

The Hospital Revenue Act

Repealed

by [Chapter 12 of the Statutes of Saskatchewan, 1997](#)
(effective May 9, 1997)

Formerly

[Chapter H-9 of The Revised Statutes of Saskatchewan, 1978](#)
(effective February 26, 1979) as amended by [The Revised Statutes of Saskatchewan, 1978 \(Supplement\)](#), c.28, and the [Statutes of Saskatchewan, 1979-80](#), c.M-32.01; 1983, c.11 and 72; 1983-84, c.16; 1988-89, c.42; 1989-90, c.5 and 54; 1993, c.57; and 1996, c.32.

NOTE:

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

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CHAPTER H-9

An Act to raise Revenue for Hospitals and to provide
for the Levying of a Tax in Areas presently not
contributing toward the Support of a Hospital

Short title

1 This Act may be cited as *The Hospital Revenue Act*.

Interpretation

2 In this Act:

- (a) **“hospital”** means any hospital, nursing home or institution approved under *The Hospital Standards Act* or any former *Hospital Standards Act*;
- (b) **“inpatient”** means a patient in a hospital to whom a bed or bassinet has been assigned by the hospital for overnight stay;
- (c) **“minister”** means the Minister of Health;
- (d) **“municipality”** means a city, town, village, rural municipality or northern municipality;
- (e) **Repealed.** 1979-80, c.M-32.01, s.17.
- (f) **Repealed.** 1979-80, c.M-32.01, s.17.
- (g) **“taxable property”** means any property or business in a municipality and in respect of which a tax is required to be paid for the raising of revenue for the general purposes of that municipality;
- (h) **“total equalized assessment”** means the equalized assessment as determined under section 5.

R.S.S. 1978, c.H-9, s.2; 1979-80, c.M-32.01,
s.17; 1983, c.77, s.33.

Levy of tax on behalf of Her Majesty the Queen

3 Subject to section 4, each municipality in the province shall, on behalf of Her Majesty the Queen in right of Saskatchewan in the year 1966 and in each succeeding year, levy and collect a tax to be known as the hospital revenue tax in respect of all taxable property in the municipality.

R.S.S. 1978, c.H-9, s.3.

Non-application of tax in certain cases

4 The hospital revenue tax shall not be levied in any year in respect of taxable property:

(a) in a municipality or in a portion of a municipality that is included within a union hospital district as of the first day of March in that year where the hospital board of the union hospital district:

(i) operated a hospital for the period between the first day of January and the first day of March of that year for the provision of services of inpatients; or

(ii) has entered into an agreement with a hospital whereby the board is obligated:

(A) to make a grant to that hospital in that year; and

(B) to make an annual grant to that hospital for the number of years prescribed by the regulations;

in an amount equivalent to or more than the total of the amounts that the municipalities, the whole or a portion of which are included within the union hospital district, would have been required to levy, collect and pay to the minister responsible for the administration of *The Revenue and Financial Services Act* under this Act if the hospital revenue tax had been levied in that year in respect of taxable property of the municipalities that is situated in the union hospital district; and

(b) in a municipality or a portion of a municipality where the municipality has entered into an agreement with a hospital prior to the thirty-first day of December in that year whereby the municipality is obligated:

(i) to make a grant to that hospital in that year; and

(ii) to make an annual grant to that hospital for the number of years prescribed by the regulations;

in an amount that is equivalent to or more than the amount that the municipality would have been required to pay to the minister responsible for the administration of *The Revenue and Financial Services Act* in that year if the hospital revenue tax had been levied in the municipality or the portion of the municipality in that year;

(c) in a municipality that operated a hospital for the period between the first day of January and the first day of March of that year for the provision of services to inpatients.

(d) in any other part of the province designated in the regulations as an area to which this Act shall not apply.

R.S.S. 1978, c.H-9, s.4; R.S.S. 1978 (Supp.), c.28, s.2; 1983, c.11, s.33; 1983-84, c.16, s.10; 1988-89, c.42, s.49.

Determination of equalized assessment

5 Subject to subsection 12(1) of *The Assessment Management Agency Act*, the Saskatchewan Assessment Management Agency shall for the purposes of section 6 determine the equalized assessment for:

- (a) each municipality in which taxable property throughout the municipality is subject to the levy of the hospital revenue tax; and
- (b) the portion of each municipality in which is situated taxable property that is subject to the levy of the hospital revenue tax where taxable property throughout the municipality is not so subject.

R.S.S. 1978, c.H-9, s.5; 1979-80, c.M-32.01, s.17; 1996, c.32, s.8.

Determination of amount to be raised by municipality

6 As soon as possible in the year 1966 and not later than the first day of March in each year thereafter the minister responsible for the administration of *The Revenue and Financial Services Act* shall:

- (a) determine the amount that is to be raised by the levy of a hospital revenue tax by each municipality in which is situated taxable property that is subject to payment of the tax, which amount shall be an amount equal to the amount that would be raised in that year by a levy of a tax of two mills on the dollar:
 - (i) on the total equalized assessment of the municipality for the next preceding year, if it has been prepared, or if no equalized assessment has been prepared, on the total taxable assessment of the municipality as confirmed by the Saskatchewan Assessment Management Agency for the next preceding year; or
 - (ii) if the hospital revenue tax is payable only in respect of taxable property in a portion of the municipality, on the total equalized assessment in that portion of the municipality for the next preceding year, if it has been prepared, or if no equalized assessment has been prepared, on the total taxable assessment of the municipality as confirmed by the Saskatchewan Assessment Management Agency in that portion of the municipality for the next preceding year;

if all taxes so levied were paid and if no provision had been made for tax discounts and cancellations; and

- (b) notify each municipality of the amount determined pursuant to clause (a) as the amount to be raised in the municipality or portion thereof in that year by the levy of a hospital revenue tax.

R.S.S. 1978, c.H-9, s.6; R.S.S. 1978 (Supp.), c.28, s.2; 1983-84, c.16, s.10; 1988-89, c.42, s.49; 1996, c.32, s.8.

Levy of tax

7 Where a notice is sent to a municipality pursuant to section 6, the municipality shall, on behalf of Her Majesty the Queen in right of Saskatchewan:

- (a) subject to section 12, levy a hospital revenue tax in the municipality or the portion thereof affected at a rate sufficient to enable the municipality to make the payment required by clause (c);
- (b) collect the tax levied; and
- (c) subject to section 8, pay the amount stated in the notice less a discount of five per cent to the minister responsible for the administration of *The Revenue and Financial Services Act* on or before the thirty-first day of December in the year in which the notice was given.

R.S.S. 1978, c.H-9, s.7; R.S.S. 1978 (Supp.),
c.28, s.2; 1983, c.11, s.33; 1988-89, c.42, s.49.

Payment of portion of tax to certain hospital boards

8 Where the whole or a portion of a municipality is included within a union hospital district and the hospital board of the union hospital district:

- (a) is operating a community health and social centre approved by the minister for the purpose of this clause; or
- (b) has entered into an agreement with another hospital board operating a community health and social centre approved by the minister for the purpose of this clause whereby the board of the union hospital district is obligated to make a grant each year, for the number of years prescribed by the regulations made for the purpose of this clause, to the other hospital board in an amount that is not less than one-half of the amount that the municipalities, the whole or a portion of which are included within the union hospital district, would, but for this section, have been required to levy, collect and pay to the minister responsible for the administration of *The Revenue and Financial Services Act* in the year in which the grant is to be made if the hospital revenue tax had been levied in the year in respect of taxable property of the municipalities that is situated in the union hospital district;

the municipality may pay to the minister responsible for the administration of *The Revenue and Financial Services Act* in respect of the year one-half of the amount that the municipality would otherwise be required to pay to the minister responsible for the administration of *The Revenue and Financial Services Act* under this Act in respect of taxable property of the municipality that is situated in the union hospital district and where the municipality pays such amount it shall pay an equal amount in the year to the hospital board of the union hospital district.

R.S.S. 1978, c.H-9, s.8; R.S.S. 1978 (Supp.),
c.28, s.2; 1983, c.11, s.33; 1988-89, c.42, s.49.

Manner of levying tax, etc.

9(1) The hospital revenue tax shall be levied by the municipality in the same manner as municipal taxes and the provisions of:

(a) the appropriate municipal Act respecting the assessment and collection of municipal taxes, including the provisions for:

- (i) penalties for non-payment;
- (ii) discounts for prompt payment; and
- (iii) enforcing payment of the tax; and

(b) *The Tax Enforcement Act*;

shall apply to the tax in the same manner and to the same extent as if it were part of the general municipal levy.

(2) Subject to section 17, the tax notice issued by the municipality shall show the hospital revenue tax in a separate column.

R.S.S. 1978, c.H-9, s.9.

Levy of tax after tax notices sent out

10 Where, at the time of the receipt in any year by a municipality of a notice from the minister responsible for the administration of *The Revenue and Financial Services Act* stating the amount required to be raised in that year, the tax notices of the municipality have been sent out:

(a) the municipality shall, unless it elects pursuant to section 12, make a special levy for the purpose of raising the amount stated in the notice; and

(b) the provisions of the Acts mentioned in section 9 shall be deemed to have been altered or modified in the manner and to the extent necessary to authorize the special levy, collection and enforcement of the tax and the levy shall be as valid as if it had been shown on the tax notice previously sent out.

R.S.S. 1978, c.H-9, s.10; R.S.S. 1978 (Supp.), c.28, s.2; 1983, c.11, s.33; 1988-89, c.42, s.49.

Excess or deficiency collection to be taken into account in fixing tax levy

11 Where the total amount of the hospital revenue tax levied by a municipality in any year is more or less than the amount required to be raised as set out in the notice from the minister responsible for the administration of *The Revenue and Financial Services Act* for that year, the excess or deficiency shall be carried forward to the succeeding year and, if an excess, shall be deducted from, or, if a deficiency, shall be added to, the amount required to be raised in that year as set out in the notice from the minister responsible for the administration of *The Revenue and Financial Services Act* for that year and the net amount so determined shall be deemed to be the amount to be raised by the municipality through the levy of the hospital revenue tax in that year.

R.S.S. 1978, c.H-9, s.11; R.S.S. 1978 (Supp.), c.28, s.2; 1983, c.11, s.33; 1988-89, c.42, s.49.

Municipality may elect to include tax in general tax levy

12 Where the hospital revenue tax is to be levied throughout a municipality:

- (a) the municipality may elect in any year to include in its general tax levy an amount sufficient to enable it to make the payment required by clause (b); and
- (b) subject to section 8, if the municipality so elects, it shall pay to the minister responsible for the administration of *The Revenue and Financial Services Act* on or before the thirty-first day of December of that year the amount stated in the notice from the minister responsible for the administration of *The Revenue and Financial Services Act*, less a discount of five per cent.

R.S.S. 1978, c.H-9, s.12; R.S.S. 1978 (Supp.), c.28, s.2; 1983, c.11, s.33; 1983-84, c.16, s.10; 1988-89, c.42, s.49.

Amount unpaid by municipality by end of year becomes debt owing

13(1) Subject to section 8 and to subsection (2) of this section, where a municipality does not make payment to the minister responsible for the administration of *The Revenue and Financial Services Act* by the thirty-first day of December of a year in accordance with the provisions of this Act, the amount stated in the notice given by the minister responsible for the administration of *The Revenue and Financial Services Act* to the municipality in that year shall forthwith after the end of that year be a debt due and owing by the municipality to the minister responsible for the administration of *The Revenue and Financial Services Act*.

(2) Where a municipality has paid to the minister responsible for the administration of *The Revenue and Financial Services Act* on or before the thirty-first day of December of a year a portion of the amount stated in the notice given by the minister responsible for the administration of *The Revenue and Financial Services Act* to the municipality in that year, the portion so paid shall be deducted from the amount stated in the notice for the purpose of calculating the amount of the debt owing by the municipality to the minister responsible for the administration of *The Revenue and Financial Services Act* under subsection (1).

R.S.S. 1978, c.H-9, s.13; R.S.S. 1978 (Supp.), c.28, s.2; 1983, c.11, s.33; 1988-89, c.42, s.49.

Tax revenue forms part of consolidated fund

14 All moneys received by the minister responsible for the administration of *The Revenue and Financial Services Act* under this Act shall be deposited in and form part of the consolidated fund.

R.S.S. 1978, c.H-9, s.14; R.S.S. 1978 (Supp.), c.28, s.2; 1983, c.11, s.33; 1988-89, c.42, s.49.

Grant to hospitals by minister

15(1) Subject to subsections (3) and (4), the minister shall, out of moneys appropriated by the Legislature for the purpose, make payment to hospitals on or before the thirty-first day of March of each year, in an amount which in total is approximately the total of payments of the hospital revenue tax received by the minister responsible for the administration of *The Revenue and Financial Services Act* under this Act in the next preceding year.

(2) The amount that may be paid by the minister to each hospital pursuant to subsection (1) shall be determined by the regulations but the regulations shall incorporate to the extent deemed by the Lieutenant Governor in Council to be practical, the principle that payments made by the minister to a hospital under this Act shall be related to the utilization of that hospital by the residents of the municipalities or portions of municipalities in which the hospital revenue tax is being levied.

(3) A hospital is eligible to receive payment under subsection (1) only:

(a) if it is a hospital owned and operated by the hospital board of a hospital district within the meaning of *The Union Hospital Act*; or

(b) where clause (a) does not apply, if there is included in the membership of the board of the hospital at least two persons each of whom is considered by the hospital to represent at least one municipality or a portion of a municipality that is in the general vicinity of the hospital and in which the hospital revenue tax is being levied; or

(c) where neither clause (a) nor clause (b) applies, if it complies with the regulations respecting the administration of hospital affairs.

(4) Where a hospital that is eligible to receive a payment pursuant to subsection (1) is located in a health district, within the meaning of *The Health Districts Act*, the payment is to be made to the district health board for that health district.

R.S.S. 1978, c.H-9, s.15; R.S.S. 1978 (Supp.),
c.28, s.2; 1983, c.11, s.33; 1988-89, c.42, s.49;
1993, c.57, s.4.

Regulations

16 The Lieutenant Governor in Council may make regulations:

(a) governing the collection of the hospital revenue tax by a municipality and the manner by which the tax is to be forwarded by it to the minister responsible for the administration of *The Revenue and Financial Services Act*;

(b) designating, for the purposes of clause (d) of section 4, areas in the province to which this Act shall not apply;

(c) respecting the administration of hospital affairs, for the purposes of clause (c) of subsection (3) of section 15;

(d) prescribing for the respective purposes of clauses (a) and (b) of section 4 and clause (b) of section 8 the number of years in which the grants mentioned in those clauses are to be made;

- (e) determining for the purposes of subsection (2) of section 15 the amounts that may be paid to hospitals;
- (f) governing the maintenance of records by the minister responsible for the administration of *The Revenue and Financial Services Act* and the minister for the purpose of this Act;
- (g) governing the making of a bylaw under subsection (1) of section 17 which affects a portion of a rural municipality and all other matters relating to any such bylaw;
- (h) prescribing forms for the purpose of this Act; and
- (i) generally for the better carrying out of the provisions of this Act according to their true intent.

R.S.S. 1978, c.H-9, s.16; R.S.S. 1978 (Supp.),
c.28, s.2; 1983, c.11, s.33; 1988-89, c.42, s.49.

Grant by municipality to hospital

17(1) Notwithstanding the provisions of any other Act but subject to subsection (3), a municipality may by bylaw authorize the mayor and clerk, the overseer and secretary treasurer or the reeve and secretary, as the case may be, to enter into an agreement with a hospital for making a grant or grants to that hospital.

(2) The agreement mentioned in subsection (1) may relate to the following matters:

- (a) the amount of the grant and the number of years in which the grant is to be made;
- (b) the purposes for which the grants received by the hospital are to be used; and
- (c) any other matters relating to the affairs of the hospital.

(3) Where the bylaw authorizes the municipality to incur a liability extending beyond the current year the bylaw is valid only if approved by the minister and the Saskatchewan Municipal Board.

(4) The bylaw shall not be submitted to a vote of the burgesses unless required by the Saskatchewan Municipal Board, and where the Saskatchewan Municipal Board requires a vote it shall be held in the same manner as nearly as may be as a vote upon a debenture bylaw in the municipality.

(5) For the purpose of raising the required amount in each year for making a grant to a hospital under this section, the municipality shall include the amount in its general tax levy or shall levy a special tax.

(6) A bylaw of a rural municipality under subsection (1) may be made in respect of the entire rural municipality or a portion thereof and where the bylaw is made in respect of a portion thereof the amount to be raised for the purpose of making a grant to a hospital in accordance with the agreement authorized by the bylaw shall be raised by a special tax levied upon the assessment of the portion of the rural municipality affected; and, subject to any regulations made under clause (g) of section 16, where a bylaw is intended to apply to a portion of a rural municipality, subsections (1) to (5) shall apply *mutatis mutandis* in respect of that portion of the rural municipality affected by the bylaw.

R.S.S. 1978, c.H-9, s.17; 1983, c.77, s.33; 1989-90, c.5, s.10.

Extension of time

18(1) Where anything is to be done by or under this Act at or within a fixed time and it cannot be or is not so done, the minister may, by order from time to time, appoint a further or other time for doing it, whether the time within which it should have been done has or has not expired.

(2) Anything done within the time prescribed by such order shall be as valid as if it had been done within the time fixed by or under this Act.

R.S.S. 1978, c.H-9, s.18.

