

The Business Tax Assistance (Special Recognition) Regulations

Repealed

by Saskatchewan Regulations 27/97 (effective April 23, 1997).

Formerly

Chapter D-24.1 Reg 11 (effective August 28, 1989).

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 D-24.1 REG 11
The Department of Urban Affairs Act

Title

- 1** These regulations may be cited as *The Business Tax Assistance (Special Recognition) Regulations*.

Interpretation

- 2** In these regulations:

- (a) **“business tax”** means a tax levied by an urban municipality on the business assessment for a business premises in that municipality, as shown on the assessment roll of the municipality, for municipal, school, hospital or library purposes and includes a business tax that is deemed by bylaw to be a licence fee;
- (b) **“business tax revenue”** means the amount raised by an urban municipality in 1988 by the levy of the business tax in the municipality, excluding any moneys:
 - (i) collected as arrears of taxes;
 - (ii) added by way of penalties; or
 - (iii) deducted by way of discounts for prompt payment of taxes;by the municipality;
- (c) **“financial assistance”** means financial assistance payable pursuant to section 5 or 7;
- (d) **“local governing authority”** means any governing authority on whose behalf the urban municipality raises moneys by the levy of taxes;
- (e) **“urban municipality”** means an urban municipality within the meaning of *The Urban Municipality Act, 1984*.

8 Sep 89 cD-24.1 Reg 11 s2.

Application for grant

- 3** An urban municipality that has reduced or eliminated its business tax revenue with respect to 1988 may apply to the minister for financial assistance in a form supplied by the minister.

8 Sep 89 cD-24.1 Reg 11 s3.

Documents and information

4 Where an urban municipality applies for financial assistance, it shall submit with its application any documents and information requested on the application form to show:

- (a) that its business tax revenue with respect to 1988 was reduced or eliminated; and
- (b) whether any portion of the amount of the business tax revenue eliminated or reduced was recovered from any local governing authority or its liability to the local governing authority was reduced in that respect.

8 Sep 89 cD-24.1 Reg 11 s4.

Grant to urban municipality

5 Where the minister:

- (a) receives an application pursuant to section 3;
- (b) is provided with any additional information or documentation that the minister may require to show the applicant's eligibility for financial assistance; and
- (c) is satisfied that the urban municipality has reduced or eliminated its business tax revenue with respect to 1988 other than by way of any business tax discounts, rebates, exemptions, compromises or abatements granted in the ordinary course of the administration of the municipality;

the minister may provide financial assistance by way of a grant:

- (d) to the urban municipality in an amount calculated pursuant to section 6; and
- (e) to any local governing authority in an amount calculated pursuant to section 7.

8 Sep 89 cD-24.1 Reg 11 s5.

Amount of financial assistance to urban municipalities

6 Where the minister provides financial assistance pursuant to clause 5(d) to an urban municipality, the amount of the financial assistance to be paid is:

- (a) where the urban municipality has reduced its business tax revenue, 50% of the amount of the reduction; or
- (b) where the urban municipality has eliminated its business tax revenue, 50% of the business tax revenue;

less the total of any financial assistance provided pursuant to clause 5(e).

8 Sep 89 cD-24.1 Reg 11 s6.

Financial assistance to local governing authorities, amounts of

7 Where an urban municipality:

- (a) has reduced or eliminated its business tax revenue with respect to 1988; and

(b) pursuant to section 285 of *The Urban Municipality Act, 1984*, has recovered from or reduced its liability to any local governing authority with respect to the amount reduced or eliminated;

the minister may provide financial assistance by way of a grant to the local governing authority pursuant to clause 5(e) in an amount equal to 50% of the amount charged to or recovered from it by the urban municipality.

8 Sep 89 cD-24.1 Reg 11 s7.

One-time financial assistance

8 No urban municipality is entitled to be paid more than once pursuant to these regulations.

8 Sep 89 cD-24.1 Reg 11 s8.

Overpayment

9(1) Where an urban municipality submits false or misleading information to the minister pursuant to these regulations, any financial assistance received by the urban municipality or local governing authority is deemed to be an overpayment.

(2) Where an overpayment to an urban municipality or local governing authority occurs for any reason, the minister may:

(a) cause the amount of the overpayment to be deducted from any other amounts owing from the Government of Saskatchewan to the recipient of the overpayment pursuant to any other program or source; or

(b) take any action to which the Government of Saskatchewan is entitled by law to recover the amount of the overpayment.

8 Sep 89 cD-24.1 Reg 11 s9.