a purpose other than as a road;
- (k) weigh scales, inspection stations and other improvements necessary to maintain the roads referred to in clause (j) and to keep those roads and users safe, but not including a street lighting system owned by a corporation, the City or a corporation controlled by the City;
- (l) any provincial park or recreation area held by the Crown, but not including any residence or the land attributable to the residence;
- (m) property held by the Crown and forming part of an undertaking in respect of the conservation, reclamation, rehabilitation or reforestation of land, but not including any residence or the land attributable to the residence;
- (n) wheel loaders, wheel trucks and haulers, crawler type shovels, hoes and dozers;
- (o) linear property used exclusively for farming operations;
- (p) cairns and monuments;
- (q) property in Indian reserves;
- (r) minerals within the meaning of *The Mineral Taxation Act, 1983* (Saskatchewan);
- (s) growing crops;
- (t) the following improvements owned or leased by a regional airport authority:
 - (i) runways;
 - (ii) paving;
 - (iii) roads and sidewalks;
 - (iv) reservoirs;
 - (v) water and sewer lines;
 - (vi) fencing;
 - (vii) conveyor belts, cranes, weigh scales, loading bridges and machinery and equipment;
 - (viii) pole lines, transmission lines, light standards and unenclosed communications towers;
- (u) farm buildings, except to the extent prescribed in the *Matters Relating to Assessment and Taxation Regulation*;
- (v) machinery and equipment, except to the extent prescribed in the *Matters Relating to Assessment and Taxation Regulation*;

- (w) designated manufactured homes, other than those made assessable by bylaw under section 245;
- (x) travel trailers that are:
 - (i) not connected to any utility services provided by a public utility; and
 - (ii) not attached or connected to any structure.

Gazette 7 Dec 2012 [Dispensed].

Bylaw respecting assessment of designated manufactured homes

245(1) Council may pass a bylaw to provide for the assessment and taxation of designated manufactured homes in the City.

(2) If Council passes a bylaw pursuant to subsection (1), the assessment and taxation of designated manufactured homes must be carried out in accordance with Parts 9 and 10.

(3) If Council does not pass a bylaw pursuant to subsection (1), designated manufactured homes in the City may be licensed pursuant to section 246.

Gazette 7 Dec 2012 [Dispensed].

Licensing of designated manufactured homes

246(1) In this section:

- (a) **“licence”** means a designated manufactured home licence issued pursuant to this section;
 - (b) **“licence year”** means the 12-month period in respect of which a licence is issued;
 - (c) **“owner”**, in respect of a designated manufactured home, means any person who is in lawful possession of the designated manufactured home.
- (2) The licence fee to be imposed in respect of the designated manufactured home for a licence year is the licence fee set by Council.
- (3) Except as otherwise provided in this section, the owner of a designated manufactured home situated in the City shall not occupy or permit any other person to occupy a designated manufactured home at any time during which the owner is not the holder of a subsisting licence issued by the City for the designated manufactured home.
- (4) The owner of a designated manufactured home is not required to have a licence in respect of:
- (a) a designated manufactured home occupied by a tourist;
 - (b) a designated manufactured home used chiefly as a farm building or residence in connection with the raising or production of crops, livestock or poultry or in connection with fur production or beekeeping and situated on farm land; or
 - (c) a designated manufactured home that is subject to a tax levy under this Charter.

(5) Subject to subsection (3), if a designated manufactured home situated in the City is occupied by any person and the owner does not have a subsisting licence issued by the City, the owner is guilty of an offence and liable:

- (a) for a first offence, to a fine of not more than \$100; and
- (b) for any subsequent offence, to a fine of not more than \$500;

and the convicting court may order that the owner pay the licence fee to the City.

(6) In a prosecution for a contravention of subsection (5), a certificate purporting to be signed by the designated officer for the City stating that a named person was or was not, on a specified day or during a specified period, a holder of a subsisting licence for a designated manufactured home or for a particular designated manufactured home is admissible in evidence as proof, in the absence of evidence to the contrary, of the facts stated in it without proof of the designated officer's appointment or signature.

(7) Within 14 days after a designated manufactured home is situated in the City and occupied, the owner of the designated manufactured home must apply to the designated officer of the City for a licence.

(8) The City may, by bylaw, require the owner or operator of every licensed designated manufactured home community in the City to notify the designated officer of the City in writing of:

- (a) the name and address of the owner of each designated manufactured home in the manufactured home community within 14 days after it is occupied; and
- (b) any change of ownership or occupancy or any removal of a designated manufactured home from the community within 14 days after the change or removal.

(9) If a designated manufactured home is situated in the City and occupied:

- (a) at the beginning of the licence year, a licence for the year must be issued to the owner by the City on payment of the fee set under subsection (2) for the entire licence year; and
- (b) after the beginning of the licence year, a licence for the year must be issued to the owner by the City on payment of a fee equal to the amount of the fee set under subsection (2) for the entire licence year multiplied by the number of days remaining in the licence year and divided by the number of days in the entire licence year.

(10) Notwithstanding subsection (9), the City may allow the owner of a designated manufactured home to pay a licence fee by prepaid instalments, and on payment of an instalment a licence must be issued to the owner, which licence is valid for the period of time set out in the licence.

(11) If the owner of the designated manufactured home has not paid the licence fee payable in accordance with this section, the City may:

- (a) recover the amount of the licence fee as a debt owing to the City; or
- (b) distrain for the licence fee on the goods and chattels of the owner if the licence fee remains unpaid for 30 days or more after a demand for payment has been made by a designated officer.

- (12) If the licence fee owing to the City has been paid in accordance with subsection (9) and the designated manufactured home has been removed from the City or is no longer occupied, the City must, on application by the owner, refund to the owner the licence fee for the balance of the licence year, calculated as a sum equal to the amount of the fee set under subsection (2) for the entire licence year multiplied by the number of days remaining in the licence year and divided by the number of days in the entire licence year.
- (13) Every person occupying a designated manufactured home must, on request by a designated officer, give to the designated officer all information necessary to enable the designated officer to carry out the duties of a designated officer.
- (14) Every person who occupies a designated manufactured home and who fails to provide the information requested pursuant to subsection (13) within 10 days after the day that the request is made is guilty of an offence and liable to a fine of not more than \$100 for every day that the information is not provided from the date the request is made.
- (15) If a designated manufactured home is required to be licensed pursuant to this section, the City must make a valuation of the designated manufactured home for the purpose of determining the licence fee payable and must mail or deliver to the owner written notice of the valuation.
- (16) The owner of a designated manufactured home may, within 30 days after the notice is mailed or delivered to the owner, make a complaint to the assessment review board in respect of the valuation of the owner's designated manufactured home, and Parts 11 and 12 apply, with all necessary modifications, to proceedings under this subsection.
- (17) Council may, by resolution, cancel or refund all or any portion of a designated manufactured home licence fee if Council considers it equitable to do so.

Gazette 7 Dec 2012 [Dispensed].

Access to assessment record

- 247(1)** An assessed person or licensee may ask the City, in the manner required by the City, to let the assessed person or licensee see or receive sufficient information to show how the assessor prepared the assessment of, or how the licence fee was calculated in respect of, that person's property.
- (2) For the purposes of subsection (1), "**sufficient information**" in respect of a person's property must include:
- (a) all documents, records and other information in respect of that property that the assessor has in the assessor's possession or under the assessor's control;
 - (b) the key factors, components and variables of the valuation model applied in preparing the assessment of, or calculating the licence fee in respect of, the property; and
 - (c) any other information prescribed or otherwise described in the *Matters Relating to Assessment Complaints Regulation*.
- (3) The City must, in accordance with the *Matters Relating to Assessment Complaints Regulation*, comply with a request under subsection (1).

Gazette 7 Dec 2012 [Dispensed].

Access to summary of assessment

248(1) An assessed person or licensee may ask the City, in the manner required by the City, to allow the assessed person or licensee to view or receive a summary of the assessment of, or of the calculation of the licence fee respecting, any assessed property or designated manufactured home in the City.

(2) For the purposes of subsection (1), a summary of an assessment must include the following information that the assessor has in the assessor's possession or under the assessor's control:

- (a) a description of the parcel of land and any improvements, to identify the type and use of the property;
- (b) the size of the parcel of land;
- (c) the age and size or measurement of any improvements;
- (d) the key factors, components and variables of the valuation model applied in preparing the assessment of the property;
- (e) any other information prescribed or otherwise described in the *Matters Relating to Assessment Complaints Regulation*.

(3) The City must, in accordance with the *Matters Relating to Assessment Complaints Regulation*, comply with a request under subsection (1) if it is satisfied that necessary confidentiality will not be breached.

Right to release assessment information

249 The City may provide information in its possession about assessments of, or licence fees respecting, designated manufactured homes if the City is satisfied that necessary confidentiality will not be breached.

Gazette 7 Dec 2012 [Dispensed].

Division 3 - Assessment Roll

Preparation of roll

250 The City must prepare annually, not later than February 28, an assessment roll for assessed property in the City.

Gazette 7 Dec 2012 [Dispensed].

Contents of roll

251 The assessment roll must show, for each assessed property, the following:

- (a) a description sufficient to identify the location of the property;
- (b) the name and mailing address of the assessed person;
- (c) whether the property is a parcel of land, an improvement or a parcel of land and the improvements to it;
- (d) if the property is an improvement, a description showing the type of improvement;
- (e) the assessment;
- (f) the assessment class or classes;
- (g) the liability code assigned by the assessor, in the form and manner prescribed by the *Matters Relating to Assessment and Taxation Regulation*;

- (h) whether the property is assessable for public school purposes or separate school purposes, if notice has been given to the City pursuant to *The Education Act, 1995* (Saskatchewan);
- (i) if the property is linear property, the date the Minister declares the linear property assessment complete;
- (j) if the property is exempt from taxation under Part 10, a notation of that fact;
- (k) any other information considered appropriate by the City.

Gazette 7 Dec 2012 [Dispensed].

Recording assessed persons

252(1) The name of the person referred to in Column 2 of the following table must be recorded on the assessment roll as the assessed person in respect of the assessed property referred to in Column 1:

Column 1 Assessed property	Column 2 Assessed person
(a) a parcel of land, unless otherwise dealt with in this subsection;	(a) the owner of the parcel of land;
(b) a parcel of land and the improvements to it, unless otherwise dealt with in this subsection;	(b) the owner of the parcel of land;
(c) a parcel of land, an improvement or a parcel of land and the improvements to it held under a lease, licence or permit from the Crown or the City;	(c) the holder of the lease, licence or permit or, in the case of a parcel of land or a parcel of land and the improvements to it, the person who occupies the land with the consent of that holder or, if the land that was the subject of a lease, licence or permit has been sold under an agreement for sale, the purchaser under that agreement;
(d) a parcel of land forming part of the station grounds of a railway or part of a right of way for a railway, irrigation works within the meaning of the <i>Irrigation Districts Act</i> (Alberta) or <i>The Irrigation Act, 1996</i> (Saskatchewan), or drainage works as defined in the <i>Drainage Districts Act</i> (Alberta) or <i>The Saskatchewan Watershed Authority Act, 2005</i> (Saskatchewan) that is held under a lease, licence or permit from the person that operates the railway, or from the irrigation district or the board of trustees of the drainage district;	(d) the holder of the lease, licence or permit or the person who occupies the land with the consent of that holder;

(e) a parcel of land and the improvements to it held under a lease, licence or permit from a regional airports authority, where the land and improvements are used in connection with the operation of an airport;	(e) the holder of the lease, licence or permit or the person who occupies the land with the consent of that holder;
(f) property held under a lease, licence or permit for: (i) working any minerals in or under the land referred to in the lease, licence or permit or in or under land in the vicinity of that land; (ii) drilling for oil, salt or natural gas; or (iii) operating a well for oil, salt or natural gas;	(f) the person who uses the property for the purpose indicated;
(g) machinery and equipment used in the excavation or transportation of coal or oil sands;	(g) the owner of the machinery and equipment;
(h) improvements to a parcel of land listed in section 241 for which no assessment is to be prepared;	(h) the person who owns or has exclusive use of the improvements;
(i) linear property;	(i) the operator of the linear property;
(j) a designated manufactured home on site in a manufactured home community and any other improvements located on the site and owned or occupied by the person occupying the designated manufactured home;	(j) the owner of: (i) the designated manufactured home; or (ii) the manufactured home community if the City passes a bylaw to that effect;
(k) a designated manufactured home located on a parcel of land that is not owned by the owner of the designated manufactured home together with any other improvements located on the site that are owned or occupied by the person occupying the designated manufactured home.	(k) the owner of the designated manufactured home if the City passes a bylaw to that effect.

(2) If land is occupied under the authority of a right of entry order issued under the *Surface Rights Act* (Alberta) or an order made under any other Act of Alberta, the land is, for the purposes of subsection (1), considered to be occupied under a lease or licence from the owner of the land.

(3) A person who purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person must give the City written notice of a mailing address to which notices under this Part and Part 10 may be sent.

- (4) Notwithstanding subsection (1)(c), no individual who occupies housing accommodation under a lease, licence or permit from a management body under the *Alberta Housing Act* (Alberta) or from the Saskatchewan Housing Corporation or a public housing authority under The *Saskatchewan Housing Corporation Act* (Saskatchewan) is to be recorded as an assessed person if the sole purpose of the lease, licence or permit is to provide housing accommodation for that individual.
- (5) A bylaw passed under subsection (1)(j)(ii):
- (a) must be advertised;
 - (b) has no effect until the beginning of the next year that commences at least 12 months after the bylaw is passed;
 - (c) must indicate the criteria used to designate the assessed person; and
 - (d) may apply to one or more manufactured home communities.
- (6) If a bylaw is passed under subsection (1)(j)(ii), the owner of the designated manufactured home is the assessed person for the purpose of making a complaint under section 418(1) relating to the designated manufactured home.

Gazette 7 Dec 2012 [Dispensed].

Correction of roll

- 253(1)** If an error, omission or misdescription is discovered in any of the information shown on the assessment roll:
- (a) the assessor may correct the assessment roll for the current year only; and
 - (b) on correcting the roll, an amended assessment notice must be prepared and sent to the assessed person.
- (2) If it is discovered that no assessment has been prepared for a property and the property is not listed in section 244, an assessment for the current year only must be prepared and an assessment notice must be prepared and sent to the assessed person.
- (3) If exempt property becomes taxable or taxable property becomes exempt under section 318, the assessment roll must be corrected and an amended assessment notice must be prepared and sent to the assessed person.
- (4) The date of every entry made on the assessment roll under this section or section 434 or 469 must be shown on the roll.
- (5) If a complaint has been made under section 417 or 444 about an assessed property, the assessor must not correct or change the assessment roll in respect of that property until a decision of an assessment review board or the Municipal Government Board, as the case may be, has been rendered or the complaint has been withdrawn.
- (6) Despite subsection (5), subsection (1)(b) does not apply if the assessment roll is:
- (a) corrected as a result of a complaint being withdrawn by agreement between the complainant and the assessor; or
 - (b) changed under section 434 or 469.

(7) If an assessment roll is corrected under this section or changed under section 434 or 469, Council must, in the form and within the time prescribed by the *Matters Relating to Assessment and Taxation Regulation*, report the correction or change, as the case may be, to the Alberta Minister.

Gazette 7 Dec 2012 [Dispensed].

Severability of roll

254 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.

Gazette 7 Dec 2012 [Dispensed].

Inspection of roll

255(1) Any person may inspect the assessment roll during regular business hours on the payment of a fee, if any, that may be set by Council.

(2) If a fee is set by Council under subsection (1), the fee must not exceed the reasonable costs incurred by the City in making the assessment roll available for inspection.

Gazette 7 Dec 2012 [Dispensed].

Division 4 - Assessment Notices

Assessment notices

256(1) The City must annually:

- (a) prepare assessment notices for all assessed property, other than linear property, shown on the assessment roll of the City; and
 - (b) send the assessment notices to the assessed persons.
- (2) The assessor designated by the Alberta Minister must annually:
- (a) prepare assessment notices for all assessed linear property situated in the City;
 - (b) send the assessment notices to the assessed persons; and
 - (c) send to the City copies of the assessment notices referred to in clause (a).
- (3) The City must record on the assessment roll the information in the assessment notices sent to it under subsection (2)(c).
- (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) When an assessment notice is combined with a tax notice under subsection (4) in respect of linear property, the combined notice must indicate that:
- (a) an assessment review board has no jurisdiction to deal with complaints about assessments for linear property; and
 - (b) the Municipal Government Board has jurisdiction to hear complaints about assessments for linear property.

Gazette 7 Dec 2012 [Dispensed].

Contents of assessment notices

257(1) An assessment notice or an amended assessment notice must show 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 a complaint must be made, which date must be 60 days after the assessment notice or amended assessment notice is sent to the assessed person;
- (d) the name and address of the designated officer with whom a complaint must be filed;
- (e) any other information considered appropriate by the City.

(2) An assessment notice may include a number of assessed properties if the same person is the assessed person for all of them.

Gazette 7 Dec 2012 [Dispensed].

Sending assessment notices

258(1) Subject to subsection (2), assessment notices must be sent no later than July 1 of each year.

(2) An amended assessment notice must be sent no later than the date the tax notices are required to be sent under Part 10.

(3) If the mailing address of an assessed person is unknown:

- (a) a copy of the assessment notice must be sent to the mailing address of the assessed property; and
- (b) if the mailing address of the property is also unknown, the assessment notice must be retained by the City or the assessor designated by the Alberta Minister and is deemed to have been sent to the assessed person.

Publication of notice

259(1) The City must publish in one issue of a newspaper having general circulation in the City, or in any other manner considered appropriate by the City, a notice that the assessment notices have been sent.

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

Correction of notice

260 If it is discovered that there is an error, omission or misdescription in any of the information shown on an assessment notice, an amended assessment notice may be prepared and sent to the assessed person.

Gazette 7 Dec 2012 [Dispensed].

Division 5 - Preparation of Supplementary Assessments

Bylaw

261(1) If the City wishes to require the preparation of supplementary assessments for improvements, Council must pass a supplementary assessment bylaw authorizing the assessments to be prepared for the purpose of imposing a tax under Part 10 in the same year.

(2) A bylaw under subsection (1) must refer:

- (a) to all improvements; or
- (b) to all designated manufactured homes in the City.

(3) A supplementary assessment bylaw or any amendment to it applies to the year in which it is passed only if it is passed before May 1 of that year.

(4) A supplementary assessment bylaw must not authorize assessments to be prepared for linear property.

Gazette 7 Dec 2012 [Dispensed].

Supplementary assessment

262(1) The assessor must prepare supplementary assessments for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate in the year in which they are to be taxed under Part 10.

(2) The assessor must prepare supplementary assessments for other improvements if:

- (a) they are completed in the year in which they are to be taxed under Part 10;
- (b) they are occupied during all or any part of the year in which they are to be taxed under Part 10; or
- (c) they are moved into the City during the year in which they are to be taxed under Part 10 and they will not be taxed in that year by another municipality.

(3) The assessor may prepare a supplementary assessment for a designated manufactured home that is moved into the City during the year in which it is to be taxed under Part 10 whether or not the designated manufactured home will be taxed in that year by another municipality.

(4) A supplementary assessment must reflect:

- (a) the value of an improvement that has not been previously assessed; or
- (b) the increase in the value of an improvement since it was last assessed.

(5) Supplementary assessments must be prepared in the same manner as assessments are prepared under Division 2, but must be pro-rated to reflect only the number of months during which the improvement is complete, occupied, located in the City or in operation, including the whole of the first month in which the improvement was completed, was occupied, was moved into the City or began to operate.

Gazette 7 Dec 2012 [Dispensed].

Supplementary assessment roll

263(1) Before the end of the year in which supplementary assessments are prepared, the City must prepare a supplementary assessment roll.

(2) A supplementary assessment roll must show, for each assessed improvement, the following:

- (a) the same information that is required to be shown on the assessment roll;
- (b) the date that the improvement:
 - (i) was completed, occupied or moved into the City; or
 - (ii) began to operate.

(3) Sections 252, 253, 254 and 255 apply in respect of a supplementary assessment roll.

Gazette 7 Dec 2012 [Dispensed].

Supplementary assessment notices

264(1) Before the end of the year in which supplementary assessments are prepared, the City must:

- (a) prepare a supplementary assessment notice for every assessed improvement shown on the supplementary assessment roll; and
- (b) send the supplementary assessment notices to the assessed persons.

(2) A supplementary assessment notice must show, for each assessed improvement, the following:

- (a) the same information that is required to be shown on the supplementary assessment roll;
- (b) the date the supplementary assessment notice is sent to the assessed person;
- (c) the date by which any complaint must be made, which date must be 60 days after the supplementary assessment notice is sent to the assessed person;
- (d) the address to which a complaint must be sent.

(3) Sections 257(2), 258 and 260 apply in respect of supplementary assessment notices.

Gazette 7 Dec 2012 [Dispensed].

Division 6 - Equalized Assessments**Definition**

265 In this Division, “**equalized assessment**” means an assessment prepared under section 266.

Gazette 7 Dec 2012 [Dispensed].

Preparation of equalized assessments

266(1) The Alberta Minister must prepare annually, in accordance with the *Municipal Government Act* (Alberta), the *Matters Relating to Assessment and Taxation Regulation* and this Charter, an equalized assessment for the part of the City located in Alberta.

(2) Supplementary assessments prepared under a supplementary assessment bylaw under section 261 must not be included in the equalized assessment for the City.

Gazette 7 Dec 2012 [Dispensed].

Duty to provide information

267(1) The City must annually provide a return under section 14 of the *Matters Relating to Assessment and Taxation Regulation* to the Alberta Minister.

(2) If the City does not provide the information requested by the Alberta Minister under the *Matters Relating to Assessment and Taxation Regulation*, the Alberta Minister must prepare the equalized assessment using whatever information is available about the City.

Gazette 7 Dec 2012 [Dispensed].

Sending equalized assessments to City

268 The Alberta Minister must send to the City annually, not later than November 1, a report of all the equalized assessments that have been prepared.

Gazette 7 Dec 2012 [Dispensed].

Appeal of equalized assessment

269 The City may make a complaint regarding the amount of an equalized assessment to the Municipal Government Board not later than 30 days from the date the Alberta Minister sends the City the report described in section 268.

Gazette 7 Dec 2012 [Dispensed].

Alberta Minister's power to prepare assessments

270 If it appears to the Alberta Minister that in any year Council will be unable to carry out its obligation under section 230, the Alberta Minister may cause any or all of the assessments in the City to be prepared and Council is responsible for the costs.

Gazette 7 Dec 2012 [Dispensed].

Alberta Minister's power to quash assessments

271(1) If, after an inspection under section 534 or an audit pursuant to the *Matters Relating to Assessment and Taxation Regulation* is completed, the Alberta Minister is of the opinion that an assessment:

- (a) has not been prepared in accordance with this Part;
- (b) is not fair and equitable, taking into consideration assessments of similar property; or
- (c) does not meet the standards required by the *Matters Relating to Assessment and Taxation Regulation*;

the Alberta Minister may quash the assessment and direct that a new assessment be prepared.

- (2) On quashing an assessment, the Alberta Minister must provide directions as to the manner in which and the times at which:
- (a) the new assessment is to be prepared;
 - (b) the new assessment is to be placed on the assessment roll; and
 - (c) amended assessment notices are to be sent to the assessed persons.
- (3) The Alberta Minister must specify the effective date of a new assessment prepared under this section.

Gazette 7 Dec 2012 [Dispensed].

Alberta Minister's power to alter an equalized assessment

272 Notwithstanding anything in this Charter, the Alberta Minister may adjust an equalized assessment at any time.

Gazette 7 Dec 2012 [Dispensed].

Transitional – assessments for years prior to 2010 not affected

273(1) This Part applies only in respect of assessments for 2010 and subsequent taxation years.

(2) Notwithstanding section 556, *The Lloydminster Charter* (AR43/79) continues to apply in respect of assessments for taxation years prior to 2010, and assessments for those taxation years must be prepared in accordance with that Charter as if it had not been repealed.

Gazette 7 Dec 2012 [Dispensed].

Part 10 - Taxation

Division 1 - General Provisions

Definitions

274 In this Part,

- (a) **“Alberta’s education property tax requisition”** means a requisition referred to in section 302(2)(c);
- (b) **“housing requisition”** means an amount required to be paid to a management body under the *Alberta Housing Act* or to the Saskatchewan Housing Corporation or a public housing authority under *The Saskatchewan Housing Corporation Act*;
- (c) **“tax arrears”** means taxes that remain unpaid after December 31 of the year in which they are imposed.

Gazette 7 Dec 2012 [Dispensed].

Tax roll

275(1) The City must prepare a tax roll annually.

(2) The tax roll may consist of one roll for all taxes imposed under this Part or a separate roll for each tax imposed under this Part.

(3) The tax roll for property tax may be a continuation of the assessment roll prepared under Part 9 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 or the roll itself.

Gazette 7 Dec 2012 [Dispensed].

Duty to provide information

276 Taxpayers must provide, on request by the City, any information necessary for the City to prepare its tax roll.

Gazette 7 Dec 2012 [Dispensed].

Contents of tax roll

277 The tax roll must show, for each taxable property or business, the following:

- (a) a description sufficient to identify the location of the property or business;
- (b) the name and mailing address of the taxpayer;
- (c) the assessment;
- (d) the name, tax rate and amount of each tax imposed in respect of the property or business;
- (e) the total amount of all taxes imposed in respect of the property or business;
- (f) the amount of tax arrears, if any;
- (g) if any property in the City is the subject of an agreement between the taxpayer and the City under section 295(1) relating to tax arrears, a notation of that fact;
- (h) any other information considered appropriate by the City.

Gazette 7 Dec 2012 [Dispensed].

Correction of roll

278(1) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll, the City may correct the tax roll for the current year only and, on correcting the roll, it must prepare and send an amended tax notice to the taxpayer.

(2) If it is discovered that no tax has been imposed on a taxable property or business, the City may impose the tax for the current year only and prepare and send a tax notice to the taxpayer.

(3) If exempt property becomes taxable or taxable property becomes exempt under section 315, the City must correct the tax roll and on correcting the roll, it must send an amended tax notice to the taxpayer.

(4) The date of every entry made on the tax roll under this section must be shown on the roll.

Gazette 7 Dec 2012 [Dispensed].

Person liable to pay taxes

279(1) The person liable to pay a property tax imposed under this Part is the person who:

- (a) at the time the assessment is prepared or adopted under Part 9 is the assessed person; or
- (b) subsequently becomes the assessed person.

(2) The person liable to pay any other tax imposed under this Part is the person who:

- (a) at the time the tax is imposed is liable in accordance with this Part to pay the tax; or
- (b) subsequently becomes liable in accordance with this Part to pay it.

Gazette 7 Dec 2012 [Dispensed].

Taxes imposed on January 1

280 Taxes imposed under this Part, other than a supplementary property tax and a supplementary business tax, are deemed to have been imposed on January 1.

Gazette 7 Dec 2012 [Dispensed].

Tax notices

281(1) The City must annually:

- (a) prepare tax notices for all taxable property and businesses shown on the tax roll of the City; and
- (b) send the tax notices to the taxpayers.

(2) A tax notice may include a number of taxable properties and taxable businesses if the same person is the taxpayer for all of them.

(3) A tax notice may consist of one notice for all taxes imposed under this Part, a separate notice for each tax or several notices showing one or more taxes.

(4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

Gazette 7 Dec 2012 [Dispensed].

Tax agreements

282(1) Council may make a tax agreement with an assessed person who occupies or manages:

- (a) the City's property, including property under the direction, control and management of:
 - (i) the City; or
 - (ii) a non-profit organization as defined in section 180(f) that holds the property on behalf of the City; or
- (b) property for the purpose of operating a professional sports franchise.

(2) A tax agreement may provide that, instead of paying the taxes imposed under this Part and any other fees or charges payable to the City, the assessed person may make an annual payment to the City calculated under the agreement.

(3) A tax agreement under this section must provide that the City accepts payment of the amount calculated under the agreement in place of the taxes and other fees or charges specified in the agreement.

Gazette 7 Dec 2012 [Dispensed].

Contents of tax notice

283(1) A tax notice must show the following:

- (a) the same information that is required to be shown on the tax roll;
- (b) the date the tax notice is sent to the taxpayer;
- (c) the amount of the housing requisitions, any one or more of which may be shown separately or as part of a combined total;
- (d) unless the tax is a property tax, the date by which any complaint must be made, which date must be no fewer than 30 days after the tax notice is sent to the taxpayer;
- (e) the name and address of the designated officer with whom a complaint must be filed;
- (f) the dates on which penalties may be imposed if the taxes are not paid;
- (g) any other information considered appropriate by the City.

(2) A tax notice may show:

- (a) one tax rate that combines all of the tax rates set by the property tax bylaw; or
- (b) each of the tax rates set by the property tax bylaw.

(3) Despite subsection (2), a tax notice must show, separately from all other tax rates shown on the notice, the tax rates set by the property tax bylaw to raise the revenue to pay the amounts referred to in section 302(2)(d).

Gazette 7 Dec 2012 [Dispensed].

Sending tax notices

284(1) The tax notices must be sent before the end of the year in which the taxes are imposed.

(2) If the mailing address of a taxpayer is unknown:

- (a) a copy of the tax notice must be sent to the mailing address of the taxable property or business; and
- (b) if the mailing address of the taxable property or business is also unknown, the tax notice must be retained by the City and is deemed to have been sent to the taxpayer.

Gazette 7 Dec 2012 [Dispensed].

Certification of date of sending tax notices

285(1) The treasurer must certify the date the tax notices are sent under section 284.

(2) The certification of the date referred to in subsection (1) is evidence that the tax notices have been sent and that the taxes have been imposed.

Gazette 7 Dec 2012 [Dispensed].

Deemed receipt of tax notice

286 A tax notice is deemed to have been received 7 days after it is sent.

Gazette 7 Dec 2012 [Dispensed].

Correction of tax notice

287 If it is discovered that there is an error, omission or misdescription in any of the information shown on a tax notice, the City may prepare and send an amended tax notice to the taxpayer.

Gazette 7 Dec 2012 [Dispensed].

Incentives

288(1) Council may, by bylaw, provide incentives for payment of taxes by the dates set out in the bylaw.

(2) Subsection (1) does not apply in respect of taxes referred to in section 302(2)(c).

Gazette 7 Dec 2012 [Dispensed].

Instalments

289(1) Council may, by bylaw, permit taxes to be paid by instalments, at the option of the taxpayer.

(2) A person who wishes to pay taxes by instalments must make an agreement with Council authorizing that method of payment.

(3) If an agreement under subsection (2) is made, the tax notice, or a separate notice enclosed with the tax notice, must state:

- (a) the amount and due dates of the instalments to be paid in the remainder of the year; and
- (b) what happens if an instalment is not paid.

Gazette 7 Dec 2012 [Dispensed].

Deemed receipt of tax payment

290 If a tax payment is delivered to the City by mail in an envelope bearing a postmark stamped by the Canada Post Corporation established under the *Canada Post Corporation Act* (Canada), the tax payment is deemed to have been received by the City on the date of that postmark.

Gazette 7 Dec 2012 [Dispensed].

Application of tax payment

291(1) A tax payment must be applied first to tax arrears.

(2) If a person pays only a portion of the taxes owing by the person in respect of any property, the treasurer must:

- (a) first apply the amount in payment of any arrears or taxes due from the person to any property; and

(b) apportion the amount paid between the City and any other taxing authorities on whose behalf the City 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.

(3) If a person making a tax payment does not indicate to which taxable property or business the payment is to be applied, the treasurer must decide to which taxable property or business owned by the taxpayer the payment is to be applied.

Gazette 7 Dec 2012 [Dispensed].

Penalty for non-payment in current year

292(1) Council may, 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.

(2) A penalty under this section is imposed at the rate set out in the bylaw.

(3) The penalty must not be imposed sooner than 30 days after the tax notice is sent out.

Gazette 7 Dec 2012 [Dispensed].

Penalty for non-payment in other years

293(1) Council may, 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.

(2) A penalty under this section is imposed at the rate set out in the bylaw.

(3) The penalty must not be imposed sooner than January 1 of the year following the year in which the tax was imposed or any later date specified in the bylaw.

Gazette 7 Dec 2012 [Dispensed].

Penalties

294 A penalty imposed under section 292 or 293 is part of the tax in respect of which it is imposed.

Gazette 7 Dec 2012 [Dispensed].

Cancellation, reduction, refund or deferral of taxes

295(1) If Council considers it equitable to do so, it may, generally or in respect of a particular taxable property or business or a class of taxable property or business, do one or more of the following, with or without conditions:

- (a) cancel or reduce tax arrears;
- (b) cancel or refund all or part of a tax;
- (c) defer the collection of a tax.

(2) Council may phase in a tax increase or decrease resulting from the preparation of any new assessment.

Gazette 7 Dec 2012 [Dispensed].

Other claims

296(1) If Council takes any action pursuant to section 295, Council may also act in the same manner in respect of the claim of any other taxing authority on whose behalf the City levies taxes if:

- (a) there has been a change in the property to the extent that 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 in respect of property that is exempt from taxation;
- (c) in Council's opinion, the taxes owing are uncollectible;
- (d) in Council's opinion, the taxes owing have become uncollectible due to unforeseen hardship to the taxpayer; or
- (e) Council and the other taxing authority agree that the compromise or abatement is in the best interests of the community.

(2) If the City compromises or abates a claim pursuant to subsection (1), the City must provide the other taxing authority on whose behalf the City levies taxes with full particulars of the compromise or abatement.

(3) The City must take action pursuant to subsection (4) 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 uncollectible and the City is unable to enforce their collection; or
- (c) the City makes a refund of taxes.

(4) In the circumstances set out in subsection (3), the City must:

- (a) recover or reduce the liability owing to the Saskatchewan school division, health region or conservation and development area from school taxes, health services 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 of Saskatchewan, as the case may require, recover from or reduce the liability owing to the Minister of Finance for Saskatchewan by the proportion of any taxes compromised or abated.

Gazette 7 Dec 2012 [Dispensed].

Tax due to City

297 Taxes due to the City:

- (a) are an amount owing to the City;
- (b) are recoverable as a debt due to the City;
- (c) take priority over the claims of every person except the Crown; and
- (d) are a special lien:
 - (i) on land and any improvements to the land, if the tax is a property tax, a special tax or a local improvement tax; or

(ii) on goods, if the tax is a business tax or a property tax imposed in respect of a designated manufactured home in a manufactured home community.

Gazette 7 Dec 2012 [Dispensed].

Fire insurance proceeds

298(1) Taxes that have been imposed in respect of improvements are a first charge on any money payable under a fire insurance policy for loss or damage to those improvements.

(2) Taxes that have been imposed in respect of a business are a first charge on any money payable under a fire insurance policy for loss or damage to any personal property:

- (a) that is located on the premises occupied for the purposes of the business; and
- (b) that is used in connection with the business and belongs to the taxpayer.

Gazette 7 Dec 2012 [Dispensed].

Tax certificates

299 On request, the treasurer must issue a tax certificate showing:

- (a) the amount of taxes imposed in the year in respect of the property or business specified on the certificate and the amount of taxes owing; and
- (b) the total amount of tax arrears, if any.

Gazette 7 Dec 2012 [Dispensed].

Non-taxable property

300(1) Subject to subsections (2) to (4), the following are exempt from taxation under this Part:

- (a) property listed in section 244;
- (b) any property or business in respect of which an exemption from assessment or taxation, or both, was granted before January 1, 1995:
 - (i) by a private Act of Alberta or Saskatchewan; or
 - (ii) by an order of the Lieutenant Governor in Council of Alberta based on an order of the Municipal Government Board;
- (c) residential housing for students of universities or colleges established by or under an Act of Alberta or Saskatchewan.

(2) Subsection (1)(a) does not apply in respect of designated manufactured homes that are made taxable by bylaw under section 245.

(3) Council may, by bylaw, make residential housing referred to in subsection (1)(c) subject to taxation to any extent that Council considers appropriate.

(4) Council may, by bylaw, cancel an exemption referred to in subsection (1)(b)(i) or (ii) with respect to any property or business.

(5) If Council is proposing to pass a bylaw under subsection (3) or (4), it must notify the person or group that will be affected by the proposed bylaw.

(6) A bylaw under subsection (3) or (4) has no effect until the expiration of one year after it is passed.

(7) If a bylaw is made under subsection (4), a copy of the bylaw must be sent to the Alberta Minister and the Alberta Minister must send a copy of the bylaw to the clerk of the Legislative Assembly of Alberta.

Limitation of time for starting proceedings

301(1) An action, suit or other proceedings for the return by the City of any money paid to the City, whether under protest or otherwise, as a result of a claim by the City, whether valid or invalid, for payment of taxes or tax arrears must be started within 6 months after the payment of the money to the City.

(2) If no action, suit or other proceeding is started within the period referred to in subsection (1), the payment made to the City is deemed to have been a voluntary payment.

Gazette 7 Dec 2012 [Dispensed].

Division 2 - Property Tax

Property tax bylaw

302(1) Council must pass a property tax bylaw annually.

(2) The property tax bylaw authorizes Council to impose a tax in respect of property in the City to raise revenue to be used toward the payment of:

- (a) the expenditures and transfers set out in the budget of the City;
- (b) the housing requisitions;
- (c) taxes for educational purposes calculated in accordance with *The Education Act, 1995* (Saskatchewan) and based on Alberta's education property tax requisition; and
- (d) if agreed to by the City and the boards of education, a levy on assessments for city-wide educational programming purposes.

(3) The council may enter into an agreement with the Lloydminster Public School Division and the Lloydminster Roman Catholic Separate School Division to provide funds to the school divisions for city-wide educational programming, and any sums to be paid by the City pursuant to such an agreement must be raised by means of the levy referred to in subsection (2)(d).

(4) The levy referred to in subsection (2)(d) must not exceed a tax rate of 0.00075 or a mill rate of 0.75 in any year.

(5) The tax referred to in subsection (2) must not be imposed in respect of property:

- (a) that is exempt under section 300 or 312; or
- (b) that is exempt under a bylaw passed under section 311, unless the bylaw makes the property taxable.

Gazette 7 Dec 2012 [Dispensed].

Education property tax requisition

303 For the purposes of section 302(2)(c), Alberta's education property tax requisition must be in an amount that is equal to the amount that results from applying the rates established under the *School Act* (Alberta) to the equalized assessment for the City as prepared under the *Municipal Government Act* (Alberta).

Gazette 7 Dec 2012 [Dispensed].

Method for collecting and remitting taxes and levy

304(1) Council must enter into an agreement with the boards of education to provide for a method of collecting and remitting the taxes and levy referred to in section 302(2)(c) and (d) respectively.

(2) An agreement entered into under this section remains in force for any period that may be specified in the agreement.

(3) Copies of the agreement entered into under this section must be filed with:

- (a) the Ministers;
- (b) the Minister responsible for *The Education Act, 1995* (Saskatchewan) pursuant to *The Government Organization Act* (Saskatchewan); and
- (c) the Minister responsible for the *School Act* (Alberta) pursuant to the *Government Organization Act* (Alberta).

(4) If no agreement is entered into under this section or if an agreement entered into under this section is terminated, the Ministers referred to in subsection (3)(b) and (c) must, by complementary ministerial orders, provide for the method of collecting and remitting the taxes and levy referred to in section 302(2)(c) and (d) respectively.

(5) Notwithstanding subsections (1) to (3), Council must provide any information required in accordance with any other provision of this Charter or any Act of Alberta or Saskatchewan.

(6) The taxes referred to in section 302(2)(c) must not be imposed in respect of property:

- (a) that is exempt under section 300 or 312; or
- (b) that is exempt under section 313, unless the bylaw passed under that section makes the property taxable.

Gazette 7 Dec 2012 [Dispensed].

Tax rates

305(1) The property tax bylaw must:

- (a) show separately all of the tax rates to be imposed under this Division to raise revenue for the purposes of section 302(2); and
- (b) set the tax rates to raise revenue for the purposes of section 302(2)(a), (b) and (d).

(2) A tax rate must be set for each assessment class or subclass referred to in section 243.

(3) The tax rate may be different for each assessment class or subclass referred to in section 243.

(4) Notwithstanding subsection (3), the tax rate set for the class referred to in section 243(1)(d) to raise the revenue required under section 302(2)(a) must be equal to the tax rate set for the class referred to in section 243(1)(b) to raise revenue for that purpose.

(5) The tax rates set by the property tax bylaw must not be amended after the City sends the tax notices to the taxpayers unless subsection (6) applies.

(6) If after sending out the tax notices the City discovers an error or omission that relates to the tax rates set by the property tax bylaw, the Alberta Minister may, by order, permit the City to revise the property tax bylaw and send out a revised tax notice.

Gazette 7 Dec 2012 [Dispensed].

Calculating tax rates

306 A tax rate is calculated by dividing the amount of revenue required by the total assessment of all property on which that tax rate is to be imposed.

Gazette 7 Dec 2012 [Dispensed].

Calculating amount of tax

307 The amount of tax to be imposed under this Division in respect of a property is calculated by multiplying the assessment for the property by the tax rate to be imposed on that property.

Gazette 7 Dec 2012 [Dispensed].

Special provision of property tax bylaw

308(1) Notwithstanding anything in this Division, the property tax bylaw may specify a minimum amount payable as property tax in respect of the matters referred to in section 302(2)(a).

(2) Notwithstanding section 302, Council may pass a bylaw separate from the property tax bylaw that provides for compulsory tax instalment payments for designated manufactured homes.

Gazette 7 Dec 2012 [Dispensed].

Requisitions

309(1) In calculating the tax rate required to raise sufficient revenue to pay the housing requisitions, the City may include an allowance for non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year's tax levy as determined at the end of that year.

(2) If in any year the property tax imposed to pay the housing requisitions results in too much or too little revenue being raised for that purpose, Council must accordingly reduce or increase the amount of revenue to be raised for that purpose in the next year.

(3) If the City is requisitioned by a taxing authority on behalf of Saskatchewan, and the amount owing by a taxpayer in relation to the requisitioned amount remains unpaid, the unpaid amount is not required to be paid by the City to the taxing authority that requisitioned the amount until such time as it is collected.

Gazette 7 Dec 2012 [Dispensed].

Calculating rate of tax for educational purposes

310 The following allowances and amounts may be included in calculating the tax rate required to raise sufficient revenue to pay the taxes for educational purposes referred to in section 302(2)(c):

- (a) the allowances referred to in section 309(1);
- (b) the amounts referred to in section 309(2).

Gazette 7 Dec 2012 [Dispensed].

Tax agreement

311(1) Council may make a tax agreement with an operator of a public utility or of linear property who occupies the City's property, including property under the direction, control and management of the City.

(2) A tax agreement may provide for an operator to make an annual payment, calculated as provided in the agreement, to the City instead of paying the tax imposed under this Division.

(3) A tax agreement must provide that the City accepts payment of the amount calculated under the agreement in place of the tax and other fees or charges specified in the agreement.

(4) If a tax agreement with the operator of a public utility that supplies fuel provides for the calculation of the payment as a percentage of the gross revenue of the public utility, that gross revenue is the aggregate of:

$$gr + (qu.ns \times vpu)$$

where:

- gr** is the gross revenue of the public utility for the year;
- qu.ns** is the quantity of fuel in respect of which transportation service was provided during the year by means of the fuel distribution system of the provider of the public utility;
- vpu** is the deemed value per unit quantity of fuel determined by the Alberta Utilities Commission for that year for the fuel in respect of which transportation service was so provided.

(5) If a tax agreement with the operator of a public utility that transports electricity by way of a transmission system, an electric distribution system, or both, provides for the calculation of the payment as a percentage of the gross revenue of the public utility, that gross revenue is:

- (a) **gr**; or
- (b) **gr + (qu.ns x vpu)**;

where:

- gr** is the gross revenue received by the public utility under its distribution tariff for the year;
- qu.ns** is the quantity of electricity in respect of which system access service, distribution access service, or both, were provided during the year by means of the transmission system, the electric distribution system, or both, of the provider of the public utility;

vpu is the deemed value per unit quantity of electricity determined by the Alberta Utilities Commission for that year for the electricity in respect of which system access service, distribution access service, or both, were so provided.

- (6) For the purposes of subsection (5):
- (a) **“distribution access service”** means the service required to transport electricity to customers by means of an electric distribution system;
 - (b) **“electric distribution system”** means the plant, works, equipment, systems and services necessary to distribute electricity in a service area, but does not include a generating unit or a transmission facility;
 - (c) **“electricity”** means electric energy, electric power, reactive power or any other electromagnetic effects associated with alternating current or high voltage direct current electric systems;
 - (d) **“system access service”** means the service obtained by eligible persons through a local substation connection to the transmission system or the interconnected electric system, and includes access to exchange electric energy through the power pool and access to system support services;
 - (e) **“transmission system”** means all transmission facilities in Alberta and Saskatchewan that are part of the interconnected electric system.
- (7) An agreement under this section with an operator who is subject to regulation by the Alberta Utilities Commission is of no effect unless it is approved by the Public Utilities Board of Alberta.

Gazette 7 Dec 2012 [Dispensed].

Exemptions from taxation

312 The following property is exempt from taxation under this Division:

- (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) every place of public worship and the land used in connection with it, not exceeding 2 acres, of which a religious organization is the owner, except any part that has any other building on it, and where the land exceeds 2 acres, the assessment must be apportioned, but if a portion of a place of public worship is used as a dwelling or is leased and used for purposes other than public worship, that portion and the land used in connection with it is subject to taxation;
- (d) every cemetery other than a cemetery operated for gain;
- (e) property owned and occupied by a school district or school division established under an Act of Alberta or Saskatchewan and consisting of any or all of the following:
 - (i) an office building and the land used in connection with it not exceeding $\frac{1}{2}$ acre;
 - (ii) a building used for storage and maintenance purposes and the land used in connection with it not exceeding 2 acres;

(iii) buildings used for the purposes of a school and the land, not exceeding 10 acres, used in connection with the school;

except any part of such buildings used as a dwelling and the land used in connection with a dwelling;

(f) the buildings and grounds, not exceeding 10 acres, of and attached to or otherwise used in good faith in connection with and for the purpose of every hospital that receives public aid under any Act, if the buildings and grounds are actually used and occupied by the hospital but not if otherwise occupied;

(g) the buildings and grounds, not exceeding 4 acres, of and attached to or otherwise used in good faith in connection with and for the purpose of the association known as The Young Men's Christian Association or the association known as The Young Women's Christian Association, if the buildings and grounds are actually used and occupied by either association but not if otherwise occupied;

(h) all property belonging to the City;

(i) every highway, lane and other public way, and every public square and park;

(j) the property of every public library established under any Act of Alberta or Saskatchewan, and of every other public institution, literary or scientific, to the extent of the actual occupation of the property for the purposes of the institution;

(k) the buildings with grounds attached owned by a branch of The Royal Canadian Legion, the Army, Navy and Air Force Veterans in Canada, if the buildings and grounds are actually used and occupied by one of those branches but not if otherwise occupied;

(l) every monument erected as a war memorial and the land used in connection with it;

(m) the buildings and grounds of every agricultural society established under the *Agricultural Societies Act* (Alberta) and the property of every agricultural society, fair and exhibition incorporated or continued pursuant to *The Non-profit Corporations Act, 1995* (Saskatchewan);

(n) every residential-service facility as defined in *The Residential Services Act* (Saskatchewan) that is exempt from taxation under that Act, except with respect to any liability for local improvement taxes and special charges;

(o) the buildings owned by a rural municipality or county and used for municipal purposes, and the land used in connection with the buildings not exceeding $\frac{1}{2}$ acre, but where a portion of any such building is occupied as a dwelling or for any purpose other than a municipal purpose, that portion is subject to taxation and the relative portion of the land on which the building is situated is also subject to taxation.

Exemptions granted by bylaw

- 313(1)** Council may, by bylaw, exempt from taxation under this Division property held by a non-profit organization as defined in section 183(f).
- (2) Council may, by bylaw, exempt from taxation under this Division machinery and equipment used for manufacturing or processing.
- (3) Property is exempt under this section to the extent that Council considers appropriate.
- (4) Where 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.

Gazette 7 Dec 2012 [Dispensed].

Community organization property tax exemptions

- 314(1)** Property is exempt from taxation under this Division if it is property that is:
- (a) owned by the City and held by a non-profit organization in an official capacity on behalf of the City;
 - (b) held by a non-profit organization as defined in section 183(f) and used solely for community games, sports, athletics or recreation for the benefit of the general public;
 - (c) used for a charitable or benevolent purpose that is for the benefit of the general public, and is owned by:
 - (i) the Crown, the City or any other body that is exempt from taxation under this Division and held by a non-profit organization; or
 - (ii) a non-profit organization;
 - (d) held by a non-profit organization as defined in section 183(f) and used to provide senior citizens with lodge accommodation as defined in the *Alberta Housing Act*; or
 - (e) held by and used in connection with a society as defined in the *Agricultural Societies Act* (Alberta) or with a community association as defined in the *Community Organization Property Tax Exemption Regulation*;

and that meets the qualifications and conditions in the *Community Organization Property Tax Exemption Regulation* and any other property that is described and that meets the qualifications and conditions in that Regulation.

- (2) Except for properties described in subsection (1)(a), (b) or (d), Council may, by bylaw, make any property that is exempt from taxation under subsection (1) subject to taxation under this Division to any extent Council considers appropriate.
- (3) If Council proposes to pass a bylaw under subsection (2) it must notify, in writing, any person or group that will be affected of the proposed bylaw.
- (4) A bylaw under subsection (2) has no effect until one year after it is passed.

Gazette 7 Dec 2012 [Dispensed].

Licensed premises

315(1) Notwithstanding this Charter and any other enactment, property that is licensed under the *Gaming and Liquor Act* (Alberta) is not exempt from taxation under this Division.

(2) Despite subsection (1), property listed in section 314(1) is exempt from taxation under this Division if a licence specified in section 8 of the *Community Organization Property Tax Exemption Regulation* has been issued in respect of the property.

Gazette 7 Dec 2012 [Dispensed].

Grants in place of taxes

316(1) If the Crown in right of Alberta or Saskatchewan has an interest in property in the City that is exempt from taxation under this Division, the City may apply to that Crown for a grant in respect of that property in each year.

(2) The Crown may pay to the City a grant not exceeding the amount that would be recoverable by the City if the property were not exempt from taxation under this Division.

(3) Grants paid by the Crown in right of Alberta or Saskatchewan under this section must be consistent with similar grants provided by that Crown to other municipalities.

Gazette 7 Dec 2012 [Dispensed].

Property that is partly exempt and partly taxable

317 A property may contain one or more parts that are exempt from taxation under this Division, but the taxes that are imposed against the taxable part of the property under this Division are recoverable against the entire property except in respect of properties owned by the Crown.

Gazette 7 Dec 2012 [Dispensed].

Changes in taxable status of property

318(1) An exempt property or part of an exempt property becomes taxable if:

- (a) the use of the property changes to one that does not qualify for the exemption; or
- (b) the owner of the property changes to one who does not qualify for the exemption.

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

- (a) the use of the property changes to one that qualifies for the exemption; or
- (b) the owner of the property changes to one who qualifies for the exemption.

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

(4) If a designated manufactured home is moved out of the City:

- (a) it becomes exempt from taxation by the City when it is moved; and

(b) it becomes taxable by another municipality when it is located in that other municipality.

Gazette 7 Dec 2012 [Dispensed].

Supplementary property tax bylaw

319(1) If in any year Council passes a bylaw authorizing supplementary assessments to be prepared in respect of property, Council must, in the same year, pass a bylaw authorizing it to impose a supplementary tax in respect of that property.

(2) If Council passes a bylaw under subsection (1), the tax rates set by its property tax bylaw must be used as the supplementary tax rates to be imposed.

(3) The City must prepare a supplementary property tax roll, which may be a continuation of the supplementary property assessment roll prepared under Part 9 or may be separate from that roll.

(4) A supplementary property tax roll must show:

(a) the same information that is required to be shown on the property tax roll; and

(b) the date for determining the tax that may be imposed under the supplementary property tax bylaw.

(5) Sections 275(4), 276, 278 and 279 apply in respect of a supplementary property tax roll.

(6) The City must:

(a) prepare supplementary property tax notices for all taxable property shown on the supplementary property tax roll of the City; and

(b) send the supplementary property tax notices to the persons liable to pay the taxes.

(7) Sections 281(4), 283, 284, 285, 286 and 287 apply in respect of supplementary property tax notices.

Gazette 7 Dec 2012 [Dispensed].

Division 3 - Business Tax

Business tax bylaw

320(1) Council may pass a business tax bylaw.

(2) A business tax bylaw or any amendment to it applies to the year in which it is passed only if it is passed before May 1 of that year.

Gazette 7 Dec 2012 [Dispensed].

Taxable business

321(1) The business tax bylaw authorizes Council to impose a tax in respect of all businesses operating in the City except businesses that are exempt in accordance with that bylaw.

(2) The tax must not be imposed in respect of a business that is exempt under section 300, 325 or 326.

Gazette 7 Dec 2012 [Dispensed].

Person liable to pay business tax

322(1) A tax imposed under this Division must be paid by the person who operates the business.

(2) A person who purchases a business or in any other manner becomes liable to be shown on the tax roll as a taxpayer must give the City written notice of a mailing address to which notices under this Division may be sent.

Gazette 7 Dec 2012 [Dispensed].

Contents of business tax bylaw

323(1) The business tax bylaw must:

- (a) require assessments of businesses operating in the City to be prepared and recorded on a business assessment roll;
 - (b) specify one or more of the following methods of assessment as the method or methods to be used to prepare the assessments:
 - (i) assessment based on a percentage of the gross annual rental value of the premises;
 - (ii) assessment based on a percentage of the net annual rental value of the premises;
 - (iii) assessment based on storage capacity of the premises occupied for the purposes of the business;
 - (iv) assessment based on floor space, being the area of all of the floors in a building and the area outside the building that are occupied for the purposes of that business;
 - (v) assessment based on a percentage of the assessment prepared under Part 9 for the premises occupied for the purposes of the business;
 - (c) specify the basis on which a business tax may be imposed by prescribing the following:
 - (i) for the assessment method referred to in clause (b)(i), the percentage of the gross annual rental value;
 - (ii) for the assessment method referred to in clause (b)(ii), the percentage of the net annual rental value;
 - (iii) for the assessment method referred to in clause (b)(iii), the dollar rate per unit of storage capacity;
 - (iv) for the assessment method referred to in clause (b)(iv), the dollar rate per unit of floor space;
 - (v) for the assessment method referred to in clause (b)(v), the percentage of the assessment; and
 - (d) establish a procedure for prorating and rebating business taxes.
- (2) A business tax bylaw may:
- (a) establish classes of business for the purpose of grouping businesses;
 - (b) specify classes of business that are exempt from taxation under this Division;

- (c) require that taxes imposed under this Division be paid by instalments; or
 - (d) include any other information considered appropriate by the City.
- (3) A business tax bylaw may provide that if a lessee who is liable to pay the tax imposed under this Division in respect of any leased premises sublets the whole or part of the premises, the City may require the lessee or the sub-lessee to pay the tax in respect of the whole or part of the premises.

Gazette 7 Dec 2012 [Dispensed].

Assessment not required

324 Notwithstanding section 323(1)(a), the City is not required to prepare an assessment for any business in a class of business that is exempt from taxation under the business tax bylaw.

Gazette 7 Dec 2012 [Dispensed].

Exempt businesses

325 The following are exempt from taxation under this Division:

- (a) a business operated by the Crown;
- (b) an airport operated by a regional airports authority;
- (c) property that is:
 - (i) owned by the City and used solely for the operation of an airport by the City; or
 - (ii) held under a lease, licence or permit from the City and used solely for the operation of an airport by the lessee, licensee or permittee.

Gazette 7 Dec 2012 [Dispensed].

Exemption when tax is payable under Division 2

326(1) If machinery and equipment or linear property is located on premises occupied for the purposes of a business and a property tax has been imposed in respect of the machinery and equipment or linear property under Division 2 of this Part in any year, the premises on which that machinery and equipment or linear property is located are exempt from taxation under this Division in that year.

(2) If in any year the activities that result from the operation of the machinery and equipment or linear property are not the chief business carried on at the premises, the premises on which that machinery and equipment or linear property is located are not exempt from taxation under this Division in that year.

Gazette 7 Dec 2012 [Dispensed].

Business tax rate bylaw

327(1) If Council has passed a business tax bylaw, Council must also pass a business tax rate bylaw annually.

- (2) The business tax rate bylaw must set a business tax rate.
- (3) If the business tax bylaw establishes classes of business, the business tax rate bylaw must set a business tax rate for each class.

(4) The business tax rate may be different for each class of business established by the business tax bylaw.

(5) The tax rates set by the business tax rate bylaw must not be amended after the City sends the tax notices to the taxpayers.

Gazette 7 Dec 2012 [Dispensed].

Calculating amount of tax

328 The amount of tax to be imposed under this Division in respect of a business is calculated by multiplying the assessment for the business by the tax rate to be imposed on that business.

Gazette 7 Dec 2012 [Dispensed].

Supplementary business tax bylaw

329(1) If in any year Council passes a bylaw authorizing supplementary assessments to be prepared in respect of businesses, Council must, in the same year, pass a bylaw authorizing it to impose a supplementary tax in respect of those businesses.

(2) If Council passes a bylaw under subsection (1), it must use the tax rates set by its business tax rate bylaw as the supplementary tax rates to be imposed.

(3) The supplementary business tax must be imposed:

(a) on each person who operates a business for a temporary period and whose name is not entered on the business tax roll;

(b) on each person who moves into new premises or opens new premises or branches of an existing business, although the person's name is entered on the business tax roll;

(c) on each person who begins operating a business and whose name is not entered on the business tax roll; and

(d) on each person who increases the storage capacity or floor space of the premises occupied for the purposes of a business after the business tax roll has been prepared.

(4) The City must prepare a supplementary business tax roll, which may be a continuation of the supplementary business assessment roll or may be separate from that roll.

(5) A supplementary business tax roll must show:

(a) the same information that is required to be shown on the business tax roll; and

(b) the date for determining the tax that may be imposed under the supplementary business tax bylaw.

(6) Sections 275(4), 276, 278 and 279 apply in respect of a supplementary business tax roll.

(7) The City must:

(a) prepare supplementary business tax notices for all taxable businesses shown on the supplementary business tax roll of the City; and

(b) send the supplementary business tax notices to the persons liable to pay the taxes.

(8) Sections 281(4), 283, 284, 285, 286 and 287 apply in respect of supplementary business tax notices.

Gazette 7 Dec 2012 [Dispensed].

Grants in place of taxes

330(1) Each year the City may apply to the Crown in right of Alberta or Saskatchewan for a grant if there is a business in the City operated by that Crown.

(2) The Crown may pay to the City a grant not exceeding the amount that would be recoverable by the City if the business operated by the Crown were not exempt from taxation under this Division.

Gazette 7 Dec 2012 [Dispensed].

Division 4 - Special Tax

Special tax bylaw

331(1) Council may pass a special tax bylaw to raise revenue to pay for a specific service or purpose.

(2) A special tax bylaw must be passed annually.

(3) Council must give public notice of a bylaw passed pursuant to this section.

Gazette 7 Dec 2012 [Dispensed].

Taxable property

332(1) The special tax bylaw authorizes Council to impose the tax in respect of property in any area of the City that will benefit from the specific service or purpose stated in the bylaw.

(2) The tax must not be imposed in respect of property that is exempt under section 300.

Gazette 7 Dec 2012 [Dispensed].

Contents of special tax bylaw

333 The special tax bylaw must:

- (a) state the specific service or purpose for which the bylaw is passed;
- (b) describe the area of the City that will benefit from the service or purpose and in which the special tax is to be imposed;
- (c) state the estimated cost of the service or purpose;
- (d) provide a process by which an affected person may request the City to review the application or calculation of a special tax on property if the affected person considers that an error or omission was made in the application or calculation; and
- (e) state whether the tax rate is to be based on:
 - (i) the assessment prepared in accordance with Part 9;
 - (ii) each parcel of land;
 - (iii) each unit of frontage; or

- (iv) each unit of area;
and set the tax rate to be imposed in each case.

Gazette 7 Dec 2012 [Dispensed].

Condition

334 A special tax bylaw must not be passed unless the estimated cost of the specific service or purpose for which the tax is imposed is included in the budget of the City as an estimated expenditure.

Gazette 7 Dec 2012 [Dispensed].

Use of revenue

335(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 City must advertise the use to which it proposes to put the excess revenue.

Gazette 7 Dec 2012 [Dispensed].

Person liable to pay special tax

336 The person liable to pay the tax imposed in accordance with a special tax bylaw is the owner of the property in respect of which the tax is imposed.

Gazette 7 Dec 2012 [Dispensed].

Division 5 - Local Improvement Tax

Definition

337 In this Division, “**local improvement**” means a project:

- (a) that Council considers to be of greater benefit to an area of the City than to the whole City; and
- (b) that is to be paid for in whole or in part by a tax imposed under this Division.

Gazette 7 Dec 2012 [Dispensed].

Petitioning rules

338(1) Sections 162 to 166 apply to petitions under this Division, except as they are modified by this section.

(2) A petition is not a sufficient petition unless:

- (a) it is signed by 2/3 of the owners who would be liable to pay the local improvement tax; and
- (b) the owners who sign the petition represent not less than 1/2 of the value of the assessments prepared under Part 9 for the parcels of land in respect of which the tax will be imposed.

(3) If a parcel of land is owned by more than one owner, the owners are considered as one owner for the purpose of subsection (2).

(4) If a municipality, a school division, a school district, a health region under the *Regional Health Authorities Act* (Alberta) or a regional health authority under *The Regional Health Services Act* (Saskatchewan) is entitled to sign a petition under this Division, it may give notice to Council prior to or at the time the petition is presented to Council that its name and the assessment prepared for its land under Part 9 are not to be counted in determining the sufficiency of a petition under subsection (2), and Council must comply with the notice.

(5) If a corporation, church, organization, estate or other entity is entitled to sign a petition under this Division, the petition may be signed on its behalf by a person who:

- (a) is not less than 18 years old; and
- (b) produces on request a certificate authorizing the person to sign the petition.

Gazette 7 Dec 2012 [Dispensed].

Proposal of local improvement

339(1) Council may on its own initiative propose a local improvement.

(2) A group of owners in the City may petition Council for a local improvement.

Gazette 7 Dec 2012 [Dispensed].

Local improvement plan

340 If a local improvement is proposed, the City must prepare a local improvement plan.

Gazette 7 Dec 2012 [Dispensed].

Contents of plan

341(1) A local improvement plan must:

- (a) describe the proposed local improvement and its location;
- (b) identify:
 - (i) the parcels of land in respect of which the local improvement tax will be imposed; and
 - (ii) the person who will be liable to pay the local improvement tax;
- (c) state whether the tax rate is to be based on:
 - (i) the assessment prepared in accordance with Part 9;
 - (ii) each parcel of land;
 - (iii) each unit of frontage; or
 - (iv) each unit of area;
- (d) include the estimated cost of the local improvement;
- (e) state the period over which the cost of the local improvement will be spread;
- (f) state the portion of the estimated cost of the local improvement proposed to be paid:
 - (i) by the City;

- (ii) from revenue raised by the local improvement tax; and
 - (iii) from other sources of revenue; and
 - (g) include any other information the proponents of the local improvement consider necessary.
- (2) The estimated cost of a local improvement may include:
- (a) the actual cost of buying land necessary for the local improvement;
 - (b) the capital cost of undertaking the local improvement;
 - (c) the cost of professional services needed for the local improvement;
 - (d) the cost of repaying any existing debt on a facility that is to be replaced or rehabilitated; and
 - (e) other expenses incidental to the undertaking of the local improvement and to the raising of revenue to pay for it.

Gazette 7 Dec 2012 [Dispensed].

Procedure after plan is required

- 342(1)** When a local improvement plan has been prepared, the City must send a notice to the persons who will be liable to pay the local improvement tax.
- (2) A notice under subsection (1) must include a summary of the information included in the local improvement plan.
- (3) Subject to subsection (4), if a petition objecting to the local improvement is filed with a designated officer within 30 days after sending the notices under subsection (1) and the designated officer declares the petition to be sufficient, Council must not proceed with the local improvement.
- (4) Council may, after the expiry of one year after the petition is declared to be sufficient, re-notify in accordance with subsections (1) and (2) the persons who would be liable to pay the local improvement tax.
- (5) If a sufficient petition objecting to the local improvement is not filed with the designated officer within 30 days after sending the notices under subsection (1), Council may undertake the local improvement and impose the local improvement tax at any time within 3 years after the sending of the notices.
- (6) If Council is authorized under subsection (5) to undertake a local improvement and:
- (a) the project has not been started; or
 - (b) the project has been started but is not complete;

Council may impose the local improvement tax for one year, after which the tax must not be imposed until the local improvement has been completed or is operational.

Gazette 7 Dec 2012 [Dispensed].

Local improvement tax bylaw

- 343(1)** Council must pass a local improvement tax bylaw in respect of each local improvement.

(2) A local improvement tax bylaw authorizes Council to impose a local improvement tax in respect of all land in a particular area of the City to raise revenue to pay for the local improvement that benefits that area of the City.

(3) Notwithstanding section 300(1) and 312(1), no land is exempt from taxation under this section.

Gazette 7 Dec 2012 [Dispensed].

Contents of bylaw

344(1) A local improvement tax bylaw must:

- (a) include all of the information required to be included in the local improvement plan;
- (b) provide for equal payments during each year in the period over which the cost of the local improvement will be spread;
- (c) set a uniform tax rate to be imposed on:
 - (i) the assessment prepared in accordance with Part 9;
 - (ii) each parcel of land;
 - (iii) each unit of frontage; or
 - (iv) each unit of area;

based on the cost of the local improvement less any financial assistance provided to the City by the Crown, and

- (d) include any other information Council considers necessary.

(2) The local improvement tax bylaw may set the uniform tax rate based on estimated average costs throughout the City for a similar type of local improvement and that rate applies whether the actual cost of the local improvement is greater or less than the uniform tax rate.

Gazette 7 Dec 2012 [Dispensed].

Start-up of a local improvement

345 The undertaking of a local improvement may be started, the local improvement tax bylaw may be passed and debentures may be issued before or after the actual cost of the local improvement has been determined.

Gazette 7 Dec 2012 [Dispensed].

Person liable to pay local improvement tax

346 The person liable to pay the tax imposed in accordance with a local improvement tax bylaw is the owner of the parcel of land in respect of which the tax is imposed.

Gazette 7 Dec 2012 [Dispensed].

Payment of local improvement tax

347(1) The owner of a parcel of land in respect of which a local improvement tax is imposed may pay the tax at any time.

(2) If the local improvement tax rate is subsequently reduced under section 348 or 349, Council must refund to the owner the pro-rated portion of the tax paid.

Gazette 7 Dec 2012 [Dispensed].

Variation of local improvement tax bylaw

348(1) If, after a local improvement tax has been imposed, there is:

- (a) a subdivision affecting a parcel of land; or
- (b) a consolidation of 2 or more parcels of land;

in respect of which a local improvement tax is payable, Council, in respect of future years, must revise the local improvement tax bylaw so that each of the new parcels of land bears an appropriate share of the local improvement tax.

(2) If, after a local improvement tax has been imposed:

- (a) there is a change in a plan of subdivision affecting an area that had not previously been subject to a local improvement tax; and
- (b) Council is of the opinion that as a result of the change the new parcels of land receive a benefit from the local improvement;

Council, in respect of future years, must revise the local improvement tax bylaw so that each benefiting parcel of land bears an appropriate share of the local improvement tax.

Gazette 7 Dec 2012 [Dispensed].

Variation of local improvement tax rate

349(1) If, after a local improvement tax rate has been set, Council:

- (a) receives financial assistance from the Crown or from other sources that is greater than the amount estimated when the local improvement tax rate was set; or
- (b) refinances the debt created to pay for the local improvement at an interest rate lower than the rate estimated when the local improvement tax rate was set;

Council, in respect of future years, may revise the rate so that each benefiting parcel of land bears an appropriate share of the actual cost of the local improvement.

(2) If, after a local improvement tax rate has been set, an alteration is necessary following a complaint under Part 11 or an appeal under Part 12 that is sufficient to reduce or increase the revenue raised by the local improvement tax bylaw in any year by more than 5%, Council, in respect of future years, may revise the rate so that the local improvement tax bylaw will raise the revenue originally anticipated for those years.

(3) If, after a local improvement tax rate has been set, it is discovered that the actual cost of the local improvement is higher than the estimated cost on which the local improvement tax rate is based, Council may revise, once only over the life of the local improvement, the rate in respect of future years so that the local improvement tax bylaw will raise sufficient revenue to pay the actual cost of the local improvement.

Gazette 7 Dec 2012 [Dispensed].

Unusual parcels

350 If some parcels of land in respect of which a local improvement tax is to be imposed appear to call for a smaller or larger proportionate share of the tax because they are corner lots or are differently sized or shaped from other parcels, those parcels may be assigned the number of units of measurement Council considers appropriate to ensure that they will bear a fair portion of the local improvement tax.

Gazette 7 Dec 2012 [Dispensed].

City's share of the cost

351(1) Council may, by bylaw, require the City to pay the cost of any part of a local improvement that Council considers to be of benefit to the whole City.

(2) A bylaw under subsection (1) must be advertised if the cost to be paid by the City exceeds 50% of the cost of the local improvement less any financial assistance provided to the City by the Crown.

(3) If financial assistance is provided to the City by the Crown for a local improvement, Council must apply the assistance to the cost of the local improvement.

Gazette 7 Dec 2012 [Dispensed].

Land required for local improvement

352(1) If a parcel of land is required before a local improvement can be proceeded with, Council may agree with the owner of the parcel that in consideration of:

- (a) the dedication or gift to the City of the parcel of land required; or
- (b) a release of or reduction in the owner's claim for compensation for the parcel of land;

the remainder of the owner's land is exempt from all or part of the local improvement tax that would otherwise be imposed.

(2) The tax roll referred to in section 275 must be prepared in accordance with an agreement under this section, notwithstanding anything to the contrary in this Charter.

Gazette 7 Dec 2012 [Dispensed].

Exemption from local improvement tax

353(1) If a sanitary or storm sewer or a water main is constructed along a road or constructed in addition to or as a replacement of an existing facility:

- (a) along which it would not have been constructed except to reach some other area of the City; or
- (b) in order to provide capacity for future development, and the existing sanitary and storm sewers and water mains are sufficient for the existing development in the area;

Council may exempt from taxation under the local improvement tax bylaw, to the extent Council considers fair, the parcels of land abutting the road or place.

(2) If a local improvement tax is imposed for a local improvement that replaces a similar type of local improvement:

- (a) the balance owing on the existing local improvement tax must be added to the cost of the new local improvement; or

(b) Council must exempt the parcels of land in respect of which the existing local improvement tax is imposed from the tax that would be imposed for the new local improvement.

Gazette 7 Dec 2012 [Dispensed].

Sewers

354(1) The City may construct a local improvement for sewer if:

- (a) Council approves the construction;
- (b) the construction is recommended by the Minister of Health for Alberta, the Minister of Health for Saskatchewan or the medical health officer; and
- (c) Council considers it to be in the public interest to do so.

(2) The owners of the parcels of land that benefit from a local improvement for sewer have no right to petition against its construction.

Gazette 7 Dec 2012 [Dispensed].

Private connection to a local improvement

355(1) If a local improvement for sewer or water has been constructed, the City may construct private connections from the local improvement to the street line if Council approves the construction.

(2) The cost of constructing a private connection must be imposed against the parcel of land that benefits from it, and the owner of the parcel has no right to petition against its construction.

Gazette 7 Dec 2012 [Dispensed].

Division 6 - Well Drilling Equipment Tax

Well drilling equipment tax bylaw

356(1) Council may pass a well drilling equipment tax bylaw.

(2) The well drilling equipment tax bylaw authorizes Council to impose a tax in respect of equipment used to drill a well for which a licence is required under the *Oil and Gas Conservation Act* (Alberta) or *The Oil and Gas Conservation Act* (Saskatchewan).

Gazette 7 Dec 2012 [Dispensed].

Person liable to pay the tax

357 A tax imposed under this Division must be paid by the person who holds the licence required under the *Oil and Gas Conservation Act* (Alberta) or *The Oil and Gas Conservation Act* (Saskatchewan) in respect of the well being drilled.

Gazette 7 Dec 2012 [Dispensed].

Application of Alberta regulation

358(1) The *Well Drilling Equipment Tax Rate Regulation* (AR221/2010) made under the *Municipal Government Act* (Alberta) is incorporated into this Charter.

(2) A tax imposed under this Division must be calculated in accordance with the tax rate prescribed in the Regulation referred to in subsection (1).

(3) For the purposes of subsections (1) and (2), a reference in the Regulation referred to in subsection (1) to “**Division 6 of Part 10**” is to be interpreted as a reference to Division 6 of Part 10 of this Charter.

Gazette 7 Dec 2012 [Dispensed].

Division 7 - Amusement Tax

Amusement tax bylaw

359(1) In this section:

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

(2) Council may, by bylaw, require that every person attending a place of amusement pay a tax on each admission to the 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 or place of amusement.

(4) Council may, by bylaw, make rules for the collection, proper accounting and due payment of the amusement tax, including, without limitation, rules that do any or all of the following:

- (a) require that the tax be collected by the owner of a place of amusement by means of tickets or otherwise in a form approved by the City;
- (b) allow an owner a commission on the sale of tickets or the amount of tax collected;
- (c) require an owner to deface tickets sold pursuant to this section in any manner that may be approved by the City and to place at an entrance of the owner’s place of amusement receptacles for receiving the tickets so defaced;
- (d) authorize bylaw enforcement officers to enter a place 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 an owner to make returns in a form approved by the City showing:
 - (i) the number of admissions to the owner’s place of amusement;
 - (ii) the entrance or admission fees paid;
 - (iii) the amount of tax collected; and
 - (iv) any other information that the City may consider necessary;
- (g) require an owner to pay the amount collected to a designated officer:
 - (i) after each performance or entertainment; or

- (ii) at any time and in any manner that the City may consider appropriate.
- (5) Council may accept from an owner a sum in place of the tax.
- (6) Council may exempt persons attending a place of amusement from payment of the tax.

Gazette 7 Dec 2012 [Dispensed].

Division 8 - Recovery of Taxes Related to Land

Recovery of taxes

- 360(1)** The taxes due in respect of any land may be recovered from any owner or holder of a lease, licence or permit originally assessed for the taxes and from any subsequent owner of the whole or any part of the land.
- (2) The taxes are a special lien on the land and are collectible by action or distraint in priority to every claim, privilege, lien or encumbrance of any person except that of the Crown.
- (3) The lien referred to in subsection (2) and its priority shall not be lost or impaired by any neglect, omission or error of any officer of the City.
- (4) Nothing in this Charter shall be construed as making any business tax a charge on the land or the building on or in which a business is carried on.

Gazette 7 Dec 2012 [Dispensed].

Proof of debt

- 361** The production of a copy of the portion of the assessment roll relating to the taxes payable by any person in the City certified as a true copy by the treasurer or a designated officer is proof, in the absence of evidence to the contrary, of the debt.

Gazette 7 Dec 2012 [Dispensed].

Right to real or personal property

- 362(1)** The City may acquire, hold and dispose of real or personal 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 or any taxes, licence fee or other indebtedness owing to the City.
- (2) If, pursuant to subsection (1), real property is acquired in settlement of taxes, the real property is deemed to have been acquired in accordance with the *Municipal Government Act* (Alberta) or *The Tax Enforcement Act* (Saskatchewan), as the case may be, and all the provisions of the applicable Act relating to the sale and distribution of proceeds of the sale of the real property apply.
- (3) The *Municipal Government Act* (Alberta) or *The Tax Enforcement Act* (Saskatchewan) applies to the recovery of tax arrears in respect of a parcel of land located in a part of the City situated in Alberta or Saskatchewan, respectively.

Gazette 7 Dec 2012 [Dispensed].

Division 9 - Recovery of Taxes Not Related to Land

Definitions

363 In this Division,

- (a) **“distress warrant”** means a written instruction to seize goods of the person named in the warrant;
- (b) **“period for payment”** means:
 - (i) if the person liable to pay the tax is a resident of the City, the 14 days immediately following the sending of the tax notice by the City; or
 - (ii) if the person liable to pay the tax is not a resident of the City, the 30 days immediately following the sending of the tax notice by the City;
- (c) **“tax”** means:
 - (i) a business tax;
 - (ii) a well drilling equipment tax; or
 - (iii) a property tax imposed in respect of property referred to in section 252(1)(c), (f), (g), (h), (i), (j)(i) or (k);
- (d) **“tax arrears”** means taxes that remain unpaid after the expiry of the period for payment.

Gazette 7 Dec 2012 [Dispensed].

Methods of recovering taxes in arrears

364(1) The City may attempt to recover tax arrears:

- (a) in accordance with this Division; and
 - (b) subject to subsection (2), in accordance with any other enactment or law.
- (2) The City may start an action under subsection (1)(b) at any time before the goods are sold at a public auction or the City becomes the owner of the goods under section 374, whichever occurs first.

Gazette 7 Dec 2012 [Dispensed].

Property occupied by tenant

365(1) If taxes for which an owner is liable are due on any property occupied by a tenant, the City may send a notice to the tenant requiring the tenant to pay the rent as it becomes due to the City until the taxes, including costs, have been paid.

(2) The City 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 City from exercising any other right the City has to collect the taxes from the tenant or any other person liable for their payment.

(4) The notice referred to in 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) No fewer than 14 days before the City sends a notice under subsection (1), the City must send a notice to the owner of the property advising the owner of the City's intention to proceed under subsection (1).
- (6) From the money paid to the City under this section, the City may pay any sum 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) The City may, from the money paid to it under this section, 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) The City may, from the money paid to it under this section, insure the interest of the City in all or any improvements on the property in respect of 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 loss or damage, including costs.
- (9) Any amount paid by the City under subsection (6), (7) or (8) may be deducted from the money received by the City under this section, in which case only the balance of the money 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 under subsection (1), the City may send to the agent a 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 City all the rents received by the agent from the property, less a reasonable commission for collection and any other necessary expense.
- (11) On receipt of a written notice under subsection (10), the agent is personally liable to the City for all rents received and not paid to the City as required.
- (12) Nothing done by the City pursuant to this section is to be construed as entry into possession of the property.
- (13) The City:
- (a) is accountable only for the money it has actually received 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 City pursuant to this section, other than the taxes the tenant is required to pay under the terms of the tenancy.
- (15) Any amount deducted by the tenant under 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.

Gazette 7 Dec 2012 [Dispensed].

Right to issue distress warrant

366(1) If the City wishes to recover tax arrears pursuant to this Division, it may issue a distress warrant.

(2) The City may, in writing, authorize a designated officer or appoint a person to the position of designated officer to prepare and issue distress warrants and to seize goods pursuant to distress warrants on behalf of the City.

Gazette 7 Dec 2012 [Dispensed].

Seizure of goods

367(1) If a distress warrant has been issued, a civil enforcement agency, a sheriff or a person referred to in section 366(2) must place sufficient goods under seizure to satisfy the amount of the claim shown in the warrant.

(2) 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 City.

(3) If a person refuses to sign a bailee's undertaking, the person placing goods under seizure may remove the goods from the premises.

(4) If a bailee's undertaking has been signed under subsection (2), the goods specified in it are deemed to have been seized.

(5) A seizure under this section continues until the City:

- (a) abandons the seizure by written notice; or
- (b) sells the goods.

(6) The City is not liable for wrongful or illegal seizure or for loss of or damage to goods held under a seizure under this section if a bailee's undertaking relating to the seized goods has been signed pursuant to subsection (2).

Gazette 7 Dec 2012 [Dispensed].

Goods affected by distress warrant

368(1) A person may seize the following goods pursuant to a distress warrant:

- (a) goods belonging to the person who is liable to pay the tax arrears or in which that person has an interest;
- (b) goods of a business that is liable to pay business tax arrears, even if the goods have been sold to a purchaser of the business;
- (c) goods of a corporation that are in the hands of:
 - (i) a receiver appointed for the benefit of creditors;
 - (ii) an authorized trustee in bankruptcy; or
 - (iii) a liquidator appointed under a winding-up order.

(2) If a person who is liable to pay tax arrears is in possession of goods belonging to others for the purpose of storing the goods, those goods must not be seized pursuant to the distress warrant.

Gazette 7 Dec 2012 [Dispensed].

Date for issuing distress warrant

369(1) A distress warrant must not be issued until the period for payment expires, unless subsection (2) applies.

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

Gazette 7 Dec 2012 [Dispensed].

Right to pay tax arrears

370(1) After goods are seized under a distress warrant, any person may pay the tax arrears.

(2) On payment of the tax arrears under subsection (1), the City must release the goods from seizure.

(3) A person may exercise the right under subsection (1) at any time before the City sells the goods at a public auction or becomes the owner of the goods under section 374.

Gazette 7 Dec 2012 [Dispensed].

Right to collect rent to pay tax arrears

371(1) If a distress warrant has been issued to recover tax arrears in respect of a business and the person who is liable to pay the business tax arrears owns property that is leased to one or more tenants, the City may send a notice to each tenant requiring the tenant to pay the rent as it becomes due to the City until the business tax arrears have been paid.

(2) No fewer than 14 days before the City sends a notice under subsection (1), it must send a notice to the owner of the property advising the owner of the City's intention to proceed under subsection (1).

(3) This section does not prevent the City from exercising any other right it has to collect the tax arrears.

Gazette 7 Dec 2012 [Dispensed].

Sale of property

372(1) The City must offer for sale at a public auction goods that have been seized under a distress warrant if the tax arrears are not paid, unless the City starts an action under section 364(2) to recover the tax arrears before the date of the public auction.

(2) The City must advertise a public auction by posting a notice in 3 or more public places in the City and near the goods to be sold at least 10 days before the date of the auction.

(3) The advertisement must specify the date, time and location of the public auction, the conditions of sale, a description of the goods to be sold and the name of the person whose goods are to be sold.

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

Gazette 7 Dec 2012 [Dispensed].

Date of public auction

373(1) The public auction must be held within 60 days after the goods are seized under the distress warrant.

(2) The City may adjourn the holding of a public auction but must post a notice in accordance with section 372(2) showing the new date on which the public auction is to be held.

Gazette 7 Dec 2012 [Dispensed].

Transfer to City

374 The City becomes the owner of any goods offered for sale but not sold at a public auction, immediately after the public auction and may dispose of the goods by selling them.

Gazette 7 Dec 2012 [Dispensed].

Separate account for sale proceeds

375(1) The money paid for goods at a public auction or pursuant to section 374:

(a) must be deposited by the City in an account that is established solely for the purpose of depositing money from the sale of goods under this Division; and

(b) must be paid out in accordance with this section and section 376.

(2) The following must be paid first and in the following order:

(a) the tax arrears;

(b) any lawful expenses of the City in respect of the goods.

(3) If there is any money remaining after payment of the tax arrears and expenses listed in subsection (2), the City must notify the previous owner that there is money remaining and that an application may be made under section 376 to recover all or part of the money.

Gazette 7 Dec 2012 [Dispensed].

Distribution of surplus sale proceeds

376(1) A person may apply to the Court for an order declaring that the person is entitled to a part of the money in the account referred to in section 375(1).

(2) An application under this section may be made within 5 years after the date of the public auction.

(3) The Court must decide if notice must be given to any person other than the applicant and must adjourn the hearing if necessary to allow for the notice to be given.

Gazette 7 Dec 2012 [Dispensed].

Division 10 - Recovery of Licence Fees and Other Amounts**Seizure of designated manufactured home**

377 Part 10 of the *Civil Enforcement Act* (Alberta) does not apply to a designated manufactured home that is located in a manufactured home community in the City and that has been seized under a distress warrant.

Gazette 7 Dec 2012 [Dispensed].

Recovery of licence fee

378(1) The City may recover any licence fee that remains unpaid for 14 days after it becomes payable, with costs, by distress of the licensee's goods or of the licensee's interest in goods.

(2) Sections 363 to 373 apply, with all necessary modifications, to the recovery of a licence fee pursuant to subsection (1).

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

Gazette 7 Dec 2012 [Dispensed].

Work or service under agreement

379(1) The amount due in respect of any work or service performed by the City pursuant to an agreement with any person is a lien on any land owned by the person for whom the work or service was performed.

(2) The City may recover the amount referred to in subsection (1) from the person for whom the work or service was performed

(a) by action, or

(b) by distress of the person's goods in accordance with sections 366 and 367.

(3) At the end of a year in which work or services were performed by the City under this section, the City may

(a) add to any arrears of taxes on land owned by a person in the City any amount in respect of work or services performed for the person that remains unpaid at the end of the year, or

(b) provide that the amount referred to in clause (a) is to be added to and form part of the taxes owed on the land.

(4) Sections 292 to 295 apply, with all necessary modifications, to any amount that is added to unpaid taxes pursuant to subsection (3).

Gazette 7 Dec 2012 [Dispensed].

Division 11 - Recovery of Taxes Related to Designated Manufactured Homes

Definitions

380 In this Division,

(a) **"financing change statement"** means a financing change statement as defined in the *Personal Property Security Act* (Alberta) or *The Personal Property Security Act, 1993* (Saskatchewan);

(b) **"financing statement"** means a financing statement as defined in the *Personal Property Security Act* (Alberta) or *The Personal Property Security Act, 1993* (Saskatchewan);

- (c) “**register**”, except where the context otherwise requires, means to register by means of a financing statement in the Registry in accordance with the *Personal Property Security Act (Alberta)* or *The Personal Property Security Act, 1993* (Saskatchewan) and the regulations made under those Acts;
- (d) “**Registry**” means:
- (i) the Personal Property Registry continued under the *Personal Property Security Act (Alberta)*; or
 - (ii) the Personal Property Registry continued under *The Personal Property Security Act, 1993* (Saskatchewan);
- (e) “**reserve bid**” means the minimum price at which the City is willing to sell a designated manufactured home at a public auction;
- (f) “**security interest**” means a security interest as defined in the *Personal Property Security Act (Alberta)* or *The Personal Property Security Act, 1993* (Saskatchewan);
- (g) “**tax**” means a property tax imposed in respect of property referred to in section 252(1)(j)(i) or (k);
- (h) “**tax arrears list**” means a tax arrears list prepared by the City under section 383;
- (i) “**tax recovery lien**” means a charge to secure the amount of taxes owing to the City in respect of a designated manufactured home.

Gazette 7 Dec 2012 [Dispensed].

Application

381 This Division applies if the City imposes a property tax in respect of a designated manufactured home pursuant to section 245 instead of requiring a licence pursuant to section 246.

Gazette 7 Dec 2012 [Dispensed].

Methods of recovering taxes in arrears

382(1) The City may attempt to recover tax arrears in respect of a designated manufactured home:

- (a) in accordance with this Division; or
 - (b) subject to subsection (2), in accordance with Division 9 or with any other Act or common law right.
- (2) The City may start an action under subsection (1)(b) at any time before:
- (a) the designated manufactured home is sold at a public auction under section 389; or
 - (b) the designated manufactured home is disposed of in accordance with section 395(a);

whichever occurs first.

Gazette 7 Dec 2012 [Dispensed].

Tax arrears list

383(1) The City must annually, not later than March 31:

- (a) prepare a tax arrears list that shows the designated manufactured homes in the City in respect of which there are tax arrears for more than one year, and that may also show the designated manufactured homes in the City in respect of which there are tax arrears for less than one year;
 - (b) register a tax recovery lien against each designated manufactured home shown on the tax arrears list; and
 - (c) post a copy of the tax arrears list in a place that is accessible to the public during regular business hours.
- (2) The City must not register a tax recovery lien against a designated manufactured home in respect of which there exists a tax recovery lien registered from previous years unless that lien has first been discharged.
- (3) If a subsequent tax recovery lien is registered in error, it is deemed to be of no effect.
- (4) The City must give written notice to the owner of each designated manufactured home shown on the tax arrears list that a tax recovery lien has been registered against the designated manufactured home.
- (5) The City must give written notice to the owner of each manufactured home community containing one or more designated manufactured homes shown on the tax arrears list that a tax recovery lien has been registered against the designated manufactured home or homes.

Gazette 7 Dec 2012 [Dispensed].

Costs of recovery

384(1) The City is responsible for the payment of the costs it incurs in carrying out the measures referred to in section 383, but it may add the costs to the tax roll in respect of the designated manufactured home shown on the tax arrears list.

- (2) No person shall register a financing change statement to discharge the registration of a tax recovery lien against a designated manufactured home without the authorization of the City.
- (3) If a tax recovery lien is discharged in error, the City may, within 30 days after the discharge and without any administration fee charged by the Government of Alberta or Government of Saskatchewan, re-register the tax recovery lien, which has the same effect as if the original tax recovery lien had not been discharged.

Gazette 7 Dec 2012 [Dispensed].

Removal of designated manufactured home or improvements

385 If a tax recovery lien has been registered against a designated manufactured home, no person shall remove from the site the designated manufactured home or any other improvements located on the site for which the owner of the designated manufactured home is also liable to pay the taxes, unless the City consents.

Gazette 7 Dec 2012 [Dispensed].

Right to pay tax arrears

386(1) If a tax recovery lien has been registered against a designated manufactured home, any person may pay the tax arrears in respect of that designated manufactured home.

(2) On payment of the tax arrears under subsection (1), the City must register a financing change statement to discharge the registration of the tax recovery lien.

(3) A person may exercise the right under subsection (1) at any time before:

(a) the designated manufactured home is sold at a public auction under section 389; or

(b) the designated manufactured home is disposed of in accordance with section 395(a).

Gazette 7 Dec 2012 [Dispensed].

Right to collect rent to pay tax arrears

387(1) If a tax recovery lien has been registered against a designated manufactured home, the City may send a written notice to any person who rents or leases the designated manufactured home from the owner of the designated manufactured home, requiring that person to pay the rent or lease payments, as the case may be, to the City until the tax arrears have been paid.

(2) No fewer than 14 days before the City sends a notice under subsection (1), the City must send a notice to the owner of the designated manufactured home advising the owner of the City's intention to proceed under subsection (1).

(3) The City must send a copy of the notice under subsection (2) to the owner of the manufactured home community where the designated manufactured home is located.

(4) This section does not prevent the City from exercising any other right it has to collect the tax arrears.

Gazette 7 Dec 2012 [Dispensed].

Warning of sale

388(1) Not later than August 1 following preparation of the tax arrears list, the City must, in respect of each designated manufactured home shown on the tax arrears list, send a written notice to:

(a) the owner of the designated manufactured home;

(b) the owner of the manufactured home community where the designated manufactured home is located; and

(c) each person who has a security interest in or a lien, writ, charge or other encumbrance against the designated manufactured home as disclosed by a search of the Registry using the serial number of the designated manufactured home.

(2) The notice must state that if the tax arrears in respect of the designated manufactured home are not paid before March 31 in the next year, the City will offer the designated manufactured home for sale at a public auction.

(3) The notice under subsection (1) must be sent to the address shown on the records of the Registry for each person referred to in subsection (1)(c).

Gazette 7 Dec 2012 [Dispensed].

Offer of designated manufactured home for sale

389(1) The City must offer for sale at a public auction any designated manufactured home shown on its tax arrears list if the tax arrears are not paid.

(2) Unless subsection (4) applies, the public auction must be held in the period beginning on the date referred to in section 388(2) and ending on March 31 of the year immediately following that date.

(3) Subsection (1) does not apply to a designated manufactured home in respect of which the City has started an action under section 382(2) to recover the tax arrears before the date of the public auction.

(4) The City may enter into an agreement with the owner of a designated manufactured home shown on its tax arrears list providing for the payment of the tax arrears over a period not exceeding 3 years, and in that event the designated manufactured home need not be offered for sale under subsection (1) until:

- (a) the agreement has expired; or
- (b) the owner of the designated manufactured home breaches the agreement;

whichever occurs first.

Gazette 7 Dec 2012 [Dispensed].

Reserve bid and conditions for sale

390 Council must set for each designated manufactured home to be offered for sale at a public auction:

- (a) a reserve bid that is as close as reasonably possible to the market value of the designated manufactured home; and
- (b) any conditions that apply to the sale.

Gazette 7 Dec 2012 [Dispensed].

Right to possession

391(1) From the date on which a designated manufactured home is offered for sale at a public auction, the City is entitled to possession of the designated manufactured home.

(2) For the purpose of obtaining possession of a designated manufactured home, a designated officer may enter the designated manufactured home and take possession of it for and in the name of the City, and if in so doing the designated officer encounters resistance, the City may apply to the Court for an order for possession of the designated manufactured home.

Gazette 7 Dec 2012 [Dispensed].

Advertisement of public auction

392(1) The City must advertise the public auction in one or more issues of a newspaper having general circulation in the City, no fewer than 10 days and no more than 30 days before the date on which the public auction is to be held.

(2) The advertisement must specify the date, time and location of the public auction, the conditions of sale and a description of each designated manufactured home to be offered for sale.

(3) Not less than 4 weeks before the date of the public auction, the City must send a copy of the advertisement referred to in subsection (1) to each person referred to in section 385(1).

Gazette 7 Dec 2012 [Dispensed].

Adjournment of auction

393(1) The City may adjourn the holding of a public auction to any date within 2 months after the advertised date.

(2) If a public auction is adjourned, the City must:

(a) post a notice in a place that is accessible to the public during regular business hours, showing the new date on which the public auction is to be held; and

(b) send a copy of the notice to each person referred to in section 388(1).

(3) If a public auction is cancelled as a result of the payment of the tax arrears, the City must:

(a) post a notice in a place that is accessible to the public during regular business hours stating that the auction is cancelled; and

(b) send a copy of the notice to each person referred to in section 388(1).

Gazette 7 Dec 2012 [Dispensed].

Unencumbered ownership

394(1) A person who purchases a designated manufactured home at a public auction or pursuant to section 395(a) acquires the designated manufactured home free of all security interests, liens, writs, charges and other encumbrances, except encumbrances arising from claims of the Crown in right of Canada, and all obligations secured by the security interests, liens, writs, charges and other encumbrances are, as regards the purchaser, deemed performed.

(2) If a person purchases a designated manufactured home at a public auction or pursuant to section 395(a), the City must, in respect of any security interest in or lien, writ, charge or other encumbrance against the designated manufactured home that exists on the date of sale as disclosed by a search of the Registry using the serial number of the designated manufactured home, register a financing change statement:

(a) to amend the collateral description in the registration to exclude the designated manufactured home; or

(b) if the designated manufactured home is the only collateral described in the registration, to discharge the registration.

(3) Subsection (2) does not apply to a registration for which the purchaser is named as a debtor in a registered financing statement.

(4) Subsection (2) applies notwithstanding the *Personal Property Security Act* (Alberta) and *The Personal Property Security Act, 1993* (Saskatchewan).

(5) A designated manufactured home is sold at a public auction when the person who is acting as the auctioneer declares the designated manufactured home sold.

Gazette 7 Dec 2012 [Dispensed].

Right to sell or dispose of designated manufactured home

395 If a designated manufactured home is not sold at a public auction under section 389, the City may:

- (a) dispose of it:
 - (i) by selling it at a price that is as close as reasonably possible to the market value of the designated manufactured home; or
 - (ii) by depositing in the account referred to in section 397(1)(a) an amount of money equal to the price at which the City would be willing to sell the designated manufactured home under subclause (i); or
- (b) grant a lease in respect of it.

Gazette 7 Dec 2012 [Dispensed].

Payment of tax arrears

396(1) If the tax arrears in respect of a designated manufactured home are paid before the City disposes of it under section 395(a) or while the designated manufactured home is being leased under section 395(b), the City must return the designated manufactured home to its owner.

(2) Before returning the designated manufactured home to its owner under subsection (1), the City must send a written notice:

- (a) to each person referred to in section 388(1); and
- (b) if the City has leased the designated manufactured home under section 395(b), to the person leasing it.

(3) The notice referred to in subsection (2) must state that:

- (a) the designated manufactured home will be returned to the owner after 30 days from the date of the notice; and
- (b) notwithstanding any provision to the contrary in a lease agreement in respect of the designated manufactured home, the lease expires 30 days after the date of the notice.

(4) Subsection (3) applies notwithstanding the *Residential Tenancies Act* (Alberta) and *The Residential Tenancies Act, 2006* (Saskatchewan).

Gazette 7 Dec 2012 [Dispensed].

Separate account for sale proceeds

397(1) The money paid for a designated manufactured home at a public auction or pursuant to section 395(a):

- (a) must be deposited by the City in an account that is established solely for the purpose of depositing money from the sale or disposition of designated manufactured homes under this Division; and
- (b) must be paid out in accordance with this section and section 398.

(2) Money paid to the City as rent under a lease granted under section 395(b) must be placed in the account referred to in subsection (1) and distributed in accordance with this section and section 398.

- (3) The following must be paid first and in the following order:
- (a) the tax arrears in respect of the designated manufactured home;
 - (b) any lawful expenses of the City in respect of the designated manufactured home;
 - (c) an administration fee of 5% of the amount deposited in respect of the designated manufactured home pursuant to subsection (1), payable to the City.
- (4) If there is any money remaining after payment of the tax arrears and costs listed in subsection (3), the City must notify the previous owner of the designated manufactured home that there is money remaining.
- (5) If the City is satisfied after a search of the Registry using the serial number of the designated manufactured home that there are no security interests in or liens, writs, charges or other encumbrances against the designated manufactured home, the City may pay the money remaining after the payments under subsection (3) to the previous owner of the designated manufactured home.
- (6) If the City is not satisfied after a search of the Registry using the serial number of the designated manufactured home that there are no security interests in or liens, writs, charges or other encumbrances against the designated manufactured home, the City must notify the previous owner that an application may be made under section 398 to recover all or part of the money.

Gazette 7 Dec 2012 [Dispensed].

Distribution of surplus sale proceeds

- 398(1)** A person may apply to the Court for an order declaring that the person is entitled to a part of the money in the account referred to in section 397.
- (2) An application under this section must be made within 5 years after:
- (a) the date of the public auction, if the designated manufactured home was sold at a public auction; or
 - (b) the date of a sale under section 395(a), if the designated manufactured home was sold under that section.
- (3) The Court must decide if notice must be given to any person other than the applicant and in that event the hearing must be adjourned to allow notice to be given.

Gazette 7 Dec 2012 [Dispensed].

Payment of undistributed money to the City

- 399** If no application is made under section 398 within the 5-year period referred to in that section, the City may, for any purpose, use any money deposited in accordance with section 397 that remains undistributed.

Gazette 7 Dec 2012 [Dispensed].

Transfer to City after 10 years

400(1) Notwithstanding anything in this Division, where a designated manufactured home has been offered for sale but not sold at a public auction and the City has not disposed of it under section 395(a) within 10 years after the date of the public auction:

- (a) sections 396, 397 and 398 cease to apply in respect of that designated manufactured home; and
 - (b) the City becomes the owner of the designated manufactured home free of all security interests, liens, writs, charges and other encumbrances, except encumbrances arising from claims of the Crown in right of Canada, and all obligations secured by the security interests, liens, writs, charges or other encumbrances are, as regards the City, deemed performed.
- (2) If the City becomes the owner of a designated manufactured home under subsection (1), the City may, in respect of any security interest in or lien, writ, charge or other encumbrance against the designated manufactured home as disclosed by a search of the Registry using the serial number of the designated manufactured home, register a financing change statement:
- (a) to amend the collateral description in the registration to exclude the designated manufactured home; or
 - (b) if the designated manufactured home is the only collateral described in the registration, to discharge the registration.
- (3) Subsection (2) applies notwithstanding the *Personal Property Security Act* (Alberta) and *The Personal Property Security Act, 1993* (Saskatchewan).

Gazette 7 Dec 2012 [Dispensed].

Prohibited bidding and buying

401(1) If the City holds a public auction under section 389 or a sale under section 395(a), the auctioneer, the councillors, the commissioner and the designated officers and employees of the City shall not bid for or buy, or act as an agent in buying, any designated manufactured home offered for sale, unless subsection (2) applies.

(2) The City may direct a designated officer or employee of the City to bid for or buy a designated manufactured home of which the City wishes to become the owner.

Gazette 7 Dec 2012 [Dispensed].

Reporting requirements

402 Unless the City passes a bylaw to the contrary, the owner of a manufactured home community must provide monthly reports to a designated officer of the City regarding:

- (a) the ownership of all designated manufactured homes in the manufactured home community, including the serial numbers of the designated manufactured homes; and
- (b) the movement of all designated manufactured homes in and out of the manufactured home community.

Gazette 7 Dec 2012 [Dispensed].

Bylaw requiring reports

403 Notwithstanding section 402, the City may pass a bylaw requiring the owner of the manufactured home community to provide the reports required under section 402 to the City on the dates specified by the City, but not more than once a month.

Gazette 7 Dec 2012 [Dispensed].

Insurance Proceeds**Action against issuer**

404(1) If property is damaged or destroyed by fire, lightning or explosion and taxes in respect of the property or the land on which it is or was situated are unpaid, the amount payable to any person under a policy of insurance on the property must, to the extent of the unpaid taxes, be paid, on demand, by the insurer to the City, and in default the City may start an action against the insurer to recover the amount of the unpaid taxes.

(2) Subsection (1) applies only to the extent of the amount payable under the policy of insurance and only to the portion not used or to be used in or toward rebuilding, reinstating or repairing the property damaged or destroyed or in or toward acquiring, setting up and repairing another building to take the place of a building totally or substantially destroyed by fire, lightning or explosion.

Gazette 7 Dec 2012 [Dispensed].

Demolition or removal prohibited

405(1) No person shall demolish or remove, or engage, employ or give permission to any person to demolish or remove, any building in respect of which there are taxes outstanding or that is situated on land in respect of which taxes are outstanding, without the prior written consent of the City.

(2) A person who contravenes subsection (1) is guilty of an offence and liable on summary conviction to a fine of not less than \$500 and not more than \$10000.

(3) If a person is found guilty under subsection (2), damages may be assessed against that person in an amount not exceeding the amount of outstanding taxes.

(4) If a building is removed contrary to subsection (1), the building may within 3 months from the date of removal be seized in its new location by a person authorized by the City to do so, and that person must have free right of entry on the land to which the building has been removed for the purpose of severing it from the soil, if necessary, and removing it, in which case it must be restored to its former position.

(5) All expenses reasonably incurred in seizing and restoring a building under subsection (4) may be added to the tax roll and collected in the same manner as taxes.

(6) If a building is demolished or removed contrary to subsection (1) or, if so demolished, if any material taken from the building is removed, the City by its authorized bailiff may, within 3 months from the date of removal, distrain on the building or material for the unpaid taxes and costs and may sell the building or material in the same manner as goods and chattels distrained for taxes may be sold.

Gazette 7 Dec 2012 [Dispensed].

Subsequent proceeding

406 No defect, error or omission in the form or substance of a notice required by section 281 or in the service, transmission or receipt of the notice shall invalidate any subsequent proceedings for the recovery of the taxes.

Gazette 7 Dec 2012 [Dispensed].

Priority of distress

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

Gazette 7 Dec 2012 [Dispensed].

Overdue taxes recoverable by suit

408(1) Overdue taxes may be recovered by action as a debt due to the City, in which case the tax roll is proof, in the absence of evidence to the contrary, of the debt.

(2) For the purposes of this section, all taxes are deemed to be due on the day on which the tax notices referred to in section 281 were mailed or delivered as shown on the tax roll.

Gazette 7 Dec 2012 [Dispensed].

Part 11 - Assessment Review Boards

Division 1 - Establishment and Function of Assessment Review Boards

Interpretation

409(1) In this Part:

- (a) **“assessment notice”** includes an amended assessment notice and a supplementary assessment notice;
- (b) **“assessment roll”** includes a supplementary assessment roll;
- (c) **“composite assessment review board”** means an assessment review board consisting of:
 - (i) one provincial member and 2 other members who are not provincial members; or
 - (ii) subject to section 412(3), one provincial member;
- (d) **“local assessment review board”** means an assessment review board consisting of:
 - (i) 3 members who are not provincial members; or
 - (ii) subject to section 411(2), one member who is not a provincial member;
- (e) **“provincial member”** means a person appointed as a provincial member to a composite assessment review board by the Alberta Minister under section 412(2) or (3);
- (f) **“tax notice”** includes a supplementary tax notice;
- (g) **“tax roll”** includes a supplementary tax roll.

(2) In this Part, a reference to an assessment review board means a local assessment review board or a composite assessment review board, as the case requires.

Gazette 7 Dec 2012 [Dispensed].

Assessment review boards established

410(1) Council may, by bylaw, at any time establish one or more local assessment review boards and one or more composite assessment review boards.

(2) Despite subsection (1), Council must by bylaw on receiving a complaint under section 420 establish a local assessment review board or a composite assessment review board, depending on the type of complaint, to hear the complaint.

Gazette 7 Dec 2012 [Dispensed].

Appointment of members to local assessment review board

411(1) Council must:

- (a) appoint 3 persons as members to each local assessment review board;
- (b) prescribe the term of office of each member appointed under clause (a) and the manner in which vacancies are to be filled; and
- (c) prescribe the remuneration and expenses, if any, payable to each member appointed under clause (a).

(2) Despite subsection (1) but subject to the conditions prescribed by the *Matters Relating to Assessment Complaints Regulation*, Council may establish a local assessment review board consisting of only one member appointed by Council.

(3) The members of each local assessment review board must choose a presiding officer from among themselves.

Gazette 7 Dec 2012 [Dispensed].

Appointment of members to composite assessment review board

412(1) Council must:

- (a) appoint 2 persons as members to each composite assessment review board;
- (b) prescribe the term of office of each member appointed under clause (a) and the manner in which vacancies are to be filled; and
- (c) prescribe the remuneration and expenses, if any, payable to each member appointed under clause (a).

(2) The Alberta Minister must, in accordance with the *Matters Relating to Assessment Complaints Regulation*, appoint one provincial member to each composite assessment review board.

(3) Despite subsections (1) and (2) but subject to the conditions prescribed by the *Matters Relating to Assessment Complaints Regulation*, Council may establish a composite assessment review board consisting of only a provincial member appointed by the Alberta Minister.

(4) The provincial member is the presiding officer of a composite assessment review board.

Gazette 7 Dec 2012 [Dispensed].

Qualifications of members

413 A member of an assessment review board may not participate in a hearing of the board unless the member is qualified to do so in accordance with the *Matters Relating to Assessment Complaints Regulation*.

Gazette 7 Dec 2012 [Dispensed].

Assessment review boards clerk

414(1) Council must appoint a person to act as the clerk of the assessment review boards having jurisdiction in the City and prescribe the remuneration and duties of that person.

(2) The clerk appointed under this section must not be an assessor.

Gazette 7 Dec 2012 [Dispensed].

Acting members

415(1) The Mayor may appoint a person as an acting member of:

- (a) a local assessment review board; or
- (b) a composite assessment review board;

if any member, other than a provincial member, is unable for any reason to attend a hearing of the board.

(2) The Alberta Minister must, in accordance with the *Matters Relating to Assessment Complaints Regulation*, appoint a person as an acting provincial member of a composite assessment review board if the provincial member is unable for any reason to attend a hearing of the board.

Gazette 7 Dec 2012 [Dispensed].

Quorum

416(1) Two members referred to in section 409(1)(d)(i) constitute a quorum of a local assessment review board.

(2) The provincial member and one other member referred to in section 409(1)(c)(i) constitute a quorum of a composite assessment review board.

Gazette 7 Dec 2012 [Dispensed].

Complaints

417(1) A person wishing to make a complaint about any assessment or tax must do so in accordance with this section and section 418.

(2) A complaint must be in the form prescribed in the *Matters Relating to Assessment Complaints Regulation* and must be accompanied with the fee set by Council under section 438(1), if any.

Gazette 7 Dec 2012 [Dispensed].

Making of complaint

418(1) A complaint may be made only by an assessed person or a taxpayer.

(2) A complaint may relate to any assessed property or business.

- (3) A complaint may be made about any of the following matters, as shown on an assessment or tax notice:
- (a) the description of a property or business;
 - (b) the name and mailing address of an assessed person or taxpayer;
 - (c) an assessment;
 - (d) an assessment class;
 - (e) an assessment subclass;
 - (f) the type of property;
 - (g) the type of improvement;
 - (h) school support;
 - (i) whether the property is assessable;
 - (j) whether the property or business is exempt from taxation under Part 10.
- (4) There is no right to make a complaint about any tax rate.
- (5) A complainant must:
- (a) indicate what information shown on an assessment notice or tax notice is incorrect;
 - (b) explain in what respect that information is incorrect;
 - (c) indicate what the correct information is; and
 - (d) identify the requested assessed value, if the complaint relates to an assessment.
- (6) A complaint about a local improvement tax may be made only within one year after it is first imposed.
- (7) Notwithstanding subsection (6), where a local improvement tax rate has been revised under section 349(3), a complaint may be made about the revised local improvement tax whether or not a complaint was made about the tax within the year after it was first imposed.
- (8) A complaint under subsection (7) may be made only within one year after the local improvement tax rate is revised.
- (9) A complaint must include the mailing address of the complainant if the mailing address of the complainant is different from the address shown on the assessment notice or tax notice.
- (10) An assessment review board has no jurisdiction to deal with a complaint about linear property or an amount set by the Alberta Minister under Part 9 as the equalized assessment for the City.

Jurisdiction of assessment review boards

419(1) A local assessment review board has jurisdiction to hear complaints about any matter referred to in section 418(3) that is shown on:

- (a) an assessment notice for:
 - (i) residential property with 3 or fewer dwelling units; or
 - (ii) farm land; or
- (b) a tax notice other than a property tax notice.

(2) Subject to section 418(10), a composite assessment review board has jurisdiction to hear complaints about any matter referred to in section 418(3) that is shown on an assessment notice for property other than property described in subsection (1)(a).

Gazette 7 Dec 2012 [Dispensed].

Address to which a complaint is sent

420(1) A complaint must be filed with the clerk appointed under section 414 at the address shown on the assessment or tax notice, not later than the date shown on that notice.

(2) On receiving a complaint, the clerk referred to in subsection (1) must set a date, time and location for a hearing in accordance with the *Matters Relating to Assessment Complaints Regulation*.

Gazette 7 Dec 2012 [Dispensed].

Notice of assessment review board hearing

421(1) If a complaint is to be heard by a local assessment review board, the clerk appointed under section 414 must:

- (a) within 30 days after receiving the complaint, provide the City with a copy of the complaint; and
- (b) within the time prescribed by the *Matters Relating to Assessment Complaints Regulation*, notify the City, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing.

(2) If a complaint is to be heard by a composite assessment review board, the clerk appointed under section 414 must:

- (a) within 30 days after receiving the complaint, provide the City with a copy of the complaint; and
- (b) within the time prescribed by the *Matters Relating to Assessment Complaints Regulation*, notify the Alberta Minister, the City, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing.

Gazette 7 Dec 2012 [Dispensed].

Absence from hearing

422 If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if:

- (a) all persons required to be notified were given notice of the hearing; and

(b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.

Gazette 7 Dec 2012 [Dispensed].

Proceedings before assessment review board

423(1) Assessment review boards are not bound by the rules of evidence or any other law applicable to court proceedings and have power to determine the admissibility, relevance and weight of any evidence.

(2) Assessment review boards may require any person giving evidence before them to do so under oath.

(3) Members of assessment review boards are commissioners for oaths while acting as members.

Gazette 7 Dec 2012 [Dispensed].

Notice to attend or produce

424(1) If, in the opinion of an assessment review board:

- (a) the attendance of a person is required; or
- (b) the production of a document or thing is required;

the assessment review board may cause to be served on a person a notice to attend or a notice to attend and produce a document or thing.

(2) If a person fails or refuses to comply with a notice served under subsection (1), the assessment review board may apply to the Court and the Court may issue a warrant requiring the attendance of the person or the attendance of the person to produce a document or thing.

Gazette 7 Dec 2012 [Dispensed].

Protection of witnesses

425 A witness may be examined under oath on anything relevant to a matter that is before an assessment review board and is not excused from answering any question on the ground that the answer might tend to:

- (a) incriminate the witness;
- (b) subject the witness to punishment under this Charter or any other enactment; or
- (c) establish liability of the witness:
 - (i) to a civil proceeding at the instance of the Crown in right of Alberta or Saskatchewan or of any other person; or
 - (ii) to prosecution under this Charter or any other enactment;

but if the answer so given tends to incriminate the witness, subject the witness to punishment or establish liability of the witness, it must not be used or received against the witness in any civil proceedings or in any other proceedings under this Charter or any other enactment, except in a prosecution for or proceedings in respect of perjury or the giving of contradictory evidence.

Gazette 7 Dec 2012 [Dispensed].

Division 2 - Decisions of Assessment Review Boards

Decisions of assessment review board

426(1) An assessment review board may, with respect to any matter referred to in section 418(3), make a change to an assessment roll or tax roll or decide that no change is required.

(2) An assessment review board must dismiss a complaint that was not made within the proper time or that does not comply with section 418(5).

(3) An assessment review board must not alter any assessment that is fair and equitable, taking into consideration:

(a) the valuation and other standards set out in the *Matters Relating to Assessment and Taxation Regulation*;

(b) the procedures set out in the *Matters Relating to Assessment Complaints Regulation*; and

(c) the assessments of similar property or businesses in the City.

(4) An assessment review board must not alter any assessment of farm land, machinery and equipment or railway property that has been prepared correctly in accordance with the *Matters Relating to Assessment and Taxation Regulation*.

Gazette 7 Dec 2012 [Dispensed].

Assessment review board decisions

427(1) Subject to the *Matters Relating to Assessment Complaints Regulation*, an assessment review board must, in writing, render a decision and provide reasons, including any dissenting reasons:

(a) within 30 days from the last day of the hearing; or

(b) before the end of the taxation year to which the complaint that is the subject of the hearing applies;

whichever is earlier.

(2) Despite subsection (1), in the case of a complaint about a supplementary assessment notice, an amended assessment notice or any tax notice other than a property tax notice, an assessment review board must render its decision in writing in accordance with the *Matters Relating to Assessment Complaints Regulation*.

Gazette 7 Dec 2012 [Dispensed].

Costs of proceedings

428 A composite assessment review board may, or in the circumstances set out in the *Matters Relating to Assessment Complaints Regulation* must, order that costs of and incidental to any hearing before it be paid by one or more of the parties in the amount specified in that Regulation.

Gazette 7 Dec 2012 [Dispensed].

Effect of order relating to costs

429 An order of the composite assessment review board under section 428 may be registered:

(a) in the Personal Property Registry continued under the *Personal Property Security Act* (Alberta) and at any Land Titles Office of Alberta; or

(b) in the Personal Property Registry continued under *The Personal Property Security Act, 1993* (Saskatchewan) and the Saskatchewan Land Titles Registry;

and, on registration, has the same effect as if it were a registered writ of enforcement issued after judgment has been entered in an action by the Court.

Gazette 7 Dec 2012 [Dispensed].

Notice of decision

430 The clerk appointed under section 414 must, within 7 days after an assessment review board renders a decision, send the board's written decision and reasons, including any dissenting reasons, to the persons notified of the hearing under section 421(1)(b) or (2)(b), as the case may be.

Gazette 7 Dec 2012 [Dispensed].

Appeal

431(1) An appeal lies to the Court on a question of law or jurisdiction with respect to a decision of an assessment review board.

- (2) Any of the following may appeal the decision of an assessment review board:
- (a) the complainant;
 - (b) an assessed person, other than the complainant, who is affected by the decision;
 - (c) the City, if the decision being appealed relates to property that is within the boundaries of the City;
 - (d) the assessor appointed by the City.
- (3) An application for leave to appeal must be filed with the Court within 30 days after the persons notified of the hearing receive the decision under section 430, and notice of the application for leave to appeal must be given to:
- (a) the assessment review board; and
 - (b) any other persons as the judge directs.
- (4) If an applicant makes a written request for materials to the assessment review board for the purposes of the application for leave to appeal under subsection (3), the assessment review board must provide the materials requested within 14 days from the date on which the written request is served.
- (5) On hearing the application and the representations of those persons who are, in the opinion of the judge, affected by the application, the judge may grant leave to appeal if the judge is of the opinion that the appeal involves a question of law or jurisdiction of sufficient importance to merit an appeal and has a reasonable chance of success.
- (6) If a judge grants leave to appeal, the judge may:
- (a) direct which persons or other bodies must be named as respondents to the appeal;
 - (b) specify the question of law or the question of jurisdiction to be appealed; and

- (c) make any order as to the costs of the application that the judge considers appropriate.
- (7) On leave to appeal being granted by a judge, the appeal must proceed in accordance with the practice and procedure of the Court.
- (8) Notice of the appeal must be given to the parties affected by the appeal and to the assessment review board.
- (9) Within 30 days from the date that the leave to appeal is obtained, the assessment review board must forward to the clerk of the Court the transcript, if any, and the record of the hearing, its findings and reasons for the decision.

Gazette 7 Dec 2012 [Dispensed].

Decision on appeal

432(1) On the hearing of an appeal:

- (a) no evidence other than the evidence that was submitted to the assessment review board may be admitted, but the Court may draw any inferences:
 - (i) that are not inconsistent with the facts expressly found by the assessment review board; and
 - (ii) that are necessary for determining the question of law or the question of jurisdiction; and
- (b) the Court may confirm or cancel the decision.
- (2) In the event that the Court cancels a decision, the Court must refer the matter back to the assessment review board, and the board must rehear the matter and deal with it in accordance with the opinion of or any direction given by the Court on the question of law or the question of jurisdiction.
- (3) No member of the assessment review board is liable for costs by reason of or in respect of an application for leave to appeal or an appeal under this Charter.
- (4) If the Court finds that the only ground for appeal established is a defect in form or a technical irregularity and that no substantial wrong or miscarriage of justice has occurred, the Court may deny the appeal, confirm the decision of the assessment review board despite the defect or irregularity, and order that the decision takes effect from the time and on the terms that the Court considers proper.

Gazette 7 Dec 2012 [Dispensed].

Division 3 - General Matters

Referral of unfair assessment to Minister

433 An assessment review board may refer any assessment that it considers unfair and inequitable to the Alberta Minister and the Alberta Minister may deal with it under sections 271 and 534.

Gazette 7 Dec 2012 [Dispensed].

Required changes to rolls

434 The City must make any changes to its assessment roll or tax roll, or both, that are necessary to reflect the decision of an assessment review board.

Gazette 7 Dec 2012 [Dispensed].

Right to continue proceedings

435 A person who becomes an assessed person or taxpayer in respect of a property or business while a complaint about the property or business is being dealt with under this Part may become a party to any proceedings started by the previous assessed person or taxpayer.

Gazette 7 Dec 2012 [Dispensed].

Obligation to pay taxes

436 Making a complaint under this Part does not relieve any person from the obligation to pay any taxes owing on any property or business or any penalties imposed for late payment of taxes.

Gazette 7 Dec 2012 [Dispensed].

Prohibition

437(1) A member of an assessment review board must not hear or vote on any decision that relates to a matter in respect of which the member has a pecuniary interest.

(2) For the purposes of subsection (1), a member of an assessment review board has a pecuniary interest in a matter to the same extent that a councillor would have a pecuniary interest in the matter as determined in accordance with section 131.

Gazette 7 Dec 2012 [Dispensed].

Fees

438(1) Subject to the *Matters Relating to Assessment Complaints Regulation*, Council may set fees payable by persons wishing to make complaints or to be involved as a party or intervenor in a hearing before an assessment review board and for obtaining copies of an assessment review board's decisions and other documents.

(2) If the assessment review board makes a decision in favour of the complainant, the fees paid by the complainant under subsection (1) must be refunded.

(3) If:

(a) the assessment review board makes a decision that is not in favour of the complainant; and

(b) on appeal, the Court makes a decision in favour of the complainant;

the fees paid by the complainant under subsection (1) must be refunded.

Gazette 7 Dec 2012 [Dispensed].

Admissible evidence at hearing

439(1) A copy of:

(a) an assessment roll or tax roll or part of it; or

- (b) an assessment notice or tax notice;

that is certified by the treasurer as being a true copy of the original roll, part of the roll or notice is proof, in the absence of evidence to the contrary, of the existence and validity of the roll, part of the roll or notice and is admissible in evidence without proof of the appointment or signature of the treasurer.

(2) A statutory declaration signed by the treasurer is admissible in evidence as proof, in the absence of evidence to the contrary, that:

- (a) an assessment notice was sent on the date shown on the assessment notice; or
- (b) a tax notice was sent on the date shown on the tax notice.

Gazette 7 Dec 2012 [Dispensed].

Decision admissible on appeal

440 A copy of a decision of an assessment review board that is certified by the clerk appointed under section 414 as being a true copy of the original decision is proof, in the absence of evidence to the contrary, of the decision and is admissible in evidence without proof of the appointment or signature of the secretary.

Gazette 7 Dec 2012 [Dispensed].

Immunity

441 The members of an assessment review board are not personally liable for anything done or omitted to be done in good faith in the exercise or purported exercise of a power, duty or function under this Part.

Gazette 7 Dec 2012 [Dispensed].

Part 12 - Municipal Government Board

Definitions

442 In this Part:

- (a) “**administrator**” means the Deputy Minister of the Alberta Minister;
- (b) “**Board**” means the Municipal Government Board and includes any panel of the Municipal Government Board.

Gazette 7 Dec 2012 [Dispensed].

Qualifications of members

443 A member of a panel of the Board may not participate in a hearing related to assessment matters unless the member is qualified to do so in accordance with the *Matters Relating to Assessment Complaints Regulation*.

Gazette 7 Dec 2012 [Dispensed].

Jurisdiction of the Board

444(1) The Board has jurisdiction:

- (a) to hear complaints about assessments for linear property in the City; and
 - (b) to hear any complaint relating to the amount set by the Alberta Minister under Part 9 as the equalized assessment for the City.
- (2) The Board must hold a hearing under Division 1 of this Part in respect of the matters set out in subsection (1)(a) and (b).

Gazette 7 Dec 2012 [Dispensed].

ALSA regional plans

445 In carrying out its functions and in exercising its jurisdiction under this Charter, the Board must act in accordance with any applicable ALSA regional plan.

Gazette 7 Dec 2012 [Dispensed].

Limit on Board's jurisdiction

446 The Board has no jurisdiction under section 444 to hear a complaint relating to an equalized assessment set by the Alberta Minister under Part 9 if the reason for the complaint is:

- (a) that the equalized assessment fails to reflect a loss in value where the loss in value has not been reflected in the assessments referred to in section 265;
- (b) that information provided to the Alberta Minister by the City in accordance with the *Municipal Government Act* (Alberta) does not properly reflect the relationship between the assessments and the value of property in the City for the year preceding the year in which the assessments were used for the purpose of imposing a tax under Part 10; or
- (c) that information relied on by the Alberta Minister pursuant to the *Municipal Government Act* (Alberta) is incorrect.

Gazette 7 Dec 2012 [Dispensed].

Division 1 - Hearings Before the Board**Form of complaint**

447(1) Any complaint respecting a matter that is to be dealt with by a hearing before the Board must be in the form prescribed by the *Matters Relating to Assessment Complaints Regulation* and must be filed with the administrator within the following periods:

- (a) for a complaint about an assessment for linear property, not later than the date shown on the assessment notice;
 - (b) for a complaint relating to the amount of an equalized assessment, not later than 30 days from the date the Alberta Minister sends the City the report described in section 268.
- (2) The form referred to in subsection (1) must include:
- (a) the reason the matter is being referred to the Board;

- (b) a brief explanation of the issues to be decided by the Board; and
 - (c) an address to which any notice or decision of the Board is to be sent.
- (3) In addition to the information described in subsection (2), in respect of a complaint about an assessment for linear property, the form referred to in subsection (1) must:
- (a) indicate what information on an assessment notice is incorrect;
 - (b) explain in what respect that information is incorrect;
 - (c) indicate what the correct information is; and
 - (d) identify the requested assessed value, if the complaint relates to an assessment.
- (4) In addition to the information described in subsection (2), in respect of a complaint about an amount of an equalized assessment, the form referred to in subsection (1) must:
- (a) explain in what respect the amount is incorrect; and
 - (b) indicate what the correct amount should be.

Gazette 7 Dec 2012 [Dispensed].

Complaints about linear property

448(1) A complaint about an assessment for linear property may be about any of the following matters, as shown on the assessment notice:

- (a) the description of any linear property;
 - (b) the name and mailing address of an assessed person;
 - (c) an assessment;
 - (d) the type of improvement;
 - (e) school support;
 - (f) whether the linear property is assessable;
 - (g) whether the linear property is exempt from taxation under Part 10.
- (2) Any of the following may make a complaint about an assessment for linear property:
- (a) an assessed person;
 - (b) the City.

Gazette 7 Dec 2012 [Dispensed].

Duty of administrator on receiving complaint

449(1) On receiving a complaint referred to in section 447(1), the administrator must set a date, time and location for a hearing before the Board in accordance with the *Matters Relating to Assessment Complaints Regulation*.

- (2) If the complaint relates to an assessment for linear property, the administrator must advise the Alberta Minister that the complaint has been received.

Gazette 7 Dec 2012 [Dispensed].

Notice of hearing before the Board

450 If a matter is to be heard by the Board, the administrator must:

- (a) within 30 days after receiving a complaint under section 447(1), provide the City with a copy of the complaint; and
- (b) within the time prescribed by the *Matters Relating to Assessment Complaints Regulation*, and no fewer than 14 days before the hearing, notify the City, the person who sent the complaint to the administrator and any assessed person who is affected by the matter to be heard of the date, time and location of the hearing.

Gazette 7 Dec 2012 [Dispensed].

Absence from hearing

451 If any person who is given notice of the hearing does not attend, the Board must proceed to deal with the matter if:

- (a) all persons required to be notified were given notice of the hearing; and
- (b) no request for a postponement or an adjournment was received by the Board or, if a request was received, no postponement or adjournment was granted by the Board.

Gazette 7 Dec 2012 [Dispensed].

Proceedings before the Board

452(1) The Board is not bound by the rules of evidence or any other law applicable to court proceedings and has power to determine the admissibility, relevance and weight of any evidence.

- (2) The Board may require any person giving evidence before it to do so under oath.
- (3) Members of the Board are commissioners for oaths while acting in their official capacities.

Gazette 7 Dec 2012 [Dispensed].

Notice to attend or produce

453(1) If, in the opinion of the Board:

- (a) the attendance of a person is required; or
- (b) the production of a document or thing is required;

the Board may cause to be served on a person a notice to attend or a notice to attend and produce a document or thing.

- (2) If a person fails or refuses to comply with a notice served under subsection (1), the Board may apply to the Court and the Court may issue a warrant requiring the attendance of the person or the attendance of the person to produce a document or thing.

Gazette 7 Dec 2012 [Dispensed].

Protection of witnesses

454 A witness may be examined under oath on anything relevant to a matter that is before the Board and is not excused from answering any question on the ground that the answer might tend to:

- (a) incriminate the witness;
- (b) subject the witness to punishment under this Charter or under any other enactment; or
- (c) establish liability of the witness:
 - (i) to a civil proceeding at the instance of the Crown in right of Alberta or Saskatchewan or of any other person; or
 - (ii) to prosecution under any Act;

but if the answer so given tends to incriminate the witness, subject the witness to punishment or establish liability of the witness, it must not be used or received against the witness in any civil proceedings or in any other proceedings under this Charter or any other enactment, except in a prosecution for or proceedings in respect of perjury or the giving of contradictory evidence.

Gazette 7 Dec 2012 [Dispensed].

Decisions of the Board

455(1) On concluding a hearing, the Board may make any of the following decisions:

- (a) make a change in respect of any matter referred to in section 448(1), if the hearing relates to a complaint about an assessment for linear property;
 - (b) make a change to any equalized assessment, if the hearing relates to an equalized assessment;
 - (c) decide that no change to an equalized assessment or an assessment roll is required.
- (2) The Board must dismiss a complaint that was not made within the proper time or that does not comply with section 448(1), (2) or (3).
- (3) The Board must not alter:
- (a) any assessment of linear property that has been prepared correctly in accordance with the *Matters Relating to Assessment and Taxation Regulation*; or
 - (b) any equalized assessment that is fair and equitable, taking into consideration equalized assessments in similar municipalities.
- (4) The Board may, in its decision:
- (a) include terms and conditions; and
 - (b) make the decision effective on a future date or for a limited time.

Gazette 7 Dec 2012 [Dispensed].

Board decisions

456(1) Subject to the *Matters Relating to Assessment Complaints Regulation*, if the hearing relates to a complaint about an assessment for linear property, the Board must, in writing, render a decision and provide reasons, including any dissenting reasons:

- (a) within 30 days from the last day of the hearing; or
- (b) before the end of the taxation year to which the assessment that is the subject of the hearing applies;

whichever is earlier.

(2) Subject to the *Matters Relating to Assessment Complaints Regulation*, if the hearing relates to a complaint about the amount of an equalized assessment, the Board must, in writing, render a decision and provide reasons, including any dissenting reasons:

- (a) within 30 days from the last day of the hearing; or
- (b) within 150 days from the date the Alberta Minister sends the City the report described to in section 268;

whichever is earlier.

Gazette 7 Dec 2012 [Dispensed].

Costs of proceedings

457 The Board may, or in the circumstances set out in the *Matters Relating to Assessment Complaints Regulation* must, order that costs of and incidental to any hearing before it be paid by one or more of the parties in the amount specified in that Regulation.

Gazette 7 Dec 2012 [Dispensed].

Effect of order relating to costs

458 A decision of the Board under section 457 relating to costs may be registered:

- (a) in the Personal Property Registry continued under the *Personal Property Security Act* (Alberta) and at any Land Titles Office of Alberta; or
- (b) in the Personal Property Registry continued under *The Personal Property Security Act, 1993* (Saskatchewan) and the Saskatchewan Land Titles Registry;

and, on registration, has the same effect as if it were a registered writ of enforcement issued after judgment has been entered in an action by the Court.

Gazette 7 Dec 2012 [Dispensed].

Extension of time

459 If a decision of the Board requires something to be done within a specified time, the Board may extend the time.

Gazette 7 Dec 2012 [Dispensed].

Rehearing

460 The Board may rehear any matter before making its decision, and may review, rescind or vary any decision made by it.

Gazette 7 Dec 2012 [Dispensed].

Notice of decision

461 The Board must, within 7 days after it renders a decision, send its written decision and reasons, including any dissenting reasons, to the persons notified of the hearing under section 450(1)(b).

Gazette 7 Dec 2012 [Dispensed].

Decision final

462(1) An appeal lies to the Court on a question of law or jurisdiction with respect to a decision of the Board.

- (2) Any of the following may appeal the decision of the Board:
 - (a) the complainant;
 - (b) an assessed person, other than the complainant, who is affected by the decision;
 - (c) the City, if the decision being appealed relates to property that is within the boundaries of the City;
 - (d) the assessor appointed by the City, if clause (c) applies.
- (3) An application for leave to appeal must be filed with the Court within 30 days after the persons notified of the hearing receive the decision under section 461, and notice of the application for leave to appeal must be given to:
 - (a) the Board; and
 - (b) any other persons as the judge directs.
- (4) If an applicant makes a written request for materials to the Board for the purposes of the application for leave to appeal under subsection (3), the Board must provide the materials requested within 14 days from the date on which the written request is served.
- (5) On hearing the application and the representations of those persons who are, in the opinion of the judge, affected by the application, the judge may grant leave to appeal if the judge is of the opinion that the appeal involves a question of law or jurisdiction of sufficient importance to merit an appeal and has a reasonable chance of success.
- (6) If a judge grants leave to appeal, the judge may:
 - (a) direct which persons or other bodies must be named as respondents to the appeal;
 - (b) specify the question of law or the question of jurisdiction to be appealed; and
 - (c) make any order as to the costs of the application that the judge considers appropriate.
- (7) On leave to appeal being granted by a judge, the appeal must proceed in accordance with the practice and procedure of the Court.

(8) Notice of the appeal must be given to the parties affected by the appeal and to the Board.

(9) Within 30 days from the date that the leave to appeal is obtained, the Board must forward to the clerk of the Court the transcript, if any, and the record of the hearing, its findings and reasons for the decision.

Gazette 7 Dec 2012 [Dispensed].

Decision on appeal

463(1) On the hearing of an appeal:

(a) no evidence other than the evidence that was submitted to the Board may be admitted, but the Court may draw any inferences:

(i) that are not inconsistent with the facts expressly found by the Board; and

(ii) that are necessary for determining the question of law or the question of jurisdiction; and

(b) the Court may confirm or cancel the decision.

(2) In the event that the Court cancels a decision, the Court must refer the matter back to the Board, and the Board must rehear the matter and deal with it in accordance with the opinion of or any direction given by the Court on the question of law or the question of jurisdiction.

(3) No member of the Board is liable for costs by reason of or in respect of an application for leave to appeal or an appeal under this Charter.

(4) If the Court finds that the only ground for appeal established is a defect in form or a technical irregularity and that no substantial wrong or miscarriage of justice has occurred, the Court may deny the appeal, confirm the decision of the Board despite the defect or irregularity, and order that the decision takes effect from the time and on the terms that the Court considers proper.

Gazette 7 Dec 2012 [Dispensed].

Technical irregularities

464(1) If there has been substantial compliance with this Part, a decision of the Board is not invalid because of a defect in form, a technical irregularity or informality.

(2) The Board may correct any error or omission in its decision.

Gazette 7 Dec 2012 [Dispensed].

Intervention by the City

465(1) If Council considers that the interests of the public in the City or in a major part of the City are sufficiently concerned, Council may authorize the City to become a complainant or intervenor in a hearing before the Board.

(2) For the purposes of subsection (1), Council may take any steps, incur any expense and take any proceedings necessary to place the question in dispute before the Board for a decision.

Gazette 7 Dec 2012 [Dispensed].

Division 2 - Inquiries by the Board

Referrals to the Board

466(1) The Lieutenant Governor in Council of Alberta or Saskatchewan may refer any matter to the Board for its recommendations.

(2) The Alberta Minister or the Saskatchewan Minister may, by order, refer any question or other matter to the Board for its recommendations.

(3) On receipt of a reference under subsection (1) or (2), the Board must conduct an inquiry and prepare a report in accordance with section 467.

Gazette 7 Dec 2012 [Dispensed].

Report

467(1) On concluding an inquiry, the Board must prepare a report that includes its recommendations.

(2) The Board may make any recommendations it considers appropriate.

(3) The report must be delivered to the Minister who referred to the Board the question or matter in respect of which the report is made.

Gazette 7 Dec 2012 [Dispensed].

Referral of unfair assessment

468 The Board may refer any assessment that it considers unfair and inequitable to the Alberta Minister and the Minister may deal with it under sections 271 and 534.

Gazette 7 Dec 2012 [Dispensed].

Required changes to rolls

469(1) The City must make any changes to its assessment roll or tax roll, or both, that are necessary to reflect the decision of the Board.

(2) The Alberta Minister must make any changes to the Minister's assessment roll for linear property that are necessary to reflect the decision of the Board.

Gazette 7 Dec 2012 [Dispensed].

Right to continue proceedings

470 A person who becomes an assessed person or taxpayer in respect of a property or business when a complaint or an appeal about the property or business is being dealt with under this Part may become a party to any proceedings started by the previous assessed person or taxpayer.

Gazette 7 Dec 2012 [Dispensed].

Obligation to pay taxes

471 Sending a complaint to the Board under section 447(1) does not relieve any person from the obligation to pay any taxes owing on any property or business or any penalties imposed for late payment of taxes.

Gazette 7 Dec 2012 [Dispensed].

Prohibition

472(1) A member of the Board must not hear or vote on any decision or recommendation that relates to a matter in respect of which the member has a pecuniary interest.

(2) For the purposes of subsection (1), a member has a pecuniary interest in a matter to the same extent that a councillor would have a pecuniary interest in the matter as determined in accordance with section 131.

Gazette 7 Dec 2012 [Dispensed].

Contempt

473(1) A person is in contempt of the Board if the person commits or does any act, matter or thing that would, if done in or in respect of a Court of Queen's Bench of Alberta or Saskatchewan, constitute a contempt of the Court.

(2) A Court referred to in subsection (1) may, on an application by the Board, commit a person referred to in subsection (1) for contempt of the Board, and has the same power of committal in respect of contempt of the Board as it has in respect of contempt of the Court.

Gazette 7 Dec 2012 [Dispensed].

Rules respecting procedures

474 The Board may make rules regulating its procedures.

Gazette 7 Dec 2012 [Dispensed].

Powers of the Board

475(1) The Board may request copies of statements, reports, documents or information of any kind from any local authority.

(2) The Board may request, in writing, copies of any certificates or certified copies of documents from:

(a) any Land Titles Office of Alberta or from the member of the Executive Council of Alberta to whom responsibility for the administration of the *Land Titles Act* (Alberta) is assigned under the *Government Organization Act* (Alberta); or

(b) the Saskatchewan Land Titles Registry.

(3) The Board or any member of the Board may at any time search the public records of any Land Titles Office of Alberta or the Saskatchewan Land Titles Registry.

Gazette 7 Dec 2012 [Dispensed].

Admissible evidence at hearing

476(1) A document purporting to have been issued by a corporation or any officer, agent or employee of a corporation, or by any other person for or on its behalf, may be considered by the Board as proof, in the absence of evidence to the contrary, that the document was issued by the corporation.

(2) A copy of:

(a) an assessment roll or tax roll or part of it; or

- (b) an assessment notice or tax notice;

that is certified by the treasurer as being a true copy of the original roll, part of the roll or notice is proof, in the absence of evidence to the contrary, of the existence and validity of the roll, part of the roll or notice and is admissible in evidence without proof of the appointment or signature of the treasurer.

(3) A statutory declaration signed by the treasurer is admissible in evidence as proof, in the absence of evidence to the contrary, that:

- (a) an assessment notice was sent on the date shown on the assessment notice; or

- (b) a tax notice was sent on the date shown on the tax notice.

Gazette 7 Dec 2012 [Dispensed].

Decision admissible on judicial review

477 A copy of a decision of the Board that is certified by the person who presided at the hearing as being a true copy of the original decision is proof, in the absence of evidence to the contrary, of the decision and is admissible in evidence without proof of the appointment or signature of the person who signed the certificate.

Gazette 7 Dec 2012 [Dispensed].

Immunity

478 The members of the Board are not personally liable for anything done or omitted to be done in good faith in the exercise or purported exercise of a power, duty or function under this Part.

Gazette 7 Dec 2012 [Dispensed].

Transitional – complaints made before this Charter in force

479(1) Parts 11 and 12 apply only in respect of complaints made under Part 11 or 12 after the coming into force of this Charter.

(2) Notwithstanding section 556, *The Lloydminster Charter* (AR 43/79) continues to apply in respect of complaints made under section 577 or 601 of *The Lloydminster Charter* (AR 43/79) before the coming into force of this Charter, and those complaints must be dealt with in accordance with *The Lloydminster Charter* (AR 43/79) as if it had not been repealed.

Gazette 7 Dec 2012 [Dispensed].

Part 13 - Liability of the City, Enforcement of Municipal Law and Other Legal Matters

Division 1 - Liability of the City

Acting in accordance with statutory authority

480 Subject to this Charter and all other enactments, the City is not liable for damage caused by any thing done or not done by the City in accordance with the authority of this Charter or another enactment unless the cause of action is negligence or any other tort.

Gazette 7 Dec 2012 [Dispensed].

Non-negligence actions

481(1) The City is not liable in an action based on nuisance, or on any other tort that does not require a finding of intention or negligence, if the damage arises, directly or indirectly, from roads or from the operation or non-operation of:

- (a) a public utility; or
- (b) a dike, ditch or dam.

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

(3) Without limiting subsection (1), the City 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.

Gazette 7 Dec 2012 [Dispensed].

Exercise of discretion

482 If the City has the discretion to do something, the City is not liable for not doing that thing or for deciding in good faith not to do that thing.

Gazette 7 Dec 2012 [Dispensed].

Inspections and maintenance

483 The City is not liable for damage caused by:

- (a) a system of inspection, or the manner in which inspections are to be performed, or the frequency, infrequency or absence of inspections; and
- (b) a system of maintenance, or the manner in which maintenance is to be performed, or the frequency, infrequency or absence of maintenance.

Gazette 7 Dec 2012 [Dispensed].

Snow on roads — limitation of actions

484(1) The City is liable for an injury to a person or damage to property caused by snow, ice or slush on roads or sidewalks in the City only if the City is grossly negligent.

(2) A person who brings an action claiming gross negligence described in subsection (1) must notify the City of the event that gives rise to the action within 21 days of the occurrence of the event.

(3) Failure to notify the City bars the action unless:

- (a) there is a reasonable excuse for the lack of notice and the City is not prejudiced by the lack of notice;

- (b) death is the result of the event complained of; or
- (c) the City waives in writing the requirement for notice.

Gazette 7 Dec 2012 [Dispensed].

Repair of roads, public places and public works

485(1) Every road or other public place that is subject to the direction, control and management of the City, including all public works in, on or above the roads or public place put there by the City or by any other person with the permission of the City, must be kept in a reasonable state of repair by the City, having regard to:

- (a) the character of the road, public place or public work; and
 - (b) the area of the City in which it is located.
- (2) The City is liable for damage caused by the City failing to perform its duty under subsection (1).
- (3) This section does not apply to any road made or laid out by a private person or any work made or done on a road or place by a private person until the road or work is subject to the direction, control and management of the City.
- (4) The City is not liable under this section unless the claimant has suffered by reason of the default of the City a particular loss or damage beyond what is suffered by the claimant in common with all other persons affected by the state of repair.
- (5) The City is not liable under this section in respect of acts done or omitted to be done by persons exercising powers or authorities conferred on them by law, and over which the City has no control, if the City is not a party to those acts or omissions.
- (6) The City is liable under this section only if the City knew or should have known of the state of repair.
- (7) The City is not liable under this section if the City proves that it took reasonable steps to prevent the disrepair from arising.
- (8) If a traffic control device has been defaced, removed or destroyed by someone other than a designated officer or employee or agent of the City, the City is liable under this section only if the City:
- (a) had actual notice of the defacement, removal or destruction; and
 - (b) failed to restore, repair or replace the traffic control device in a reasonable period of time.
- (9) A person who brings an action under this section must notify the City of the event that gives rise to the action within 30 days of the occurrence of the event.
- (10) Failure to notify the City bars the action unless:
- (a) there is a reasonable excuse for the lack of notice and the City is not prejudiced by the lack of notice;
 - (b) death is the result of the event complained of; or
 - (c) the City waives in writing the requirement for notice.

Gazette 7 Dec 2012 [Dispensed].

Things on or adjacent to roads

486 The City 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, illumination device or barrier adjacent to or in, along or on a road; 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 road that is not on the travelled portion of the road.

Gazette 7 Dec 2012 [Dispensed].

Limitation of actions

487 No action or proceeding is to be brought against the City for the recovery of damages after the expiration of one year from the time when the damages were sustained, and no action or proceeding is to be continued unless service of the notice or statement of claim is made within that one-year period.

Gazette 7 Dec 2012 [Dispensed].

No limitation respecting taxes or debt

488 Notwithstanding the *Limitations Act* (Alberta) and *The Limitations Act* (Saskatchewan), there is no limitation on the time within which the City may commence an action or a proceeding to recover taxes or any other debt due to the City pursuant to this Charter.

Gazette 7 Dec 2012 [Dispensed].

Action respecting illegal bylaw

489(1) No action or proceeding 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 written notice has been given to the City of the intention to bring the action.

(2) An action or proceeding referred to in subsection (1) may be brought against the City alone but shall not be brought against any person acting pursuant to the bylaw or resolution.

Gazette 7 Dec 2012 [Dispensed].

Public works affecting land

490(1) In this section and sections 491 and 492:

- (a) **“Alberta Board”** means a Board as defined in section 1(b) of the *Expropriation Act* (Alberta);
- (b) **“claimant”** means an owner of land who files a claim under this section;

- (c) **“injurious affection”** means, in respect of land, the permanent reduction in the appraised value of the land as a result of the existence, but not the construction, erection or use, of a public work or structure for which the City would be liable if the existence of the public work or structure were not under the authority of an enactment.
- (2) This section applies only in respect of public works and structures for which a construction completion certificate is issued after this section comes into force.
- (3) Within one year after the construction or erection of a public work or structure is completed, as signified by the construction completion certificate, the City must deliver or mail to every owner of land that abuts land on which the public work or structure is situated, and place in a newspaper circulating in the City, a notice that:
- (a) identifies the public work or structure;
 - (b) states the date of completion; and
 - (c) states that claims for compensation under this section must be received within 60 days after the notice is published in the newspaper.
- (4) Subject to subsection (5), an owner of land that abuts land on which a public work or structure is situated is entitled to compensation from the City for injurious affection to the owner’s land.
- (5) An owner of land referred to in subsection (4) is entitled to compensation under this section only if, within 60 days after notice of the completion of the public work or structure is published in the newspaper, the owner files a claim with the City.
- (6) A claim must state the amount claimed and the particulars of the claim to prove the claim.
- (7) The value of any advantage to a claimant’s land derived from the existence of the public work or structure must be set off against the amount that would otherwise be payable as compensation for injurious affection.
- (8) No compensation is payable for injurious affection caused by:
- (a) the existence of boulevards or dividers on a road for the purpose of channelling traffic; or
 - (b) the restriction of traffic to one direction only on any road.
- (9) No action or claim for injurious affection may be made except:
- (a) in accordance with section 491, in the case of affected land situated in Alberta; or
 - (b) in accordance with section 492, in the case of affected land situated in Saskatchewan.

Gazette 7 Dec 2012 [Dispensed].

Injurious affection claim — land in Alberta

491(1) If a claimant and the City are not able to agree on the amount of compensation for injurious affection of land situated in Alberta, the claimant and the City may agree to have the amount determined by binding arbitration under the *Arbitration Act* (Alberta).

- (2) If the claimant and the City do not agree to have the amount of compensation for injurious affection determined by binding arbitration, the amount of compensation must be determined by the Alberta Board.
- (3) In determining an amount of compensation under this section, the Alberta Board may, subject to any directions given under subsection (5), follow the practices and procedures used under the *Expropriation Act* (Alberta).
- (4) Except in exceptional circumstances, the Alberta Board may not, in respect of a proceeding under this section, order legal costs in an amount that would exceed allowable costs under Schedule C of the *Alberta Rules of Court* (AR 124/2010) made under the *Judicature Act* (Alberta).
- (5) The Alberta Minister may give directions:
- (a) respecting the practice and procedure of proceedings before the Alberta Board under this section; and
 - (b) subject to subsection (4), respecting costs that may be ordered by the Alberta Board in respect of proceedings under this section.
- (6) An appeal lies to the Court of Appeal for Alberta from a determination or order made under this section by the Alberta Board.
- (7) Section 37 of the *Expropriation Act* (Alberta) applies to an appeal under subsection (6).

Gazette 7 Dec 2012 [Dispensed].

Injurious affection claim — land in Saskatchewan

- 492(1)** If a claimant and the City are not able to agree on the amount of compensation for injurious affection of land situated in Saskatchewan, the claimant and the City may agree to have the amount determined by the award of three arbitrators, of whom one must be appointed by the claimant, one by the City and the third by these two.
- (2) Subsections 8(2), (3) and (4) of *The Municipal Expropriation Act* (Saskatchewan) apply, with any necessary modification, to an arbitration under subsection (1).
- (3) If the claimant and the City do not agree to have the amount of compensation determined by binding arbitration, either party may make application to the Court for an order determining the amount.
- (4) Subsections 7(2) and (3) of *The Municipal Expropriation Act* (Saskatchewan) apply, with any necessary modifications, to an application under subsection (3).

Gazette 7 Dec 2012 [Dispensed].

Division 2 - Liability of Councillors and City Officers

Protection of councillors and city officers

493(1) In this Division:

- (a) **“city officer”** means:
 - (i) the commissioner and other officers; and
 - (ii) employees of the City;
 - (b) **“volunteer worker”** means a volunteer member of a fire or ambulance service or emergency measures organization established by the City, or any other volunteer performing duties under the direction of the City.
- (2) Councillors, Council committee members, city officers and volunteer workers are not liable for loss or damage caused by anything said or done or omitted to be done in good faith in the performance or intended performance of their functions, duties or powers under this Charter or any other enactment.
- (3) Subsection (2) is not a defence if the cause of action is defamation.
- (4) This section does not affect the legal liability of the City.

Gazette 7 Dec 2012 [Dispensed].

Division 3 - Challenging Bylaws and Resolutions

Application to the Court

494(1) A person may apply to the Court for:

- (a) a declaration that a bylaw or resolution is invalid; or
 - (b) an order requiring Council to amend or repeal a bylaw as a result of a vote by the electors on the amendment or repeal.
- (2) The Court may require an applicant to provide security for costs in an amount and manner established by the Court.

Gazette 7 Dec 2012 [Dispensed].

Procedure

495 A person who wishes to have a bylaw or resolution declared invalid on the basis that:

- (a) any proceeding prior to the passing of the bylaw or resolution; or
- (b) the manner of passing the bylaw or resolution;

does not comply with this Charter or another enactment may make an application to the Court only within 60 days after the bylaw or resolution is passed.

Gazette 7 Dec 2012 [Dispensed].

Validity relating to public participation

496 Notwithstanding section 495, a person may apply to the Court at any time

- (a) for a declaration that a bylaw is invalid if:
 - (i) the bylaw is required to be put to a vote of electors and the vote has not been conducted or if the bylaw was not given the required approval in such a vote;

- (ii) the bylaw is required to be advertised and it was not advertised;
or
 - (iii) a public hearing is required to be held in respect of the bylaw and the public hearing was not held; or
- (b) for an order requiring Council to pass a bylaw as a result of a vote by the electors.

Gazette 7 Dec 2012 [Dispensed].

Reasonableness

497 No bylaw or resolution may be challenged on the ground that it is unreasonable.

Gazette 7 Dec 2012 [Dispensed].

Effect of councillor being disqualified

498 No bylaw, resolution or proceeding of 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 councillor:
 - (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 councillors is invalid;
- (c) a councillor has resigned because of disqualification;
- (d) a person has been declared disqualified from being a councillor;
- (e) a councillor 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 councillor or other person to a Council committee.

Gazette 7 Dec 2012 [Dispensed].

Division 4 - Enforcement of Municipal Law

Definitions

499 In this Division:

- (a) “**emergency**” includes a situation in which there is imminent danger to public safety or of serious harm to property;

- (b) “**structure**” means a structure as defined in section 228.

Gazette 7 Dec 2012 [Dispensed].

City inspections and enforcement

500(1) If this Charter, another enactment or a bylaw authorizes or requires anything to be inspected, remedied, enforced or done by the City, a designated officer may, after giving reasonable notice to the owner or occupier of any land or structure to be entered to carry out the inspection, remedy, enforcement or action:

- (a) enter that land or structure at any reasonable time and carry out the inspection, remedy, enforcement or action authorized or required by the enactment or bylaw;
- (b) request anything to be produced to assist in the inspection, remedy, enforcement or action; and
- (c) make copies of anything related to the inspection, remedy, enforcement or action.

(2) A consent signed by an applicant for a subdivision approval or a development permit that allows the City to inspect the land that is the subject of the application is deemed to be reasonable notice for the purposes of subsection (1).

(3) The designated officer must display or produce on request identification showing that he or she is authorized to make the entry.

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

(5) Nothing in this section authorizes the City to remedy the contravention of an enactment or bylaw.

Gazette 7 Dec 2012 [Dispensed].

Court-authorized inspections and enforcement

501(1) If a person:

- (a) refuses to allow or interferes with the entry, inspection, remedy, enforcement or action referred to in section 500; or
- (b) refuses to produce anything to assist in the inspection, remedy, enforcement or action referred to in section 500;

the City may apply to the Court for an order under subsection (2).

(2) The Court may issue an order:

- (a) restraining a person from preventing or interfering with the entry, inspection, remedy, enforcement or action; or
- (b) requiring the production of anything to assist in the inspection, remedy, enforcement or action.

(3) A copy of the application and a copy of each affidavit in support must be served at least 3 days before the day named in the notice for hearing the application.

(4) In an emergency or in extraordinary circumstances, the Court may hear the application without notice to any person.

Gazette 7 Dec 2012 [Dispensed].

Inspecting meters

502(1) If a designated officer believes that a meter that measures a public utility has been tampered with, the City may apply to a provincial court judge for an order authorizing one or more employees of the City:

- (a) to enter any land or structure where the meter is located; and
- (b) to inspect and test the meter.

(2) The provincial court judge may issue the order on being satisfied by evidence of the City that there are reasonable grounds to believe the meter has been tampered with.

(3) The provincial court judge may hear the application without notice to any person.

Gazette 7 Dec 2012 [Dispensed].

Order to remedy contraventions

503(1) If a designated officer finds that a person is contravening this Charter, another enactment that the City is authorized to enforce or a bylaw, the designated officer may, by written order, require the person responsible for the contravention to remedy it if the circumstances so require.

(2) The order may:

- (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 actions or measures necessary to remedy the contravention of the enactment or bylaw, including the removal or demolition of a structure that has been erected or placed in contravention of a bylaw, and, if necessary, to prevent a re-occurrence of the contravention;
- (c) state a time within which the person must comply with the directions; and
- (d) state that, if the person does not comply with the directions within a specified time, the City will take the action or measure at the expense of the person.

Gazette 7 Dec 2012 [Dispensed].

Order to remedy dangers and unsightly property

504(1) In this section:

- (a) **“detrimental to the surrounding area”** includes causing the decline of the market value of property in the surrounding area;
- (b) **“unsightly condition”**:
 - (i) in respect of a structure, includes a structure whose exterior shows signs of significant physical deterioration; and
 - (ii) in respect of land, includes land that shows signs of a serious disregard for general maintenance or upkeep.

(2) If in the opinion of a designated officer a structure, excavation or hole is dangerous to public safety or if property, because of its unsightly condition, is detrimental to the surrounding area, the designated officer may by written order:

- (a) require the owner of the structure to:
 - (i) eliminate the danger to public safety in the manner specified; or
 - (ii) remove or demolish the structure and level the site;
 - (b) require the owner of the land that contains the excavation or hole to:
 - (i) eliminate the danger to public safety in the manner specified; or
 - (ii) fill in the excavation or hole and level the site; and
 - (c) require the owner of the property that is in an unsightly condition to:
 - (i) improve the appearance of the property in the manner specified; or
 - (ii) if the property is a structure, remove or demolish the structure and level the site.
- (3) The order may:
- (a) state a time within which the person must comply with the order; and
 - (b) state that, if the person does not comply with the order within a specified time, the City will take the action or measure at the expense of the person.

Gazette 7 Dec 2012 [Dispensed].

Caveat or interest

505(1) The City may register a caveat under the *Land Titles Act* (Alberta) or an interest under *The Land Titles Act, 2000* (Saskatchewan) in respect of an order made under section 503 or 504 dealing with a dangerous structure, excavation or hole or unsightly property against the certificate of title for the land that is the subject of the order.

(2) If the City registers a caveat or an interest under subsection (1), the City must discharge the caveat when the order has been complied with or when the City has performed the actions or measures referred to in the order.

Gazette 7 Dec 2012 [Dispensed].

Review by Council

506(1) A person who receives a written order under section 503 or 504 may, by written notice, request Council to review the order within:

- (a) 14 days after the date the order is received in the case of an order under section 503; and
- (b) 7 days after the date the order is received in the case of an order under section 504;

or any longer period as specified by bylaw.

(2) After reviewing the order, Council may confirm, vary, substitute or cancel the order.

Gazette 7 Dec 2012 [Dispensed].

Appeal

507(1) A person affected by a decision of Council under section 506 may appeal to the Court if:

- (a) the procedure required to be followed by this Charter is not followed; or
 - (b) the decision is patently unreasonable.
- (2) The appeal must be made:
- (a) in the case of an appeal of an order under section 503, within 30 days after the date the decision under section 506 is served on the person affected by the decision; and
 - (b) in the case of an appeal of an order under section 504, within 15 days after the date the decision under section 506 is served on the person affected by the decision.
- (3) The application for the appeal must state the reasons for the appeal.
- (4) The Court may:
- (a) confirm the decision; or
 - (b) declare the decision invalid and send the matter back to Council with directions.

Gazette 7 Dec 2012 [Dispensed].

City remedying contraventions

508(1) The City may take whatever actions or measures are necessary to remedy a contravention of this Charter, another enactment that the City is authorized to enforce or a bylaw or to prevent a re-occurrence of the contravention if:

- (a) the City has given a written order under section 503;
 - (b) the order contains a statement referred to in section 503(2)(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 the decision allows the City to take the actions or measures.
- (2) If the order directed that premises be put and maintained in a sanitary condition, the City may, under this section, close the premises and use reasonable force to remove occupants.
- (3) The expenses and costs of an action or measure taken by the City under this section are an amount owing to the City by the person who contravened this Charter, the other enactment or the bylaw.

Gazette 7 Dec 2012 [Dispensed].

City remedying dangers and unsightly property

509(1) The City may take whatever actions or measures are necessary to eliminate the danger to public safety caused by a structure, excavation or hole or to deal with the unsightly condition of property if:

- (a) the City has given a written order under section 504;

- (b) the order contains a statement referred to in section 504(3)(b);
 - (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 the decision allows the City to take the actions or measures.
- (2) If a structure is being removed or demolished by the City under this section, the City may use reasonable force to remove occupants.
- (3) The expenses and costs of an action or measure taken by the City under this section are an amount owing to the City by the person who was required to do something by the order under section 504.
- (4) If the City sells all or a part of a structure that has been removed under this section, the proceeds of the sale must be used to pay the expenses and costs of the removal and any excess proceeds must be paid to the person entitled to them.

Gazette 7 Dec 2012 [Dispensed].

Emergencies

- 510(1)** Notwithstanding sections 508 and 509, in an emergency the City 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 Charter, another enactment that the City is authorized to enforce or a bylaw.
- (3) A person who receives an oral or written order under this section requiring the person to provide labour, services, equipment or materials must comply with the order.
- (4) Any person who provides labour, services, equipment or materials under this section who did not cause the emergency is entitled to reasonable remuneration from the City.
- (5) The expenses and costs of the actions or measures, including remuneration referred to in subsection (4), are an amount owing to the City by the person who caused the emergency.

Gazette 7 Dec 2012 [Dispensed].

Recovery of amounts owing by civil action

- 511** Except as provided in this Charter or another enactment, an amount owing to the City may be collected by civil action for debt in a court of competent jurisdiction.

Gazette 7 Dec 2012 [Dispensed].

Adding amounts to tax roll

- 512(1)** Council may add the following amounts to the tax roll of a parcel of land:
- (a) unpaid costs referred to in section 33(4) or 38(2) relating to service connections of a municipal public utility that are owing by the owner of the parcel;
 - (b) unpaid charges referred to in section 41 for a municipal utility service provided to the parcel by a municipal public utility that are owing by the owner of the parcel;

- (c) unpaid expenses and costs referred to in section 508(3) if the owner of the parcel contravened this Charter, another enactment that the City is authorized to enforce or a bylaw and the contravention occurred on all or a part of the parcel;
 - (d) costs associated with tax recovery proceedings related to the parcel;
 - (e) if the City has passed a bylaw making the owner of a parcel liable for costs and expenses related to the City extinguishing fires on the parcel, unpaid costs and expenses for extinguishing fires on the parcel;
 - (f) if the City 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 City for removing the snow and ice in respect of the parcel;
 - (g) unpaid costs awarded by a composite assessment review board under section 428 or the Municipal Government Board under section 457, if the composite assessment review board or the Municipal Government Board has awarded costs against the owner of the parcel in favour of the City and the matter before the composite assessment review board or the Board was related to the parcel;
 - (h) the costs and expenses of carrying out an order under section 646 of the *Municipal Government Act* (Alberta).
- (2) Subject to section 659 of the *Municipal Government Act* (Alberta), if an amount is added to the tax roll of a parcel of land under subsection (1), the amount:
- (a) is deemed for all purposes to be a tax imposed under Division 2 of Part 10 from the date it was added to the tax roll; and
 - (b) forms a special lien against the parcel of land in favour of the City from the date it was added to the tax roll.

Gazette 7 Dec 2012 [Dispensed].

Adding amounts owing to property tax roll

- 513(1)** If a person described in any of the following clauses owes money to the City in any of the circumstances described in the following clauses, the City may add the amount owing to the tax roll of any property for which the person is the assessed person:
- (a) a person who was a licensee under a licence of occupation granted by the City and who, under the licence, owes the City for the costs incurred by the City in restoring the land used under the licence;
 - (b) a person who owes money to the City under section 509(3) or 510(5).
- (2) Subject to section 659 of the *Municipal Government Act* (Alberta), if an amount is added to the tax roll of property under subsection (1), the amount:
- (a) is deemed for all purposes to be a tax imposed under Division 2 of Part 10 from the date it was added to the tax roll; and
 - (b) forms a special lien against the property in favour of the City from the date it was added to the tax roll.

Gazette 7 Dec 2012 [Dispensed].

Adding amounts owing to business tax roll

514(1) In this section, “**business tax roll**” means the portion of the City’s tax roll for taxable businesses.

(2) If a person described in any of the following clauses owes money to the City in any of the circumstances described in the following clauses, the City may add the amount owing to the business tax roll against any business operated by the person:

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

(b) a person who owes money to the City under section 509 or 510(5).

(3) Subject to section 659 of the *Municipal Government Act* (Alberta), if an amount is added to the business tax roll under subsection (2) against a business, the amount is deemed for all purposes to be a tax imposed under Division 3 of Part 10 from the date it was added to the tax roll.

Gazette 7 Dec 2012 [Dispensed].

Injunction

515(1) If:

(a) a structure is being constructed in contravention of an enactment that the City is authorized to enforce or a bylaw;

(b) a contravention of this Charter, another enactment that the City 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;

in addition to any other remedy and penalty imposed by this Charter or any other enactment or a bylaw, the City may apply to the Court for an injunction or other order.

(2) The Court may grant or refuse the injunction or order sought and may make any other order that in its opinion the justice of the case requires.

Gazette 7 Dec 2012 [Dispensed].

City’s costs in action

516(1) Where the City is a party to an action or proceeding, the City is entitled to have assessed and to collect any costs awarded or ordered in favour of the City.

(2) The costs of the City in an action or proceeding in which the City is a party are not to be disallowed or reduced because the City’s lawyer in the action or proceeding is an employee of the City.

Gazette 7 Dec 2012 [Dispensed].

Bylaw enforcement officers

517(1) Council may, by bylaw, appoint bylaw enforcement officers as Council considers necessary.

(2) A person appointed as a bylaw enforcement officer must, before commencing duties, take the official oath prescribed by the *Oaths of Office Act* (Alberta).

- (3) A bylaw enforcement officer appointed under subsection (1):
- (a) is, in the execution of enforcement duties, responsible for the preservation and maintenance of the public peace; and
 - (b) may represent the City before a justice of the peace or provincial court judge in the prosecution of any person charged with a contravention of a bylaw.

Gazette 7 Dec 2012 [Dispensed].

Powers and duties of bylaw enforcement officers

518 Council must, by bylaw:

- (a) specify the powers and duties of bylaw enforcement officers; and
- (b) establish disciplinary procedures for misuse of power, including penalties and an appeal process applicable to misuse of power by bylaw enforcement officers.

Gazette 7 Dec 2012 [Dispensed].

Division 5 - Inquiries and Investigations

Commission

519(1) If 1/3 of the members of Council or 1/4 of the voters of the City petition the Lieutenant Governor of Alberta or Saskatchewan for a commission to issue under the Great Seal to inquire into the financial affairs of the City, a commission may be appointed by complementary orders in council.

(2) The commissioner or commissioners appointed under subsection (1) have the same powers, privileges and immunities as a commissioner under the *Public Inquiries Act* (Alberta) or *The Public Inquiries Act* (Saskatchewan) and the regulations made under those Acts.

Gazette 7 Dec 2012 [Dispensed].

Inquiry

520(1) If Council passes a resolution to cause an inquiry to be made in relation to:

- (a) an alleged malfeasance, breach of trust or other misconduct on the part of a councillor, commissioner or other officer, employee or agent of the City;
- (b) the duties or obligations of a person under contract with the City; or
- (c) any matter connected with the good government of the City or any part of the public business of the City;

the Attorney General of Alberta or Saskatchewan may appoint a judge of the Court or another suitable person to conduct an inquiry.

(2) A person appointed under subsection (1) must begin the inquiry as soon as possible, and on the conclusion of it, must report to the Attorney General who made the appointment and to Council the result of the inquiry and the evidence that was taken.

(3) A person appointed under subsection (1) has for the purpose of an inquiry the same powers, privileges and immunities as a commissioner appointed under the *Public Inquiries Act* (Alberta) or *The Public Inquiries Act* (Saskatchewan).

- (4) A person appointed under subsection (1) is entitled to the same fees as an arbitrator under the *Arbitration Act* (Alberta) or *The Municipal Expropriation Act* (Saskatchewan).
- (5) Council may:
- (a) retain and pay legal counsel to represent the City; and
 - (b) pay witness fees to persons who are summoned to give evidence at the instance of the City.
- (6) Any person charged with malfeasance, breach of trust or other misconduct or any person whose conduct is called into question in an inquiry may be represented by legal counsel.

Gazette 7 Dec 2012 [Dispensed].

Division 6 - Offences and Penalties

General offences

521(1) A person who contravenes or does not comply with:

- (a) a provision of this Division;
- (b) a provision of Part 17 of the *Municipal Government Act* (Alberta) or the regulations made under that Part;
- (c) a land use bylaw as defined in Part 17 of the *Municipal Government Act* (Alberta);
- (d) an order under section 645 of the *Municipal Government Act* (Alberta);
- (e) a development permit or a condition of a permit under Part 17 of the *Municipal Government Act* (Alberta);
- (f) a subdivision approval under:
 - (i) Part 17 of the *Municipal Government Act* (Alberta); or
 - (ii) *The Planning and Development Act, 2007* (Saskatchewan);
- (g) a decision of a subdivision and development appeal board or the Municipal Government Board of Alberta under Part 17 of the *Municipal Government Act* (Alberta);
- (h) an appeal decision under *The Planning and Development Act, 2007* (Saskatchewan);
- (i) a direction given or an order made by the Alberta Minister or the Saskatchewan Minister under this Charter;
- (j) an order of a designated officer under section 503 or 504;
- (k) an order under section 510; or
- (l) an order of the Court under section 530;

is guilty of an offence.

(2) A person who obstructs or hinders any person who is exercising powers or performing duties or functions under:

- (a) Part 17 of the *Municipal Government Act* (Alberta) or the regulations made under that Part; or
- (b) the subdivision provisions of *The Planning and Development Act, 2007* (Saskatchewan) that apply to the part of the City situated in Saskatchewan;

is guilty of an offence.

Gazette 7 Dec 2012 [Dispensed].

Offence applicable to officers

522 The commissioner, clerk and treasurer shall not:

- (a) fail to discharge the duties of office imposed by this Charter or any other enactment or bylaw;
- (b) sign any statement, report or return required by this Charter or any other enactment or bylaw knowing that it contains a false statement; or
- (c) fail to hand over to a successor in office, or to the persons designated in writing by Council or by the Alberta Minister or the Saskatchewan Minister, all money, books, papers and other property of the City.

Gazette 7 Dec 2012 [Dispensed].

Unauthorized use of heraldic emblems

523 No person shall use the heraldic emblem of the City or anything that is intended to resemble the heraldic emblem without the permission of Council.

Gazette 7 Dec 2012 [Dispensed].

Documents used to enforce bylaws

524(1) No person shall issue a form that the City uses to enforce its bylaws unless the person has the authority to enforce those bylaws.

(2) No person shall use a form that resembles a form that the City uses to enforce its bylaws with the intent of making others think that the form was issued by the City.

Gazette 7 Dec 2012 [Dispensed].

Obstructing construction of public work or utilities

525 No person shall interfere with the construction, maintenance, operation or repair of a public work or public utility.

Gazette 7 Dec 2012 [Dispensed].

Stopcock

526 If the City has placed a stopcock in a building as part of a municipal public utility, no owner or occupant of the building shall use the stopcock except to prevent damage to the building or the system or works of the public utility or to prevent or stop the flooding of the building.

Gazette 7 Dec 2012 [Dispensed].

Operating a business without a licence

527 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.

Gazette 7 Dec 2012 [Dispensed].

Prosecutions

528 A prosecution under this Charter or a bylaw may be commenced within 2 years after the date of the alleged offence, but not afterwards.

Gazette 7 Dec 2012 [Dispensed].

Penalty

529(1) Subject to subsection (2), a person who is found guilty of an offence under this Charter is liable to a fine of not more than \$10 000 or to imprisonment for not more than one year, or to both.

(2) The minimum fine for a person who is found guilty of contravening or not complying with an order under section 504 or 510 is \$300.

Gazette 7 Dec 2012 [Dispensed].

Order for compliance

530 If a person is found guilty of an offence under this Charter or a bylaw, the Court may, in addition to any other penalty imposed, order the person to comply with this Charter or the bylaw or a licence, permit or other authorization issued under the bylaw, or a condition of any of them.

Gazette 7 Dec 2012 [Dispensed].

Fines and penalties

531 Fines and penalties imposed on a conviction for an offence under this Charter or a bylaw are an amount owing to the City.

Gazette 7 Dec 2012 [Dispensed].

Civil liability not affected

532 A person who is guilty of an offence under this Charter may also be liable in a civil proceeding.

Gazette 7 Dec 2012 [Dispensed].

Part 14 - General Ministerial Powers**Information**

533 The Alberta Minister may provide the City with any information the Minister may have on the assessment of property, whether the property is located in the City or elsewhere.

Gazette 7 Dec 2012 [Dispensed].

Inspection

- 534(1)** The Ministers or either of them may require any matter connected with the management, administration or operation of the City or any assessment prepared under Part 9 to be inspected:
- (a) on the initiative of the Minister or Ministers; or
 - (b) on the request of Council.
- (2) The initiating Minister or Ministers may appoint one or more persons as inspectors for the purpose of carrying out inspections under this section.
- (3) If both Ministers act under subsection (1) or (2), they must act by complementary ministerial orders.
- (4) An inspector:
- (a) may require the attendance of any officer of the City 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 as a commissioner under the *Public Inquiries Act* (Alberta) or *The Public Inquiries Act* (Saskatchewan).
- (5) If required to do so by an inspector, the commissioner of the City must produce for examination and inspection all books and records of the City.
- (6) After the completion of the inspection, the inspector must make a report to the initiating Minister or Ministers and, if the inspection was made at the request of Council, to Council.

Gazette 7 Dec 2012 [Dispensed].

Inquiry

- 535(1)** The Ministers or either of them may direct an inquiry under subsection (2) on receipt of:
- (a) a sufficient petition requesting the inquiry that is signed by electors of the City equal in number to at least 20% of the population; or
 - (b) a request for the inquiry from Council.
- (2) An inquiry may be conducted into:
- (a) the affairs of the City;
 - (b) the conduct of a councillor, or an employee or agent of the City; or
 - (c) the conduct of a person who has an agreement with the City relating to the duties or obligations of the City or a person under the agreement.
- (3) The initiating Minister or Ministers may appoint one or more persons to conduct an inquiry under this section.
- (4) The person or persons appointed to conduct an inquiry are entitled to the fees and expenses specified by the initiating Minister or Ministers and the initiating Minister or Ministers may direct who is to pay for the inquiry.
- (5) If both Ministers act under subsection (1), (2), (3) or (4), they must act by complementary ministerial orders.

(6) The person or persons appointed to conduct an inquiry have the same powers and duties as a commissioner appointed under the *Public Inquiries Act* (Alberta) or *The Public Inquiries Act* (Saskatchewan).

(7) The person or persons appointed to conduct an inquiry must make a report to the initiating Minister or Ministers and to Council and, if there was a petition under subsection (1)(a), to the representative of the petitioners.

Gazette 7 Dec 2012 [Dispensed].

Bank accounts

536 A bank, an agency of a bank or any other financial institution carrying on business in Alberta or Saskatchewan must, on request of the Ministers, furnish the Ministers with a statement showing the balance or condition of the City's account with the bank, agency or institution, together with any particulars of the account that may be required.

Gazette 7 Dec 2012 [Dispensed].

Directions and dismissal

537(1) If, because of an inspection under section 534 or an inquiry under section 535, the Ministers consider that the City is managed in an irregular, improper or improvident manner, the Ministers may, by complementary ministerial orders, direct Council, the commissioner or an officer of the City to take any action that the Ministers consider proper in the circumstances.

(2) If actions ordered to be taken under subsection (1) are not carried out to the satisfaction of the Ministers, the Ministers may, by complementary ministerial orders, dismiss Council, any member of Council or the commissioner.

(3) On the dismissal of Council or of any member of Council, the Ministers may, by complementary ministerial orders, direct the election of a new Council or of a member of Council to take the place of any member that has been dismissed.

(4) On the dismissal of the commissioner, the Ministers may, by complementary ministerial orders, appoint another officer and specify the remuneration that is payable to the officer by the City.

(5) The Ministers may, by complementary ministerial orders, appoint an official administrator:

(a) on the dismissal of Council; or

(b) on the dismissal of one or more councillors if the remaining councillors do not constitute a quorum.

(6) An official administrator appointed under subsection (5) has all the powers and duties of Council.

Gazette 7 Dec 2012 [Dispensed].

Official administrator as supervisor

538(1) The Ministers may at any time, by complementary ministerial orders, appoint an official administrator to supervise the City and Council.

(2) So long as the appointment of an official administrator under this section continues:

(a) no bylaw or resolution that authorizes the City 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, and the bylaw or resolution so disallowed becomes and is deemed to have always been void.

Gazette 7 Dec 2012 [Dispensed].

Remuneration for official administrator

539 If an official administrator is appointed under section 537 or 538, the Ministers may, by complementary ministerial orders, set the remuneration and expenses of the official administrator and require the remuneration and expenses to be paid by the City.

Gazette 7 Dec 2012 [Dispensed].

Providing Ministers with copies and information

540(1) The Ministers or either of them may direct the City to provide a copy of any document in the possession of the City to the Minister or Ministers within a specified time.

(2) The Ministers or either of them may direct the City to provide information or statistics respecting the City to the Minister or Ministers within a specified time.

(3) The City must, subject to subsection (4), comply with a direction given under subsection (1) or (2) and must provide the copy, information or statistics to the initiating Minister or Ministers without charge.

(4) Subsections (1) and (2) do not apply to any document or information that is subject to any legal privilege, including solicitor-client privilege.

(5) If both Ministers act under subsection (1) or (2), they must act by complementary ministerial orders.

Gazette 7 Dec 2012 [Dispensed].

Delegation

541(1) The Alberta Minister or the Saskatchewan Minister may delegate in writing to any person any power, duty or function of that Minister under this Charter, including a power, duty or function that requires the Minister to form an opinion.

(2) The Ministers may, by complementary ministerial orders, delegate to any person any power, duty or function of the Ministers under this Charter.

Gazette 7 Dec 2012 [Dispensed].

Fees

542(1) The Alberta Minister or the Saskatchewan Minister may charge fees in connection with any service, program or other thing done by or under the authority of that Minister under this Charter.

(2) A person who receives a service, program or other thing done by or under the authority of the Alberta Minister is liable to pay the fee established under subsection (1) to the Government of Alberta.

(3) A person who receives a service, program or other thing done by or under the authority of the Saskatchewan Minister is liable to pay the fee established under subsection (1) to the Government of Saskatchewan.

(4) Fees referred to in subsection (2) or (3) may be collected by civil action in debt in a court of competent jurisdiction.

Gazette 7 Dec 2012 [Dispensed].

Order to publish information

543 The Alberta Minister or the Saskatchewan Minister may, by order, or both Ministers may by complementary ministerial orders, require the City to publish in a specified manner any information respecting the City that is specified in the order or orders.

Gazette 7 Dec 2012 [Dispensed].

Part 15 - Miscellaneous

References to enactments include amendments, replacements

544 In this Charter, a citation of or reference to an enactment is to be interpreted as a citation of or reference to the enactment as amended or replaced, in whole or in part, from time to time.

Gazette 7 Dec 2012 [Dispensed].

References to time are to Mountain Standard Time

545 In this Charter, a reference to time is a reference to Mountain Standard Time, except that during the period between 2 a.m. of the second Sunday in March and 2 a.m. of the first Sunday in November of every year, the reference is to Central Standard Time.

Gazette 7 Dec 2012 [Dispensed].

Calculation of time

546(1) In this section, “**holiday**” includes a day declared as a civic holiday under section 65, but does not include a part of a day declared as a civic holiday under that section.

(2) If the time for doing an act under this Charter falls on a holiday, the time is extended to the next day that is not a holiday.

(3) If the time for doing an act in a business office under this Charter falls on a day on which the office is not open during its regular business hours, the time is extended to include the next day on which the office is open.

(4) If this Charter or a bylaw specifies a certain number of days or a day on or by which:

- (a) something is to be done; or
- (b) certain proceedings are to be taken;

and the day that the thing is to be done or the proceedings are to be taken is a holiday, the thing or proceedings must be done or taken on or by the next day that is not a holiday.

Gazette 7 Dec 2012 [Dispensed].

Extension of time

547(1) In this section, “**Council-related matter**” means anything to be done by:

- (a) Council, other than in respect of the establishment of rates pursuant to section 305;
- (b) an employee of the City; or
- (c) a committee or other body established by Council other than an assessment review board.

(2) If a thing required to be done by the Alberta Minister or the Saskatchewan Minister cannot be or is not done within the number of days or at a time fixed by or pursuant to this Charter, that 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) If a thing required to be done by:

- (a) the Ministers;
- (b) a park authority or an assessment review board; or
- (c) Council in respect of the establishment of tax rules pursuant to Part 10;

cannot be or is not done within the number of days or at a time fixed by or pursuant to this Charter, the Ministers may, by complementary ministerial orders, 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.

(4) Anything done at or within the time specified in an order pursuant to subsection (2) or in complementary ministerial orders pursuant to subsection (3) is as valid as if it had been done at or within the time fixed by or pursuant to this Charter.

(5) Subject to subsections (6) and (7), 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 Charter, Council may, by bylaw, set a further or other time for doing it, whether or not the time at or within which it ought to have been done has expired.

(6) A bylaw pursuant to subsection (5) must be passed within 30 days after the time fixed by or pursuant to this Charter has expired.

(7) No bylaw passed pursuant to subsection (5) shall extend the time fixed by or pursuant to this Charter by more than 90 days.

(8) Anything done at or within the time specified in a bylaw passed pursuant to subsection (5) is as valid as if it had been done at or within the time fixed by or pursuant to this Charter.

(9) Notwithstanding anything in this Charter, if a time fixed by or pursuant to this Charter is extended by an order pursuant to subsection (2), by complementary ministerial orders pursuant to subsection (3) or by a bylaw pursuant to subsection (5), a like delay is allowed in respect of any later date that is fixed by or pursuant to this Charter on the basis of the earlier date.

Gazette 7 Dec 2012 [Dispensed].

Oath or affirmation

548 If a person is required by this Charter to take an oath, the person may make a solemn affirmation and the solemn affirmation is deemed sufficient compliance with the Charter.

Gazette 7 Dec 2012 [Dispensed].

Use of forms

549 If a form is prescribed by or pursuant to this Charter, deviations from it that do not affect the substance and are not calculated to mislead do not invalidate the form used.

Gazette 7 Dec 2012 [Dispensed].

Service of documents

550 The service of a document on the City may be effected by:

- (a) serving the document personally on the clerk or the clerk's designate; or
- (b) sending the document by certified or registered mail to the clerk or other officer at the City's office, if the document is delivered to the City's office.

Gazette 7 Dec 2012 [Dispensed].

Sending documents

551(1) Any document required by this Charter or any other enactment or bylaw to be sent by a person may be sent by any electronic means if it is possible to make a copy of the document from the electronic signals used by the electronic means.

(2) A document sent to a person by facsimile or electronic mail is deemed to have been received by the person on the first business day immediately following its transmission.

Gazette 7 Dec 2012 [Dispensed].

Adverse possession of land

552 No person can acquire an estate or interest in land owned by the City by adverse or unauthorized possession, occupation, enjoyment or use of the land.

Gazette 7 Dec 2012 [Dispensed].

Lost or unclaimed property

553(1) Lost or unclaimed property coming into the possession of the City must be retained for at least 30 days from the date it comes into possession of the City unless it is unsafe, unsanitary or perishable, in which case it may be disposed of at any time.

(2) If property is not claimed within 30 days, it becomes the property of the City and the City may dispose of the property by public auction or as Council directs.

(3) The purchaser of lost or unclaimed property is the absolute owner of it.

(4) A prior owner of lost or unclaimed property is entitled to the proceeds of the sale less all expenses incurred by the City if the prior owner makes a claim to the City within 90 days of the date of the sale.

(5) If the sale proceeds are not claimed within 90 days from the date of sale, the rights of any prior owner to the sale proceeds are extinguished and the sale proceeds belong to the City.

Gazette 7 Dec 2012 [Dispensed].

Unclaimed utility deposits

554(1) If money is deposited with the City as a deposit for the payment of an account for a service or product and remains unclaimed for one year after the depositor's account is discontinued, the amount of the deposit may be transferred to the general revenue of the City.

(2) The City is, for a period of 7 years after the discontinuance of the account, liable to repay the amount of the deposit to the person lawfully entitled to it.

Gazette 7 Dec 2012 [Dispensed].

Certified copies

555(1) A copy of a bylaw, resolution or record of the City certified by an officer of the City as a true copy of the original is proof, in the absence of evidence to the contrary, of the bylaw, resolution or record.

(2) The certificate of the officer is admissible in evidence without proof of the appointment or signature of the person who signed the certificate.

(3) If a copy of a bylaw or resolution certified in accordance with this section is filed with the clerk of a Court, the Court must take judicial notice of it when an action is brought in the Court.

Gazette 7 Dec 2012 [Dispensed].

Part 16 - Coming into Force**Coming into force**

556 This Charter comes into force on January 1, 2013.

Schedule

Part 1 - Matters Relating to Assessment and Taxation Regulation

Row	Column 1 Part, Division or provision of Municipal Government Act (Alberta)	Column 2 corresponding Part, Division or provision of the Lloydminster Charter
1	section 284(1)(k)	section 228(1)(n)
2	section 284(1)(k)(iii)	section 228(1)(n)(iv)
3	section 293(3)	section 239(3)
4	section 297	section 243
5	section 298(1)(y)	section 244(u)
6	section 298(1)(z)	section 244(v)
7	section 299	section 247
8	section 299(1.1)	section 247(2)
9	section 299(1.1)(b)	section 247(2)(b)
10	section 300(1.1)	section 248(2)
11	section 300(1.1)(d)	section 248(2)(d)
12	section 303(f.1)	section 251(g)
13	section 305.1	section 253(7)
14	section 309	section 257
15	section 319	section 267
16	section 319(1)	section 267(1)
17	section 325	section 272
18	Division 2 of Part 10	Division 2 of Part 10

Part 2 - Community Organization Property Tax Exemption Regulation

Row	Column 1 Part, Division or provision of Municipal Government Act (Alberta)	Column 2 corresponding Part, Division or provision of the Lloydminster Charter
1	section 1	section 1
2	section 284	section 228
3	section 362(1)(n)	section 314
4	section 362(1)(n)(i)	section 314(1)(a)
5	section 362(1)(n)(ii)	section 314(1)(b)
6	section 362(1)(n)(iii)	section 314(1)(c)
7	section 362(1)(n)(iv)	section 314(1)(d)
8	section 362(1)(n)(v)	section 314(1)(e)
9	section 365(1)	section 315(1)
10	section 365(2)	section 315(2)
11	Division 2 of Part 10	Division 2 of Part 10

Part 3 - Matters Relating to Assessment Complaints Regulation

Row	Column 1 Part, Division or provision of Municipal Government Act (Alberta)	Column 2 corresponding Part, Division or provision of the Lloydminster Charter
1	section 292	section 238
2	section 294	section 240
3	section 295	section 241
4	section 299	section 247
5	section 300	section 248
6	section 319	section 267
7	section 454.1(2)	section 411
8	section 454.2(3)	section 412
9	section 460	sections 417 and 418
10	section 462	section 421
11	section 468	section 427
12	section 468(2)	section 427(2)
13	section 481	section 438
14	section 491(1)	section 447(1)
15	section 491(2)	section 447(2)
16	section 491(4)	section 447(4)
17	section 494	section 450
18	section 500	section 456
19	Parts 9 to 12	Parts 9 to 12
20	Part 11 or 12	Part 11 or 12