

# *The Cities Act*

*being*

Chapter C-11.1\* of *The Statutes of Saskatchewan, 2002* (effective January 1, 2003) as amended by the *Statutes of Saskatchewan, 2003, c.18; 2004, c.L-16.1, T-18.1, 53 and 54; 2005, c.M-36.1 and 42; 2006, c.4 and 18; 2007, c.P-13.2, 17, 20 and 30; 2009, c.23; 2010, c.3 and 5; 2011, c.9; and 2010, c.E-9.22.*

**\*NOTE:** Pursuant to subsection 33(1) of *The Interpretation Act, 1995*, the Consequential Amendment sections, schedules and/or tables within this Act have been removed. Upon coming into force, the consequential amendments contained in those sections became part of the enactment(s) that they amend, and have thereby been incorporated into the corresponding Acts. Please refer to the Separate Chapter to obtain consequential amendment details and specifics.

## **NOTE:**

**This consolidation is not official and is subject to House amendments and Law Clerk and Parliamentary Counsel changes to Separate Chapters that may be incorporated up until the publication of the annual bound volume. Amendments have been incorporated for convenience of reference and the official Statutes and Regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the official Statutes and Regulations, errors that may have appeared are reproduced in this consolidation.**

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## CHAPTER C-11.1

### An Act respecting Cities and making consequential amendments to certain other Acts

#### PART I

#### Short Title, Interpretation and Purpose

##### Short title

1 This Act may be cited as *The Cities Act*.

##### Interpretation

2(1) In this Act:

(a) **“building”** means any structure used or occupied or intended for supporting or sheltering any use or occupancy and includes a trailer, mobile home or portable shack that:

(i) is situated within the city for a period of more than 30 days; and

(ii) is not:

(A) in storage; or

(B) a travel trailer;

(b) **“business”** means any of the following activities, whether or not for profit 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;

(b.1) **“business day”** means a day other than a Saturday, Sunday or holiday;

(c) **“by-election”** means a by-election within the meaning of *The Local Government Election Act*;

(d) **“city”** means a city that is incorporated or continued pursuant to this Act;

(e) **“clerk”** means the City Clerk appointed pursuant to section 85;

(f) **“commissioner or manager”** means the commissioner or manager of a city appointed pursuant to section 84;

- (g) **“conseil scolaire”** means the Conseil scolaire fransaskois established pursuant to section 42.1 of *The Education Act, 1995*;
- (h) **“controlled corporation”** means a corporation:
- (i) in which a city or group of cities and other municipalities hold 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, if exercised, are sufficient to elect a majority of the directors; or
  - (ii) of which all or a majority of its members or directors are appointed by a city or group of cities and other municipalities;
- (i) **“council”** means the council of a city;
- (j) **“councillor”** means a member of council other than the mayor;
- (k) **“court”**, other than in sections 82, 123, 137, 148 and 172, means the Court of Queen’s Bench;
- (l) **“designated officer”** means a person designated by a council or a person to whom a power or authority is delegated by the commissioner or manager;
- (m) **“elector”** means an elector within the meaning of *The Local Government Election Act*;
- (m.1) **“emergency”** means a present or imminent situation or condition that requires prompt action to prevent or limit:
- (i) loss of life;
  - (ii) harm or damage to the safety, health or welfare of people; or
  - (iii) damage to property or the environment;
- (n) **Repealed.** 2006, c.4, s.3.
- (o) **“general election”** means a general election as defined in section 2 of *The Local Government Election Act*;
- (p) **“improvement”** means:
- (i) a building or structure erected or placed on, over or under land or over or under water, but does not include machinery and equipment unless the machinery and equipment are used to service the building or structure;
  - (ii) anything affixed to land or incorporated in a building or structure affixed to land, but does not include machinery and equipment unless the machinery and equipment are used to service the building or structure;
  - (iii) the resource production equipment of any oil or gas well or mine; and
  - (iv) any pipeline on or under land;

- (q) **“Indian band”** means a band within the meaning of the *Indian Act* (Canada) and includes the council of a band;
- (r) **“member of council”** means the mayor or a councillor;
- (r.1) **“mine”** means a mine as defined in *The Mineral Resources Act, 1985*;
- (s) **“minister”** means the member of the Executive Council to whom for the time being the administration of this Act is assigned;
- (t) **Repealed.** 2003, c.18, s.3.
- (u) **“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;
- (v) **“other municipality”** means a municipality other than a city incorporated or continued pursuant to this Act;
- (v.1) **“other taxing authority”** means any local government authority or association for which a city, pursuant to an Act, may be required to levy taxes, and includes:
- (i) a conservation and development area within the meaning of *The Conservation and Development Act*;
  - (ii) a public library or regional library as defined in *The Public Libraries Act, 1996*;
  - (iii) a school division within the meaning of *The Education Act, 1995*;
- (w) **“owner”** means a person who has any right, title, estate or interest in land or buildings other than that of a mere occupant, tenant or mortgagee;
- (x) **“parcel of land”** means the whole or any part of a lot or block in an approved plan or a number of lots or blocks when assessed together, or any subdivided area of land used for a single assessment;
- (x.1) **“pipeline”** means a line of pipe, situated in, on or under a continuing strip of land or a pipeline right of way and used for the transportation of petroleum, petroleum products, gas or any other products that may be designated by the minister, but does not include a flowline;
- (y) **“population”** means population as determined in accordance with the latest census taken pursuant to the *Statistics Act* (Canada) or by any other means that the minister may direct;
- (z) **“prescribed”** means prescribed in the regulations made by the Lieutenant Governor in Council;

(aa) “**property**” means, for the purposes of sections 9 and 26 and Parts X and XI, land or improvements or both;

(aa.1) “**provincial highway**” means a provincial highway as defined in *The Highways and Transportation Act, 1997*;

(aa.2) “**public highway**” means a street or road allowance vested in the Crown in right of Saskatchewan or set aside for the purposes of the Crown in right of Saskatchewan pursuant to *The North-West Territories Act* or an Act of Saskatchewan, and includes anything erected on or in connection with the public highway;

(bb) “**public notice**” means a notice required in accordance with section 102;

(cc) “**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;
- (ii) sewage disposal;
- (iii) public transportation operated by or on behalf of the city;
- (iv) drainage;
- (v) electrical power;
- (vi) heat;
- (vii) waste management;
- (viii) residential or commercial street lighting;
- (ix) systems for the provision of radio or television services or both;
- (x) any other system or works approved by the Saskatchewan Municipal Board;

(cc.1) “**railway company**” means every railway company that:

- (i) owns or operates a railway in Saskatchewan, whether the head office is situated in Saskatchewan or elsewhere; and
- (ii) transacts business in Saskatchewan, whether as an original enterprise or undertaking or pursuant to a lease, contract or agreement or otherwise;

but does not include a street railway or tramway;

(cc.2) “**road allowance**” means a road allowance laid out pursuant to the authority of an Act or an Act of the Parliament of Canada and established as part of the original quadrilateral township system of survey;

(cc.3) “**roadway**” means that part of a public highway designed or intended for use by vehicles, and includes the roadbed structure involving any side slope or ditch bottom, but does not include a designated trail within the meaning of *The Snowmobile Act* or any other trail or path for which a permit is required;

- (dd) **“Saskatchewan Municipal Board”** means the board established pursuant to *The Municipal Board Act*;
- (ee) **“school division”** means a school division within the meaning of *The Education Act, 1995*;
- (ff) **“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 of land, and includes the connection to the main line and couplings, stop-cocks, meters and other apparatus inside the building or other place for the provision of the public utility;
- (gg) **“street”** includes all or any part of a culvert or drain or a public highway, road, lane, bridge, place, alley, square, thoroughfare or way intended for or used by the general public for the passage of vehicles or pedestrians;
- (hh) **“tax”** includes any tax levied against property in a city;
- (hh.1) **“travel trailer”** means a structure that:
- (i) is equipped to travel on a road;
  - (ii) is intended to provide accommodation for vacation or recreational use;
  - (iii) is not connected or attached to an improvement; and
  - (iv) is not connected to any utility service provided by a public utility;
- (ii) **“vehicle”** means a vehicle within the meaning of *The Highways and Transportation Act, 1997*.
- (2) Where this Act requires notice of a matter to be published in a newspaper, **“newspaper”** means a publication or local periodical that is distributed at least weekly in a city or area that is affected by the matter, but does not include a publication primarily for advertising or an advertising supplement to or contained in a newspaper.
- (3) When making a direction pursuant to clause (1)(y), the minister may direct the use of different means of determining population for different purposes.

2002, c.C-11.1, s.2; 2003, c.18, s.3; 2004, c.54, s.3; 2006, c.4, s.3; 2007, c.20, s.3; 2009, c.23, s.4; 2010, c.5, s.3; 2011, c.9, s.66.

#### Principles and purpose of Act

- 3(1)** This Act recognizes that cities as local governments:
- (a) are a responsible and accountable level of government within their jurisdiction, being created and empowered by the Province of Saskatchewan; and
  - (b) are subject to provincial laws and to certain limits and restrictions in the provincial interest as set out in this and other Acts.

(2) Having regard to the principles mentioned in subsection (1), the purposes of this Act are the following:

- (a) to provide the legal structure and framework within which cities must govern themselves and make the decisions that they consider appropriate and in the best interests of their residents;
- (b) to provide cities with the powers, duties and functions necessary to fulfil their purposes;
- (c) to provide cities with the flexibility to respond to the existing and future needs of their residents in creative and innovative ways;
- (d) to ensure that, in achieving these objectives, cities are accountable to the people who elect them and are responsible for encouraging and enabling public participation in the governance process.

2002, c.C-11.1, s.3.

## PART II

### Capacity and General Provisions respecting Powers

#### Legal status and capacity

4(1) A city is a municipal corporation.

(2) The purposes of cities are the following:

- (a) to provide good government;
- (b) to provide services, facilities and other things that, in the opinion of council, are necessary and 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, a city has the capacity and, subject to any limitations that may be contained in this or any other Act, the rights, powers and privileges of a natural person.

(4) Notwithstanding subsection 10(1), a city may exercise its capacity, rights, powers and privileges as a natural person outside its boundaries if the exercise of those powers is in pursuit of a municipal purpose as set out in subsection (2).

2002, c.C-11.1, s.4; 2004, c.54, s.4.

**City to act through council**

**5(1)** Unless otherwise provided by any other provision of this or any other Act, a city is required to act through its council.

(2) If required to do so by this Act, a council shall exercise a power through the passing of bylaws.

(3) With respect to powers other than those mentioned in subsection (2), a council may exercise its powers by passing bylaws or resolutions.

2002, c.C-11.1, s.5.

**Guide to interpreting power to enact bylaws**

**6(1)** The power of a city to pass bylaws is to be interpreted broadly for the purposes of:

(a) providing a broad authority to its council and respecting the council's right to govern the city in whatever manner the council considers appropriate, within the jurisdiction provided to the council by law; and

(b) enhancing the council's ability to respond to present and future issues in the city.

(2) Any specific power to pass bylaws provided for in this Act to be exercised by a city is intended to operate without limiting the generality of any general power that might otherwise be interpreted as including the specific power and without limiting the generality of subsection (1) and of section 8.

2002, c.C-11.1, s.6; 2010, c.5, s.4.

**Fettering of legislative discretion prohibited**

**7** Subject to sections 105 and 111, this Act is not to be interpreted as providing to a city the power to fetter its legislative discretion.

2002, c.C-11.1, s.7.

**Jurisdiction to enact bylaws**

**8(1)** A city has a general power to pass any bylaws for city 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 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*, the use of vehicles and the regulation of pedestrians;
  - (g) streets, 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, including establishing fees for providing those services;
  - (j) public utilities;
  - (k) wild and domestic animals and activities in relation to them;
  - (l) the abandonment, discontinuance, dismantling, removal or decommissioning of any use, building, or other structure, including former railway lines, and the reclamation of the land on which the use, building or other structure is located.
- (2) A city has the power to make bylaws respecting the enforcement of bylaws made pursuant to this or any other Act, 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 that the directors or officers of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence are guilty of the offence and liable on summary conviction to the penalties mentioned in clause (b) in the case of individuals, whether or not the corporation has been prosecuted or convicted, or both;
  - (d) for each continuing offence, imposing a maximum daily fine, the total accumulation of which is not limited by the maximum fines set out in clauses (b) and (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, rate, toll or charge that is associated with the conduct that gives rise to the offence;
  - (f) providing that a specified penalty 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, immobilizing, selling, destroying or otherwise dealing with or disposing of any type of real or personal property, including animals;
  - (k) subject to section 335.1, providing for the seizing, impounding, immobilizing, selling or otherwise dealing with or disposing of vehicles to enforce and collect:
    - (i) fines for parking offences, including any charge the city may impose for late payment of fines; and
    - (ii) costs incurred by the city in enforcing and collecting fines for parking offences.
- (2.1) Any bylaw made pursuant to clause (2)(k) may apply to any fine for a parking offence that is imposed before, on or after January 1, 2006 and that remains unpaid, whether or not a warrant of committal has been issued in relation to that offence.
- (3) Without restricting the generality of subsection (1), a power to pass bylaws given by this Act is to be interpreted as including the power to do all or any of the following:
- (a) regulate or prohibit;
  - (b) deal with developments, activities, industries, businesses or things in different ways, and, in so doing, to divide each of them into classes or sub-classes, and deal with each class or sub-class in different ways;
  - (c) provide for a system of licences, inspections, permits or approvals, including any or all of the following:
    - (i) subject to subsection (4), establishing fees for the activity authorized for the purpose of raising revenue;
    - (ii) establishing fees that are higher for persons who or businesses that do not reside or maintain a place of business 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;

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- (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;
  - (iii) specify a minimum distance that two or more businesses within a class or two 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.
- (4) Any fee that a council may establish pursuant to subclause (3)(c)(i) for a licence must not exceed the cost to the city for:
  - (a) administering and regulating the activity for which the licence is required; and
  - (b) enforcing payment of the licence fee.
- (5) **Repealed.** 2003, c.18, s.4.

2002, c.C-11.1, s.8; 2003, c.18, s.4; 2004, T-18.1, s.297; 2004, c.54, s.5; 2006, c.4, s.4; 2007, c.20, s.4; 2010, c.5, s.5.

**Special business licence**

**9(1)** In this section, “**transient trader**” means a person carrying on business in a city who:

- (a) offers goods or merchandise for sale by retail or auction; or
- (b) solicits any person who is not a wholesaler or retail dealer for orders for the future delivery of goods or merchandise;

but does not include a person who is required to be licensed pursuant to *The Direct Sellers Act* or who is an occupant of property that is used for business purposes.

- (2) A council may, by bylaw, do all or any of the following:
  - (a) regulate and provide for the licensing of transient traders and, for that purpose, may:
    - (i) establish classes of transient traders; and
    - (ii) establish a schedule of licence fees to be paid by transient traders and set different fees for different classes;

- (b) regulate and provide for the licensing of persons who:
    - (i) go from place to place carrying on a business, trade or calling;
    - (ii) carry on a business, trade or calling at the residence or premises of customers; or
    - (iii) have no advertised business premises;
  - (c) for the purposes of clause (b):
    - (i) establish classes of persons mentioned in that clause; and
    - (ii) establish a schedule of licence fees to be paid by those persons and set different fees for different classes;
  - (d) regulate and provide for the licensing of contractors with or without premises in the city who enter into contracts for:
    - (i) the construction, alteration, repair or removal of buildings or structures;
    - (ii) the installation of heating plants, plumbing or other fixtures; or
    - (iii) the performance of other work in the city similar to that mentioned in subclauses (i) and (ii);
  - (e) for the purposes of clause (d):
    - (i) establish classes of contractors mentioned in that clause;
    - (ii) establish a schedule of licence fees to be paid by those contractors and set different fees for different classes to be paid by contractors as a condition of commencing to carry out a contract.
- (3) If a licence fee imposed by a bylaw passed for the licensing of contractors pursuant to clause (2)(e) is unpaid, a designated officer:
- (a) may give a written notice to any person by whom the contractor is employed requiring that person to pay the licence fee out of moneys payable by that person to the contractor; and
  - (b) if the designated officer gives a written notice pursuant to clause (a), shall send a copy of the written notice to the contractor.
- (4) On receipt by a person mentioned in clause (3)(a) of a written notice, the amount of the licence fee:
- (a) is, to the extent of the moneys so payable, a debt due by that person to the city; and
  - (b) may be recovered in the same manner as taxes may be recovered.
- (5) Notwithstanding subsection 8(4), licence fees imposed by a bylaw passed pursuant to this section may exceed the cost to the city for administration and regulation of the activity with respect to which the licence relates.

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**Territorial jurisdiction of council**

**10(1)** The jurisdiction of a council is exercisable:

- (a) within the boundaries of the city; and
- (b) unless otherwise expressly provided in this Act or any other Act, with respect to 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 a council pursuant to clause (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.

2002, c.C-11.1, s.10.

**Relationship between bylaws, resolutions and provincial laws**

**11** If there is a conflict between a bylaw or resolution and this or any other Act or regulation, the bylaw or resolution is of no effect to the extent of the conflict.

2002, c.C-11.1, s.11.

**PART III  
Special Powers**

**DIVISION 1  
Streets**

**Control**

**12(1)** Subject to this or any other Act, a city has the direction, control and management of all streets within the city.

(2) The Lieutenant Governor in Council may, by order:

- (a) direct that the whole or any part of any public highway or bridge not wholly within a city is subject to the direction, management and control of the council for the public use of the city; or
- (b) in the case of an overriding provincial interest, direct a city to open any public highway that the city has closed pursuant to this Act.

2002, c.C-11.1, s.12; 2006, c.4, s.5.

**Street closure**

**13(1)** A council may, by bylaw, provide for closing, selling or leasing any street if:

- (a) the council determines that the street is no longer needed for use by the travelling public; and
- (b) in the case of a public highway that provides continuity to a provincial highway as defined in *The Highways and Transportation Act, 1997* and for which there is a plan on file in the Ministry of Highways and Infrastructure, the consent of the minister responsible for the administration of *The Highways and Transportation Act, 1997* is first obtained.

- (2) If the title to a street is vested in the Crown, a sale of the street pursuant to this section is subject to the following conditions:
- (a) compensation must be provided to the Crown for land that was originally purchased by the Crown as a provincial highway;
  - (b) if the Crown, a Crown utility corporation or the city requests the return of the road allowance land sold so that it may be used by the public as a street or for the purposes of a public utility, and if the land has not become part of a plan of subdivision:
    - (i) the road allowance land or any interest in it that is necessary to enable the Crown, the Crown utility corporation or the city to fulfil the purpose on which its request is based must be returned to the Crown, the Crown utility corporation or the city, as the case may be, without compensation; or
    - (ii) other land or any interest in land that is suitable to the Crown, the Crown utility corporation or the city to fulfil the purpose on which its request is based must be given to the Crown, the Crown utility corporation or the city, as the case may be, without compensation;
  - (c) the city shall register in the Land Titles Registry an interest against the land based on a notice that sets out the conditions mentioned in clause (b).
- (3) A city shall ensure that a lease or sale entered into pursuant to this section:
- (a) does not result in the elimination of the only legal access to a site; and
  - (b) is subject to any easement or right of way required for a public utility service that was provided as at the date on which the lease or sale agreement was entered into.
- (4) A city shall obtain the consent of the appropriate authority before closing any street in the city that connects to a public highway in any other municipality, Indian reserve or other jurisdiction.
- (5) A council shall ensure that any lease entered into pursuant to this section contains at least one of the following provisions:
- (a) a provision permitting the council to terminate the lease on six months' written notice to the lessee if the council considers it necessary to provide public access to the street that has been closed;
  - (b) a provision stating that the lessee shall grant public access to the street that has been closed if the council provides the lessee with 30 days' written notice.
- (6) A council shall ensure that public notice is given before initially considering any report on a proposed bylaw to close a street.

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(7) Before passing a bylaw closing a street, a council shall give a person who claims to be affected prejudicially by the bylaw, or that person's agent, an opportunity to be heard by the council.

(8) Subject to subsection 309(2.1), 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.

(9) If the amount of compensation for damages is not agreed on, either party may apply to a judge of the court to have the amount determined.

(10) On an application pursuant to subsection (9), a judge of the court may determine the amount of the compensation and, for that purpose, subsections 7(2) and (3) of *The Municipal Expropriation Act* apply, with any necessary modification, to that determination.

(11) Subsections (6) to (10) do not apply to that part of a street immediately adjacent to private land and known as a boulevard, not developed as a street or sidewalk and leased to the owner of that private land.

2010, c.5, s.6.

**Temporary street closure**

14(1) Notwithstanding section 13, a council, by resolution, or a designated officer, may temporarily close the whole or a part of a street at any time for any purpose considered necessary by the council or the designated officer without having to comply with the requirements set out in section 13.

(2) Any person using a temporarily closed street:

- (a) does so at his or her 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.

2002, c.C-11.1, s.14.

**Closure of provincial highways**

15(1) In this section, "**street**" means a street that:

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

(2) Notwithstanding section 14, a city shall not temporarily close a street without notifying the minister responsible for the administration of *The Highways and Transportation Act, 1997* 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 responsible for the administration of *The Highways and Transportation Act, 1997* may allow.

(3) Subsection (2) does not apply in a prescribed emergency.

2002, c.C-11.1, s.15; 2010, c.5, s.7.

**Street names**

**16(1)** A city may name streets or areas within its boundaries and may assign a number or other means of identification to buildings or parcels of land.

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

2002, c.C-11.1, s.16.

**DIVISION 2  
Public Utilities****Method of providing a public utility**

**17(1)** A city may provide a public utility service either directly or through a controlled corporation or by agreement with any person.

(2) A council may grant a right to a person to provide a public utility service in all or part of the city for not more than 30 years.

2002, c.C-11.1, s.17; 2010, c.5, s.8.

**Agreements with other municipalities**

**18(1)** In this section, “**other municipality**” includes another city incorporated or continued pursuant to this Act.

(2) If authorized by the bylaws of a city and other municipality relating to the provision of a public utility service, the council may exercise the same powers respecting public utility services within the city or other municipality as it may pursuant to this Act on its own behalf, on any terms that may be agreed on between the city and the other municipality.

(3) For the purposes of subsection (2), the city or other municipality may require to be paid, or may pay, a sum or sums for provision of the public utility services.

(4) A council may, by bylaw, enter into an agreement with the council of a rural municipality to provide for the use of ditches along roads in the rural municipality, other than provincial highways, for drainage of effluent from sewage lagoons owned by the city.

(5) If there is no dispute resolution mechanism contained in an agreement mentioned in this section, any dispute between a city and other municipality that arises under the agreement may be submitted by either party to be resolved pursuant to section 349.

2003, c.18, s.6.

**Parcels adjacent to streets and easements**

**19(1)** If the main lines of the system or works of a public utility are located above, on or underneath a street or easement and the city provides the public utility service to a parcel of land adjacent to the street or easement, the city is responsible for the construction, maintenance, repair and replacement of the portion of the service connection from the main lines of the system or works to the boundary of the street or easement.

(2) Notwithstanding subsection (1), the council may, as a term of supplying the public utility service to the parcel of land, make the owner responsible for the costs of the construction, maintenance, repair and replacement of the portion of the service connection from the main lines of the system or works to the boundary of the street or easement.

(3) If the council acts pursuant to subsection (2), the costs mentioned in that subsection are an amount owing to the city by the owner.

2002, c.C-11.1, s.19.

**Rights of entry re construction, maintenance, repair, replacement**

**20(1)** After making a reasonable effort to notify the owner or the occupant, a city may enter any land for the purpose of constructing, maintaining, repairing or replacing:

(a) the main lines of the system or works of a public utility located above, on or underneath a street or easement; or

(b) the portion of a service connection mentioned in subsection 19(2).

(2) After the city has completed any work of construction, maintenance, repair or replacement pursuant to subsection (1), the city shall, at its expense, restore any land that it entered for that purpose as soon as is practicable.

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

(4) Notwithstanding subsections (1) to (3), a designated officer shall not enter any place that is a private dwelling without:

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

(b) a warrant issued pursuant to section 325 from a justice of the peace or a provincial court judge authorizing the entry.

2002, c.C-11.1, s.20.

**Right of entry re reading meters**

**21** A city may enter any land or building to which a public 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.

2002, c.C-11.1, s.21; 2003, c.18, s.7.



**Service connections**

- 22(1)** The owner of a parcel of land is responsible for the construction, maintenance, repair and replacement of a service connection of a public utility located above, on or underneath the parcel of land, unless otherwise determined by the city.
- (2) If the city is not satisfied with the construction, maintenance, repair or replacement of a service connection by the owner of a parcel of land, the city may require the owner to construct, maintain, repair or replace the service connection of a public utility in accordance with the city's instructions within a specified time.
- (3) If an owner does not comply with a requirement of a city to the satisfaction of the city within the specified time, or in an emergency, the city may enter any land or building to construct, maintain, repair or replace the service connection.
- (4) Notwithstanding the other provisions of this section, the council may, as a term of providing a public utility service to a parcel of land, give the city the authority to construct, maintain, repair and replace a service connection located above, on or underneath the parcel.
- (5) A city that has the authority to construct, maintain, repair or replace a service connection pursuant to subsection (4) may enter any land or building for that purpose.
- (6) After the city has constructed, maintained, repaired or replaced a service connection pursuant to subsection (5), the city shall restore any land it entered for that purpose as soon as is practicable.
- (7) The city's costs relating to the construction, maintenance, repair or replacement and restoration pursuant to this section are an amount owing to the city by the owner of the parcel of land, unless otherwise determined by the city.

2002, c.C-11.1, s.22.

**Discontinuance of public utility**

- 23** In accordance with its bylaws, resolutions or policies, a city may, for any lawful reason:
- (a) discontinue providing a public utility service after giving reasonable notice of its intention to do so;
  - (b) remove the system or works of the public utility used to provide the utility service; and
  - (c) enter any land or building for the purposes set out in clauses (a) and (b).

2002, c.C-11.1, s.23.

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**Liens re public utility services**

**24(1)** If the person to whom a public utility service is supplied is the owner of the land or building to which a public utility service is supplied, the sum payable by that person for the public utility service and all rates and costs imposed pursuant to any bylaw or resolution passed pursuant to this Part are a lien on the land and building.

(2) The lien mentioned in subsection (1):

- (a) has priority over all other liens or charges except those of the Crown;
- (b) is a charge on the goods and chattels of the debtor; and
- (c) may be levied and collected in the same manner as taxes are recoverable.

(3) If the person to whom a public utility service is supplied is a person other than the owner of the land or building to which the public utility service is supplied, the sum payable by that person for the public utility service and all rates and costs imposed pursuant to any bylaw or resolution passed pursuant to this Part:

- (a) are a debt due by the person and are a lien on the person's goods and chattels; and
- (b) may be levied and collected with costs by distress.

(4) A distress and sale for rates, charges or rents pursuant to this section is to be conducted in the same manner as distresses and sales are conducted for arrears of taxes, and the costs chargeable are those payable pursuant to *The Distress Act*.

(5) An attempt to collect any rates, charges or rents pursuant to this section does not in any way invalidate any lien the city is entitled to on land or buildings or goods and chattels by virtue of this section.

(6) **Repealed.** 2003, c.18, s.8.

(7) **Repealed.** 2003, c.18, s.8.

2002, c.C-11.1, s.24; 2003, c.18, s.8.

## DIVISION 3

**Business Improvement Districts****Establishment**

**25(1)** A council may, by bylaw, establish a business improvement district.

(2) In a bylaw enacted pursuant to subsection (1), the council shall 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 the council;
  - (e) the reporting requirements of the board to the 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 the council considers necessary.
- (3) The board of a business improvement district is a corporation.
- (4) **Repealed.** 2003, c.18, s.9.
- (5) Before passing a bylaw establishing a business improvement district, a council shall give any person affected by the operation of the proposed bylaw, or that person's agent, an opportunity to be heard by the council.

2002, c.C-11.1, s.25; 2003, c.18, s.9.

**Requisition**

- 26(1)** The revenue and expenditure estimates of a business improvement district as approved by the council constitute the requisition of the business improvement district for the current year.
- (2) The council may, by bylaw, impose a levy or charge on all property used or intended to be used for business purposes within a business improvement district that the council considers sufficient to raise the amount required for the requisition of the business improvement district, as approved by the council.
- (3) A levy or charge imposed pursuant to subsection (2):
- (a) is in addition to any other property tax; and
  - (b) must be of either a uniform rate or a uniform amount.
- (4) A levy or charge imposed pursuant to subsection (2) may be collected in the manner provided for in *The Tax Enforcement Act*.
- (5) Notice of any levy or charge imposed pursuant to subsection (2):
- (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.

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(6) Any levies and charges payable pursuant to this section are payable at the same time as property taxes.

(7) A bylaw pursuant to subsection (2) may exempt any property or class of property from any levy or charge imposed pursuant to that subsection.

(8) After the budget has been approved by council and before the remittance of the levy, a council shall pay the cost of any claims for approved works that may be submitted by the board for payment, and the city shall recover any of those payments from the levy.

2002, c.C-11.1, s.26.

## DIVISION 4

**Consolidation and Revision of Bylaws****Consolidation**

**27(1)** A council may, by bylaw, authorize the clerk to consolidate one or more of the bylaws of the city.

(2) In consolidating a bylaw, the clerk shall:

- (a) incorporate all amendments to it 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 fact of the passage of the original bylaw and all amending bylaws.

2002, c.C-11.1, s.27.

**Revision authorized**

**28(1)** A council may, by bylaw, authorize the revision of all or any of the bylaws of the city.

(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 has no general application throughout the city;

- (d) combining two or more bylaws into one bylaw, dividing a bylaw into two or more bylaws, moving provisions from one bylaw to another and creating a bylaw from provisions of another bylaw or two or more other bylaws;
- (e) altering the citation and title of a bylaw and the numbering and arrangement of its provisions, and adding, changing or omitting a note, heading, title, marginal note, diagram or example to a bylaw;
- (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 a bylaw, to bring out more clearly the meaning of the bylaw or to improve the expression of the law.

2002, c.C-11.1, s.28.

**Bylaw adopting revised bylaws**

**29(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.

2002, c.C-11.1, s.29.

**Certain requirements deemed complied with**

**30** Revised bylaws that are brought into effect in accordance with section 29 are deemed to have been passed as if all the requirements respecting the passing and approval of the bylaws for which the revised bylaws are substituted have been complied with.

2002, c.C-11.1, s.30.

**References to repealed bylaws**

**31** A reference in a bylaw, enactment or document to a bylaw that has been repealed by any revised bylaws is, with respect to 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.

2002, c.C-11.1, s.31.

**Mistakes**

**32(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 passing and approval of the bylaw for which the revised bylaw was substituted have been complied with.

2002, c.C-11.1, s.32.

**DIVISION 5**  
**Miscellaneous Powers**

**Providing services outside city**

**33(1)** A city may provide any service or thing that it provides in all or part of the city:

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

(2) A council may, by bylaw, provide and charge for any fire-fighting, fire prevention or emergency service outside the city, or for the use of equipment or facilities outside the city, in the absence of an agreement with the other municipality, if a request for the service or for the use of the equipment or facilities is made by:

- (a) any other municipality or municipal government within or outside Saskatchewan;
- (b) a department, organization or agency of the Government of Saskatchewan or of the Government of Canada;
- (c) an Indian band;
- (d) any person; or
- (e) any other authority, organization or agency.

(3) On the request of the city that provided a service mentioned in subsection (2) to a person, the council of the other municipality in which the service was received may provide for assessing and levying the cost of the service, and any amount so levied that remains unpaid at the end of the year in which the service was provided may be added to the taxes on any property owned by the person and collected in the same manner as taxes.

2007, c.20, s.6.

**Intermunicipal sharing of taxes and grants**

**34(1)** A city may enter into an agreement with another municipality to share grants in lieu of taxes or taxes.

(2) If there is no dispute resolution mechanism contained in an agreement mentioned in this section, any dispute between a city and another municipality that arises under the agreement may be submitted by either party to be resolved pursuant to section 349.

2002, c.C-11.1, s.34.

**Civic holidays**

**35** A council may declare any day, or part of any day, as a civic holiday.

2002, c.C-11.1, s.35.

**Census**

**36** A council may conduct a census within the city.

2002, c.C-11.1, s.36.

**Water bodies**

**37** Subject to any other Act, a council may, by bylaw, regulate the use of or activities on any rivers, streams, watercourses, lakes and other natural water bodies within the city, including the air space above and the ground below.

2002, c.C-11.1, s.37.

**Granting rights over municipal land, buildings or structures**

**38** Subject to any other Act, in addition to its rights in relation to its own land, buildings or structures, a city may:

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

2002, c.C-11.1, s.38.

**Disposition of city lands or buildings**

**38.1(1)** The decision of a council as to the time when, the manner in which, the price for which or the person to whom any land or buildings of the city that the council may lawfully sell should be sold, and the decision of a council as to whether or not the purchase price is fair market value, is not open to question, review or control by any court, if the purchaser is a person who may lawfully buy and the council acts in good faith.

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(2) Subject to subsection (3), if a council wishes to dispose of lands used for park purposes, the council must give public notice of its intention to do so before authorizing the disposal.

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

2003, c.18, s.10; 2007, c.P-13.2, s.258.

**Sale or lease of land policy**

**38.2(1)** Notwithstanding clause 101(1)(k), a council may establish a policy setting out the conditions and threshold amount under which clause 101(1)(k) does not apply.

(2) The city may only sell or lease land for less than fair market value without a public offering in accordance with its sale or lease of land policy, unless a council authorizes a departure from that policy.

(3) The Lieutenant Governor in Council may make regulations respecting the required contents of any city sale or lease of land policy to be established pursuant to this section.

2007, c.20, s.7.

PART IV  
**Incorporation of Cities**

DIVISION 1  
**Incorporation**

**Incorporating orders**

**39(1)** The minister may, by order, incorporate a town that is incorporated or continued pursuant to *The Municipalities Act* as a city pursuant to this Act if:

- (a) the town has a population of 5,000 or more; and
  - (b) the council of the town requests the change in status.
- (2) In making an order pursuant to subsection (1), the minister shall:
- (a) declare the city to be incorporated, assign a name to it and describe its boundaries;
  - (b) state the day on which the order becomes effective;
  - (c) fix a day, hour and place for the nomination day for the election of a council, which day may be before the effective date of the order;
  - (d) appoint a person to act as the returning officer for the election;
  - (e) fix a day, hour and place for the first meeting of the council; and
  - (f) include any other provision the minister considers necessary to facilitate the incorporation of the city and to enable it to hold its first election and first meeting of council.

2002, c.C-11.1, s.39; 2005, c.M-36.1, s.418.



**Consequences of incorporating order**

**40** If the minister makes an order incorporating a town as a city pursuant to section 39:

- (a) the council of the former town shall immediately make the necessary arrangements for the election of the council of the city, and the council of the former town continues in office until the first meeting of the council of the city;
- (b) each officer and employee of the former town continues as an officer or employee of the city with the same rights and duties until the council of the city otherwise directs;
- (c) all bylaws and resolutions of the former town that are in effect on the date that the former town is incorporated pursuant to this Act continue as the bylaws and resolutions of the city, to the extent that they are not inconsistent with this Act, until they are repealed or other bylaws and resolutions are made in their place;
- (d) all taxes and revenues due to the former town are deemed to be taxes and revenues due to the city and may be collected and dealt with by the city as if it had imposed them;
- (e) all rights of action and actions by or against the former town may be commenced, continued or maintained by or against the city;
- (f) all property vested in the former town becomes vested in the city and may be dealt with by the city in its own name subject to any trusts or other conditions applicable to the property; and
- (g) all other assets, liabilities, rights, duties, functions and obligations of the former town become vested in the city, and the city may deal with them in its own name.

2002, c.C-11.1, s.40.

**Change of name**

**41(1)** At the request of the council, the minister may change the name of a city.

(2) If the minister changes the name of a city pursuant to subsection (1):

- (a) the minister shall publish notice of the change in Part I of the Gazette; and
- (b) any seal formerly used by the city continues to be the seal of the city until changed by the council.

(3) A change in the name of a city made in accordance with this section does not affect any obligation, right, action, land or improvements incurred, established, taken or acquired before the change.

2002, c.C-11.1, s.41.

**Reversion of status**

42(1) The minister may, by order, revert the status of a city to that of a town pursuant to *The Municipalities Act* if:

- (a) the population of the city is less than 5,000; and
  - (b) one of the following occurs:
    - (i) the council requests the reversion of status;
    - (ii) the majority of the electors of the city who vote on the question of whether the status of the city should be reverted vote in favour of the change;
    - (iii) the minister is of the opinion that the reversion of status is in the public interest.
- (2) If the minister proposes to order a reversion of status pursuant to subclause (1)(b)(iii), the minister shall first cause a notice of the proposed reversion to be:
- (a) published in a newspaper circulating in the city; and
  - (b) posted in a conspicuous place within the city.
- (3) If an elector of the city files an objection with the minister within two weeks after the publication and posting of the notice pursuant to subsection (2), the minister shall:
- (a) publish a notice in a newspaper circulating in the city stating the date, time and place of a public meeting to be held on the question of the reversion of status and requesting all electors of the city to attend; and
  - (b) appoint a person to conduct the public meeting who shall:
    - (i) hear any elector of the city who wishes to be heard; and
    - (ii) prepare and deliver a report respecting the public meeting to the minister.
- (4) In making a reversion order pursuant to this section, the minister shall state the day on which the order becomes effective.
- (5) On the making of a reversion order pursuant to this section:
- (a) the former city becomes a town that is subject to *The Municipalities Act* and that Act applies to the town; and
  - (b) this Act ceases to apply to that town.

DIVISION 2  
**Alteration of Boundaries and Amalgamation**

**Preliminary proceedings**

**43(1)** A council that intends to apply for an alteration of a city's boundaries or for amalgamation or restructuring with other municipalities shall:

- (a) publish a notice of its intention at least once each week for two successive weeks in a newspaper circulating in the area affected by the proposed alteration, amalgamation or restructuring; and
  - (b) personally deliver, or send by ordinary mail, a copy of the notice to:
    - (i) each person assessed on the last revised assessment roll with respect to land or improvements located in the area affected by the proposed alteration, amalgamation or restructuring;
    - (ii) the councils of all other municipalities affected by the proposed alteration, amalgamation or restructuring; and
    - (iii) the boards of all school divisions affected by the proposed alteration, amalgamation or restructuring.
- (2) The notice mentioned in subsection (1) is required to:
- (a) include a map and a description of the boundaries proposed to be altered or the areas proposed to be amalgamated or restructured and a brief explanation of the reasons for the proposal; and
  - (b) contain a statement that any person may, within four weeks from the last publication of the notice, file a written objection to the proposed alteration, amalgamation or restructuring in the office of the clerk.
- (3) If an objection is filed in accordance with clause (2)(b), the council shall call a public meeting by:
- (a) publishing a notice in the manner described in clause (1)(a); and
  - (b) personally delivering, or sending by ordinary mail, the notice to those persons mentioned in clause (1)(b).
- (4) A notice mentioned in subsection (3) must contain the information described in clause (2)(a) and state the date, time and place of the public meeting.
- (5) The public meeting required by subsection (3) is not to be held until the expiration of one week after the day on which the notice mentioned in subsection (3) is last published, delivered or sent.
- (6) The council shall conduct the public meeting and hear all persons who wish to make representations relevant to the proposed alteration, amalgamation or restructuring.

- (7) The council may apply for the alteration of the city's boundaries or for amalgamation or restructuring with other municipalities in the form established by the minister.
- (8) The council shall submit:
- (a) an application for the alteration of boundaries to:
    - (i) the minister, if all other municipalities affected by the proposed alteration provide the council with the complementary resolutions mentioned in subclause (b)(iv); or
    - (ii) the Saskatchewan Municipal Board pursuant to section 349, if all other municipalities affected by the proposed alteration do not provide the council with the complementary resolutions mentioned in subclause (b)(iv); and
  - (b) the following to the minister:
    - (i) an application for amalgamation or restructuring;
    - (ii) a map showing in detail the proposed alteration in boundaries, amalgamation or restructuring and a brief explanation of the reasons for the proposal;
    - (iii) a certified copy of a resolution of the council requesting the proposed alteration, amalgamation or restructuring;
    - (iv) subject to subclause (v), if available, a certified copy of a complementary resolution of the council of each other municipality affected by the proposed alteration;
    - (v) in the case of an application for amalgamation or restructuring, a certified copy of a complementary resolution of the council of each other municipality affected by the proposal;
    - (vi) a written summary of any public meeting held as required by subsection (3) and a copy of each written submission respecting the proposed alteration, amalgamation or restructuring received by the council.
- (9) The costs of publishing notices and holding public meetings are to be borne by the city and the other municipalities whose boundaries are affected by the proposed alteration, amalgamation or restructuring in the proportions agreed to by them.
- (10) The minister may request the Saskatchewan Municipal Board to review any application made pursuant to this section.

(11) The minister or the Saskatchewan Municipal Board, as the case may be, may:

- (a) approve an application made pursuant to this section, subject to any terms and conditions that the minister or the Saskatchewan Municipal Board considers appropriate; or
- (b) reject an application made pursuant to this section.

(12) If the minister or the Saskatchewan Municipal Board, as the case may be, rejects an application pursuant to this section:

- (a) the minister shall cause a notice of the rejection to be published in the area that would have been affected; and
- (b) no subsequent application that is substantially similar, in the opinion of the minister or the Saskatchewan Municipal Board, may be made until one year after the rejection.

2002, c.C-11.1, s.43; 2010, c.5, s.9.

**Alteration order**

44(1) If the minister approves an application made pursuant to subclause 43(8)(a)(i) or, if no application is made pursuant to section 43, after the minister consults with the councils of the city and the other municipalities affected by a proposed alteration of boundaries, the minister may, by order:

- (a) alter the boundaries of the city by:
  - (i) adding territory to the existing area of the city; or
  - (ii) withdrawing territory from the existing area of the city; and
- (b) alter the boundaries of any other municipality affected by an order made pursuant to clause (a) so that they correspond to that order.

(2) In an order made pursuant to subsection (1), the minister may impose any terms and conditions that the minister considers appropriate.

(3) The minister shall make an order pursuant to subsection (1) if the Saskatchewan Municipal Board approves an application submitted to it pursuant to subclause 43(8)(a)(ii).

2002, c.C-11.1, s.44.

**Amalgamation or restructuring order**

45(1) If the minister approves an application made pursuant to clause 43(8)(b), the minister may, by order, amalgamate or restructure a city with other municipalities by combining them.

(2) In an order made pursuant to subsection (1), the minister may impose any terms and conditions that the minister considers appropriate.

(3) In making an amalgamation order or an order for restructuring pursuant to subsection (1), the minister shall:

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- (a) declare the amalgamated or restructured city to be incorporated, assign a name to it and describe its boundaries;
  - (b) state the day on which the order becomes effective;
  - (c) fix a day, hour and place for the nomination day for the election of a new council, which day may be before the effective date of the order;
  - (d) appoint a person to act as the returning officer for the election;
  - (e) after consulting with the councils of the city and other municipalities that are amalgamating or restructuring:
    - (i) establish the number of councillors that are to be elected to the new council;
    - (ii) establish the term of office of the mayor and the councillors for the new council; and
    - (iii) if the minister considers it appropriate to do so, divide the new city into wards in the manner set out in section 57; and
  - (f) fix a day, hour and place for the first meeting of the new council.
- (4) An order made pursuant to subclause (3)(e)(iii) has the effect of a bylaw passed pursuant to section 57 for the purposes of establishing wards in the new city.
- (5) Section 40 applies, with any necessary modification, to an amalgamation order or an order for restructuring.

2002, c.C-11.1, s.45.

**Restructuring agreement**

**46(1)** In this section:

- (a) **“party”** means a party to a restructuring agreement;
  - (b) **“restructuring agreement”** means a restructuring agreement entered into pursuant to this section.
- (2) If a city and one or more other municipalities wish to amalgamate to form one or more cities pursuant to this Act, before applying to the minister pursuant to section 43, the city and those municipalities may enter into a restructuring agreement establishing the terms and conditions of amalgamation.
- (3) A restructuring agreement must include:
- (a) the name of each new city to be created or restructured;
  - (b) the manner in which the council of each new city is to be constituted, including whether two or more cities and other municipalities propose to establish a joint council; and
  - (c) the terms and conditions pursuant to which the restructuring agreement may be amended by the councils of the new cities.

- (4) The restructuring agreement may include terms and conditions respecting any or all of the following matters:
- (a) the disposition of the assets of the parties and manner of dealing with the liabilities of the parties;
  - (b) the imposition of special levies for any or all of the following purposes:
    - (i) to equalize city mill rates among the parties;
    - (ii) to renew city infrastructures;
    - (iii) to remedy and reclaim contaminated sites;
    - (iv) to settle any liabilities of any of the parties;
  - (c) the allocation of conditional and unconditional grants that were due to one or more of the parties before the restructuring agreement came into effect;
  - (d) the disbursement of surplus funds and reserves of one or more of the parties;
  - (e) the application of tax tools, as prescribed by this Act, to city tax levies;
  - (f) the location of the city office of the new city;
  - (g) any other matter that the parties consider necessary to facilitate restructuring.
- (5) If the parties subsequently apply to the minister pursuant to section 43 to amalgamate or restructure, the parties shall provide the minister with a copy of the restructuring agreement in addition to the materials mentioned in subsection 43(8).
- (6) If the minister considers a provision of a restructuring agreement to be unclear or uncertain, or if the minister considers it otherwise appropriate, the minister may request that the parties reconsider the restructuring agreement for the purpose of amending it.
- (7) If a restructuring agreement exists and the minister proposes to make an order for amalgamation or restructuring pursuant to section 45, the minister shall include in that order the terms and conditions of amalgamation or restructuring that are contained in the restructuring agreement.

DIVISION 3  
**General Matters re Boundaries and Amalgamation**

**Conduct of vote**

47(1) If a vote is ordered pursuant to this Part with respect to any matter other than the election of a council, it is to be held in the same manner as a vote on a question pursuant to *The Local Government Election Act*.

(2) With respect to a vote mentioned in subsection (1):

(a) subject to clause (b):

(i) all procedures or preparations, the conduct of the vote and the procedures at the close of the poll are to be carried out in accordance with *The Local Government Election Act*; and

(ii) all forms and procedures set out in *The Local Government Election Act* apply, with any necessary modification; and

(b) the minister may, by order, provide for the doing of anything required to be done by a council pursuant to *The Local Government Election Act* to carry out the vote.

(3) The minister shall pay all reasonable costs incurred in conducting a vote described in subsection (2).

2002, c.C-11.1, s.47.

**Correcting orders**

48(1) No misnomer, misdescription or omission in any order made pursuant to this Part suspends or impairs in any way the operation of this Act with respect to the matter misnamed, misdescribed or omitted and the misnomer, misdescription or omission may be corrected at any time by the authority making the order.

(2) A correction made pursuant to subsection (1) may be made effective on the date specified in the correcting order and, for that purpose, the correction may be made retroactive to the date of the original order.

2002, c.C-11.1, s.48.

**Publication of orders**

49(1) The minister shall cause every order made pursuant to this Part to be published in Part I of the Gazette.

(2) The publication of the order pursuant to subsection (1) is conclusive proof of the incorporation, reversion of status, alteration of boundaries or amalgamation of a city or other municipality, as the case may be, in accordance with this Act.

2002, c.C-11.1, s.49.



**Minor alterations to proposed boundaries**

**50** When making an order pursuant to this Part, the minister may make minor alterations to the boundaries proposed in an application for alteration of boundaries or amalgamation of a city with other municipalities after consulting with the councils of the city and any other affected municipalities.

2002, c.C-11.1, s.50.

**Orders affecting city boundaries**

**51(1)** When making an order pursuant to this Part that results in the alteration of the boundaries of a city, the minister shall:

- (a) describe the actual alteration of the boundaries of the city; and
  - (b) describe the new boundaries of the city.
- (2) On and after the effective date of an order made pursuant to this Part:
- (a) each description of the boundaries of the city contained in all previous orders is repealed; and
  - (b) the description of the boundaries in the most recent order is conclusively deemed to be the legal description of the boundaries of the city.

2002, c.C-11.1, s.51.

**Boundaries of cities**

**52(1)** Unless a description otherwise specifies, if the boundary of a 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 any Act of the Parliament of Canada or of the Legislature of Saskatchewan relating to surveys is the boundary; or
  - (b) in the case of correction lines, the south side of the road allowance is the boundary.
- (2) If a street, lane or roadway situated in a city is the boundary of the city that acquires land for the widening of the street, lane or roadway, the land so acquired is deemed to be within the boundaries of the city.
- (3) Notwithstanding any other provision of this section, a road allowance between an Indian reserve and a city is deemed to be within the boundaries of the city.
- (4) For the purposes of this Act, a city is deemed not to include within its boundaries any park land constituted pursuant to *The Parks Act* or a regional park established or continued pursuant to *The Regional Parks Act, 1979*.

2002, c.C-11.1, s.52.

PART V  
**Municipal Organization and Administration**  
 DIVISION 1  
**Municipal Councils**

**Councils as governing bodies**

**53(1)** Each city is governed by a council.

(2) The council is responsible for exercising the powers and carrying out the duties of the city.

2002, c.C-11.1, s.53.

**Number of councillors**

**54(1)** Subject to subsection (2), the council of a city consists of six councillors and a mayor.

(2) A council may, by bylaw:

(a) increase the number of councillors to any even number; or

(b) decrease the number of councillors to any even number that is not less than two.

(3) A bylaw passed pursuant to subsection (2) takes effect at the next general election that is more than 180 days after the day on which the bylaw is passed.

(4) A council shall ensure that public notice is given before initially considering any report on a proposed bylaw to increase or decrease the number of councillors.

2002, c.C-11.1, s.54; 2003, c.18, s.11; 2010, c.5, s.10.

**Council committees and bodies**

**55** A 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 the council; and

(ii) rules for the conduct of councillors, of members of council committees and of members of other bodies established by council.

2002, c.C-11.1, s.55.

**Remuneration, etc., of members of council**

**56(1)** Each member of council is to be paid any remuneration and benefits and any reimbursement or allowances for expenses that may be fixed by the council.

(2) One-third of the total remuneration paid to a member of council is deemed to be paid with respect to 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 the council considers proper, a 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.

2002, c.C-11.1, s.56.

**Youth member**

**56.1(1)** A council may appoint a person with the title “youth member” to sit with the council and participate in its deliberations for a term and on conditions that the council may decide.

(2) A person appointed as youth member must be less than 18 years of age at the time of appointment.

(3) A person appointed as youth member is not a member of council and shall not be counted for the purpose of determining a quorum or deciding a vote of the council.

2006, c.4, s.7.

**DIVISION 2****Wards****Division of city into wards**

**57(1)** The council of a city 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 the 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 the council of the city at a general election.

(4) Subject to subsection (5), a bylaw passed pursuant to subsection (1) takes effect with respect to 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 subsection 61(2).

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(5) If the report of the municipal wards commission is filed less than 180 days before a general election, a bylaw dividing the city into wards takes effect with respect to all general elections and by-elections commencing with the second general election after the report is filed.

(6) A council shall ensure that public notice is given before initially considering dividing the city into wards.

2002, c.C-11.1, s.57; 2003, c.18, s.12; 2010, c.5, s.11.

**Municipal wards commission**

**58(1)** If a city is divided into wards or if a council passes a bylaw pursuant to section 57, the council shall:

- (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 person who is a member of the council or any employee of the city, other than the clerk, is eligible to be a member of the municipal wards commission.

2002, c.C-11.1, s.58.

**Establishing boundaries**

**59(1)** Unless the city is already divided into wards, within four months after the date of its appointment, the municipal wards commission shall 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 shall 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) When establishing boundaries for wards pursuant to this section, the municipal wards commission shall 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).

2002, c.C-11.1, s.59.

**Review**

**60** If a city is divided into wards, the municipal wards commission:

- (a) at the request of the council or on its own initiative, may review the boundaries of the wards at any time and for any reason; and
- (b) shall review the boundaries of the wards at least once every three election cycles or when the population of a ward exceeds the 10% variation limit established in subsection 59(4).

2002, c.C-11.1, s.60; 2011, c.9, s.66.

**Hearings**

**61(1)** In determining the area to be included in any ward and in establishing the boundaries of any ward, the municipal wards commission shall:

- (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 the council pursuant to section 18 of *The Local Government Election Act*.

(2) On completion of its duties:

- (a) the municipal wards commission shall 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 clause (2)(a), the clerk shall give public notice that the report is available for public inspection in the city office during normal business hours.

2002, c.C-11.1, s.61.

**Disestablishment of wards**

**62(1)** A bylaw that provides for a city to be divided into wards shall not be repealed or rescinded until after at least two regular general elections for members of council have been held.

(2) If a bylaw is repealed or rescinded after January 1 in the year of a general election, the repeal shall not take effect until the second general election after the repeal of the bylaw.

2002, c.C-11.1, s.62.

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DIVISION 3  
**Elections**

**Election of councillors and mayor**

**63** Councillors and the mayor are to be elected in accordance with *The Local Government Election Act*.

2002, c.C-11.1, s.63.

**Criminal record checks**

**63.1(1)** A council may, by bylaw, require that every candidate submit a criminal record check in the form required by the minister in addition to the nomination paper submitted pursuant to section 46 of *The Local Government Election Act*.

(2) Any bylaw made pursuant to subsection (1) must be made at least 90 days before the day of a general election.

2010, c.5, s.12.

DIVISION 4  
**Deputy and Acting Mayor**

**Deputy and acting mayor**

**64(1)** A council may appoint a councillor as deputy mayor.

(2) A deputy mayor is to 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) A council may appoint a councillor as an acting mayor to act as the mayor if:

- (a) both the mayor and the deputy mayor are unable to perform the duties of the mayor; or
- (b) both the office of mayor and the office of deputy mayor are vacant.

2002, c.C-11.1, s.64.

DIVISION 5  
**Duties, Titles and Oaths of Office**

**General duty of councillors**

**65** Councillors have the following duties:

- (a) to represent the public and to consider the well-being and interests of the city;
- (b) to participate 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 the 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 or any other Act or by the council.

2002, c.C-11.1, s.65.

**General duties of mayor**

**66(1)** In addition to performing the duties of a councillor, a mayor has the following duties:

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

(2) The mayor is a member of all council committees and all bodies established by council pursuant to this Act, unless the council provides otherwise.

2002, c.C-11.1, s.66; 2003, c.18, s.13.

**Titles of elected officials**

**67** Unless the council directs that another title appropriate to the office be used:

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

2002, c.C-11.1, s.67.

**Oath**

**68** A councillor, a mayor and a deputy or acting mayor may not carry out any power, duty or function until that person has taken an oath in the prescribed form.

2002, c.C-11.1, s.68.

**DIVISION 6**

**Term of Office, Vacancies, Quorum and Voting**

**Term of office**

**69** The term of office of councillors and the mayor is governed by *The Local Government Election Act*.

2002, c.C-11.1, s.69.

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**70(1)** A member of council may resign his or her seat by delivering a written notice to the clerk, and the resignation takes effect and the seat on the council becomes vacant 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 shall bring to the attention of the 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.

2002, c.C-11.1, s.70.

**Vacancies**

**70.1(1)** If a vacancy arises in the office of mayor, the council shall, at its next meeting, appoint a councillor to act as mayor until a by-election is held, but a vacancy on the council is deemed not to have occurred by reason of the appointment.

- (2) If a by-election is held and a person is elected as mayor, the councillor who had been appointed as mayor shall resume his or her office as councillor if the term of that office has not expired.
- (3) If all the seats on a council become vacant for any reason or if the remaining members of council do not constitute a quorum, the minister may, by order, appoint a person to act as official administrator of the city.
- (4) An official administrator appointed pursuant to subsection (3) has all the powers and duties of the council, including the power to hold an election for the purpose of filling all vacant seats then existing on the council.

2003, c.18, s.14.

**Quorum**

**71(1)** Except as provided in this or any other Act, the quorum of a council is the majority of the members of the council.

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

2002, c.C-11.1, s.71.

**Voting**

**72(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 shall vote at the meeting on a matter before council unless the member is required or permitted to abstain from voting pursuant to this or any other Act.



(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 shall ensure that each abstention and the reasons for the abstention are recorded in the minutes of the meeting.

2002, c.C-11.1, s.72.

**Majority decision**

**73** Unless a greater percentage of votes is required by council or by any other provision of this or any other Act, at every meeting of council, all questions are to be decided by the majority of the votes.

2004, c.54, s.6.

**74 Repealed.** 2004, c.54, s.7.

**Recorded vote**

**75(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.

2002, c.C-11.1, s.75.

**Tied vote**

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

2002, c.C-11.1, s.76.

DIVISION 7  
**Bylaw Procedures**

**Readings**

**77(1)** Every proposed bylaw must have three 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 third reading is to take place must, before the proposed bylaw receives third 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.

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(4) A proposed bylaw must not have more than two readings at a council meeting unless the members of council present unanimously agree to consider third reading.

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

2002, c.C-11.1, s.77.

**Defeat of proposed bylaw**

**78** A proposed bylaw is defeated if it does not receive third reading within two years after first reading.

2004, c.54, s.8.

**Passing of bylaw**

**79** A bylaw is passed when it receives third reading.

2002, c.C-11.1, s.79.

**Coming into force of bylaws**

**80(1)** A bylaw comes into force at the specific time that it is passed, as recorded by the clerk, unless otherwise provided in this or any other Act or in the bylaw.

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

2002, c.C-11.1, s.80.

**Amendment and repeal**

**81(1)** The power to pass a bylaw pursuant to this or any other Act 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 the same consents or conditions or public notice requirements that apply to the passing of the original bylaw, unless this or any other Act provides otherwise.

2002, c.C-11.1, s.81.

**Evidence of bylaw or resolution**

**82(1)** Either of the following is admissible in evidence as proof, in the absence of evidence to the contrary, of the passing of a bylaw or resolution and of its contents without any further proof:

(a) a copy of a bylaw or resolution, written or printed without erasure or interlineation, under the seal of the city and certified to be a true copy by the mayor or clerk;

(b) a printed document purporting to be a copy of any or all bylaws passed by a council and purporting to be printed by its authority.

(2) If a copy of a bylaw or resolution certified in accordance with subsection (1) is filed with any court, the judges of the court shall, for the purpose of all proceedings before them, take judicial notice of the bylaw or resolution.

(3) If, pursuant to this or any other Act, the approval of a bylaw by any member of the Executive Council is required and the Act does not otherwise provide, a certificate of the clerk, signed by the clerk and under the seal of the city, specifying the bylaw and stating, by his or her name of office, the minister or deputy minister by whom the bylaw has been approved and the date of the approval, is admissible in evidence as proof, in the absence of evidence to the contrary, that the bylaw has been so approved.

(4) The clerk shall deliver a copy of a bylaw or resolution authenticated in accordance with subsection (1) on the request of any person and on receipt of payment of the fee fixed by council.

2002, c.C-11.1, s.82.

## DIVISION 8

### City Office, Municipal Officials and Employees

#### City office

**83** A council shall name a place within the boundaries of the city as its city office.

2002, c.C-11.1, s.83.

#### Commissioner or manager

**84(1)** Every council shall establish a position of administrative head of the city, that may be called City Commissioner or City Manager.

(2) The commissioner or manager shall perform the duties and may exercise the powers and functions that are assigned to a commissioner or manager:

- (a) by this and other Acts; or
- (b) by council.

(3) A commissioner or manager may delegate any of his or her powers, duties or functions to any employee of the city.

2002, c.C-11.1, s.84.

#### Appointment of clerk

**85(1)** Every council shall appoint a person as City Clerk.

(2) The clerk shall ensure that:

- (a) all minutes of council meetings are recorded, without note or comment;
- (b) the names of the members of council present at council meetings are recorded;

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- (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) the council is advised in writing of its legislative responsibilities pursuant to this or any other Act;
  - (g) the minister is sent any statements, reports or other information with respect to the city that the minister may require pursuant to this or any other Act;
  - (h) agendas are prepared and distributed as directed by council;
  - (i) public notice is given when required by this or any other Act; and
  - (j) the official correspondence of the council is carried out in accordance with council's directions.
- (3) Clauses (a), (b), (c), (d), (f), (h) and (j) apply to the clerk with respect to council committees that are carrying out powers, duties or functions delegated to them by the council.

2002, c.C-11.1, s.85; 2003, c.18, s.15.

**Member of council not eligible**

**86** 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 in which the member serves as a member of the council.

2002, c.C-11.1, s.86.

**Appointment, suspension and revocation**

**87(1)** The appointment of a person to the position of commissioner or manager, clerk or as a full-time city solicitor may be made, suspended or revoked only if the majority of the council vote to do so.

(2) A council shall not dismiss an official or employee of the city appointed by it except:

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

2002, c.C-11.1, s.87.

**Bonding**

**88** The council shall annually obtain a fidelity bond, or equivalent insurance, in an amount the council considers appropriate to cover:

- (a) the commissioner or manager; and
- (b) other employees of the city while carrying out duties relating to any money or security belonging to or held by the city.

2002, c.C-11.1, s.88.

**DIVISION 9**  
**Municipal Documents**

**Municipal documents**

**89(1)** Minutes of council meetings must be signed by:

- (a) the person presiding at the meeting; and
- (b) the clerk or the clerk's designate.

(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 or the clerk's designate.

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

(4) Agreements must be signed by a person or persons designated by council.

(5) Cheques and other negotiable instruments must be signed by a person or persons designated by council.

(6) A signature may be printed, lithographed or otherwise mechanically or electronically reproduced if so authorized by council.

2002, c.C-11.1, s.89; 2003, c.18, s.16.

**Preservation of public documents**

**90(1)** A council shall establish a records retention and disposal schedule, and all documents of the city must be dealt with in accordance with that schedule.

(2) Notwithstanding subsection (1), the following documents must be preserved permanently:

- (a) bylaws, other than repealed bylaws, and minutes;
- (b) annual financial statements;

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- (c) tax and assessment rolls;
  - (d) minister's orders; and
  - (e) cemetery records.
- (3) Documents may, with the consent of the Saskatchewan Archives Board, be deposited with that board for preservation in the archives.

2002, c.C-11.1, s.90.

**Inspection of municipal documents**

**91(1)** Any person is entitled at any time during regular business hours to inspect and obtain copies of:

- (a) any contract approved by the council, any bylaw or resolution and any account paid by the council relating to the city;
  - (b) the statements maintained by the clerk in accordance with section 116 and the securities register;
  - (b.1) the city's financial statements and auditor's report prepared in accordance with section 155;
  - (c) any report of any consultant engaged by or of any employee of the city, or of any committee or other body established by a council pursuant to clause 55(a), after the report has been submitted to the council, except any opinion or report of a lawyer;
  - (d) the minutes of the council after they have been approved by the council; and
  - (e) any other reports and records authorized to be inspected by the council.
- (2) Within a reasonable time after receiving a request, the clerk shall furnish the copies requested on payment of any fee that the council may fix.
- (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.

2002, c.C-11.1, s.91; 2006, c.4, s.8.

**Evidence of documents**

**92** 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.

2002, c.C-11.1, s.92.

PART VI  
Public Accountability

**Actions in public**

**93(1)** An act or proceeding of a council is not effective unless it is authorized or adopted by a bylaw or a resolution at a duly constituted public meeting of the 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) Everyone has a right to be present at council meetings and council committee meetings that are conducted in public unless the person presiding at the meeting expels a person for improper conduct.

2002, c.C-11.1, s.93; 2003, c.19, s.17.

**Meetings to be in public, exceptions**

**94(1)** Subject to subsections (2), (3) and (4), councils and council committees are required to conduct their meetings in public.

(2) Councils and council committees may close all or part of their meetings to the public if the matter to be discussed is within one of the exemptions in Part III of *The Local Authority Freedom of Information and Protection of Privacy Act*.

(3) Any committee or other body that is established by council pursuant to clause 55(a) solely for the purpose of hearing appeals may deliberate and make its decisions in meetings closed to the public.

(4) Every council may meet in meetings closed to the public for the purpose of long-range or strategic planning, but no business may be transacted at that meeting.

(5) When a meeting is closed to the public, no bylaws may be passed at the meeting.

2002, c.C-11.1, s.94.

**First meeting of council**

**95** The first meeting of a council following a general election is to be held:

(a) at the time set out in a bylaw or resolution made pursuant to subsection 96(1); and

(b) on or within 31 days after the general election.

2002, c.C-11.1, s.95; 2004, c.54, s.9.

**Notice of meetings**

**96(1)** A 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 a council or a council committee changes the date, time or place of a regularly scheduled meeting, the city shall give at least 24 hours' notice of the change to:

(a) any members of council or committee members not present at the meeting at which the change was made; and

(b) the public.

(4) If a council committee does not have regularly scheduled meetings, the city shall 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.

2002, c.C-11.1, s.96.

**Special meetings**

**97(1)** The clerk shall call a special council meeting whenever 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 shall 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 all 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 the council unless all members of council are present, in which case, by unanimous consent, any other business may be transacted.

2002, c.C-11.1, s.97.



**Method of giving notice**

**98(1)** Notice of a council 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, provided or sent to the member by ordinary mail, telephone or voice mail, facsimile or electronic mail at the number or address specified by the member.

(2) Notice to the public of a council meeting or council committee meeting is sufficient if the notice is posted at the municipal office or given in any other manner specified by council, by bylaw, as the means by which public notice in such cases is to be provided.

2002, c.C-11.1, s.98; 2006, c.4, s.9; 2010, c.5, s.13.

**Meeting through electronic means**

**99(1)** A council meeting or council committee meeting may be conducted by means of a telephonic, electronic or other communication facility if:

- (a) notice of the meeting is given to the public, including the way in which the meeting is to be conducted;
- (b) the facilities enable the public to at least 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 a council or council committee participating in a meeting held by means of a communication facility are deemed to be present at the meeting.

2002, c.C-11.1, s.99.

**Delegation of authority**

**100(1)** In this section, “**committee**” means a council committee or other body established by a council pursuant to section 55.

(2) A 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 101.

(3) When delegating a matter to an employee, agent or committee appointed by it, the council may authorize the employee, agent or committee to further delegate the matter.

2004, c.54, s.10.

**Matters that must be dealt with by council****101(1)** No council shall delegate:

- (a) its power to make bylaws;
  - (b) its power or duty to hold a public hearing and decide a matter after a public hearing, pursuant to this or any other Act;
  - (c) its power to adopt a public notice bylaw pursuant to section 102;
  - (d) its power to adopt budgets pursuant to section 128;
  - (e) its duty to establish an investment policy pursuant to section 132;
  - (f) its power to borrow money, lend money or guarantee the repayment of a loan pursuant to sections 133 to 153;
  - (g) its duty to establish a records retention and disposal schedule pursuant to section 90;
  - (h) its power to exempt, forgive or defer taxes pursuant to sections 244 and 262;
  - (i) its power to move capital moneys to its operating budget or operating reserve;
  - (j) its duty to establish a purchasing policy pursuant to section 154;
  - (k) subject to section 38.2, the sale or lease of land for less than fair market value and without a public offering;
  - (l) the sale or lease of park land and dedicated lands;
  - (m) **Repealed.** 2006, c.4, s.10.
  - (n) its power pursuant to section 55 to establish council committees and other bodies and to define their functions;
  - (o) its power to set the remuneration for members of council and for members of council committees and other bodies established by the council pursuant to section 55;
  - (p) its power to establish a business improvement district pursuant to section 25;
  - (q) its power to appoint, suspend, or dismiss a commissioner or manager, a clerk or a person acting in a full-time capacity as a city solicitor;
  - (r) its power to appoint a wards commission and to divide the city into wards;
  - (s) its power to prohibit or limit the operation of a business or class of business pursuant to clause 8(3)(d).
- (2) A council shall ensure that public notice is given before initially considering any report respecting a matter listed in clause (1)(b), (e), (f), (i), (j), (k), (o), (p) or (s).

2002, c.C-11.1, s.101; 2003, c.18, s.18; 2004, c.54, s.11; 2006, c.4, s.10; 2007, c.20, s.8; 2010, c.5, s.14.

**Public notice**

**102(1)** If a council is required pursuant to this Act to give public notice of a matter in accordance with this section, the council shall provide notice:

- (a) in the manner required in its public notice policy adopted pursuant to subsection (2); and
  - (b) subject to subsection (3), at the time specified pursuant to its public notice policy.
- (2) Subject to the regulations, a council shall, by bylaw, adopt a public notice policy that sets out, with respect to any class or sub-class of matters for which public notice is, by this Act, to be given pursuant to this section:
- (a) the minimum notice requirements;
  - (b) the methods of notice to be followed; and
  - (c) any prescribed matters.
- (3) Unless a longer time is specified, public notice must be given at least seven days before the council meeting at which the matter for which public notice is required is to be considered.
- (4) The Lieutenant Governor in Council may make regulations respecting the required contents of a bylaw to be passed pursuant to this section.

2002, c.C-11.1, s.102.

**Petition for public meeting**

**103(1)** If a council receives a petition signed by the number of electors equal to 5% of the population of the city requesting the holding of a public meeting for the discussion of a matter respecting the city, the mayor shall call the public meeting to be held within 30 days after the receipt of the petition by the council.

- (2) The clerk shall determine the sufficiency of the petition and that determination is final.
- (3) The council shall ensure that public notice of the meeting is given.
- (4) If a public meeting is held pursuant to subsection (1), the council may refuse to receive any further petition on the same or a similar subject filed within one year after the date of the public meeting.

2002, c.C-11.1, s.103; 2006, c.4, s.11; 2010, c.5, s.15.

**Plebiscites**

**104(1)** A council may submit to a vote of the electors any question on any matter that the council determines affects the residents of the city.

- (2) A vote of the electors pursuant to subsection (1) does not bind the council.

2002, c.C-11.1, s.104.

**Referendum initiated by council**

**105(1)** A council may submit any proposed bylaw or resolution, or alternative proposed bylaws or resolutions, to a referendum.

(2) If a referendum approves the proposed bylaw or resolution, the council shall proceed to pass the bylaw or resolution.

(3) If a council submits a proposed bylaw or resolution to a referendum pursuant to subsection (1), the council is bound by the result of the vote for a period of one year from the date of the vote, except to the extent the council's subsequent intervention is required to deal with an imminent danger to the health or safety of the residents of the city.

2002, c.C-11.1, s.105.

**Petition for referendum**

**106(1)** If a council receives a petition signed by the number of electors equal to 10% of the population of the city requesting a referendum for a bylaw or resolution on any matter within the jurisdiction of the council, the council shall submit the request to a vote of the electors in a referendum held in accordance with this section and sections 107 to 112.

(2) Only electors of the city are eligible to be petitioners.

(3) Electors may petition a bylaw or resolution on any matter within the jurisdiction of the council pursuant to this Act except for the following:

- (a) the adoption of an operating budget;
- (b) the adoption of a capital budget;
- (c) the annual general property taxation bylaw.

2002, c.C-11.1, s.106.

**Requirements for petition**

**107(1)** A petition must consist of one or more pages, each of which must contain:

- (a) an identical statement of the purpose of the petition; and
- (b) a statement to the effect that, by signing the petition, the petitioner is attesting that he or she is an elector of the city and has not previously signed 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 petitioner's residential or postal address, or, in the case of a petitioner who resides outside the city, the street address or legal description of the land located within the city on which the petitioner's right to be an elector is based; and
- (d) the date on which the petitioner signs the petition.

- (3) Each signature must be witnessed by an adult person who shall sign opposite the signature of the petitioner.
- (4) The petition must have attached to it a signed statement of a person stating:
- (a) that the person is the representative of the petitioners;
  - (b) that the city may direct any inquiries about the petition to the representative; and
  - (c) the date on which the first signature was collected.
- (4.1) No signatures collected before the date mentioned in clause (4)(c) shall be included in the petition.
- (5) The petition must be filed with the clerk within 90 days after the date on which the first signature is obtained on the petition.

2002, c.C-11.1, s.107; 2003, c.18, s.19; 2007, c.20, s.9.

#### **Counting petitioners**

- 108(1)** The clerk is responsible for determining if a petition is sufficient.
- (2) No name may be added to or removed from a petition after it has been filed with the clerk.
- (3) In counting the number of petitioners on a petition, the clerk shall exclude the name of any 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; or
  - (f) who signed the petition before the date mentioned in clause 107(4)(c).
- (4) A clerk may use a random statistical sampling method with a 95% confidence level to determine the sufficiency of the petition, instead of verifying that the requirements of subsection (3) have been met with respect to each petitioner.

2002, c.C-11.1, s.108; 2003, c.18, s.20; 2007, c.20, s.10.

#### **Report on sufficiency of petition**

- 109(1)** Within 30 days after the date on which a petition is filed, the clerk shall report to the council on whether the petition is sufficient or insufficient.
- (2) The clerk's determination as to sufficiency or insufficiency is final.
- (3) If a petition is not sufficient, the council is not required to take any notice of it.

2002, c.C-11.1, s.109.

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**Council's duty on receiving sufficient petition**

**110(1)** If the clerk reports to council that a petition for a referendum is sufficient, the council shall take any steps that it considers necessary to submit to the electors a bylaw or resolution in accordance with the request of the petitioners.

(2) If a petition is filed with the clerk:

(a) on or before July 1 in any year in which a general election is held, the council shall submit the bylaw or resolution to the electors before the end of that year;

(b) at any other time, the council shall submit the bylaw or resolution to the electors within nine months after the petition is filed.

(3) The wording of the draft bylaw or resolution as it will appear on the ballot must be set by council at least eight weeks before the vote.

(4) A council is not required to submit a bylaw or resolution to a referendum if the council passes a bylaw or resolution that accords with the bylaw or resolution requested in the petition before the referendum would otherwise have to be conducted.

(5) If a referendum is conducted on a bylaw or resolution, the 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.

2002, c.C-11.1, s.110.

**Result of referendum**

**111(1)** If a proposed bylaw or resolution is approved by a vote at a referendum by a majority of the electors voting whose ballots are not rejected, the council shall pass the bylaw or resolution within four weeks after the date of the vote.

(2) If a majority of the electors voting at a referendum do not approve the proposed bylaw or resolution, the council is not required to pass the proposed resolution or bylaw, but the council may pass the proposed bylaw or resolution if the council chooses to do so.

2002, c.C-11.1, s.111.

**Application to court**

**112(1)** A council may apply to the court for direction if the council is of the opinion:

(a) that a change in the wording of a petition for a referendum would more clearly express the intent of the petitioners;

(b) that two or more petitions received are in conflict; or

(c) that for any other reason, the direction of the court is required.

- (2) An application to the court shall be made within 30 days after the report of the clerk as to the sufficiency of the petition or petitions.
- (3) The application shall be served on the persons named in the petition or petitions as the representative of the petitioners.
- (4) The court may make any order that it considers appropriate, and any order made by the court is to govern the referendum vote.

2002, c.C-11.1, s.112.

**Application of *The Local Government Election Act***

**112.1** When, by this Act or any other Act, a vote of a city's electors is to be conducted respecting a bylaw, resolution or question:

- (a) the council shall conduct the vote in accordance with Part V of *The Local Government Election Act*; and
- (b) all procedures or preparations, the conduct of the vote and the procedures at the close of the poll are to be carried out in accordance with Part V of that Act and all forms set out in that Act apply, with any necessary modification.

2003, c.18, s.21.

**Amendment or repeal of referendum bylaws or resolutions**

**113(1)** A bylaw or resolution that a 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 whose ballots are not rejected vote in favour of the proposed amendment or repeal;
  - (b) three years have passed from the date that the bylaw or resolution was passed and public notice is given of the proposed amendment or repeal; or
  - (c) amendment or repeal is necessary in order to avert an imminent danger to the health or safety of the residents of the city.
- (2) Public notice required by clause (1)(b) must be given at least 21 days before the proposed amendment or repeal.
  - (3) A bylaw or resolution that the 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.

2002, c.C-11.1, s.113.

PART VII  
Pecuniary Interests of Members of Council

**Interpretation of Part**

**114** In this Part:

- (a) **“closely connected person”** means the agent, business partner, family or employer of a member of council;
- (b) **“controlling interest”** means an interest that a person has in a corporation if the person 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) **“family”** means the spouse, parent or child of a member of council;
- (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 legally married spouse of a person, with whom the person is cohabiting; or
  - (ii) a person who has cohabited with another person as spouses continuously for a period of not less than two years.

2002, c.C-11.1, s.114.

**Pecuniary interest**

**115(1)** Subject to subsection (2), a member of council has a pecuniary interest in a matter if:

- (a) the member or someone in the member’s family 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 of council 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 the 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 the council on another body;
- (c) that the member or a closely connected person may have with respect to any allowance, honorarium, remuneration or benefit to which the member or person may be entitled by being appointed by the council to a position described in clause (b);
- (d) that the member may have with respect to any allowance, honorarium, remuneration or benefit to which the member may be entitled by being a member of council;
- (e) that the member or a closely connected person may have by being employed by the Government of Canada, the Government of Saskatchewan or a federal or provincial Crown corporation or agency, except with respect to a matter directly affecting the department, corporation or agency of which the member or person is an employee;
- (f) that someone in the member's family may have by 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 being a member or director of a non-profit organization as defined in section 125 or a service club;
- (h) that the member or a closely connected person may have:
  - (i) by being appointed as the volunteer chief or other volunteer officer of a fire or ambulance service, 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 a member may have by 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 being the publisher of a newspaper who publishes advertisements for or on behalf of the city in that newspaper, as long as only the regular advertising rate is charged and the advertisement before council for consideration is for a notice or other matter required by statute or regulation to be published in a newspaper.

(3) Clauses (2)(g) and (h) do not apply to a member of council who is an employee of an organization, club or service mentioned in those clauses.

2002, c.C-11.1, s.115.

**Public disclosure statement**

**116(1)** Every member of council shall file, within 30 days after being elected, a public disclosure statement with the clerk.

(2) A public disclosure statement required pursuant to subsection (1) 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;

(iii) each partnership or firm of which the member of council is a member;

(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 his or her spouse owns; or

(ii) is owned by a corporation, incorporated or continued pursuant to *The Business Corporations Act* or the *Canada Corporations Act*, of which the member or his or her spouse is a director or senior officer or in which the member or his or her spouse has a controlling interest.

(2.1) Every member of council who has previously filed a public disclosure statement pursuant to subsection (1) shall annually submit a declaration that:

(a) declares that no material change has occurred since the last public disclosure statement was filed pursuant to this section; or

(b) details the material changes that have occurred since the last public disclosure statement was filed pursuant to this section.

(2.2) The annual declaration required pursuant to subsection (2.1) shall be submitted on or before November 30 in each year.

- (3) The clerk shall:
- (a) note any change reported pursuant to clause (2.1)(b) 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) and each declaration submitted pursuant to subsection (2.1) available for public inspection during normal business hours; and
  - (c) if directed to do so by council, give copies of the statements to any designated officials.

2002, c.C-11.1, s.116; 2003, c.18, s.22; 2010, c.5, s.16.

**Declaration of pecuniary interest**

**117(1)** If a member of council has a pecuniary interest in a matter before the council, a council committee or a controlled corporation of which the member is a director, the member shall, 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 a 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 with respect to 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 with respect to which a member of council has a pecuniary interest is a question on which, pursuant to this Act or another enactment, the member, as a taxpayer, an elector or an owner, has a right to be heard by the council:
- (a) the member shall leave his or her 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 the council.
- (5) The clerk shall record any abstention or declaration made in accordance with subsection (1) in the minutes of the meeting.

2002, c.C-11.1, s.117.

**Effect of pecuniary interest on resolutions or bylaws**

118(1) Subject to subsection (2), if a contravention of section 117 occurs at a meeting to which that section applies, the proceedings related to the matter are not invalidated, but the council or other body may, within three years after the day on which a bylaw or resolution was passed or a decision was made, declare the bylaw, resolution or decision to be void.

(2) Subsection (1) does not apply to a development appeals board or a planning commission established pursuant to *The Planning and Development Act, 2007*.

2002, c.C-11.1, s.118; 2007, c.P-13.2, s.258.

**Effect of pecuniary interest on quorum**

119(1) Any member of a council who declares a pecuniary interest pursuant to section 117 is not to be counted for the purpose of determining whether a quorum of the 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 117 results in a loss of quorum at a meeting with respect to 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 two.

(3) If all, or all but one, of the members of a council have declared a pecuniary interest in a matter pursuant to section 117, the council may, by resolution, apply *ex parte* to a judge of the court for an order authorizing the council to give consideration to, discuss and vote on that question or matter.

(4) On an application brought pursuant to subsection (3), the judge may issue an order declaring that section 117 does not apply to all or any of the members of the council with respect to the question or matter in relation to which the application is brought.

(5) If a judge issues an order pursuant to subsection (4), the 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 judge may state in the order.

2002, c.C-11.1, s.119.

## PART VIII

**Disqualification of Members of Council****Reasons for disqualification**

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

- (c) is absent from all regular council meetings held during any period of three consecutive months, starting with the date that the first meeting is missed, unless the absence is authorized by a resolution of council;
  - (d) is convicted while in office:
    - (i) of an offence punishable by imprisonment for five years or more; or
    - (ii) of an offence pursuant to section 123, 124 or 125 of the *Criminal Code*;
  - (e) contravenes:
    - (i) a bylaw passed pursuant to section 145.1 of *The Local Government Election Act*; or
    - (ii) section 116 or 117 of this Act; or
  - (f) ceases to reside in the city.
- (2) A member of council who is disqualified pursuant to 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*.

2002, c.C-11.1, s.120.

**Enforcement of disqualification**

- 121(1)** A member of council who is disqualified must resign immediately.
- (2) If a member of council does not resign as required by subsection (1), the council or an elector may apply to a judge of 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 shall:
- (a) file an affidavit showing reasonable grounds for believing that the person who is the subject of the application never was or has ceased to be qualified as a member of council; and
  - (b) pay into court the sum of \$500 as security for costs.
- (4) An application pursuant to this section must be made within three years after the date the disqualification is alleged to have occurred.
- (5) An application pursuant to this section may be started or continued whether or not:
- (a) an election has been held between the time the disqualification is alleged to have occurred and the time the application is or was commenced; and
  - (b) the person with respect to whom the application is being brought:
    - (i) resigns before or after the election;

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- (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 judge 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 a judge declares a person disqualified because of a failure to disclose a pecuniary interest contrary to section 117 and the judge finds that the contravention has resulted in personal financial gain, the judge may require the person to pay an amount equal to the amount of that gain to:
- (a) the city; or
  - (b) any person who, in the judge's opinion, is appropriate.

2002, c.C-11.1, s.121.

**Inadvertence or honest mistake**

**122** A judge who hears an application pursuant to section 121 and finds that the person is disqualified shall dismiss the application if the judge is of the opinion that the disqualification arose through inadvertence or by reason of an honest mistake.

2002, c.C-11.1, s.122.

**Appeal**

**123(1)** The decision of a judge pursuant to section 121 or 122 may be appealed to the Court of Appeal.

(2) A person who is declared disqualified pursuant to section 121 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 shall 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 subsection 121(7) be repaid; and
  - (ii) a sum equal to the lost remuneration and benefits of the member be paid to the member by the city.

2002, c.C-11.1, s.123; 2010, c.5, s.17.

**Reimbursement**

**124(1)** The council may reimburse the person with respect to whom an application pursuant to this Part was made for any costs and expenses that the council considers reasonable, other than costs that have already been awarded to the person by the judge, if:

- (a) the application is dismissed; or
- (b) an order is issued declaring the person able to remain a mayor or councillor.

(2) The council may reimburse an elector for legal expenses incurred in bringing an application pursuant to this Part, if:

- (a) the application is successful; or
- (b) an order is issued declaring that the person with respect to whom the application was made is disqualified to remain a mayor or councillor.

2007, c.20, s.11; 2010, c.5, s.18.

PART IX  
**Financial Administration**

DIVISION 1  
**Interpretation of Part**

**Interpretation of Part**

**125(1)** 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 tangible capital assets with a fixed term beyond five years or a fixed term of five years or less, but with a right of renewal that would, if exercised, extend the original term beyond five years; and
  - (iii) an agreement to purchase tangible capital assets that creates an interest in the tangible capital assets to secure payment of the tangible capital assets’ purchase price, if the period for payment of the purchase price under the agreement exceeds five years;
- (b) **“borrowing bylaw”** means a bylaw to authorize a borrowing as required by section 134;
- (c) **“capital property”** means tangible capital assets as defined by generally accepted accounting principles for municipal governments as recommended from time to time by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants;
- (d) **“debt limit”** means the debt limit for a city determined in accordance with subsection 133(1);

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- (e) **“long-term debt”** means a debt that is not repayable within the current year;
  - (f) **“non-profit organization”** means:
    - (i) a society, credit union or co-operative established pursuant to a law of Canada or Saskatchewan;
    - (ii) a corporation that is prohibited from paying dividends to its members and distributing the assets to its members on winding-up; or
    - (iii) any other entity established pursuant to a law of Canada or Saskatchewan for a purpose other than to make a profit;
  - (g) **“security”** includes a debenture, promissory note, term deposit and any other type of negotiable instrument the use of which is approved by the council.
- (2) The minister may make regulations defining debt for the purposes of determining if a city has exceeded its debt limit.
- (3) For the purposes of subsection (2), a definition may include anything related to a city’s finances, including things related to the finances of a controlled corporation.

2002, c.C-11.1, s.125; 2003, c.18, s.23.

## DIVISION 2 General Financial Matters

### Financial year

**126** The financial year of a city is the calendar year.

2002, c.C-11.1, s.126.

### City accounts

**127(1)** Only a person authorized by the council for the purpose may open or close the accounts that hold the money of a city.

(2) The accounts that hold the money of a city are required to be kept in financial institutions designated by the council.

2002, c.C-11.1, s.127.

### City to pay interest on collected amounts

**127.1(1)** In this section:

- (a) **“levy”** means a levy of taxes or requisitions that:
  - (i) is authorized pursuant to this Act or another Act; and
  - (ii) a city is authorized to collect pursuant to this or any other Act;
- (b) **“taxing authority”** includes an issuer of a requisition.



- (2) If all or any portion of a levy that has been collected remains unpaid by a city to another taxing authority after the time for its payment has expired:
- (a) the city is liable to pay to the other taxing authority, in addition to the amount of the levy unpaid, an amount as interest at a rate that, subject to the regulations, may be set by the other taxing authority until full payment has been made of the levy and the amount of interest;
  - (b) any amount payable as interest pursuant to this section is deemed to be part of the levy in any legal action commenced to recover the levies owed;
  - (c) the city shall pay any amount payable as interest pursuant to this section from the city's own source of revenues; and
  - (d) the city shall not pay any amount payable as interest by adjusting the levy collected on behalf of the other taxing authority.
- (3) Nothing in this section is to be construed as extending the time for payment of any levy mentioned in subsection (2) or as in any way impairing any right of distress or any other remedy provided for by this or any other Act for the collection of the levy mentioned in subsection (2).
- (4) The minister may make regulations respecting the percentage charge that may be set as interest by a taxing authority pursuant to this section, including prescribing the maximum rates that may be charged.

2007, c.30, s.2; 2010, c.5, s.20.

### DIVISION 3 Budgets

#### Adoption of budgets

- 128(1)** A council shall adopt an operating and a capital budget for each financial year.
- (2) No council shall pass a property tax bylaw with respect to a financial year unless it has adopted the operating and capital budgets for that year.

2002, c.C-11.1, s.128.

#### Contents of operating budget

- 129(1)** A city's operating budget is required to include the estimated amount of each of the following expenditures and transfers by the council for a financial year:
- (a) the amount needed to provide for the operations of the city;
  - (b) the amount needed to pay all debt obligations with respect to borrowings by the city;
  - (c) the amount needed to meet the sums that the city is required, by statute, to raise by levying taxes or other amounts that the city is required to pay;

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- (d) if necessary, the amount needed to provide for a depreciation or depletion allowance, or both, for the city's public utilities;
  - (e) the amount to be transferred to reserves;
  - (f) the amount to be transferred to the capital budget;
  - (g) if the total actual revenues and transfers of the city in the previous financial year are less than the total actual expenditures and transfers of the city for that same year, the amount needed to recover the unfunded portion of that deficit.
- (2) A council's operating budget is required to include the estimated amount of each of the following sources of revenue and transfers for a financial year:
- (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 described in subsection (2) must be at least sufficient to pay the estimated expenditures and transfers described in subsection (1).

2002, c.C-11.1, s.129.

**Contents of capital budget**

**130** A capital budget is required to include the estimated amount of each of the following for a financial year:

- (a) the amount needed to acquire, construct, remove or improve capital property;
- (b) the anticipated sources and amounts of money to pay the costs described in clause (a).

2002, c.C-11.1, s.130.

**Expenditure of money**

**131(1)** A city may only make an expenditure that is:

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

(2) A council shall establish procedures to authorize and verify expenditures that are not included in a budget.

2002, c.C-11.1, s.131.

DIVISION 4  
**Investments**

**Investment policy**

**132(1)** Subject to the regulations, a council shall, by bylaw, establish an investment policy setting out the types of investments in which the city is authorized to invest its available funds.

(2) A city may only invest its money in investments authorized by the municipality's investment policy.

(3) The Lieutenant Governor in Council may make regulations respecting the required contents of a bylaw to be passed pursuant to this section.

2002, c.C-11.1, s.132.

DIVISION 5  
**Debt Limits**

**Establishment of debt limits**

**133(1)** The Saskatchewan Municipal Board may establish a debt limit for each city, taking into account the factors set out in subsection 23(2) of *The Municipal Board Act*.

(2) No city shall borrow moneys if the borrowing will cause the city to exceed its debt limit, unless the borrowing is approved by the Saskatchewan Municipal Board.

(3) No city shall lend money or guarantee the repayment of a loan if making the loan or guarantee would cause the city to exceed its debt limit.

2002, c.C-11.1, s.133.

DIVISION 6  
**Borrowing Generally**

**Borrowing bylaw**

**134(1)** A city may only borrow moneys if the borrowing is authorized by a borrowing bylaw.

(2) A borrowing bylaw for the creation of long-term debt must contain details of:

(a) the amount of money to be borrowed and, in general terms, the purpose for which the money is being borrowed;

(b) the rate or rates 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.

2002, c.C-11.1, s.134; 2003, c.18, s.24.

**Use of borrowed money**

**135(1)** Subject to subsection (2), if a city obtains money pursuant to a borrowing bylaw for the purpose of financing capital property, the city may use that money only for capital property.

(2) A city may use money obtained pursuant to a borrowing bylaw for the purpose of financing capital property for an operating purpose if the amount spent is available when it is needed for the capital property.

(3) Notwithstanding subsections (1) and (2), money obtained by a city pursuant to a borrowing bylaw that has been put to a vote of the electors may not be used for any purpose other than that set out in the borrowing bylaw.

2002, c.C-11.1, s.135.

**Borrowing for operating expenditures**

**136** The amount to be borrowed for the purpose of financing operating expenditures, together with the unpaid principal of other borrowings made for that purpose, may not exceed an amount equal to twice the amount the city estimates that:

- (a) it will raise in taxes in the year the borrowing is made; and
- (b) it will receive in unconditional provincial or federal grants in the year the borrowing is made.

2002, c.C-11.1, s.136.

**Validity of borrowings, loans and guarantees**

**137** Every borrowing bylaw and every loan or guarantee of a loan authorized by bylaw, and any legal instrument issued under the borrowing, loan or guarantee, is valid and binding on the city if the requirements of this and any other Act have been met, and neither the validity of the bylaw nor of any legal instrument is open to question in any court on any ground whatsoever.

2002, c.C-11.1, s.137.

**Application of money borrowed**

**138** A person lending money to a city pursuant to a borrowing does not have to verify that the money is applied to the purpose for which it is borrowed.

2002, c.C-11.1, s.138.

## DIVISION 7 Long-Term Debt

**Content of bylaw**

**139** In addition to the requirements set out in subsection 134(2), a bylaw for the creation of a long-term debt must set out the manner in which the indebtedness is to be payable and may provide for the issue of securities respecting the debt.

2002, c.C-11.1, s.139.

**Securities**

**140(1)** Securities may be issued and made payable as to principal and interest at any place in Canada or in any other country in lawful money of Canada or in the money of the country where the securities are issued and made payable.

(2) If the bylaw for the creation of a long-term debt so provides, a statement may be inserted in the securities issued pursuant to the bylaw reserving the right to the city to redeem the securities before their maturity.

(3) If a statement is inserted in securities in accordance with subsection (2), the securities must state the manner in which notice of intention to redeem is to be given.

(4) Subject to subsection (5), securities authorized to be issued pursuant to the authority of a bylaw for the creation a long-term debt may:

(a) be issued either all at one time or in instalments, at any times that the council considers expedient, within a period of four years after the final passing of the bylaw; and

(b) bear any date that is within a period commencing six months before, and ending four years after, the date of the final passing of the bylaw.

(5) The council may extend the time for issuing securities mentioned in subsection (4) by specifying a new period in an amendment to the bylaw that created the long-term debt, and in that case the securities may:

(a) be issued within the extended period; and

(b) bear any date that is within a period commencing six months before the date of the final passing of the bylaw to create the long-term debt and ending at the expiration of the extended period.

(6) If any special assessments are imposed in accordance with a bylaw for the creation of a long-term debt after its final passing and the assessments are not required to repay the security or any portion of it, including interest, issued pursuant to the authority of the bylaw, the assessments may be used for the purpose of meeting the cost, including interest, of the work authorized by the bylaw.

2002, c.C-11.1, s.140.

**Consolidation of long-term debt**

**141** A council may, by bylaw, consolidate the amount of the long-term debt to be created pursuant to two or more existing bylaws.

2002, c.C-11.1, s.141.

**Amendment or repeal of bylaws**

**142(1)** A council may amend or repeal a bylaw for the creation of a long-term debt if no securities have been issued.

(2) A bylaw to amend or repeal a bylaw for the creation of a long-term debt:

(a) must state the facts on which it is founded; and

(b) may provide for a designated officer to withdraw from the sinking fund amounts that may have been paid into the sinking fund with respect to securities that are not to be issued.

(3) Subject to subsection (4), if the securities issued pursuant to a bylaw for the creation of a long-term debt are owned by the city that issued them or the holder of the securities requests the amendment, the council may amend the bylaw to do all or any of the following:

(a) authorize the cancellation of the securities and the issuance of one or more new securities in substitution for the cancelled securities;

(b) make the new securities payable by the same or a different mode;

(c) make the new securities payable at the same or different places;

(d) change the interest from annual to semi-annual or vice versa or in any other manner;

(e) provide that the securities may be issued in a different currency from that of the cancelled security;

(f) provide that the interest rate be reduced.

(4) The council shall not amend a bylaw for the creation of long-term debt to do any of the following:

(a) to increase the period over which the indebtedness was originally spread, the term at the end of which the indebtedness was made payable or the rate of interest;

(b) to issue new securities if the amount of the principal of new securities exceeds the amount of the principal remaining owing on the cancelled securities.

2002, c.C-11.1, s.142.

**Replacement of securities**

**143** A council may, by bylaw, provide for the replacing of a security that is defaced, lost or destroyed on the payment of a fee and on any terms as to evidence and indemnity that the bylaw may provide for.

2002, c.C-11.1, s.143.

**Form of securities**

- 144(1)** Securities are to be in the form approved by council.
- (2) A security is to be sealed with the seal of the city.
  - (3) A security is to be signed by:
    - (a) the mayor or by a person authorized by bylaw to sign in the mayor's place; and
    - (b) a designated officer or by a person authorized by bylaw to sign in the designated officer's place.
  - (4) The following signatures may be reproduced by lithographing or printing or by any other method of mechanical reproduction:
    - (a) the signatures on securities, except the signature of the designated officer for the purpose of certifying the registration of the securities in the securities register of the city;
    - (b) the signatures on coupons attached to securities.

2002, c.C-11.1, s.144.

**Securities register**

- 145(1)** A designated officer shall maintain a record, to be known as the securities register.
- (2) The designated officer shall enter in the securities register particulars of:
    - (a) every bylaw authorizing the issue of securities; and
    - (b) all securities issued pursuant to the bylaw mentioned in clause (a) or section 146.
  - (3) Every security issued is to have written, printed or stamped on it a memorandum, completed and signed by the designated officer to the effect that the security has been registered in the securities register.
  - (4) Every security registered in the securities register is valid and binding in the hands of the city or of any bona fide purchaser for value, notwithstanding any defect in form or substance.
  - (5) A certificate, signed by the designated officer and sealed with the seal of the city, stating that a security has been duly registered in the securities register is admissible in evidence as proof, in the absence of evidence to the contrary, of its registration without any further or other proof.

2002, c.C-11.1, s.145; 2003, c.18, s.25.

**Exchange of city debentures**

**146(1)** At the request of the owner of a security, on payment of a fee set by the council and the receipt of one or more securities from the owner, a designated officer may issue in exchange for the security or securities one or more securities having the same aggregate principal amount and terms and conditions as the original security or securities tendered for exchange.

(2) The designated officer may issue the exchanged securities to the owner or to any person whom the owner directs in accordance with the direction of the owner.

2002, c.C-11.1, s.146.

**Transfer of securities**

**147(1)** A designated officer shall register a transfer of securities in accordance with a request by the owner to do so if the designated officer receives:

- (a) the securities to be transferred; and
- (b) a transfer purporting to be signed by the owner, with the owner's signature guaranteed by:
  - (i) a bank or credit union;
  - (ii) a member of the Investment Dealers' Association of Canada; or
  - (iii) a notary public.

(2) In registering a transfer pursuant to this section, neither the designated officer nor the city incurs any liability to the true owner for any loss caused by the transfer, if the transfer was not signed by the owner.

2002, c.C-11.1, s.147.

**Transmission**

**148(1)** If a transmission of registered securities issued by a city pursuant to this or any other Act takes place by virtue of any testamentary act or instrument or in consequence of an intestacy, the person wishing to effect the transmission must deposit with a designated officer:

- (a) one of the following:
  - (i) the probate of the will or the letters of administration or the document testamentary or, in the case of a transmission by notarial will in the Province of Quebec, a copy of the notarial will duly certified in accordance with the laws of Quebec;
  - (ii) any other judicial or official instrument under which the title, whether beneficial or as trustee, or the administration or control of the personal estate of the deceased is claimed to vest;



(iii) a copy of the documents mentioned in subclause (i) or (ii) or an extract from them that:

(A) purports to be granted by any court of authority in Canada, the United Kingdom of Great Britain and Northern Ireland, any other of Her Majesty's dominions, any of Her Majesty's colonies or dependencies or the United States of America; and

(B) is certified under the seal of the court of other authority mentioned in paragraph (A), without any proof of the authenticity of the seal or other proof whatever; and

(b) any other documents that the city's own practice or rules may require.

(2) If the documents mentioned in subsection (1) are deposited with the designated officer and the designated officer has obtained any consent required pursuant to any relevant federal or provincial law with respect to the payment of estate tax or succession duty, the designated officer may, in conformity with the probate, letters of administration or other document:

(a) pay the amount or value of any coupon, security or obligation; or

(b) transfer or consent to the transfer of any security or obligation.

2002, c.C-11.1, s.148.

#### **Repurchase of securities**

**149** If a city purchases its own securities out of current funds or from the proceeds of the sale of land or buildings, the city may cancel the securities so purchased and the whole or any portion of the levies required for their repayment.

2002, c.C-11.1, s.149.

#### **Trusts**

**150** No person employed in the registration, transfer, management or redemption of any of the securities of the city, or in payment of any interest on the securities, is bound to see to the execution of any trust, whether express or implied, to which the securities may be subject.

2002, c.C-11.1, s.150.

## **DIVISION 8**

### **Loans and Guarantees**

#### **Limitations**

**151(1)** A city may only lend money or guarantee the repayment of a loan if it is:

(a) a loan or guarantee made pursuant to subsection (2);

(b) a loan made to one of its controlled corporations or to a business improvement district established by it; or

(c) a guarantee made with respect to a loan between a lender and one of its controlled corporations or a business improvement district established by it.

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(2) If the council considers that money loaned or money obtained under a loan that is guaranteed will be used for a purpose that will benefit the city, 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.

2002, c.C-11.1, s.151.

**Loans bylaw**

**152(1)** A city may only lend money to a non-profit organization, to one of its controlled corporations or to a business improvement district established by it if the loan is authorized by bylaw.

- (2) For the purposes of subsection (1), the bylaw must contain details of:
- (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; and
  - (c) the source or sources of the money to be loaned.

2002, c.C-11.1, s.152.

**Guarantees bylaw**

**153(1)** A city may only guarantee the repayment of a loan between a lender and a non-profit organization or one of its controlled corporations or a business improvement district established by it if the guarantee is authorized by bylaw.

- (2) For the purposes of subsection (1), the bylaw must contain details of:
- (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 calculated, the term, and the terms of repayment of the loan; and
  - (c) the source or sources of 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.

2002, c.C-11.1, s.153.

**DIVISION 9**  
**Purchasing**

**Purchasing policy**

**154(1)** Subject to the regulations, a council shall establish a purchasing policy setting out the manner in which it is authorized to make purchases.

(2) A city may only make purchases in the manner authorized by the city's purchasing policy, unless the council authorizes a departure from that policy.

(3) The Lieutenant Governor in Council may make regulations respecting the required contents of any city purchasing policy to be established pursuant to this section.

2002, c.C-11.1, s.154; 2003, c.18, s.26.

DIVISION 10  
**Annual Financial Statements and Auditor's Report**

**Annual financial statements**

**155(1)** A city shall prepare annual financial statements of the city for the preceding financial year in accordance with the generally accepted accounting principles for municipal governments recommended from time to time by the Canadian Institute of Chartered Accountants.

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

- (a) the city's debt limit; and
- (b) the amount of the city's debt.

(3) A city shall publicize its financial statements, or a summary of them, and the auditor's report of the financial statements in the manner the council considers appropriate by September 1 of the year following the financial year for which the financial statements have been prepared.

2002, c.C-11.1, s.155.

**Public accounts**

**156(1)** On or before September 1 in each year, a city shall cause to be prepared and presented to the council the city's public accounts for the preceding financial year.

(2) Subject to the regulations, the public accounts prepared pursuant to subsection (1) must:

- (a) incorporate the audited financial statement of the city; and
- (b) show clearly and fully:
  - (i) the remuneration paid to each employee and member of council;
  - (ii) the remuneration paid to each employee and member of any committee or other body established by council pursuant to clause 55(a);
  - (iii) the remuneration paid to each employee and member of any other body established by council that receives the majority of its funds from the city;
  - (iv) the remuneration paid to each employee and board member of a controlled corporation;
  - (v) expenditures for travel and other expenses incurred by the employees, council members and board members described in subclauses (i) to (iv);
  - (vi) expenditures pursuant to any contract; and
  - (vii) grants and contributions of goods and services.

- (3) The city shall cause all public accounts of the city:
  - (a) to be open for inspection by any person at all reasonable hours; and
  - (b) to be printed in sufficient quantity and distributed in a manner that will satisfy any reasonable requests for copies.
- (4) The minister may make regulations respecting requirements for or limitations on public accounts.

2002, c.C-11.1, s.156; 2006, c.4, s.12.

**Reports to minister**

**157(1)** A city shall submit its financial statements and the auditor's report on the financial statements, as well as its public accounts, to the minister by September 1 of the year following the financial year for which the financial statements and report have been prepared.

(2) If requested to do so by the minister, a city shall submit information respecting the financial affairs of the city for the financial year ending on December 31 of the year preceding the year in which the request was made.

(3) A city shall submit the information requested pursuant to subsection (2) promptly after receiving the request.

2002, c.C-11.1, s.157.

**Financial statements for controlled corporations**

**158** A controlled corporation shall 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 as described in clause (a), the generally accepted accounting principles recommended from time to time by the Canadian Institute of Chartered Accountants.

2002, c.C-11.1, s.158.

**Auditor**

**159(1)** A council shall appoint an auditor for the city who is a member in good standing of an accounting profession recognized pursuant to one of the following Acts:

- (a) *The Management Accountants Act*;
- (b) *The Certified General Accountants Act, 1994*;
- (c) *The Chartered Accountants Act, 1986*.

(2) A council shall appoint an auditor for each of its controlled corporations if there is no statutory requirement for an audit of the accounts of the controlled corporation.

(3) A council may not appoint a member of council, an employee of the city or an employee of one of its controlled corporations to be an auditor.

(4) If, in the opinion of the minister, the auditor appointed by a council has not discharged the auditor's duties in a satisfactory manner, the minister may require the council to appoint another person as auditor.

2002, c.C-11.1, s.159.

#### **Auditor's reports**

**160(1)** The auditor for the city shall report to the council on the annual financial statements of the city in accordance with the form and the reporting standards recommended from time to time by the Canadian Institute of Chartered Accountants.

(2) The auditor shall separately report to the council any improper or unauthorized transaction or non-compliance with this or another Act or a bylaw that is noted during the course of an audit.

(3) The council may require any further examination and report from the auditor.

2002, c.C-11.1, s.160.

#### **Access to information by auditors**

**161(1)** At all reasonable times and for any purpose related to an audit, an auditor appointed by the council is 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 or manager, employee or agent of, or a consultant to, a city shall give the auditor any information, reports or explanations the auditor considers necessary.

(3) A board member, employee or agent of, or consultant to, a controlled corporation shall give the auditor appointed by the council any information, reports or explanations the auditor appointed by the council considers necessary.

(4) 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 auditor obtained the information.

2002, c.C-11.1, s.161.

**Civil liability of members of council**

**162(1)** A member of council who knowingly makes an expenditure that is not authorized pursuant to section 131 is liable to the city for the expenditure or amount spent.

(2) A member of council who knowingly votes for a bylaw authorizing any of the following borrowings, loans or guarantees is liable to the city for the amount borrowed, loaned or guaranteed:

(a) a bylaw authorizing the city to make a borrowing in excess of its debt limit, if that borrowing has not been approved by the Saskatchewan Municipal Board;

(b) a bylaw authorizing the city to make a loan, or guaranteeing the repayment of a loan, if that loan or guarantee causes the city to exceed its debt limit.

(3) If more than one member of council is liable to the city pursuant to subsection (1) or (2), all those members are jointly and severally liable to the city for the expenditure or amount spent or for the amount borrowed, loaned or guaranteed, as the case may be.

(4) The liability imposed on members of council pursuant to this section may be enforced by:

(a) the city; or

(b) an elector or taxpayer of the city.

(5) A person who is found liable pursuant to subsection (1) or (2) is, in addition to any other penalty or consequence, disqualified from holding office in any city or in any other municipality for a period of three years after the date of the finding of liability.

2002, c.C-11.1, s.162.

**PART X**  
**Assessment**  
**DIVISION 1**  
**Assessment**

**Interpretation of Part**

**163** In this Part:

(a) **“agency”** means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act*;

(b) **“appeal board”** means the Saskatchewan Municipal Board;

(c) **“assessment manual”** means the assessment manual established by order of the agency pursuant to section 12 of *The Assessment Management Agency Act*;

(c.1) **“assessor”** means a person appointed by a city as an assessor;

- (d) **“base date”** means the date established by the agency for determining the value of property for the purpose of establishing assessment rolls for the year in which the valuation is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;
- (e) **“board of revision”** means a city’s board of revision appointed pursuant to section 192;
- (f) **“classification”** means the determination of what class established pursuant to section 166 any property belongs to;
- (f.1) **“market valuation standard”** means the standard achieved when the assessed value of property:
- (i) is prepared using mass appraisal;
  - (ii) is an estimate of the market value of the estate in fee simple in the property;
  - (iii) reflects typical market conditions for similar properties; and
  - (iv) meets quality assurance standards established by order of the agency;
- (f.2) **“market value”** means the amount that a property should be expected to realize if the estate in fee simple in the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the amount is not affected by undue stimuli;
- (f.3) **“mass appraisal”** means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;
- (f.4) **“non-regulated property assessment”** means an assessment for property other than a regulated property assessment;
- (g) **“railway roadway”** means the continuous strip of land not exceeding 31 metres in width owned or occupied by a railway company, and includes any railway superstructure on the land;
- (h) **“railway superstructure”** means the grading, ballast, embankments, ties, rails and fastenings, miscellaneous track accessories and appurtenances, switches, poles, wires, conduits and cables, fences, sidings, spurs, trestles, bridges, subways, culverts, tunnels, cable guards, cattle passes, platforms, stockyards, hog shelters, scales, turntables, cinder and service pits, hoists, signals and signal towers, grade crossing protective appliances, water tanks, stand pipes, pump sheds, dams, spillways, reservoirs, wells, pumping machinery, pipelines or bins, sheds or other storage facilities having a floor space not exceeding 9.3 square metres owned by a railway company or used by a railway company in the operation of a railway;
- (h.1) **“regulated property assessment”** means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;

(h.2) “**regulated property assessment valuation standard**” means the standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in this Act, the regulations made pursuant to this Act, the assessment manual and any other guideline established by the agency to determine the assessed value of a property;

(i) “**resource production equipment**” includes fixtures, machinery, tools, railroad spur tracks and other appliances by which a mine or petroleum oil or gas well is operated, but does not include tipples, general offices, general stores, rooming houses, public halls or yards.

2002, c.C-11.1, s.163; 2003, c.18, s.27; 2006, c.4, s.13.

#### Property assessable

**164(1)** All property in a city is subject to assessment.

(2) An assessment must be prepared for an improvement whether or not the improvement is complete or capable of being used for its intended purpose.

2002, c.C-11.1, s.164.

#### Regulated and non-regulated property assessments

**164.1(1)** Regulated property assessments shall be determined according to the regulated property assessment valuation standard.

(2) Non-regulated property assessments shall be determined according to the market valuation standard.

(3) Notwithstanding subsection (2), the rules set out in sections 165 and 169 apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments.

2006, c.4, s.14.

#### Preparing annual assessments

**165(1)** An assessment shall be prepared for each property in the city using only mass appraisal.

(2) All property is to be assessed as of the applicable base date.

(3) The dominant and controlling factor in the assessment of property is equity.

(3.1) Each assessment must reflect the facts, conditions and circumstances affecting the property as at January 1 of each year as if those facts, conditions and circumstances existed on the applicable base date.

(3.2) Subject to any modification made pursuant to subsection 22(12.1) of *The Assessment Management Agency Act*, each assessment must reflect any decision of the appeal board that has been issued with respect to the property that is the subject of the assessment, unless the decision has been appealed pursuant to section 33.1 of *The Municipal Board Act*.



- (4) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.
- (5) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar properties as of the applicable base date.
- (6) **Repealed.** 2006, c.4, s.15.
- (7) **Repealed.** 2006, c.4, s.15.
- (8) **Repealed.** 2006, c.4, s.15.
- (9) The value of property through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not owned by the owner of the pipeline.
- (10) Local improvement rates are not to be considered in the assessment of property.
- (11) The value of a railway roadway owned or occupied by a railway company is to be assessed in accordance with the schedule of rates set by order of the agency.
- (12) All property that is owned or occupied by a railway company, other than a railway roadway, is to be assessed, but any railway superstructure on the land is not to be assessed.
- (13) Property that is part of the station grounds or right of way of a railway company and that is held by a person other than a railway company under a lease, licence or permit, whether owned by that person or not and whether affixed to the land or not, is to be assessed to that person as if that person owned the property.
- (14) A person mentioned in subsection (13) shall pay all taxes on the assessed value of the property mentioned in that subsection.
- (15) If the property mentioned in subsection (13) is no longer held by a person under a lease, licence or permit, the property is to be assessed to the railway company as part of the station grounds or right of way of the railway company.

2002, c.C-11.1, s.165; 2003, c.18, s.28; 2006, c.4, s.15; 2010, c.3, s.24.

**Percentage of value**

**166(1)** The Lieutenant Governor in Council may make regulations:

- (a) establishing classes of property for the purposes of this section; and
- (b) setting percentages of value that are applicable to classes of property established pursuant to clause (a).

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(2) Classes of property established pursuant to subsection (1) may be all or any of the following:

- (a) classes of land;
- (b) classes of improvements;
- (c) classes of land, improvements or both classified according to the use to which the land or improvements or land and improvements are put.

(3) The assessor shall determine to which class established pursuant to the regulations, if any, any property belongs.

(4) A regulation made pursuant to this section may be made retroactive to a day not earlier than the day on which this section came into force.

2002, c.C-11.1, s.166.

**Taxable assessment**

**167** After calculating the assessment of property that belongs to a class of property established pursuant to subsection 166(1), the assessor shall determine the taxable assessment of the property by multiplying the assessment by the percentage of value applicable to the class of property to which the property belongs.

2002, c.C-11.1, s.167; 2006, c.4, s.16.

**Assessment of farm lands**

**168(1)** Subject to subsection (2), but otherwise notwithstanding any other provision of this Act, if, within the city, there is land used exclusively for farming purposes, and a person whose principal occupation is farming is assessed with respect to the land, the council may enter into an agreement with the owner of that land providing for:

- (a) a fixed value to be placed on the property for assessment purposes; or
- (b) a fixed rate of taxation on the assessed value of the property or, if the value of the property has been fixed by agreement, on the fixed value, for all purposes or any specified purposes.

(2) No agreement pursuant to subsection (1) is to be entered into:

- (a) unless it is authorized by bylaw;
- (b) with respect to any land of an owner comprising less than eight hectares; or
- (c) with respect to any land that has been subdivided into lots.

(3) Subject to subsection (4), an agreement entered into pursuant to subsection (1) remains in force for any period, not exceeding five years, that may be specified in the agreement and an agreement may be renewed from time to time for periods not exceeding five years each.

- (4) Notwithstanding anything contained in an agreement entered into pursuant to subsection (1) or in a bylaw renewing any agreement, the agreement or the renewal, as the case may be, is deemed to have been terminated and is void on:
- (a) the placing, erecting or constructing of any additional improvement on the land to which the agreement or renewal applies after the date on which the agreement or renewal became effective;
  - (b) the use of any part of the property for any purpose other than farming;
  - (c) the owner of the land ceasing to own a part of the land that results in reducing the owner's ownership to less than eight hectares; or
  - (d) the subdivision of the land or any part of the land into lots.
- (5) If an agreement pursuant to subsection (1) cannot be reached or if, on application by an owner of property used exclusively for farming purposes, the council does not promptly enter into an agreement pursuant to subsection (1), the owner may petition the appeal board to adjudicate the matter.
- (6) On receipt of a petition pursuant to subsection (5), the appeal board may act pursuant to subsection (7) if the appeal board is satisfied that:
- (a) the property is used exclusively for farming purposes and a person whose principal occupation is farming is assessed with respect to the property; and
  - (b) the land comprises not less than eight hectares and has not been subdivided into lots.
- (7) In the circumstances mentioned in subsection (6), the appeal board may:
- (a) order the city to assess the property at a stated sum; and
  - (b) fix the maximum rate of taxation for all purposes or any specified purposes to be imposed on the assessed value of the property or on the value of the assessed value as fixed by the order for assessment purposes.
- (8) Subsections (3) and (4) apply, with any necessary modification, to an order made pursuant to subsection (7).
- (9) If a person uses a parcel of land in a city exclusively for farming purposes, or operates a number of parcels of land as one farming unit, and the parcel or number of parcels is two hectares or more in area:
- (a) the parcel or parcels are to be assessed using the market valuation standard with respect to the first two hectares; and
  - (b) the remainder of the land is to be assessed at the rates established for agricultural land pursuant to the assessment manual.

**Assessment rules re resource production equipment**

**169(1)** In assessing the value of property, the assessor shall not take into account machinery and equipment that is used in association with a pipeline and is located on the land or within the improvement.

- (2) Subject to subsections (3) and (4), in the case of petroleum oil and gas wells:
  - (a) account is to be taken in the assessment of any resource production equipment by which petroleum oil and gas:
    - (i) is produced to the surface, including for its enhanced recovery;
    - (ii) is stored, except at a battery site;
    - (iii) is transported from a well site to a battery or gas handling site; or
    - (iv) is compressed, except for gas that is for the most part a by-product of petroleum oil production;
  - (b) no account is to be taken in the assessment of resource production equipment at a battery or gas handling site by which:
    - (i) oil and gas is separated, treated, processed, dehydrated or stored or is transported within the site; or
    - (ii) oil and gas waste products are disposed of.
- (3) Surface casing, production casing or any other liner casing used in conjunction with producing oil or gas or in disposing of oil, gas, water or any other substance is not to be taken into account in an assessment.
- (4) Resource production equipment that is used in association with a petroleum oil or gas well at which there has been no production in the 12-month period ending September 1 of the previous year, other than production during testing, is to be assessed at only a nominal amount for the current year.
- (5) Subject to subsection (6), resource production equipment used in association with a petroleum oil or gas well is to be assessed in the year after production operations at the well are suspended or abandoned.
- (6) Resource production equipment is only to be assessed where it was used in association with a petroleum oil or gas well that was in production for more than 29 days.
- (7) In the case of a mine, resource production equipment by which a mineral resource is extracted and produced, but not processed or refined, is to be taken into account in an assessment.
- (8) For the purposes of this section, the Lieutenant Governor in Council may make regulations:
  - (a) identifying resource production equipment or classes of resource production equipment to be taken into account in an assessment;
  - (b) identifying resource production equipment or classes of resource production equipment not to be taken into account in an assessment.

**170 Repealed.** 2006, c.4, s.19.**Provision of information to assessor**

**171(1)** For assessment purposes, the assessor may, at any time, request any information or document that relates to or might relate to the value of any property from any person who owns, uses, occupies, manages or disposes of the property.

(2) Every year, the assessor may request the owner of property to provide information respecting:

- (a) the persons who are carrying on business on the property; and
- (b) the nature of the business being carried on.

(3) For the purpose of using a valuation technique or method of appraisal based on the use of income or benefits, an assessor may request from a person mentioned in subsection (1) any information or document that relates to:

- (a) the income generated or expected to be generated by any property; and
- (b) the expenses incurred or expected to be incurred with respect to any property.

(4) Subject to section 201, a person who receives a request from an assessor pursuant to subsection (1), (2) or (3) shall, before the expiration of a period set by the assessor of not less than 30 days after the date of receiving the request, provide the assessor with:

- (a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and
- (b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.

(4.1) Notwithstanding subsection (1) but subject to subsection (4.3) and section 201, for the purpose of using a valuation technique or method of appraisal based on the use of income or benefits, every owner of an income-producing property, as defined by order of the agency, shall, on or before June 30 of each year, furnish the assessor with a certified statement showing the following information for the owner's previous fiscal year respecting that property:

- (a) the income generated by the owner's property;
- (b) the expenses incurred with respect to the owner's property;
- (c) any additional information that the agency, by order, may require.

(4.2) The certified statement mentioned in subsection (4.1) must state that the information provided in the statement is complete, true and accurate to the best of the knowledge and belief of the person making the statement.

(4.3) An owner is not required to furnish the certified statement mentioned in subsection (4.1) in relation to his or her property if:

- (a) the property is residential property used for social housing; and
- (b) the owner receives an ongoing operating subsidy in relation to the property from the city, the Government of Saskatchewan, the Government of Canada or an agency of any of those bodies.

(5) Subject to subsection (6), every person who, in the course of his or her duties, acquires or has access to any information or document obtained pursuant to subsection (1), (2), (3) or (4.1) shall:

- (a) keep that information or document confidential; and
- (b) not make any use of or disclose that information or document without the consent of the person to whom the information or document relates.

(6) A person mentioned in subsection (5) may use or disclose the information or document mentioned in that subsection:

- (a) to determine the value of any property;
- (b) for the purposes of an appeal to a board of revision, the appeal board or the Court of Appeal; or
- (c) if the use or disclosure does not identify the person to whom the information or document relates.

(7) On or before October 1 in each year, every railway company shall furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

- (a) the total number of kilometres of the railway roadway situated within the city;
- (b) the description and area in hectares of land within the city owned or occupied by the company, other than a railway roadway;
- (c) the description and location of any improvements within the city, other than railway superstructures, owned or occupied by the company;
- (d) any change in the ownership of a railway roadway and any abandonment of a railway roadway;
- (e) the address to which assessment and tax notices are to be sent.

(7.1) Notwithstanding subsection (7), a railway company is not required to furnish the assessor with the certified statement mentioned in that subsection if there has been no change in the information provided by the railway company in its last certified statement pursuant to that subsection.

(8) On or before November 1 in each year, every owner or operator of a petroleum oil well or gas well shall furnish the assessor with a certified statement showing the following information as of September 1 in the current year:

- (a) the owner's or operator's name and address;
- (b) a list of the resource production equipment situated within the city that is subject to assessment and its location;
- (c) any change in the resource production equipment situated within the city that has occurred since the last information was furnished to the assessor;
- (d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;
- (e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated within the city;
- (f) the address to which assessment and tax notices are to be sent.

(9) On or before March 1 in each year, every owner of a pipeline shall furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

- (a) the total number of kilometres of the pipeline right of way situated within the city;
- (b) the total number of kilometres and the diameter of main and additional pipeline laid on or under the pipeline right of way within the city;
- (c) the description and area in hectares of land within the city owned or occupied by the owner, other than the pipeline right of way;
- (d) the description and location of any improvements within the city owned or occupied by the owner;
- (e) any change in the ownership of the pipeline and any abandonment of the pipeline;
- (f) the address to which assessment and tax notices are to be sent.

(10) If a property is sold, when requested by the agency or, if a city carries out its own valuations and revaluations, when requested by the city's assessor, the vendor and the purchaser shall notify the agency or the assessor, as the case may be, of the purchase and sale in the form prescribed pursuant to *The Assessment Management Agency Act*.

(11) No action lies or shall be commenced against any person by reason of that person providing any information or document on a request for that information or document pursuant to this section.

**Offence and penalty re failure to provide information**

172(1) No person shall:

- (a) fail to furnish any information or document required of that person pursuant to section 171; or
  - (b) wilfully furnish the assessor with false information.
- (2) Every person who contravenes any provision of subsection (1) is guilty of an offence and liable on summary conviction to a fine of not more than:
  - (a) \$5,000 in the case of an individual; and
  - (b) \$10,000 in the case of a corporation.
- (3) If the owner of a property is convicted of an offence pursuant to this section and ordered to pay a fine and the owner does not pay the fine, the fine:
  - (a) is a debt due to the city;
  - (b) may be recovered as a debt due to the city or may be added to the taxes of the property for which the information or document was requested but not provided;
  - (c) is a lien on the land that has priority over all other liens or charges except for those of the Crown; and
  - (d) is a charge on the goods and chattels of the owner of the land and is recoverable in the same manner as other taxes that are a lien on land.
- (4) If a person is convicted of an offence pursuant to this section, the convicting court may, in addition to any fine it may impose, do either or both of the following:
  - (a) order the convicted person to comply with the provision of section 171 with respect to which the convicted person was convicted;
  - (b) make any other order that the court considers necessary or appropriate.
- (5) If the person whose assessment is the subject of an appeal or his or her agent seeks to introduce the following evidence at the hearing of the appeal, the board of revision or appeal board shall not take that evidence into consideration in making its determination:
  - (a) any information or document that was not provided to the assessor as required by section 171 when it was required to be provided;
  - (b) any information that is substantially at variance with information provided to the assessor pursuant to section 171.
- (6) Subject to subsection (8), if a person refuses or fails to provide information to the assessor by the date required pursuant to section 171, or if a person or his or her agent fails or refuses to comply with a request for information or documents pursuant to that section, the board of revision or the appeal board, as the case may be, on the first occasion on which the person appeals the assessment of that property during the revaluation cycle for which the information is required or requested, shall dismiss the person's appeal with respect to the property to which the information relates.



(7) Subject to subsection (8), if the board of revision or the appeal board, as the case may be, dismisses a person's appeal pursuant to subsection (6), the board of revision or the appeal board, as the case may be, shall continue to dismiss any assessment appeal brought by that person with respect to the property during the relevant revaluation cycle until the information has been provided to the assessor within the period mentioned in clause (8)(c).

(8) The board of revision or the appeal board, as the case may be, may allow a person's appeal to proceed if the board of revision or the appeal board, as the case may be, determines that:

- (a) a request for information by the assessor pursuant to section 171 was unreasonable;
- (b) the information requested by the assessor was not relevant to the assessment;
- (c) the information, although received by the assessor after the time requested or required, was received:
  - (i) for the first year in a revaluation cycle, at least 18 months before the beginning of the revaluation cycle; or
  - (ii) for all other years, by January 1 of the year before the assessment year; or
- (d) through no fault of the owner, the information could not be provided.

(9) Subsections (6) to (8) apply whether or not the person has been convicted of an offence pursuant to this section.

2002, c.C-11.1, s.172; 2006, c.4, s.21.

**Fee for access to assessment information**

**173(1)** If a city authorizes information to show how an assessor prepared the assessment of a person's property to be furnished to that assessed person or an authorized agent of that assessed person, the city may charge a fee for furnishing that information.

(2) For the purposes of subsection (1), the fee must not exceed the reasonable costs incurred by the city for furnishing the information.

2002, c.C-11.1, s.173.

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

**Preparation of assessment roll**

**174(1)** The assessor shall prepare an assessment roll for each year for all assessed property in the city.

(2) The assessment roll must be prepared not later than April 1, but may be prepared on or after September 1 in the year before the year to which the assessment roll relates.

2003, c.18, s.30; 2004, c.54, s.12.

**Contents of assessment roll**

**175** The assessment roll is required to 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 and the improvements to it;
- (d) **Repealed.** 2003, c.18, s.31.
- (e) **Repealed.** 2003, c.18, s.31.
- (f) the assessment class or classes;
- (g) the assessed value of the property;
- (h) the assessed value of the property after applying the applicable percentage of value set by regulation made pursuant to subsection 166(1);
- (i) in the case of a city in which a separate school division is or may be established, whether the property is assessable for public school purposes or separate school purposes;
- (j) if the property is exempt from taxation, a notation of that fact; and
- (k) any other information considered appropriate by the city.

2002, c.C-11.1, s.175; 2003, c.18, s.31; 2006, c.4, s.22.

**If two or more owners or occupiers**

**176(1)** If two or more persons are the owners or occupants of any property that is liable to assessment, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of or interest in the property.

(2) Notwithstanding section 175, if two or more parcels of land are owned by the same person, the assessor may combine the assessment of those parcels into a single assessment for the purposes of the assessment roll.

2002, c.C-11.1, s.176.

**Recording assessed persons**

**177(1)** If property is a parcel of land, the assessed person with respect to that parcel is:

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

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

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

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

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

2002, c.C-11.1, s.177; 2004, c.54, s.13; 2007, c.20, s.12.

#### **Corrections to assessment roll**

**178(1)** If an error or omission in any of the information shown on the assessment roll is discovered, or if a corrective action is required as a result of an assessment audit by the agency, the assessor may correct the assessment roll for the current year only.

(2) If the assessor makes a correction to the assessment roll respecting information required pursuant to clause 175(f), (g), (h) or (j) or as a result of an assessment audit by the agency, the assessor shall send an amended assessment notice to the persons affected by the correction.

(2.1) Section 185 applies, with any necessary modification, to an amended assessment notice sent pursuant to subsection (2).

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

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

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

2003, c.18, s.32; 2006, c.4, s.23.

#### **Additions**

**179(1)** A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.

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

2002, c.C-11.1, s.179.

**Designation of education property tax**

**180(1)** In every city in which a separate school division is or may be established, the assessor shall accept the written statement of any person whose name is to be entered in the roll, or a written statement made on behalf of that person, that the person is a taxpayer of the public school division or of the separate school division, as the case may be.

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

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

2006, c.4, s.24; 2007, c.20, s.13.

**Fraudulent assessment**

**181(1)** No person, other than the assessor, shall wilfully:

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

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

(3) No assessor shall wilfully:

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

2002, c.C-11.1, s.181; 2004, c.54, s.14.

**Severability**

**182** 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.

2002, c.C-11.1, s.182.

**Roll open to public**

**183(1)** The assessor shall make the assessment roll available for public inspection during normal business hours from the day of completion of the assessment roll to the last day for lodging an appeal.

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

2002, c.C-11.1, s.183.

DIVISION 3  
**Assessment Notices**

**Preparation of assessment notices**

**184(1)** Except as provided in subsection (2), the assessor shall annually prepare assessment notices for all assessed property shown on the assessment roll of the city.

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

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

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

(4) **Repealed.** 2006, c.4, s.25.

(5) **Repealed.** 2006, c.4, s.25.

2002, c.C-11.1, s.184; 2004, c.54, s.15; 2006, c.4, s.25.

**Contents of assessment notice**

**185(1)** An assessment notice or an amended assessment notice must contain all of the following:

- (a) the same information that is required to be shown on the assessment roll;
- (b) the date the assessment notice or amended assessment notice is sent to the assessed person;

- (c) the date by which an appeal is required to be made, which date is not less than 30 days after the following is sent to the assessed person:
    - (i) an assessment notice or amended assessment notice; and
    - (ii) a written or printed notice of appeal in the form prescribed in regulations made by the minister;
  - (d) the name and address of the designated officer with whom an appeal is required to be filed;
  - (e) any other information considered appropriate by the city.
- (1.1) Notwithstanding clause (1)(c), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, the assessment notice or amended assessment notice must contain the date by which an appeal is required to be made that is not less than 60 days after the date on which the materials mentioned in that clause are sent to the assessed person.
- (2) An assessment notice may include a number of assessed properties if the same person is the assessed person for all of them.
- (3) If two or more persons are the owners or occupants of any property that is liable to assessment, the owners or occupants may designate between themselves which one of them is to receive the notice of assessment pursuant to subsection (1) for the property.
- (4) Any designation made pursuant to subsection (3) must be:
  - (a) in writing;
  - (b) signed by each owner or occupant of the property; and
  - (c) delivered to the assessor.
- (5) If an assessor receives a designation in accordance with subsection (3), the assessor may mail the notice of assessment to the person named in the designation rather than to each person named on the assessment roll as owners or occupants of the property.
- (6) Any designation delivered to an assessor in accordance with subsection (3) remains in effect until any owner or occupant of the property notifies the assessor otherwise, in writing.
- (7) No assessment is invalid by reason of any error in the notice of assessment or by reason of the non-receipt of the notice by the person to whom it was addressed.

2002, c.C-11.1, s.185; 2003, c.18, s.33; 2006, c.4, s.26.

#### **Sending**

- 186(1)** The assessor shall send the assessment notice to the assessed person not later than the date on which the tax notices are required to be sent.
- (2) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

- (3) A copy of the assessment notice may be sent by any means to:
- (a) the mailing address of the assessed person; or
  - (b) if requested by an assessed person, by facsimile or electronic mail at the number or address provided by the person.
- (4) If the mailing address of the assessed person and the assessed property is unknown to the assessor, the assessor shall retain the assessment notice but the assessment notice is deemed to have been sent to the assessed person.

2002, c.C-11.1, s.186; 2004, c.54, s.16.

**Publication**

**187(1)** A city shall annually publish in one issue of a newspaper having general circulation in the city, or in any other manner that the city considers appropriate, a notice stating:

- (a) that the assessment notices have been sent;
  - (b) that a bylaw or resolution pursuant to section 184 has been passed; and
  - (c) the last date on which appeals may be lodged against the assessment.
- (2) All assessed persons are deemed to have received their assessment notices as a result of the publication mentioned in subsection (1).

2002, c.C-11.1, s.187.

**Correction to assessment notice**

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

2002, c.C-11.1, s.188; 2004, c.54, s.17.

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

**Preparation of supplementary assessment**

**189(1)** Subject to subsection (2), the assessor shall make any supplementary assessment that may be necessary to reflect a change if, after assessment notices are sent but on or before December 1 of the taxation year for which taxes are levied on the assessment referred to in the notices, it is discovered that the assessed value of any property is not the same as the value entered on the assessment roll by reason of:

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

(2) If a change is made to the roll pursuant to subsection (1), the assessor shall send an assessment notice to the persons affected.

(2.1) Section 185 applies, with any necessary modification, to an assessment notice sent pursuant to subsection (2).

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

(4) A city may exclude property from supplementary assessments if the increase in value for that property is less than an amount to be prescribed in the resolution or bylaw providing for the exclusion.

(5) A city may determine a cut-off date for supplementary assessments, after which no supplementary assessments may be prepared for any property in the city.

(6) For the purposes of subsection (5), the cut-off date may not be earlier than September 30 in any year.

(7) A supplementary assessment must reflect:

- (a) the value of any property that has not been previously assessed; or
- (b) the change in the value of any property since it was last assessed.

(8) Immediately after a supplementary assessment is made pursuant to this section:

- (a) the assessor shall place the assessment on the assessment roll and taxes shall be levied on the assessment at the same rate as the rest of the roll; and
- (b) the amount levied is to be adjusted to correspond with:
  - (i) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;
  - (ii) the portion of the year that elapsed before the completion of the removal or demolition of the building; or
  - (iii) the portion of the year that has elapsed since the value of the property changed.

(9) If any property exempt from taxation pursuant to this Act ceases to be exempt on or before December 1 of the taxation year for which taxes are levied, or before the cut-off date determined pursuant to subsection (5), the assessor shall assess the person liable to assessment and enter the assessment on the assessment roll.

2002, c.C-11.1, s.189; 2003, c.18, s.34; 2006, c.4, s.27.

**190 Repealed.** 2003, c.18, s.35.

**191 Repealed.** 2003, c.18, s.35.



DIVISION 5  
**Board of Revision**

**Establishment of board of revision**

**192(1)** A council shall appoint not less than three persons to constitute the board of revision for the city.

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

(3) No member of a board of revision shall hear or vote on any decision that relates to a matter with respect to which the member has a pecuniary interest within the meaning of section 115.

(4) The council shall prescribe:

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

(4.1) Neither a member of the board of revision nor the secretary of the board of revision appointed pursuant to section 193 shall carry out any power, duty or function of that office until he or she has taken an official oath in the prescribed form.

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

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

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

(7) Notwithstanding subsection (6) but subject to the conditions prescribed in section 195, the chairperson may appoint one member of the board of revision to serve as a panel.

(8) Each panel appointed pursuant to subsection (6) or (7) may hear and rule on appeals concurrently as though it were the board of revision in every instance.

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

(10) A decision of a majority of the members of a board of revision or of a panel is the decision of the board of revision.

(11) The mayor may appoint a person as an acting member of the board of revision if any member is unable to attend a hearing of the board.

(12) The Lieutenant Governor in Council may make regulations prescribing rules of procedure for boards of revision.

(13) Every board of revision shall comply with any prescribed rules of procedure.

**Secretary**

**193(1)** The council shall:

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

2002, c.C-11.1, s.193; 2006, c.4, s.29.

**District board of revision**

**194(1)** A council may agree with the council of any other municipality to jointly establish a district board of revision to have jurisdiction in their municipalities.

- (2) Section 192 applies, with any necessary modification, to a district board of revision.
- (3) Notwithstanding subsection 193(2), the assessor of a city that is a signatory to an agreement pursuant to this section to establish a district board of revision is eligible to be appointed secretary of the district board of revision but shall not act as secretary on any appeal to the district board of revision from the city for which he or she is the assessor.
- (4) For those appeals mentioned in subsection (3) where an assessor is prohibited from acting as secretary of the district board of revision, the signatories to the agreement pursuant to this section shall appoint another person to act as secretary to the district board of revision.

2002, c.C-11.1, s.194; 2006, c.4, s.30.

**Simplified appeals**

**195(1)** This section applies, at the option of the appellant, to an appeal concerning the assessment of:

- (a) a single family residential property regardless of the total assessment; or
  - (b) any property that has a total assessment of \$250,000 or less.
- (2) Notwithstanding subsection 192(6), the chairperson of the board of revision may appoint one person from among the members of the board of revision to hear and rule on appeals to which this section applies.
- (3) **Repealed.** 2003, c.18, s.37.
- (4) A notice of appeal pursuant to this section is to be in the form prescribed pursuant to subclause 185(1)(c)(ii) and subsection 197(6).
- (5) Section 200 does not apply to an appellant in an appeal to which this section applies.

2002, c.C-11.1, s.195; 2003, c.18, s.37; 2006, c.4, s.31.

**Fees**

- 196(1)** Subject to subsection (6), a council may set fees payable by persons wishing to appeal their assessments or to be involved as a party in a hearing before the board of revision and for obtaining copies of the board of revision's decisions and other documents.
- (2) A council may classify property according to type, value or any other criterion for the purposes of the payment of fees pursuant to subsection (1).
- (3) The fees payable pursuant to subsection (1) need not be the same for each class of property established pursuant to subsection (2).
- (4) The fees paid by an appellant pursuant to subsection (1) must be refunded if:
- (a) the appellant is successful in whole or in part on an appeal at either the board of revision or the appeal board;
  - (b) the appellant's appeal has not been filed by the secretary for the reasons mentioned in subsection 199(7);
  - (c) the appellant withdraws an appeal in accordance with subsection 197(7); or
  - (d) the appellant enters into an agreement pursuant to section 204 resolving all matters on appeal.
- (5) If an appellant fails to pay the fees required pursuant to subsection (1) within the 30-day period mentioned in subsection 198(1) or within the 60-day period mentioned in subsection 198(1.1), as the case may be, the appeal is deemed to be dismissed.
- (6) The fees established pursuant to this section must not exceed any prescribed maximum fee or the appropriate amount set out in a prescribed schedule of maximum fees.

2002, c.C-11.1, s.196; 2006, c.4, s.32.

**DIVISION 6**  
**Appeals to Board of Revision**

**Appeal procedure**

- 197(1)** An appeal of an assessment may only be taken by a person who:
- (a) has an interest in any property affected by the valuation or classification of any property; and
  - (b) believes that an error has been made:
    - (i) in the valuation or classification of the property; or
    - (ii) in the preparation or content of the relevant assessment roll or assessment notice.

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- (2) If land has been assessed together with improvements on it, no person shall base an appeal on:
- (a) the valuation of land apart from the improvements to the land; or
  - (b) the valuation of improvements apart from the land on which the improvements are situated.
- (3) A city, other taxing authority or the agency may appeal an assessment to a board of revision on the grounds that an error has been made in:
- (a) the valuation or classification of any property in the preparation of the relevant assessment roll or assessment notice; or
  - (b) the content of the relevant assessment roll or assessment notice.
- (4) The agency is to be made a party to an appeal if:
- (a) the agency prepared the valuation or classification of any property being appealed; or
  - (b) the appeal is by a city or other taxing authority.
- (5) The appellant shall give a separate notice of appeal for each assessment being appealed.
- (6) A notice of appeal must be in writing in the form prescribed in regulations made by the minister and must:
- (a) set out the specific grounds on which it is alleged that an error exists;
  - (b) set out in summary form the particular facts supporting each ground of appeal;
  - (c) if known, set out the change to the assessment roll that is requested by the appellant;
  - (d) include a statement that:
    - (i) the appellant and the respondent have discussed the appeal, specifying the date and outcome of that discussion, including the details of any facts or issues agreed to by the parties; or
    - (ii) if the appellant and the respondent have not discussed the appeal, a statement to that effect specifying why no discussion was held; and
  - (e) include the mailing address of the appellant.
- (7) An appellant may withdraw his or her appeal for any reason by notifying the secretary of the board of revision at least 15 days before the day on which the appeal is to be heard by the board of revision.

**Filing notice of appeal**

**198(1)** A notice of appeal must be filed, together with any fee set by the council pursuant to section 196, at the address shown on the assessment notice:

- (a) within 30 days after the date on which the notice of assessment is mailed to the person; or
- (b) if no notice of assessment is mailed to the person, within 30 days after the later of:
  - (i) the date on which the notice of assessment is published pursuant to section 187; and
  - (ii) the date on which the notice of a bylaw dispensing with the preparation of assessment notices is published pursuant to section 187.

(1.1) Notwithstanding clauses (1)(a) and (b), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, a notice of appeal must be filed, together with any fee set by the council pursuant to section 196, within 60 days after the date mentioned in those clauses.

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

(3) On receiving a notice of appeal, the secretary of the board of revision shall, as soon as is reasonably practicable, provide the assessor with a copy of the notice of appeal.

2002, c.C-11.1, s.198; 2003, c.18, s.39; 2006, c.4, s.33.

**Notice of hearing**

**199(1)** If a hearing is required, the secretary of the board of revision shall set the date, time and location for the hearing before the board of revision.

(2) The secretary of the board of revision shall, at least 30 days before the hearing, serve on the appellant and the assessor a notice stating:

- (a) the date, time and location of the hearing; and
- (b) that, if the appellant fails to appear at the hearing, the hearing may proceed in the appellant's absence, at which time the appeal may be dismissed and no further or other appeal may be taken by the appellant.

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

- (a) at the address for service indicated in the notice of appeal; or
- (b) if no address is given in the notice of appeal, at the address entered on the assessment roll.

(4) After notice has been served pursuant to subsection (3), the appellant, the assessor and the secretary of the board of revision may agree to an earlier hearing date for the appeal if they also agree to a date for the disclosure of evidence in accordance with section 200.

(5) The secretary of the board of revision shall not set a hearing date for an appeal unless, in the secretary's opinion, the appellant has complied with all the requirements set out in section 197.

(6) If, in the opinion of the secretary of the board of revision, the notice of appeal does not comply with section 197, the secretary shall:

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

(7) If the appellant does not comply with a notice given pursuant to subsection (6), the secretary of the board of revision may refuse to file the notice of appeal, which action is deemed to be a refusal by the board of revision to hear the appeal.

2002, c.C-11.1, s.199; 2003, c.18, s.40; 2006, c.4, s.34.

**Disclosure of evidence**

**200(1)** If an appellant intends to make use of any written materials on the hearing of an appeal, at least 20 days before the date set for the hearing the appellant shall:

- (a) file a copy of the materials with the secretary of the board of revision; and
- (b) serve a copy of the materials on every other party to the appeal.

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

- (a) file a copy of the materials with the secretary of the board of revision; and
- (b) serve a copy of the materials on every other party to the appeal.

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

- (a) file a copy of the materials in response with the secretary of the board of revision; and
- (b) serve a copy of the materials in response on every other party to the appeal.

(3) If a party does not comply with any of subsections (1) to (2.1), the board of revision may:

- (a) accept and consider the material sought to be filed; or
- (b) refuse to accept or consider the material sought to be filed.

(4) At least 10 days before the date set for the appeal hearing, the assessor shall file with the secretary of the board of revision and serve a copy on all parties to the appeal:

- (a) a complete assessment field sheet; and
- (b) a written explanation of how the assessment was determined, including:
  - (i) a statement indicating whether the assessor considered any decisions of the appeal board pursuant to subsection 165(3.2) in determining the assessment; and
  - (ii) if the assessor did consider one or more decisions of the appeal board in determining the assessment, a statement indicating whether the assessor decided to apply, to apply in part, to apply with modification or not to apply the decision of the appeal board to the assessment and the reasons for that decision.

(5) If an earlier hearing date has been agreed to pursuant to subsection 199(4), the appellant and the assessor are not required to comply with subsections (1) to (4) if they have agreed to dates, before the hearing date, by which they shall disclose to each other and to the board of revision the nature of the evidence that the person intends to present, in sufficient detail to allow the other to respond to the evidence at the hearing.

2002, c.C-11.1, s.200; 2006, c.4, s.35; 2010, c.3, s.24.

**Declaration of confidentiality**

**201(1)** Before providing information to the assessor or any other party to an appeal, the party that is to provide the information may:

- (a) declare the information confidential; and
- (b) seek an undertaking of the other party that:
  - (i) all or some of the information provided is provided solely for the purpose of preparing an assessment or for an appeal hearing; and
  - (ii) no other use may be made of the information.

(2) Failure to provide an undertaking pursuant to subsection (1) forfeits the right of the other party to obtain the information being sought by any other process.

(3) No person who is required to comply with an undertaking given pursuant to this section shall fail to do so.

2002, c.C-11.1, s.201.

**Ruling re confidentiality of information**

**202(1)** On the request of any party to an appeal, a board of revision, the appeal board or the Court of Appeal may make an order declaring all or any part of the information provided by that party to be confidential if the board of revision, the appeal board or the Court of Appeal determines that disclosure of that information on the hearing of the appeal could reasonably be expected to:

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

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

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

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

2002, c.C-11.1, s.202.

**Proceedings before board of revision**

**203(1)** Boards of revision 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) Boards of revision may require any person giving evidence before them to do so under oath.

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

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

2002, c.C-11.1, s.203.



**Production of assessment roll, etc.**

**203.1** If directed to do so by the board of revision, the person having charge of the assessment roll, or any person having charge of any books, papers or other documents relating to the matter on appeal, shall:

- (a) appear at the hearing of the appeal; and
- (b) produce the assessment roll and all books, papers and other documents in his or her custody relating to the matter on appeal.

2006, c.4, s.36.

**Agreement to adjust assessment**

**204(1)** The parties to an appeal may agree to a new valuation or classification of a property, or to changing the taxable or exempt status of a property, if, during the appeal period but before the appeal is heard by the board of revision, all parties to the appeal agree:

- (a) to a valuation or classification other than the valuation or classification stated on the notice of assessment; or
  - (b) to a change in the taxable or exempt status of a property from that shown on the assessment roll.
- (2) An agreement pursuant to subsection (1) must be in writing.
- (3) If an agreement entered into pursuant to this section resolves all matters on appeal:
- (a) the assessor shall make any changes to the assessment roll that are necessary to reflect the agreement between the parties; and
  - (b) by providing written notice to the secretary of the board of revision, the appellants shall withdraw his or her appeal.

2006, c.4, s.37.

**Witnesses**

**205(1)** A party to an appeal may testify, and may call witnesses to testify, at the hearing of the appeal before the board of revision.

- (2) For the purposes of a hearing before a board of revision, a party may request the secretary of the board of revision to issue a subpoena to any person:
- (a) to appear before the board;
  - (b) to give evidence; and
  - (c) to produce any documents and things that relate to the matters at issue in the appeal.

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

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

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

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

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

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

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

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

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

2002, c.C-11.1, s.205.

**Evidence**

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

2002, c.C-11.1, s.206.

**Failure to appear**

**207(1)** Subject to subsection (3), if an appellant fails to appear either personally or by agent at the board of revision hearing, the board may:

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

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

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

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

2002, c.C-11.1, s.207.

**Recording**

**208(1)** If, at least two days before the day scheduled for the hearing of an appeal to the board of revision, a party to the appeal requests that the hearing or part of the hearing or the testimony of a witness testifying at a hearing be recorded, the chairperson of the board or panel shall order that the hearing or a part of the hearing or the testimony of a witness be recorded by a person appointed by the board.

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

- (a) recording the hearing, a part of the hearing or the testimony of a witness, including the cost of the services of the person appointed to make a recording;
- (b) producing a readable transcript of a recording or part of a recording; and
- (c) making copies of a recording or a transcript.

(3) The secretary of the board of revision may withhold the recording or transcript until the costs charged pursuant to subsection (2) are paid.

(4) The secretary of the board of revision shall forward a transcript of the recording to the appeal board if:

- (a) pursuant to this section, a recording is made of a hearing or of part of a hearing or of the testimony of a witness testifying at a hearing;
- (b) the matter that is the subject of the hearing is subsequently appealed to the appeal board; and
- (c) the party to the appeal who requests the transcription has paid the costs of producing the transcript.

2002, c.C-11.1, s.208.

**Amending notice of appeal**

**209(1)** On application made by an appellant appearing before it, a board of revision may, by order, grant leave to the appellant to amend his or her notice of appeal so as to add a new ground on which it is alleged that error exists.

(2) An order made pursuant to subsection (1) may be made subject to any terms and conditions that the board of revision considers appropriate.

(3) An order made pursuant to subsection (1) must be in writing.

2002, c.C-11.1, s.209.

**Decisions of board of revision**

**210(1)** After hearing an appeal, a board of revision or, if the appeal is heard by a panel, the panel may, as the circumstances require and as the board or panel considers just and expedient:

(a) confirm the assessment; or

(b) change the assessment and direct a revision of the assessment roll accordingly:

(i) subject to subsection (3), by increasing or decreasing the assessment of the subject property;

(ii) by changing the liability to taxation or the classification of the subject property; or

(iii) by changing both the assessed value of the subject property and its liability to taxation or its classification.

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

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

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

(4) A board of revision shall make all decisions on appeals within 180 days after the date on which the city publishes a notice pursuant to section 187, and no appeal may be heard after that date except where allowed pursuant to subsection 189(2) or 213(9) or section 360.

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

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

(b) a statement informing the party of the rights of appeal available pursuant to section 216 and the procedure to be followed on appeal.

2002, c.C-11.1, s.210; 2003, c.18, s.42; 2006, c.4, s.38.

**Amendment of assessment roll**

**211** The assessor shall make any changes to its assessment roll that are necessary to reflect the decision of a board of revision.

2002, c.C-11.1, s.211.

**Immunity**

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

2002, c.C-11.1, s.212.

**DIVISION 7****Appeals to Saskatchewan Municipal Board****Appeals to consolidate assessment appeals**

**213(1)** Notwithstanding section 198, a person may appeal an assessment directly to the appeal board if:

- (a) the person has an interest in property in more than one city or municipality or in the city and in other cities or municipalities;
  - (b) with respect to those properties, the person, in accordance with section 198, gives notices of appeal to the board of revision in more than one of the cities or municipalities; and
  - (c) the appeal board grants the person leave to have the appeals heard by the appeal board as a single assessment appeal and, for that purpose, consolidates the appeals.
- (2) A person who wishes to appeal directly to the appeal board pursuant to this section shall, at the same time he or she gives notices of appeal to the boards of revision pursuant to section 198:
- (a) file with the appeal board:
    - (i) an application for leave to appeal to the appeal board, in the form specified by the appeal board;
    - (ii) a copy of each notice of appeal filed pursuant to section 198; and
    - (iii) the fee specified by the appeal board; and

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- (b) give a copy of the application for leave to appeal to the appeal board to:
  - (i) the secretary of each board of revision affected; and
  - (ii) all other parties to the appeals.
- (3) Within 15 days after receiving a copy of the application for leave to appeal to the appeal board pursuant to subsection (2), the assessor of each city or other municipality affected may each file with the appeal board a written objection to the application.
- (4) If the assessor of a city or other municipality files a written objection pursuant to subsection (3), the assessor shall:
  - (a) state the grounds for the objection; and
  - (b) give a copy of the written objection to the appellant and to every other party to the appeals.
- (5) Within 45 days after the application for leave to appeal and supporting materials are filed with the appeal board pursuant to clause (2)(a), the appeal board shall:
  - (a) either grant leave to appeal or dismiss the application; and
  - (b) serve written notice of its decision, with reasons, by ordinary mail on all parties to the appeals and on each board of revision affected by the application for leave to appeal.
- (6) The appeal board may grant leave to appeal if it is of the opinion that the grounds of appeal for each assessment are sufficiently alike to warrant consolidating the appeals into a single assessment appeal before it.
- (7) A decision of the appeal board granting leave to appeal:
  - (a) transfers to the appeal board the appeals brought pursuant to section 198 that were the subject of the application for leave to appeal; and
  - (b) consolidates the appeals mentioned in clause (a) into a single assessment appeal before the appeal board.
- (8) On the appeal board granting leave to appeal, the council of each city affected shall refund any fee that was submitted by the appellant pursuant to section 218.
- (9) Notwithstanding section 210, if the appeal board dismisses an application for leave to appeal brought pursuant to this section, each board of revision affected has an additional 60 days, after the date on which it is advised that leave to appeal was dismissed, to hear the appeal and render its decision.

**Direct appeals re commercial and industrial property**

**214(1)** Notwithstanding section 198, a person may appeal an assessment directly to the appeal board, without leave, if:

- (a) the person has an interest in properties that are classified as commercial and industrial property pursuant to the regulations;
  - (b) the total assessment of those properties as recorded in the assessment roll is greater than the prescribed amount; and
  - (c) the person, the applicable board of revision and the city agree to proceed in accordance with this section.
- (2) A person who wishes to appeal directly to the appeal board pursuant to this section shall, at the same time he or she gives a notice of appeal to the board of revision pursuant to section 198:

- (a) file with the appeal board:
  - (i) a notice of appeal to the appeal board, in the form specified by the appeal board; and
  - (ii) the fee specified by the appeal board; and
- (b) give a copy of the notice of appeal to the appeal board to:
  - (i) the secretary of the board of revision affected; and
  - (ii) all other parties to the appeal.

2002, c.C-11.1, s.214; 2006, c.4, s.39.

**Procedure before appeal board**

**215(1)** The procedure respecting appeals to a board of revision apply, with any necessary modification, to an appeal pursuant to section 213 or 214.

(2) Subject to subsection (3), on the hearing of an appeal pursuant to section 213 or 214, the appeal board, in addition to its powers and responsibilities, has all the powers and responsibilities that a board of revision would have with respect to the appeal.

(3) Subject to section 360, the appeal board shall conclude the hearing of any appeal pursuant to section 213 or 214 and render its decision, with written reasons, within nine months after it:

- (a) grants leave to appeal pursuant to section 213; or
- (b) receives a notice of appeal pursuant to section 214.

(4) If the appeal board hears an appeal pursuant to section 213 or 214, the appellant has no right of appeal pursuant to section 216.

2002, c.C-11.1, s.215.

**Appeals from decisions of board of revision**

**216** Subject to subsection 196(5), any party to an appeal before a board of revision has a right of appeal to the appeal board:

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

2002, c.C-11.1, s.216.

**Notice of appeal**

**217(1)** An appellant, including a city, other taxing authority or the agency, bringing an appeal to the appeal board shall serve on the secretary of the appeal board a notice of appeal setting out all the grounds of appeal.

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

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

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

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

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

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

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

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

2002, c.C-11.1, s.217; 2007, c.20, s.14.

**Fees on appeal**

**218(1)** When filing a notice of appeal pursuant to section 217, the appellant shall pay the applicable filing fee established for the purposes of an assessment or classification appeal pursuant to this or any other Act.

(2) For the purposes of subsection (1), the fees must be paid within the 30-day period mentioned in subsection 217(3).



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

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

2002, c.C-11.1, s.218.

**Notification of filing**

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

- (a) the secretary of the board of revision; and
- (b) every other party to the appeal other than the appellant.

2002, c.C-11.1, s.219.

**Transmittal of board of revision record**

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

- (a) the notice of appeal to the board of revision;
- (b) materials filed with the board of revision before the hearing;
- (c) any exhibits entered at the board of revision hearing;
- (d) the minutes of the board of revision, including a copy of any order made pursuant to section 209;
- (e) any written decision of the board of revision; and
- (f) the transcript, if any, of the proceedings before the board of revision.

2002, c.C-11.1, s.220.

**Appeal hearing date**

**221(1)** The appeal board shall, with respect to each appeal:

- (a) set the date, time and place of the hearing of the appeal; and
  - (b) give written notice of the hearing to each of the parties.
- (2) For the purposes of clause (1)(a), the notice mentioned in that clause must set out:
- (a) the name of the appellant and the names of the other parties to the appeal;
  - (b) the legal description or address of the property to which the appeal relates; and
  - (c) the scheduled date, time and place of the hearing of the appeal.
- (3) The assessor to whom a notice is sent pursuant to subsection (1) shall post the notice in a conspicuous place in the building in which the central offices of the city are located.

2002, c.C-11.1, s.221.

**Appeal determined on record**

**222** Subject to section 223, and notwithstanding any power that the appeal board has pursuant to *The Municipal Board Act* to obtain other information, an appeal to the appeal board pursuant to this Act is to be determined on the basis of the materials transmitted pursuant to section 220.

2002, c.C-11.1, s.222.

**New evidence**

**223(1)** The appeal board shall not allow new evidence to be called on appeal unless it is satisfied that:

- (a) through no fault of the person seeking to call the new evidence, the written materials and transcript mentioned in section 220 are incomplete, unclear or do not exist;
  - (b) the board of revision has omitted, neglected or refused to make a decision; or
  - (c) the person seeking to call the new evidence has established that relevant information has come to the person's attention and that the information was not obtainable or discoverable by the person through the exercise of due diligence at the time of the board of revision hearing.
- (2) If the appeal board allows new evidence to be called pursuant to subsection (1), the appeal board may make use of any powers it possesses pursuant to *The Municipal Board Act* to seek and obtain further information.

2002, c.C-11.1, s.223.

**Proceedings**

**224(1)** In conducting the hearing of an appeal, the appeal board may exercise the powers that are vested in it pursuant to *The Municipal Board Act*.

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

2002, c.C-11.1, s.224.

**Failure to appear**

**225(1)** If notice is given and a party fails to attend the hearing of the appeal, the appeal board may hear and decide the appeal in the absence of the party.

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

2002, c.C-11.1, s.225.

**Decisions**

- 226(1)** After hearing an appeal, the appeal board may:
- (a) confirm the decision of the board of revision; or
  - (b) modify the decision of the board of revision in order that:
    - (i) errors in and omissions from the assessment roll may be corrected; and
    - (ii) an accurate, fair and equitable assessment for the property may be placed on the assessment roll.
- (2) If the appeal board decides to modify the decision of the board of revision pursuant to subsection (1), the appeal board may adjust, either up or down, the assessment or change the classification of the property.
- (3) Notwithstanding subsections (1) and (2), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.
- (3.1) Notwithstanding subsections (1) and (2), an assessment shall not be varied on appeal if equity has been achieved with similar properties.
- (4) After a decision is made pursuant to subsection (1), the secretary of the appeal board shall, by ordinary mail, send a copy of the decision together with written reasons, if any, for the decision to each party in the appeal.
- (5) If the assessment roll has not been confirmed by the agency pursuant to section 228, the assessor shall make any changes to the assessment roll of the city that are necessary to reflect the decision of the appeal board.
- (6) **Repealed.** 2003, c.18, s.44.

2002, c.C-11.1, s.226; 2003, c.18, s.44; 2006, c.4, s.40.

**Application of decisions**

- 227(1)** A decision made by a board of revision or the appeal board on an appeal of an assessment of any property applies, to the extent that it relates, to any assessment placed on the assessment roll for the property after the appeal is initiated but before the decision is made, without the need for any further appeal being initiated with respect to the assessment.
- (2) If the parties to an appeal cannot agree as to whether or to what extent subsection (1) applies in their circumstances, any party to the appeal may apply to the board that issued the decision to issue a ruling on the matter.
- (3) On an application pursuant to subsection (2), the board may make any ruling that it considers appropriate and that ruling is subject to appeal in the same manner as any other decision issued by that board.

2002, c.C-11.1, s.227.

DIVISION 8  
Confirmation of Assessment Roll

**Confirmation of assessment roll**

**228(1)** On or after January 1 of the year to which the assessment roll relates, the assessor shall make returns to the agency, in the forms and at times required by the agency, showing:

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

2006, c.4, s.41.

**Subdivision of land**

**229(1)** Subject to subsection (2), if, after the assessment roll is confirmed, a parcel of land is subdivided or titles are issued pursuant to a condominium plan that is approved by the Controller of Surveys, the assessor may:

- (a) cancel the assessment of the parcel;
  - (b) reassess the land; and
  - (c) amend the assessment and tax rolls accordingly.
- (2) Notices of a reassessment pursuant to subsection (1) are to be given in the same manner as a notice of a new assessment, and any interested party may appeal to the board of revision against the decision of the assessor.

(3) An appellant to the board of revision pursuant to subsection (2) or the city may appeal the decision of that board to the appeal board.

(4) The provisions of this Part governing appeals against assessments apply, with any necessary modification, to appeals pursuant to this section.

2004, c.54, s.19.

**Assessment binding**

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

2002, c.C-11.1, s.230.

**Proof of contents of assessment roll**

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

2004, c.54, s.20.

**PART XI  
Property Tax**

**DIVISION 1  
Interpretation of Part**

**Interpretation of Part**

**232** In this Part, “**tax rate**” means the rate of taxation determined for a class or sub-class of property pursuant to section 255 or a rate mentioned in section 288 of *The Education Act, 1995* for school divisions.

2002, c.C-11.1, s.232; 2009, c.23, s.5.

**DIVISION 2  
Tax Roll**

**Tax roll required**

**233(1)** A city shall prepare a tax roll annually.

(2) The tax roll may consist of:

- (a) one roll for all taxes imposed pursuant to this Act and any other Act; or
- (b) a separate roll for each tax.

(3) The tax roll may be a continuation of the assessment roll or may be separate from the assessment roll.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the roll.

2002, c.C-11.1, s.233.

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**Contents and correction of tax roll**

**234(1)** The tax roll must show all of the following for each taxable property:

- (a) a description sufficient to identify the location of the property;
  - (b) the name and mailing address of the taxpayer;
  - (c) the taxable assessment as determined pursuant to section 167;
  - (d) the name, tax rate and amount of each tax imposed with respect to the property;
  - (e) the total amount of all taxes imposed with respect to the property;
  - (f) the amount of tax arrears, if any;
  - (g) any other information that the city considers appropriate.
- (2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the manager or commissioner:
- (a) may correct the tax roll for the current year only; and
  - (b) on correcting the roll, shall prepare and send an amended tax notice to the taxpayer.
- (3) If it is discovered that no tax has been imposed on a taxable property, the city may impose the tax for the current year only and, in that case, shall prepare and send a tax notice to the taxpayer.
- (4) If exempt property becomes taxable or taxable property becomes exempt pursuant to section 265, the manager or commissioner shall:
- (a) correct the tax roll; and
  - (b) on correcting the roll, prepare and send an amended tax notice to the taxpayer.
- (5) The date of every entry made on the tax roll pursuant to this section must be shown on the roll.

2002, c.C-11.1, s.234; 2004, c.54, s.21.

DIVISION 3  
**Imposition of Tax**

**Liability for taxation**

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

2002, c.C-11.1, s.235.

**Taxes imposed on January 1**

**236(1)** Taxes imposed with respect to a financial year of a city pursuant to this Act or any other Act are deemed to have been imposed on January 1.

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

2002, c.C-11.1, s.236.

DIVISION 4  
Tax Notices

**Tax notices**

**237(1)** A city shall annually:

- (a) prepare tax notices for all taxable property shown on the tax roll of the city; and
  - (b) send the tax notices to the taxpayers before the end of the year in which the taxes are imposed.
- (2) A tax notice may include a number of taxable properties if the same person is the taxpayer for all of them.
- (3) A tax notice may consist of:
  - (a) one notice for all taxes imposed pursuant to this Act or any other Act;
  - (b) a separate notice for each tax; or
  - (c) several notices showing one or more taxes.
- (4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.
- (5) A tax notice must show all of the following:
  - (a) the same information that is required to be shown on the tax roll;
  - (b) **Repealed.** 2003, c.18, s.46.
  - (c) the total taxes due;
  - (d) the dates on which penalties may be imposed if the taxes are not paid;
  - (e) any other information that the city considers appropriate.
- (6) Notwithstanding clause (5)(a), a council may, by bylaw, authorize that the tax rate for the city portion of the tax levy be expressed as an effective tax rate, calculated by dividing the amount of revenue required by the total assessment of all property on which the tax rate is to be imposed.
- (7) By agreement with the other taxing authorities on whose behalf a city collects taxes, a tax notice may show the tax rate for the levy on behalf of the other taxing authorities as an effective tax rate determined in the same manner as is set out in subsection (6).
- (8) If a tax lien has been filed pursuant to any *Tax Enforcement Act* against the property with respect to which any portion of the taxes shown in the notice is due, the notice is to contain a statement to that effect.
- (9) If a bylaw is passed providing for payment by instalment, allowing a discount or imposing an additional percentage charge, the tax notice is required to contain a written or printed concise statement of:
  - (a) the time and manner of payment; and
  - (b) the discount allowed or the additional percentage charge imposed.

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(10) No defect, error or omission in the form or substance of a notice or statement required by this section, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes.

2002, c.C-11.1, s.237; 2003, c.18, s.46; 2006, c.4, s.42.

**Sending tax notices**

**238(1)** A copy of the tax notice may be sent:

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

(2) If the mailing address of the taxpayer and the taxable property is unknown to the city, the city shall retain the tax notice but the tax notice is deemed to have been sent to the taxpayer.

2002, c.C-11.1, s.238.

**Certification of date of sending tax notice**

**239(1)** A designated officer shall certify the date the tax notices are sent pursuant to section 238.

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

2002, c.C-11.1, s.239.

**Deemed receipt of tax notice**

**240(1)** A tax notice is deemed to be received seven days after it is sent.

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

2002, c.C-11.1, s.240.

**Correction of tax notice**

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

2002, c.C-11.1, s.241.



DIVISION 5  
Payment of Taxes

**Manner of payment**

**242(1)** Subject to the regulations, a council may provide incentives for payment of taxes by the dates set out in the resolution or bylaw providing for the incentives.

(1.1) A city may apply the same incentives that it has provided for by bylaw or resolution pursuant to subsection (1) to any taxes that the city levies on behalf of any other taxing authority, and remission by the city to the other taxing authority of the reduced amount of taxes collected based on those incentives is remission of those taxes by the city in full.

(2) A council may permit taxes to be paid by instalments at the option of the taxpayer.

(3) If taxes are paid to a city, a designated officer shall provide a receipt, on the request of the taxpayer or the taxpayer's agent.

(4) **Repealed.** 2003, c.18, s.47.

(5) The minister may make regulations:

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

(b) prescribing the maximum rates and periods for incentives that may be provided pursuant to this section.

2002, c.C-11.1, s.242; 2003, c.18, s.47; 2006, c.4, s.43.

**Application of tax payment**

**243(1)** If a person pays only a portion of the taxes owing by him or her with respect to any property, a designated officer shall:

(a) first apply the amount in payment of any arrears of taxes due from the person with respect to the property; and

(b) apportion the amount paid between the 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.

(2) If a person does not indicate to which taxable property a tax payment is to be applied, a designated officer shall decide to which taxable property or properties owned by the taxpayer the payment is to be applied.

2002, c.C-11.1, s.243.

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

244(1) With respect to any year, if a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or a class of taxable property, do one or more of the following, with or without conditions:

- (a) cancel or reduce tax arrears;
- (b) cancel or refund all or part of a tax;
- (c) defer the collection of a tax.

(2) Subject to subsection (2.1), if a council takes any action pursuant to subsection (1), the council may also act in the same manner with respect to 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 the council considers it inappropriate to collect the whole or a part of the taxes;
- (b) a lease, licence, permit or contract has expired or been terminated with respect to property that is exempt from taxation;
- (c) in the council's opinion, the taxes owing are uncollectable;
- (d) in the council's opinion, the taxes owing have become uncollectable due to unforeseen hardship to the taxpayer; or
- (e) the council and the other taxing authority agree that the compromise or abatement is in the best interests of the community.

(2.1) A council may take an action pursuant to clause (2)(a), (c), (d) or (e) only with the agreement of the other taxing authority on whose behalf the city levies taxes if the council's proposed action results in the claim of the other taxing authority being affected for two or more consecutive years.

(3) A city that compromises or abates a claim pursuant to either subsection (2) or (2.1) shall immediately provide the other taxing authority on whose behalf the city levies taxes with full particulars of the compromise or abatement.

(4) The city shall act pursuant to subsection (5) if:

- (a) the city compromises or abates a claim for taxes;
- (b) any arrears of taxes levied against the occupant of property that is exempt from taxation become uncollectable and the city is unable to enforce their collection; or
- (c) the city makes a refund of taxes.

(5) In the circumstances set out in subsection (4), the city shall:

- (a) recover or reduce the liability owing to the school division or conservation and development area from school taxes or conservation and development taxes, respectively, remitted in the compromise or abatement or levied against those occupants; and
- (b) subject to the consent of the Board of Revenue Commissioners, as the case may require, recover from or reduce the liability owing to the Minister of Finance by the proportion of any taxes compromised or abated.

- (6) **Repealed.** 2004, c.54, s.22.
- (7) A designated officer shall discharge the registration of an interest based on a tax lien registered in the Land Titles Registry pursuant to any *Tax Enforcement Act* if:
- (a) the interest has been registered against land with respect to which taxes are levied;
  - (b) **Repealed.** 2004, c.54, s.22.
  - (c) all amounts in arrears with respect to taxes that were levied before and after the registration of the tax lien have been compromised, abated or paid.
- (8) A council may acquire, hold and dispose of property offered or transferred to it in partial or complete settlement or payment of, or as security for any lien or charge or any right to a lien or charge on any taxes, licence fee or other indebtedness owing to the city.
- (9) If the city acquires property pursuant to subsection (8) in settlement of taxes:
- (a) the property is deemed to have been acquired in accordance with *The Tax Enforcement Act*; and
  - (b) *The Tax Enforcement Act*, as it relates to the sale and distribution of proceeds of the sale of real property, applies to the acquisition.

2002, c.C-11.1, s.244; 2004, c.54, s.22; 2006, c.4, s.44; 2007, c.30, s.2.

#### Tax becomes debt to city

##### 245 Taxes due to a city:

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

2002, c.C-11.1, s.245.

#### Tax certificates

##### 246(1) On request, a designated officer shall issue a tax certificate showing:

- (a) the amount of taxes imposed in the year with respect to the property specified on the certificate and the amount of taxes owing;
- (b) the total amount of tax arrears, if any;

- (c) the amount of any local improvement special assessment:
    - (i) due with respect to any parcel of land; or
    - (ii) shown on a special assessment roll for a local improvement but not due at the time certified by the assessor;
  - (d) notice of any intention to undertake a local improvement that the Saskatchewan Municipal Board has approved and that may affect the land; and
  - (e) if known by the city, whether there is an outstanding assessment appeal regarding the property before the board of revision or the Saskatchewan Municipal Board.
- (2) A tax certificate issued pursuant to this section is deemed to have been properly executed and is binding on the city.
- (3) Subject to the regulations made by the minister, the council shall, by bylaw, set the amount of the fee that may be charged for issuing a tax certificate pursuant to this section.
- (4) The minister may make regulations prescribing the maximum fee that may be charged pursuant to this section.

2002, c.C-11.1, s.246; 2003, c.18, s.48.

**Proof of taxes**

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

2002, c.C-11.1, s.247.

**Action for refund of taxes**

**248(1)** Notwithstanding *The Limitations Act*, an action or other proceeding for the return by a 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 six months after the payment of the money to the city.

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

2002, c.C-11.1, s.248; 2004, c.L-16.1, s.39.

DIVISION 6  
**Penalties for Non-payment**

**Current year**

**249(1)** Subject to the regulations made by the minister, a council may impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice, at the rate set out in the resolution or bylaw authorizing the imposition of penalties.

(2) A penalty pursuant to subsection (1) must not be imposed sooner than 30 days after the tax notice is sent out.

(3) The minister may make regulations prescribing the maximum percentage penalty or additional penalty that may be imposed pursuant to this section.

2002, c.C-11.1, s.249.

**Other years**

**250(1)** Subject to the regulations made by the minister, a council may impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed, at the rate set out in the resolution or bylaw authorizing the imposition of penalties.

(2) A penalty pursuant to subsection (1) must not be imposed sooner than:

(a) January 1 of the year following the year in which the tax was imposed; or

(b) any later date specified in the resolution or bylaw.

(3) The minister may make regulations prescribing the maximum percentage penalty or additional penalty that may be imposed pursuant to this section.

2002, c.C-11.1, s.250.

**Arrears of certain costs and expenses**

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

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

(b) are subject to the penalties mentioned in sections 249 and 250 of this Act.

2002, c.C-11.1, s.251; 2003, c.18, s.49.

**Penalties part of taxes**

**252** A penalty imposed pursuant to section 249 or 250 is part of the tax with respect to which it is imposed.

2002, c.C-11.1, s.252.

**DIVISION 7  
Imposing and Calculating Tax**

**Property tax bylaw**

**253(1)** A council shall pass a property tax bylaw annually.

(2) The property tax bylaw authorizes the council to impose a tax on all taxable assessments, as determined in accordance with section 167, in the city:

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

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

(3) Notwithstanding subsection (2) but subject to subsection (4), if a city has entered into a restructuring agreement mentioned in section 46, the council may, by bylaw, authorize a special purpose levy on properties affected by the restructuring agreement for the purposes specified in the restructuring agreement.

(4) No special purpose levy mentioned in subsection (3) may be authorized:

(a) subject to clause (b), for a term greater than 10 years; or

(b) if the special purpose levy is to retire a city debt, for a term greater than the term of the outstanding debt.

(5) Taxes may not be imposed pursuant to this section with respect to property that is exempt from property taxation.

2002, c.C-11.1, s.253.

**Classes and sub-classes of property**

**254(1)** A council may establish classes and sub-classes of property for the purposes of establishing tax rates.

(2) The assessor shall determine to which class or sub-class any property belongs.

2002, c.C-11.1, s.254.

**Tax rates**

**255(1)** A council may pass a property tax bylaw setting mill rate factors.

(2) The mill rate factors set pursuant to subsection (1), when multiplied by the uniform rate described in clause 253(2)(a), establish a tax rate for each class or sub-class of property mentioned in section 254.

(3) The tax rate may be different for each class or sub-class of property mentioned in section 254.

(4) Subject to subsection (5), the tax rates set by the property tax bylaw may not be amended after the city sends the tax notices to the taxpayers.

- (5) If, after sending out the tax notices, a city discovers an error or omission that relates to the tax rates set by the property tax bylaw, the city may revise the property tax bylaw and send out a revised tax notice.
- (6) The Lieutenant Governor in Council may make regulations:
- (a) setting classes of assessment of property for the purposes of this section;
  - (b) respecting limits on mill rate factors that may be set by a council;
  - (c) prescribing classes of assessment of property for which a mill rate factor may not be set.
- (7) A regulation made pursuant to subsection (6) may be made retroactive to a day not earlier than the day on which this section came into force.

2002, c.C-11.1, s.255.

**Tax rates for other taxing authorities**

**256(1)** Notwithstanding any other Act or law but subject to subsection (3), a city may apply a mill rate factor established pursuant to section 255 to a rate mentioned in clause 253(2)(b) by agreement with the other taxing authority on whose behalf it collects the taxes for which the rate is set.

(2) Notwithstanding any other Act or law, a city that applies a mill rate factor pursuant to subsection (1) shall adjust the rate set pursuant to clause 253(2)(b) so that the same total amount of tax is levied on behalf of the other taxing authority after applying a mill rate factor.

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

2002, c.C-11.1, s.256; 2009, c.23, s.6.

**Calculating amount of property tax**

**257** The amount of property tax to be imposed pursuant to this Act or any other Act with respect to a property is calculated by multiplying the taxable assessment determined in accordance with section 167 for the property by the tax rate to be imposed on that property.

2002, c.C-11.1, s.257.

**Minimum tax**

**258(1)** Notwithstanding any other provision of this Part, the property tax bylaw may provide, in accordance with this section, for minimum amounts payable as property tax with respect to the matters mentioned in clause 253(2)(a).

(2) The property tax bylaw may provide either a minimum amount of tax or a method of calculating the minimum amount of tax.

(3) The property tax bylaw may establish classes and sub-classes of property for the purposes of this section.

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(4) The property tax bylaw may provide different amounts of minimum tax or different methods of calculating minimum tax for different classes or sub-classes of property.

(5) The property tax bylaw may provide that no minimum tax is payable with respect to a class or sub-class of property.

(6) The Lieutenant Governor in Council may make regulations establishing classes of property for the purposes of this section.

2002, c.C-11.1, s.258.

**Base tax**

**259(1)** Notwithstanding any other provision of this Part, the property tax bylaw may provide, in accordance with this section, for a uniform base amount of base tax payable as property tax with respect to the matters mentioned in clause 253(2)(a).

(2) The property tax bylaw may provide either a base amount of tax or a method of calculating the amount of base tax.

(3) The property tax bylaw may establish classes and sub-classes of property for the purposes of this section.

(4) The property tax bylaw may provide different amounts of base tax or different methods of calculating base tax for different classes or sub-classes of property.

(5) The property tax bylaw may provide that no base tax is payable with respect to a class or sub-class of property.

(6) A council may impose a tax with respect to property in addition to any amount collected as base tax.

(7) The Lieutenant Governor in Council may make regulations establishing classes of property for the purposes of this section.

2002, c.C-11.1, s.259.

**Tax phase-in plan**

**260(1)** Subject to the regulations, a council may:

(a) phase in a tax increase or decrease for taxable property, or a class or sub-class of taxable property, resulting from a revaluation pursuant to *The Assessment Management Agency Act*; and

(b) by agreement with any other taxing authority on whose behalf the city levies taxes, extend the phase-in to any other rates required to be levied by this or any other Act.

(1.1) No tax phase-in plan established pursuant to subsection (1) is to extend over a period that is longer than the period between revaluations as set out in subsection 22(1) of *The Assessment Management Agency Act*.



(2) A tax phase-in plan established pursuant to subsection (1) may set limits on the amounts or percentages of tax increase or decrease resulting from a revaluation to be permitted in each year of the plan for:

- (a) taxable property; or
- (b) any class or sub-class of taxable property.

(3) The limits mentioned in subsection (2) are not required to be the same for tax increases and decreases or for each class or sub-class of property to which the limits apply.

(4) The Lieutenant Governor in Council may make regulations establishing classes of property for the purposes of this section.

2002, c.C-11.1, s.260; 2003, c.18, s.50.

#### **Tax agreement**

**261(1)** A council may enter into a tax agreement with anyone who occupies city-owned property, including property under the direction, control and management of the city.

(2) Instead of paying the tax imposed pursuant to this Act or any other Act and any other fees or charges payable to the city, the tax agreement may provide for an annual payment to the city by the occupier calculated as provided in the agreement.

(3) A tax agreement must provide that the city accepts payment of the amount calculated pursuant to the agreement in place of the tax and other fees or charges specified in the agreement.

2002, c.C-11.1, s.261.

#### **Exemptions from taxation**

**262(1)** The following are exempt from taxation:

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

- (ii) that consists of:
  - (A) prescribed buildings; and
  - (B) land not exceeding the prescribed amount used in connection with the buildings mentioned in paragraph (A);
- (d) buildings or any portion of a building occupied by an Indian band and used for the purposes of a school, together with any land used in conjunction with those buildings or that portion of the building, if the land and buildings are owned by:
  - (i) an Indian band;
  - (ii) a school division; or
  - (iii) any person, society or organization whose property is exempt from taxation pursuant to this or any other Act;
- (e) every place of public worship and the land used in connection with a place of public worship subject to the following limits:
  - (i) the maximum amount of land that is exempt pursuant to this clause is the greater of:
    - (A) 0.81 hectares; and
    - (B) 10 square metres of land for every one square metre of occupied building space used as a place of public worship;
  - (ii) the place of public worship and land must be owned by a religious organization;
  - (iii) the exemption does not apply to any portion of that place or land that is used as a residence or for any purpose other than as a place of public worship;
- (f) property owned and occupied by a school division or the conseil scolaire and consisting of:
  - (i) office buildings and the land used in connection with those buildings;
  - (ii) buildings used for storage and maintenance purposes and the land used in connection with those buildings;
  - (iii) buildings used for the purposes of a school and the land used in connection with those buildings;except any part of those buildings used as a dwelling and the land used in connection with it;
- (g) every cemetery other than a commercial cemetery as defined in *The Cemeteries Act, 1999*;
- (h) every street, public square and park and every war memorial and the land used in connection with it;

- (i) the property owned by the park authority of a regional park that:
  - (i) would, except for subsection 52(4), be wholly or partially within the boundaries of a city; and
  - (ii) is used for regional park purposes;
 except for any portion of the property used as a residence or for any purpose other than a regional park purpose;
- (j) the property of every public library established pursuant to *The Public Libraries Act, 1996*, to the extent of the actual occupation of the property for the purposes of the institution;
- (k) the buildings and land used in connection with buildings owned by any other city, municipality or controlled corporation and used for municipal purposes, except any portion of those buildings or that land that is used:
  - (i) as a residence; or
  - (ii) for any purpose other than a city or municipal purpose;
- (l) minerals, within the meaning of *The Mineral Taxation Act*;
- (m) the property of every agricultural society, fair and exhibition incorporated or continued pursuant to *The Non-profit Corporations Act, 1995*;
- (n) so long as the buildings and lands are actually used and occupied by one of the following institutions, the buildings and lands, not exceeding 1.6 hectares, of and attached to or otherwise bona fide used in connection with and for the purpose of:
  - (i) The Young Men's Christian Association;
  - (ii) The Young Women's Christian Association;
  - (iii) **Repealed.** 2004, c.54, s.23.
  - (iv) any law school established and maintained by the Benchers of the Law Society of Saskatchewan;
- (o) all property of the city;
- (p) so long as the buildings and lands are actually used and occupied by one of the following institutions, the buildings and land attached owned by a division, branch or local unit of:
  - (i) The Royal Canadian Legion Saskatchewan Command;
  - (ii) the Army, Navy and Air Force Veterans in Canada;
  - (iii) the Disabled Veterans' Association of Saskatchewan; and
  - (iv) the Canadian Mental Health Association (Saskatchewan Division);

- (q) the property owned and occupied by The Canadian National Institute for the Blind;
  - (r) property of a person, society or organization that is:
    - (i) exempt from taxation pursuant to this or any other Act; and
    - (ii) occupied by another person, society or organization whose property is exempt from taxation pursuant to this or any other Act;
  - (s) property that:
    - (i) is specially exempted by law from taxation while used by a person for the purposes specified in the Act that conferred the exemption;
    - (ii) ceases to be used for those purposes by the person; and
    - (iii) is leased and used, in whole or in part, by a person who would not be taxable with respect to the property if the person owned it.
- (2) If the exemption from taxation provided by clause (1)(c) is less than that granted by any other Act, the exemption granted by that other Act applies.
- (3) A council may exempt any property from taxation in whole or in part with respect to a financial year.
- (4) Subject to section 263, a council may:
- (a) enter into an agreement with the owner or occupant of any property for the purpose of exempting that property from taxation, in whole or in part, for not more than five years; and
  - (b) in an agreement entered into pursuant to clause (a), impose any terms and conditions that the council may specify.
- (5) If a person considers that an error has been made in determining that any property is liable to taxation, that person may appeal that matter to the board of revision.
- (6) Sections 197 to 226 apply, with any necessary modification, to an appeal made pursuant to subsection (5).
- (7) Property exempt from taxation pursuant to this section is not, by virtue of that fact alone, exempt from any special assessment for local improvements.
- (8) Notwithstanding the repeal of subclause (1)(n)(iii), any buildings and lands that were exempt from taxation pursuant to that subclause before it was repealed continue to be exempt from taxation as long as those buildings and lands are used in good faith in connection with and for the purpose of the association or organization specified in that subclause, as that subclause existed before it was repealed.

**Exempt property and other taxing authorities**

**263(1)** If, after the coming into force of this section, a council exempts or partially exempts any property from taxation pursuant to subsection 262(3), or enters into an agreement to exempt or partially exempt any property from taxation pursuant to subsection 262(4), the council shall raise each year, on behalf of any other taxing authority on whose behalf it levies taxes, an amount equal to the amount that would have been levied on behalf of the other taxing authority if the exemption had not existed.

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

(3) A city shall raise the amount mentioned in subsection (1) by adjusting the rate levied within the city on behalf of the other taxing authority pursuant to clause 253(2)(b), either:

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

(b) in the case of a taxing authority other than a school division, at a uniform rate or, by agreement with that other taxing authority, by means of a uniform rate multiplied by the applicable mill rate factors set pursuant to section 255.

(4) The amount mentioned in subsection (1) is to be calculated by multiplying the most recent assessment of the property to which the exemption or partial exemption applies by the rate set by the other taxing authority and levied pursuant to clause 253(2)(b), subject, in the case of a taxing authority mentioned in clause (3)(b), to any applicable mill rate factors.

(5) Notwithstanding subsection (1) but subject to subsection (6), if, for the purposes of economic development, a council enters into an agreement pursuant to subsection 262(4) to exempt or partially exempt any property from taxation, the city is not required, for the term of the agreement, to replace the tax revenues lost by any other taxing authority on whose behalf the city levies taxes.

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

(7) Notwithstanding subsection 262(4), any other taxing authority on whose behalf the city levies taxes may agree to an extension of an agreement entered into for the purposes mentioned in subsection (5).

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

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**Service fees**

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

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

2003, c.18, s.51.

**Changes to taxable status**

**265(1)** An exempt property or part of an exempt property becomes taxable if:

- (a) the use of the property changes to a use that does not qualify for the exemption; or
  - (b) the occupant of the property changes and the new occupant does not qualify for the exemption.
- (2) A taxable property or part of a taxable property becomes exempt if:
- (a) the use of the property changes to a use that qualifies for the exemption; or
  - (b) the occupant of the property changes and the new occupant qualifies for the exemption.
- (3) If the taxable status of property changes, a tax imposed with respect to the property must be prorated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

2002, c.C-11.1, s.265.

**Taxation of certain improvements**

**266(1)** If the owner of an improvement situated on land belonging to another person or the owner of an improvement that is not attached to the land on which it is placed is assessed, the improvement is liable to taxation as an improvement on the land and is subject to a lien for taxes.

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

2002, c.C-11.1, s.266.

**Taxation in regional parks**

**267(1)** In this section:

- (a) **“city”** means the city in which a regional park would, except for subsection 52(4), be wholly or partially located;
- (b) **“council”** means the council of a city;
- (c) **“park authority”** means the park authority of a regional park that would, except for subsection 52(4), be wholly or partially located within the boundaries of a city.

- (2) On or before March 1 in any year, or any other date that may be agreed to by the park authority and the council, the park authority shall:
- (a) authorize the levy of a uniform rate applicable to the entire regional park; and
  - (b) notify the city of the rate authorized pursuant to clause (a).
- (3) On receipt of a notification pursuant to clause (2)(b), the council shall levy the rate specified in the notice, together with any rates provided for in clause 253(2)(b).
- (4) The city is responsible for assessment and the collection of taxes within the portion of the regional park that would, except for subsection 52(4), be located within the boundaries of the city, in accordance with this Act.
- (5) Notwithstanding subsection (4), a council may, by bylaw, enter into an agreement with the council of any other city or municipality to determine which municipality is responsible for the assessment and collection of taxes mentioned in subsection (4).
- (6) Subsection (7) applies, with any necessary modification, to the municipality that is determined by an agreement mentioned in subsection (5) to be the responsible municipality.
- (7) On or before the tenth day of the month following the month in which the taxes are received by the city, the city shall forward to the park authority not less than:
- (a) 80% of the amount of the taxes levied pursuant to clause (2)(a) and actually collected by the city; or
  - (b) any other fixed amount agreed to by the park authority and the council.
- (8) The park authority shall use funds forwarded to it pursuant to subsection (7) in accordance with *The Regional Parks Act, 1979*.

2002, c.C-11.1, s.267.

**Supplementary property tax roll**

- 268(1)** The city shall prepare a supplementary property tax roll.
- (2) A supplementary tax roll may be:
- (a) a continuation of the property assessment roll prepared pursuant to Part X; or
  - (b) separate from the roll mentioned in clause (a).
- (3) 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 pursuant to the property tax bylaw.

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- (4) Sections 231, 233 and 234 apply with respect to a supplementary property tax roll.
- (5) The city shall:
  - (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.
- (6) Sections 237 to 241 apply with respect to supplementary property tax notices.

2002, c.C-11.1, s.268; 2003, c.18, s.52.

DIVISION 8  
**Adjustment of Tax Levy**

**Proration of tax levy**

**269(1)** Subject to subsection (2), if construction of a building is commenced in any year and the building is assessed in that year, the amount levied on the assessment in that year is to be adjusted to correspond with the portion of the year following the date on which construction of the building was completed.

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

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

2002, c.C-11.1, s.269.

**Effect on taxes of appeals re assessments**

**270(1)** Subject to subsection (2), if the assessment roll is confirmed before appeals to the board of revision, the Saskatchewan Municipal Board or the Court of Appeal have been disposed of, no amendment or alteration to the roll may be made except as provided for in section 178 or 179.

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

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



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

2002, c.C-11.1, s.270; 2004, c.54, s.24.

## DIVISION 9

### Apportionment of Taxes and Other Amounts

#### *Indian Act exemption*

**271** If, pursuant to the *Indian Act* (Canada), property becomes exempt from taxation during the year:

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

2002, c.C-11.1, s.271.

#### **Apportionment of sums other than taxes**

**272(1)** In this section, “**grants**” means grants received:

- (a) from a corporation whose property is exempt from taxation with respect to that property; or
- (b) from the Government of Canada or the Government of Saskatchewan or any agency of those governments with respect to property exempt from taxation.

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- (2) If a city receives a grant and the grants are calculated on the basis of taxes that would be payable if the property with respect to which the grant is paid were not exempt, the grants are to be apportioned between the city and any other taxing authorities on whose behalf the city levies taxes in shares corresponding to their respective tax rates.
- (3) Subsection (2) does not apply if agreed to by the council and the board of any other taxing authority on whose behalf the city levies taxes.
- (4) A percentage of any revenue from licence fees paid by the occupants of trailers or mobile homes equal to the percentage obtained by dividing the tax rate levied for school taxes by the total of the tax rates levied by the city for school and city purposes is to be paid by the council to the school division in which the trailers or mobile homes are located.
- (5) If a separate school division is established in a school division:
- (a) the revenue to be paid for school purposes pursuant to this section is to be divided in the proportions and manner prescribed in section 302 of *The Education Act, 1995*; and
  - (b) the council shall pay the appropriate amounts to each school division or separate school division entitled to receive school taxes.
- (6) Section 291 of *The Education Act, 1995*, or sections 299 to 305 of that Act, as the case may require, apply, with any necessary modification, to the payments made pursuant to subsection (5).

2002, c.C-11.1, s.272.

**Apportionment of legal costs**

**273(1)** If a city has incurred reasonable costs to enforce the payment of taxes, other than pursuant to *The Tax Enforcement Act*, that are not recoverable from the person who owed the taxes, the city may apportion the costs between the city and the other taxing authorities on whose behalf the city levied the taxes in shares corresponding to the respective amounts of taxes collected on behalf of the city and the other taxing authorities.

- (2) **Repealed.** 2004, c.54, s.25.

2002, c.C-11.1, s.273; 2004, c.54, s.25.

**Special assessments**

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

2003, c.18, s.53.

**Monthly return to Minister of Education**

**274** On or before the tenth day of each month, every city shall provide a return in the manner and containing the information directed by the Minister of Education to:

- (a) the Minister of Education; and
- (b) every school division that is wholly or partly within the city.

2009, c.23, s.8.

**274.1 Repealed.** 2009, c.23, s.8.

DIVISION 10  
**Special Taxes**

**Special tax bylaw**

**275(1)** Subject to the regulations, a council may pass a special tax bylaw to raise revenue to pay for any specific service or purpose to be completed within the taxation year.

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

2002, c.C-11.1, s.275; 2003, c.18, s.54; 2010, c.5, s.21.

**Taxable property**

**276(1)** A special tax bylaw passed pursuant to section 275 authorizes the council to impose the tax with respect to property in the city that will benefit from the specific service or purpose stated in the bylaw.

- (2) If a city provided a special service with respect to property the cost of which the city was entitled to levy against the assessed owner of the property pursuant to *The Urban Municipality Act, 1984*, and if the city continues that service with respect to that property pursuant to a special tax bylaw passed pursuant to section 275, the council may impose the tax authorized by the special tax bylaw against that property notwithstanding that the property is otherwise exempt from taxation pursuant to section 262.

2004, c.54, s.26.

**Contents of special tax bylaw**

**277** A special tax bylaw must do all of the following:

- (a) state the specific service or purpose for which the bylaw is passed;
- (b) identify the properties that will benefit from the service or purpose and against which the special tax is to be imposed;
- (c) state the estimated cost of the service or purpose;
- (d) state whether the tax rate is to be based on:
  - (i) the assessment prepared in accordance with Part X;
  - (ii) each parcel of land;
  - (iii) each unit of frontage; or
  - (iv) each unit of area;
- (e) set the tax rate to be imposed in each case described in clause (d);
- (f) provide a process by which interested persons may request the city to review the application or calculation of a special tax on property if they consider that an error or omission was made in that application or calculation.

2002, c.C-11.1, s.277; 2004, c.54, s.27.

**Use of revenue**

**278(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 shall give public notice of the use to which it proposes to put the excess revenue.

2002, c.C-11.1, s.278.

DIVISION 11  
**Other Taxes**

**Amusement tax**

**279(1)** In this section:

- (a) **“owner”** means a person operating a place of amusement in a city;
  - (b) **“place of amusement”** means a place where an exhibition or entertainment is given or game played and an entrance or admission fee is charged or collected;
  - (c) **“tax”** means the amusement tax set by a bylaw passed pursuant to subsection (2).
- (2) A council may, by bylaw, require that every person attending a place of amusement shall pay a tax on each admission to a place of amusement.

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

**Spur tracks**

**280(1)** A council may charge against every property abutting on a main spur track and against every property having a branch spur connection with a main spur, a fixed rate per metre for each year based on:

- (a) the frontage of the main spur; and
- (b) the frontage of the property served by the main spur.

(2) A charge may be made against property abutting on a main spur track whether or not the property has branch spur service from the main spur.

(3) The purpose of the charge pursuant to this section is to cover the costs of and incidental to the construction, maintenance, operation and renewal of the main spur, including:

- (a) the costs of closing streets or lanes and of acquiring a right of way; and
- (b) the annual rental to be paid to the railway company for the use of its steel.

(4) The rate of the charge pursuant to this section:

- (a) is to be specially assessed against the property liable for it; and
- (b) must be entered in the tax roll as an annual charge during the existence of the service and is recoverable in the same manner as other taxes that are a lien on property.

(5) There is a right of appeal against an assessment to the board of revision and to the Saskatchewan Municipal Board, in the same manner and by the same procedure, as nearly as may be, as in the case of an appeal against a special assessment for a local improvement as provided in *The Local Improvements Act, 1993*.

(6) Subject to the right of appeal provided by subsection (5), for the purpose of fairly adjusting the share of the costs of and incidental to the construction, maintenance, operation and renewal of any system of main spur tracks, the council may by bylaw order that the annual charges against owners of property abutting on or served by the system are to be adjusted as set out in the bylaw.

(7) Subsections (4) and (5) apply to the adjusted charges as set out pursuant to subsection (6).

2002, c.C-11.1, s.280.

**Charges re encroachments**

**281(1)** Notwithstanding any other provision of this Act, a council may:

- (a) permit areas, openings, pipelines for the purpose of conducting steam or heat, other structures or any encroachment to be made, constructed or placed in, under or over the sidewalks or streets of the city;
- (b) determine the terms and conditions on which the areas, openings, pipelines, other structures or encroachments are to be made, constructed, placed, maintained and used; and

- (c) make an annual or other charge for the privilege conferred and for the use of the areas, openings, pipelines, other structures or encroachments, in any amount that the council may consider reasonable.
- (2) The charges mentioned in clause (1)(c) may be added to the tax roll as a special assessment against:
- (a) the property in connection with which the areas, openings or encroachments are made or constructed; or
  - (b) the lands owned by the owners of the pipelines, other structures or encroachments.
- (3) The charges mentioned in clause (1)(c) are recoverable in the same manner as other taxes that are a lien on property.
- (4) The owners of property abutting the areas, openings, other structures or encroachments and the owners and users of the pipelines are directly responsible to any person, including the city, sustaining damages through any cause on account of the construction, erection or placing, or the covering or lack of covering or protection of the areas, openings, pipelines, other structures or encroachments.
- (5) The owners and users of property mentioned in subsection (4) shall indemnify and save harmless the city of and from all damages and costs caused by or on account of the erection, construction, maintenance or use or by reason of any failure on the part of any person to maintain, protect or cover the areas, openings, pipelines, other structures or encroachments.
- (6) Neither this section nor any permission or privilege with respect to areas, openings, pipelines, other structures or encroachments granted by the city pursuant to this section is to be construed as interfering with:
- (a) any liability created or existing pursuant to this Act; or
  - (b) the remedies over provided by this Act.
- (7) Neither this section nor any permission or privilege mentioned in subsection (6) is to be construed as creating any vested right in any area, opening, pipeline, other structure or encroachment.

2002, c.C-11.1, s.281.

**Establishing tax increment financing programs**

**281.1(1)** A council may, by bylaw, establish tax increment financing programs in designated areas of the city for the purpose of encouraging investment or development in those areas.

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

2007, c.20, s.16.

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**Provisions of tax increment financing programs**

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

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

2007, c.20, s.16.

DIVISION 12  
**Enforcement of Taxes**

**Person liable to pay special tax**

**282** The person liable to pay the tax imposed in accordance with a special tax bylaw is the person liable to pay property tax in accordance with section 283.

2002, c.C-11.1, s.282.

**Person liable to pay taxes**

**283(1)** The person liable to pay property tax pursuant to this Act or any other Act is the person who:

- (a) at the time the assessment is prepared or adopted, is the assessed person; or
  - (b) subsequently becomes the assessed person.
- (2) The person liable to pay any other tax imposed pursuant to this Act or any other Act is the person who:
- (a) at the time the tax is imposed, is liable in accordance with this Act or any other Act to pay the tax; or
  - (b) subsequently becomes liable in accordance with this Act or any other Act to pay the tax.

2002, c.C-11.1, s.283.



**Lien for taxes**

**284(1)** The taxes due on any property:

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

2002, c.C-11.1, s.284.

**Right to collect rent to pay taxes**

**285(1)** If taxes for which the 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 required pursuant to subsection (1) may be sent:

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

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

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

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

(9) Moneys paid by the city in accordance with subsections (6), (7) and (8) may be deducted from moneys received pursuant to this section, in which case only the balance of moneys so received is to be applied to the unpaid taxes.

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(10) If a landlord has appointed an agent to collect rents for property for which a notice is sent pursuant to 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 those rents, less a reasonable commission for collection plus other necessary expenses.

(11) On receipt of a written notice pursuant to subsection (10), the agent is personally liable to the city for all rents received and not paid to the city as required.

(12) Nothing done by a city pursuant to this section is to be construed as entry into possession of the property.

(13) The city:

- (a) is not accountable for any moneys except those actually received by it pursuant to this section; and
- (b) is not under any liability by reason of any act done pursuant to this section.

(14) A tenant may deduct from the rent any taxes paid by the tenant to the city pursuant to this section, other than taxes the tenant is required to pay under the terms of the tenancy.

(15) Any amount deducted pursuant to subsection (14) is deemed to be payment on account of rent by the tenant to the landlord or any other person entitled to receive the rent.

2002, c.C-11.1, s.285.

**Insurance proceeds**

**286**(1) If improvements are damaged or destroyed and taxes for those improvements are unpaid, any money payable under an insurance policy for loss or damage to those improvements is payable on demand, to the extent of the unpaid taxes, by the insurer to the city.

(2) In default of paying the moneys to the city pursuant to subsection (1), the city may sue for and recover from the insurer the amount of the unpaid taxes.

(3) Subsection (1) applies only to the limit of the insurance policy and only to the portion of the insurance proceeds not used in repairing or rebuilding the improvements damaged or destroyed.

2003, c.18, s.55.

**Distress and seizure of goods**

287(1) In this section and in sections 288 to 296 and 299:

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

**Goods affected by distress warrant**

**288(1)** A person may, on behalf of the city, seize the following goods pursuant to a distress warrant:

- (a) goods belonging to the person who is liable to pay the taxes, wherever found within the city;
  - (b) goods in the possession of the person who is liable to pay the taxes, wherever found within the city;
  - (c) subject to subsection 285(1), goods found on the property with respect to which taxes have been levied and that are owned by or are in possession of any occupant of the property except a tenant.
- (2) If goods are subject to a valid lien in favour of an owner for all or part of their price, those goods may not be seized pursuant to the distress warrant, but the interest only of the defaulter, or of any other occupant of the property other than the owner, in the goods is liable to distress and sale.
- (3) If a person who is liable to pay tax is in possession of goods belonging to others for the purpose of storing and warehousing the goods, or selling them on commission, or as agent, those goods may not be seized pursuant to the distress warrant.
- (4) Goods exempt by law from seizure under execution may not be seized pursuant to the distress warrant unless the goods belong to the person liable to pay the taxes.
- (5) A person claiming an exemption pursuant to subsection (4) shall indicate the goods for which an exemption is claimed.
- (6) The costs chargeable respecting any action taken pursuant to this section are those payable pursuant to *The Distress Act*.
- (7) The expenses necessarily incurred in seizing and immobilizing a house trailer may be added to the tax roll and collected in the same manner as taxes.

2002, c.C-11.1, s.288; 2010, c.5, s.23.

**Date for issuing distress warrant**

**289(1)** Subject to subsection (2), a distress warrant may not be issued until 30 days after the date on which the tax notice is mailed or delivered to the person liable to pay the tax.

- (2) If, before the period mentioned in subsection (1) expires, a 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 mentioned in subsection (1) expires.

2002, c.C-11.1, s.289.

**Right of entry**

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

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

2002, c.C-11.1, s.290.

**Notice of seizure**

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

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

2002, c.C-11.1, s.291.

**Right to pay taxes**

**292(1)** After goods have been seized under a distress warrant, any person may pay the taxes.

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

(3) A person may exercise the right pursuant to subsection (1) at any time before the city sells the goods at a public auction or becomes the owner of the goods pursuant to section 294.

2002, c.C-11.1, s.292.

**Right to release goods**

**293(1)** After goods have been seized under a distress warrant, the city may release the goods from seizure whether or not any part of the taxes for which seizure was made has been paid.

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

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

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

2002, c.C-11.1, s.293.

**Sale of goods seized by auction**

**294(1)** The city shall offer for sale at a public auction goods that have been seized under a distress warrant if the taxes are not paid.

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

(3) The advertisement must specify:

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

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

(5) If goods seized are of a perishable nature, it is not necessary to give 10 days' notice of their sale and the city may dispose of the goods in any manner that it considers expedient, having regard to the circumstances.

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

(7) The public auction must be held not more than 60 days after the goods are seized under the distress warrant.

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

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

2002, c.C-11.1, s.294.

**Distribution of sale proceeds**

**295(1)** The moneys paid for goods at a public auction or pursuant to section 294 must be distributed in the following order:

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

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

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

2002, c.C-11.1, s.295.

**Distribution of surplus sale proceeds**

**296(1)** If a claim is made by the person for whose taxes the goods were seized and the claim is admitted, the surplus must be paid to the claimant.

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

2002, c.C-11.1, s.296.

**Licence fees recoverable**

**297(1)** A city may recover any licence fee that remains unpaid for 14 days after it becomes payable, with costs, by distress on the licensee's goods or on the licensee's interest in goods.

(2) Sections 287 to 296 apply, with any necessary modification, to the recovery of a licence fee pursuant to subsection (1).

(3) If, before the 14-day period described in subsection (1) expires, a 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 goods before the period for payment expires.

2002, c.C-11.1, s.297.

**Priority of distress**

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

2002, c.C-11.1, s.298.

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

**299(1)** A city may give a distress warrant to the sheriff, bailiff, assignee, liquidator, receiver or trustee with respect to goods liable to seizure for taxes that:

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

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

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

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

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

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

2002, c.C-11.1, s.299.

**Demolition or removal of certain improvements prohibited**

**300(1)** In this section, “**improvement**” includes any part of an improvement.

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

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

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

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

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

2002, c.C-11.1, s.300; 2010, c.5, s.24.

**Improvements on Crown lands**

**301(1)** Notwithstanding any other provision of this Act or any other Act, in the circumstances mentioned in subsection (2), improvements may be sold and disposed of for those taxes at the same time and in the same manner that goods distrained for taxes may be sold and disposed of.



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

2002, c.C-11.1, s.301.

## PART XII Legal Actions

### DIVISION 1 Liability of Municipalities

#### Interpretation of Division

**301.1** For the purposes of this Division, “city” includes a controlled corporation.

2007, c.20, s.17.

#### Acting in accordance with statutory authority

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

2002, c.C-11.1, s.302.

#### Immunity against certain nuisance actions

**303(1)** A 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, for any loss or damage arising, directly or indirectly, from any public works, including streets, or from the operation or non-operation of a public utility.

(2) Any person who causes any loss, damage or injury to any public utility service provided by a 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.

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- (3) A 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.

2002, c.C-11.1, s.303; 2007, c.20, s.18.

**Discretion**

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

2002, c.C-11.1, s.304.

**Snow on sidewalks**

**305(1)** A city is only liable for personal injury caused by snow, ice or slush on sidewalks or extensions of sidewalks used as street crossings if the city is grossly negligent.

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

(3) Failure to notify the city as required by subsection (2) 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; or
- (b) the city waives in writing the requirement for notice.

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

2002, c.C-11.1, s.305; 2004, c.L-16.1, s.39.

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

**306(1)** A city shall keep every street 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 streets or other public place put there by the city or by any other person with the permission of the city, in a reasonable state of repair, having regard to:

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

- (1.1) For the purposes of this section, a street, road or other public place is to be considered in a reasonable state of repair if those who use the street, road or other public place can, exercising ordinary care, do so with safety.
- (2) The city is liable for damage caused by failing to perform its duty pursuant to subsection (1).
- (3) This section does not apply to any street made or laid out by a private person or any work made or done on a street or place by a private person until the street or work has been established as a public work or has been otherwise assumed for public use by the city.
- (4) A city is not liable pursuant to this section:
- (a) 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;
  - (b) with respect to acts done or omitted to be done by persons exercising powers or authorities conferred on them by law, and over which the city has no control, if the city is not a party to those acts or omissions; or
  - (c) if the city proves that it took reasonable steps to prevent the disrepair from arising.
- (5) A city is liable pursuant to this section only if the city knew or ought to have known of the state of repair.
- (6) A person who brings an action pursuant to this section must notify the city of the event that gives rise to the action within 30 days after the occurrence of the event.
- (7) Failure to notify the city as required by subsection (6) 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; or
  - (b) the city waives in writing the requirement for notice.
- (8) An action is not barred for failure to give notice pursuant to subsection (6) in case of the death of the person injured.

2002, c.C-11.1, s.306; 2003, c.18, s.56; 2004, c.L-16.1, s.39; 2007, c.20, s.19.

**Limitation of action**

**307(1)** Notwithstanding *The Limitations Act*, no action is to be brought against a city for the recovery of damages after the expiration of one year from the time when the damages were sustained, and no action is to be continued unless service of the statement of claim is made within that one-year period.

(2) If a defendant in a legal action institutes a third party claim against a city for contribution or indemnity arising out of that legal action, the day on which the defendant was served with the claim for the legal action is deemed to be the day on which the act or omission on which that defendant's third party claim is based took place.

(3) Subsection (2) applies whether the right to contribution and indemnity arises with respect to a tort or otherwise.

2010, c.5, s.25.

**Things on or adjacent to streets**

**308** A 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 or barrier; or

(b) by or on account of any construction, obstruction or erection or any situation, arrangement or disposition of any earth, rock, tree or other material or thing adjacent to or in, along or on a street that is not on the travelled portion of the street.

2002, c.C-11.1, s.308; 2007, c.20, s.21.

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

**309(1)** A city is civilly liable for damages if any land or improvements are injuriously affected by the exercise of any of the powers conferred on the city pursuant to this or any other Act with respect to the construction of any municipal public work.

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

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

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

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

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

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

(7) Subject to subsection (9), a claim by any person with respect to damages mentioned in this section is to be made in writing, with particulars of the claim within one year after:

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

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

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

- (a) the longer of:
  - (i) one year; and
  - (ii) one year after the person ceases to be under the disability; or
- (b) in case of the person's death while under disability, one year after the person's death.

(10) If a claim is not made in the manner and within the time limits mentioned in subsection (9), the person's right to the compensation for damages is forever barred.

2002, c.C-11.1, s.309; 2007, c.20, s.22.

**Existing prohibited businesses**

**309.1(1)** If a bylaw passed pursuant to clause 8(3)(d) prohibits the continued maintenance of a business already in existence in the city, the city shall compensate the owner of the business for any loss that the owner may suffer in consequence of the prohibition.

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

2003, c.18, s.57.

**Municipalities jointly liable**

**310(1)** If a city and an adjacent other municipality are jointly liable for keeping a street, bridge or stream in repair, contribution is required between them as to the damages sustained by any person by reason of their default.

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

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

2002, c.C-11.1, s.310.

**Third parties**

**311(1)** In this section:

(a) **“action”** means an action brought to recover damages sustained by reason of:

(i) an obstruction, excavation or opening in or near a highway, street, bridge, alley, square or other public place, that is placed, made, left or maintained by a person other than an employee or agent of a city; or

(ii) a negligent or wrongful act or omission of a person other than an employee or agent of a city;

(b) **“other person”** means the person mentioned in clause (a) other than an employee or agent of a city.

(2) If an action is brought, the city has a remedy over against the other person for, and may enforce payment of any damages and costs that the plaintiff in the action may recover against the city, if:

(a) the other person is a party to the action; and

(b) it is established in the action as against the other party that the damages were sustained by reason of an obstruction, excavation or opening placed, made, left or maintained by that person.

(3) The city may have the other person added as a party defendant or third party, if the other person is not already a defendant, for the purposes of the remedy over.

(4) The other person may defend the action against the plaintiff's claim as well as the claim of the city to a remedy over.

(5) On the trial of the action, the judge may order that costs be paid by or to any of the parties to the action or with respect to any claim set up in the action as in other cases.

(6) If the other person is not a party defendant or is not added as a party defendant or third party, or if the city has paid the damages before recovery in an action against the city, the city has a remedy over by action against that other person.

(7) The other person is deemed to admit the validity of a judgment obtained against the city only if:

(a) a notice has been served on the person pursuant to *The Queen's Bench Act, 1998* or *The Queen's Bench Rules*; or

(b) the other person has admitted or is estopped from denying the validity of the judgment.

(8) The liability of the city for the damages, and the fact that the damages were sustained under circumstances that entitle the city to the remedy over, must be established in the action against the other person in order to entitle the city to recover in the action if:

(a) the notice mentioned in subsection (7) is served, there is no admission or estoppel and the other person is not made a party defendant or third party to the action against the city; or

(b) damages have been paid without action or without recovery of judgment against the city.

2002, c.C-11.1, s.311.

**Rights of action by city**

**312(1)** In this section, “**duties**” means duties, obligations or liabilities that are:

(a) imposed by law on a person in favour of a city or all or some of the inhabitants of the city; or

(b) imposed pursuant to a contract or agreement entered into with a city.

(2) Without limiting any other remedy provided by this Act, the city has the right by action to enforce any duties and to obtain as the same relief and remedy that:

(a) the Minister of Justice could obtain as plaintiff or as plaintiff on the relation of any person interested; or

(b) one or more of the inhabitants of the city could obtain in an action on their own behalf or on behalf of themselves and other inhabitants.

2002, c.C-11.1, s.312.

**Action re illegal bylaw**

**313(1)** No action is to be brought for anything done pursuant to a bylaw or resolution that is illegal in whole or in part until:

(a) one month after the bylaw or resolution or the illegal part of the bylaw or resolution is quashed or repealed; and

(b) one month's notice in writing of the intention to bring the action has been given to the city.

(2) Every action mentioned in subsection (1) is to be brought against the city alone and not against a person acting pursuant to the bylaw or resolution.

2002, c.C-11.1, s.313.

**Limitation of actions**

**314** Notwithstanding *The Limitations Act*, there is no limitation on the time within which a city may commence action or take proceedings to recover taxes or any other debt due to the city pursuant to this Act.

2002, c.C-11.1, s.314; 2004, c.L-16.1, s.39.

**Judgment enforcement against cities**

**315(1)** A judgment against a city may be endorsed with a direction to the sheriff at the judicial centre at which, or nearest to which, the city is situated, to levy the amount of the judgment in accordance with the other provisions of this section.

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

(3) If the amount required to satisfy the judgment, with interest from the date mentioned in the statement, is not paid to the sheriff within 30 days after delivery of the judgment to the designated officer, the sheriff shall:

- (a) examine the assessment roll of the city; and
- (b) in a manner similar to that by which rates are struck for general city purposes, strike a rate sufficient to cover:
  - (i) the interest;
  - (ii) the sheriff's fees; and
  - (iii) the collector's percentage up to the time when the rate will probably be available.

(4) The sheriff shall:

- (a) issue a precept under his or her hand and seal of office directed to the designated officer and shall annex to the precept the roll of the rate struck pursuant to subsection (3); and
- (b) by the precept, command the designated officer to levy the rate at the time and in the manner by law required with respect to the general annual rates after:
  - (i) reciting the judgment and stating that the city has neglected to satisfy it; and
  - (ii) referring to the roll annexed to the precept.



- (5) At the first time for levying the general annual rates after the receipt of the precept, the designated officer shall:
- (a) add a column to the tax roll;
  - (b) insert in the column mentioned in clause (a) the amount by the precept to be levied on each person respectively;
  - (c) levy the amount of the judgment rate; and
  - (d) within the time that the designated officer is required to make the returns of the general annual rate, return to the sheriff the precept with the amount levied on the precept after deducting the designated officer's percentage.
- (6) After satisfying the judgment and all fees and costs related to it, the sheriff shall return any surplus within 10 days after receiving it to the designated officer for the general purposes of the city.
- (7) For the purpose of carrying into effect or permitting or assisting the sheriff to carry into effect the provisions of this Act with respect to a judgment enforcement, the designated officer and the assessor:
- (a) are deemed to be officers of the court from which the judgment issued; and
  - (b) as officers of the court, may be proceeded against by attachment, *mandamus* or otherwise to compel them to perform the duties imposed on them by this section.

2002, c.C-11.1, s.315; 2010, c.E-9.22, s.146.

## DIVISION 2

### Liability of Members of Council and City Officers

#### Interpretation of Division

**316** In this Division:

- (a) **“city officer”** means all employees of the city and of any committee or other body established by council pursuant to clause 55(a);
- (b) **“firefighter”** means a fire chief and any person employed by, appointed by, or performing duties for a city, whether for wages or otherwise, as a firefighter or to provide fire protection services;
- (c) **“volunteer worker”** means:
  - (i) a volunteer member of an emergency measures organization established by a city; or
  - (ii) any other volunteer performing duties under the direction of a city.

2002, c.C-11.1, s.316; 2006, c.4, s.46; 2007, c.20, s.23.

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

**317(1)** No action or proceeding lies or shall be instituted against a member of council, a person appointed as a youth member pursuant to section 56.1, or a member of a committee or other body established pursuant to clause 55(a) or any city officer, volunteer worker or agent of the city for any loss or damage suffered by a person by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by any of them pursuant to or in the exercise or supposed exercise of any power conferred by this Act or the regulations or in the carrying out or supposed carrying out of any duty imposed by this Act or the regulations.

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

2007, c.20, s.24.

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

**318(1)** A city is vicariously liable for loss or injury arising from any act or omission of a city officer, a volunteer worker or an agent of the city acting in the course of his or her duties if the officer, volunteer worker or agent would otherwise be personally liable.

(2) The city shall pay the cost of:

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

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

2002, c.C-11.1, s.318; 2007, c.20, s.25.

**Acts of firefighters**

**319(1)** No action or proceeding lies or shall be instituted against the city or a firefighter for any loss, injury or damage suffered by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by the firefighter while performing his or her duties, including the performance of those duties outside the city or in an emergency.

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

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

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

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

(3) In cases where the indemnification of the legal costs of firefighters is provided for in an agreement:

- (a) indemnification is to be made pursuant to the terms of the agreement; and
- (b) subsection (2) does not apply.

2002, c.C-11.1, s.319; 2007, c.20, s.26.

### DIVISION 3

## Challenging Bylaws and Resolutions

#### Quashing bylaws

**320(1)** Subject to subsections (2) and (3), any elector of a city may apply to the court to quash a bylaw or resolution in whole or in part on the basis that:

- (a) the bylaw or resolution is illegal due to any lack of substance or form;
- (b) the proceedings before the passing of the bylaw or resolution do not comply with this or any other Act; or
- (c) the manner of passing the bylaw or resolution does not comply with this or any other enactment.

(2) An application pursuant to this section must be made to the court within 60 days after the bylaw or resolution is passed.

(3) No application may be made pursuant to this section to quash a bylaw described in section 137.

(4) A judge of the court may require an applicant to provide security for costs in an amount and manner established by the judge.

(5) A judge of the court may:

- (a) quash the bylaw or resolution in whole or in part; and
- (b) award costs for or against the city and determine the scale of costs.

(6) If no application is made pursuant to subsection (1), the bylaw or resolution is binding, notwithstanding any lack of substance or form in the bylaw or resolution or in the proceedings before its passing or in the time or manner of its passing.

2002, c.C-11.1, s.320.

#### Validity of bylaws and resolutions

**321(1)** No bylaw or resolution is invalid if, at the time any action or proceeding is commenced to challenge its validity, the council has jurisdiction to enact it pursuant to this or any other Act.

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

2002, c.C-11.1, s.321.

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**Reasonableness**

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

2002, c.C-11.1, s.322.

**Effect of member of council being disqualified**

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

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

2002, c.C-11.1, s.323.

DIVISION 4  
**Enforcement of City Law**

**Inspection**

**324(1)** If this Act or a bylaw authorizes or requires anything to be inspected, remedied, enforced or done by a city, a designated officer may, after making reasonable efforts to notify the owner or occupier of any land or building to be entered to carry out the inspection:

- (a) enter that land or building at any reasonable time and carry out the inspection authorized or required by the enactment or bylaw;
- (b) request anything be produced to assist in the inspection; and
- (c) make copies of anything related to the inspection.

- (2) The designated officer shall display or produce on request identification showing that he or she is authorized to make the entry.
- (3) When entering any land or building pursuant to this section, the designated officer may:
- (a) enter with any equipment, machinery, apparatus, vehicle or materials that the designated officer considers necessary for the purpose of the entry; and
  - (b) take any person who or thing that the designated officer considers necessary to assist him or her to fulfil the purpose of the entry.
- (4) In an emergency or in extraordinary circumstances the designated officer need not make reasonable efforts to notify the owner or occupant and need not enter at a reasonable hour, and may do the things mentioned in clauses (1)(a) and (c) without the consent of the owner or occupant.
- (5) **Repealed.** 2007, c.20, s.27.
- (6) Notwithstanding subsections (1) to (5), a designated officer shall not enter any place that is a private dwelling without:
- (a) the consent of the owner or occupier of the private dwelling; or
  - (b) a warrant issued pursuant to section 325 from a justice of the peace or a provincial court judge authorizing the entry.

2002, c.C-11.1, s.324; 2007, c.20, s.27.

**Warrant authorizing entry**

**325(1)** If a person refuses to allow or interferes with an entry or inspection described in section 20, 21, 22, 23, 324 or 327, or if a person fails to respond to a designated officer's reasonable requests for access to property for the purposes mentioned in any of those sections, the city may apply to a justice of the peace or a provincial court judge for a warrant authorizing a person named in the warrant to:

- (a) enter the land or building and to carry out the work or inspection authorized or required by this Act or a bylaw; and
  - (b) search for and seize anything relevant to the subject-matter of the warrant.
- (2) On an application pursuant to subsection (1), the justice of the peace or provincial court judge may issue the warrant sought, on any terms and conditions that the justice of the peace or provincial court judge considers appropriate.

2002, c.C-11.1, s.325; 2003, c.18, s.58; 2004, c.54, s.28; 2010, c.5, s.26.

**Warrants – general**

**326(1)** A justice of the peace or a provincial court judge may issue a warrant authorizing a designated officer to enter and search any place or premises named in the warrant if the justice or judge is satisfied by information on the oath of the designated officer that there are reasonable grounds to believe that an offence against this Act or a city bylaw has occurred and evidence of that offence is likely to be found in the place or premises to be searched.

- (2) With a warrant issued pursuant to subsection (1), the designated officer may:
- (a) enter at any time and search any place or premises named in the warrant;
  - (b) open and examine any receptacle that the designated officer finds in the place or premises;
  - (c) require the production of and examine any records, documents or property that the designated officer believes, on reasonable grounds, may contain information related to an offence against this Act or against a city bylaw;
  - (d) remove, for the purpose of making copies, any records or documents examined pursuant to this section; and
  - (e) seize and remove from any receptacle, place or premises searched anything that may be evidence of an offence against this Act or against a city bylaw.

2004, c.54, s.29.

**Dangerous animals**

**327(1)** A peace officer, as defined in the *Criminal Code*, or a designated officer may do the things mentioned in subsection (2) if the peace officer or designated officer has reasonable grounds to believe that:

- (a) an animal is dangerous or has been ordered to be destroyed or otherwise disposed of; and
  - (b) the animal mentioned in clause (a) is in or on any premises other than a private dwelling.
- (2) In the circumstances mentioned in subsection (1), the peace officer or designated officer may, with or without a warrant:
- (a) enter the premises;
  - (b) search for the animal; and
  - (c) either:
    - (i) impound the animal; or
    - (ii) if there is an order to destroy or otherwise dispose of the animal, deliver the animal to the person appointed in the order to destroy or otherwise dispose of the animal.

- (3) Notwithstanding subsections (1) and (2), a peace officer or designated officer shall not enter any place that is a private dwelling without:
- (a) the consent of the owner or occupier of the private dwelling; or
  - (b) a warrant issued pursuant to section 325 from a justice of the peace or a provincial court judge authorizing the entry.
- (4) If it appears to a justice of the peace or provincial court judge that, based on evidence presented by a peace officer or designated officer under oath, there are reasonable grounds to believe that an animal that is dangerous or has been ordered to be destroyed or otherwise disposed of is in a private dwelling, the justice of the peace or provincial court judge may issue a warrant authorizing a peace officer or designated officer to enter the private dwelling specified in the warrant and search for the animal.
- (5) On issuance of a warrant pursuant to subsection (4), the peace officer or designated officer may:
- (a) enter the private dwelling;
  - (b) search for the animal; and
  - (c) either:
    - (i) impound the animal; or
    - (ii) if there is an order to destroy or otherwise dispose of the animal, deliver the animal to the person appointed in the order to destroy or otherwise dispose of the animal.
- (6) A peace officer or designated officer may destroy any animal that he or she finds injuring or viciously attacking a person or a domestic animal.
- (7) A peace officer or designated officer who, acting in good faith, destroys an animal pursuant to subsection (6) is not liable to the owner for the value of the animal.
- (8) In an action brought to recover damages for injuries to persons or property caused by an animal, it is not necessary for the person injured to prove that the animal is, or that the owner knew that the animal was:
- (a) of a dangerous or mischievous nature; or
  - (b) accustomed to doing acts causing injury.
- (9) If a city has passed a bylaw respecting dangerous animals and a provincial court judge or a justice of the peace has, in accordance with that bylaw, by order declared an animal in the city to be dangerous, the order continues to apply with respect to that animal if the animal is sold or given to a new owner or is moved to a different location within or outside the city.
- (10) If an animal has been declared dangerous by an order issued pursuant to subsection (9), any person who fails to comply with any part of that order made against him or her with respect to that animal is guilty of an offence.

**Order to remedy contraventions**

**328(1)** If a designated officer finds that a person is contravening this Act or a bylaw, the designated officer may, by written order, require the owner or occupant of the land, building or structure to which the contravention relates to remedy the contravention.

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

(2.1) Unless a bylaw enacted pursuant to subsection 330(3.1) provides that an appeal is not available, the order must:

(a) give notice to the person to whom the order is directed that an appeal is available; and

(b) advise as to the body to which the appeal is to be directed.

(3) The order may do all or any of the following:

(a) direct a person to stop doing any thing or to change the way in which the person is doing a thing;

(b) direct a person to take any action or measures necessary to remedy the contravention of the enactment or bylaw and, if necessary, to prevent a re-occurrence of the contravention, including:

(i) the removal or demolition of a structure that has been erected or placed in contravention of a bylaw;

(ii) requiring the owner of any land, building or structure to:

(A) eliminate a danger to public safety in the manner specified;

(B) remove or demolish the building or structure and level the site;

(C) fill in an excavation or hole and level the site; or

(D) improve the appearance of the land, building or structure in the manner specified;

(c) state a time within which the person must comply with the directions;

(d) state that if the person does not comply with the directions within a specific time, the city may take the action or measure set out in the directions at the expense of the person or at the city's expense, as the case may be.

(4) **Repealed.** 2004, c.54, s.31.

(5) A city may cause an interest based on an order made pursuant to this section to be registered in the Land Titles Registry against the title to the land that is the subject of the order.

(6) If an interest is registered pursuant to subsection (5), the interest runs with the land and is binding on the owner and any subsequent owner.



(7) The city shall cause an interest that is registered pursuant to subsection (5) to be discharged when:

- (a) the order has been complied with; or
- (b) the city has performed the actions or measures mentioned in the order.

2002, c.C-11.1, s.328; 2003, c.18, s.60; 2004, c.54, s.31; 2007, c.20, s.28.

**Appeal of order to remedy**

**329(1)** Unless a bylaw enacted pursuant to subsection 330(3.1) provides that an appeal is not available, a person may appeal an order made pursuant to section 328 within 15 days after the date of the order:

- (a) to a local appeal board, if one is established or designated by the city; or
- (b) to the council, where no local appeal board is established or designated by the city.

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

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

- (a) confirm, modify or repeal the order appealed from; or
- (b) substitute its own order or decision for the order being appealed from.

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

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

- (a) confirm, modify or repeal the order or decision appealed from; or
- (b) order the matter to be returned to the local appeal board or council to be dealt with in light of the court's decision on the question of law or jurisdiction.

2002, c.C-11.1, s.329; 2007, c.20, s.29.

**City remedying contraventions**

**330(1)** A city may take whatever actions or measures are necessary to remedy a contravention of this Act or a bylaw or to prevent a re-occurrence of the contravention if:

- (a) the city has given a written order pursuant to section 328;
- (b) the order contains a statement mentioned in clause 328(3)(d);
- (c) the person to whom the order is directed has not complied with the order within the time specified in the order; and
- (d) the appeal periods respecting the order have passed or, if an appeal has been made, the appeal has been decided and it allows the city to take the actions or measures.

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

(3) Subject to subsection (3.1), the expenses and costs of an action or measure taken by a city pursuant to this section are an amount owing to the city by the person who contravened the enactment or bylaw.

(3.1) A city may, by bylaw, provide that it may remedy a contravention or prevent the reoccurrence of a contravention without the right of appeal, if the matters mentioned in clauses (1)(a) to (c) have occurred and all costs and expenses of the city's action or measure are borne by the city.

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

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

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

2002, c.C-11.1, s.330; 2003, c.18, s.61; 2007, c.20, s.30; 2010, c.5, s.27.

**Emergencies**

**331(1)** Notwithstanding section 330, in an emergency a 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 Act or a bylaw.

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

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

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

2002, c.C-11.1, s.331.

**Civil action to recover debts and settlement of debts**

**332(1)** Except as provided in this or any other Act, an amount owing to a city may be collected by civil action for debt in a court of competent jurisdiction.

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

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

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

- (3) If a city acquires land or improvements pursuant to subsection (2) to settle taxes:
- (a) they are deemed to have been acquired in accordance with *The Tax Enforcement Act*; and
  - (b) all the provisions of *The Tax Enforcement Act* relating to the sale and distribution of proceeds of the sale of real property apply, with any necessary modifications, to the acquisition pursuant to this section.

2002, c.C-11.1, s.332.

**Adding amounts to tax roll**

**333(1)** A council may add the following amounts to the tax roll of a parcel of land:

- (a) unpaid costs relating to service connections of a public utility that are owing by the owner of the parcel of land;
  - (b) unpaid charges for a utility service provided to the parcel by a public utility that are owing by the owner of the parcel of land;
  - (c) subject to subsection 330(3.1), unpaid expenses and costs incurred by the city in remedying a contravention of a bylaw or enactment if the contravention occurred on all or part of the parcel of land;
  - (d) unpaid fees or charges for services or activities provided by or on behalf of the city respecting fire and security alarm systems to the parcel of land;
  - (e) if the city has passed a bylaw requiring the owner or occupant of a parcel of land to keep the sidewalks adjacent to the parcel of land clear of snow and ice, unpaid expenses and costs incurred by the city for removing the snow and ice with respect to the parcel of land;
  - (f) any other amount that may be added to the tax roll pursuant to an Act.
- (2) If a person described in any of the following clauses owes money to a city in any of the circumstances described in the following clauses, the city may add the amount owing to the tax roll of any parcel of land for which the person is the assessed person:
- (a) a person who was a licensee 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 for the costs incurred by the city in eliminating an emergency;
  - (c) a person who owes the city for any costs incurred by the city with respect to a dangerous animal.
- (3) If an amount is added to the tax roll of a parcel of land pursuant to subsection (1) or (2), the amount:
- (a) is deemed for all purposes to be a tax imposed pursuant to this Act from the date it was added to the tax roll; and
  - (b) forms a lien against the parcel of land in favour of the city from the date it was added to the tax roll.

2002, c.C-11.1, s.333; 2007, c.20, s.31.

**Injunction**

**334(1)** In addition to any other remedy and penalty imposed by this or any other Act or a bylaw, a city may apply to the court for an injunction or other order:

- (a) to compel a person to carry out any duty imposed by law on that person in favour of the city or all or some of the inhabitants of the city; or
- (b) to restrain a person from contravening this or any other Act or bylaw that concerns the city or all or some of the inhabitants of the city.

(1.1) Without restricting the generality of subsection (1), a city may apply to the court for an injunction or other order if:

- (a) a building or structure is being constructed in contravention of an enactment that the city is authorized to enforce or a bylaw;
- (b) a contravention of this Act, another Act that the city is authorized to enforce or a bylaw is of a continuing nature; or
- (c) any person is carrying on business or doing any act, matter or thing without having paid money required to be paid by a bylaw.

(2) The court may grant or refuse the injunction or other order or may make any other order that in the court's opinion the justice of the case requires.

2002, c.C-11.1, s.334; 2003, c.18, s.62.

**Liability of owner or person in charge of vehicle**

**335(1)** In this section:

- (a) **“authorized person”** means a person who is in charge of a vehicle with the express or implied consent of the owner of the vehicle;
- (b) **“owner”** means, with respect to any vehicle, the person to whom a current certificate of registration or registration permit for a vehicle is issued;
- (c) **“unauthorized person”** means a person who is in charge of a vehicle without the express or implied consent of the owner of the vehicle.

(2) If a vehicle is used in the commission of an offence against a bylaw involving a vehicle, the owner of the vehicle is liable for the offence, as well as any other person who may have actually committed the offence, unless the owner proves to the satisfaction of the court that, at the time of the offence, the vehicle:

- (a) was not being operated and had not been parked or left by the owner; and
- (b) was not being operated and had not been parked or left by any authorized person in charge of the vehicle.

(3) If, at the time of the commission of any offence against a bylaw involving a vehicle, the vehicle was not being operated and had not been parked or left by the owner or by any authorized person in charge of the vehicle, the unauthorized person in charge of the vehicle is liable for the offence, as well as any other person who may have actually committed the offence, unless the unauthorized person in charge of the vehicle proves to the satisfaction of the court that, at the time of the offence, the vehicle:

- (a) was not being operated, and had not been parked or left by that unauthorized person in charge of the vehicle; and
- (b) was not being operated and had not been parked or left by any person in charge of the vehicle with the express or implied consent of that unauthorized person in charge of the vehicle.

2002, c.C-11.1, s.335.

**Parking offences – seizure and sale of vehicles**

**335.1(1)** In this section:

- (a) **“costs”** means the reasonable costs of seizing and selling a vehicle in accordance with this section;
  - (b) **“fine”** means a fine imposed by a city for a parking offence against this Act or against a bylaw of the city, and includes:
    - (i) any charge imposed by the city for late payment of the fine; and
    - (ii) any costs awarded to the city by any court in relation to the enforcement and collection of the fine;
  - (c) **“seize and sell”**, with respect to a vehicle, includes any or all of the following:
    - (i) immobilizing, seizing, impounding, moving, towing and storing a vehicle;
    - (ii) repairing, processing or otherwise preparing a vehicle for sale or disposition;
    - (iii) selling or otherwise disposing of a vehicle.
- (2) A city may recover any fine that remains unpaid, with costs, by seizing and selling any vehicle owned by the person against whom the fine is imposed, wherever the vehicle is found in Saskatchewan.
- (3) The powers conferred on a city pursuant to subsection (2) include the power to seize a vehicle on any street, in any public or commercial parking place, in any other public place, on property owned by the city or on privately-owned property.
- (4) The city is not liable for any loss or damage to a vehicle, or to the contents of a vehicle, that is seized and sold pursuant to this section.

**c. C-11.1**

## CITIES

(5) If a city causes a vehicle that it has seized pursuant to this section to be immobilized, no person shall tamper with or remove any immobilization device that may be used for that purpose.

(6) Notwithstanding *The Personal Property Security Act, 1993*, if a city seizes and sells a vehicle pursuant to this section, the city's costs have priority over every security interest in, claim to or right in the vehicle pursuant to any other Act.

2006, c.4, s.48.

**City's costs in actions recoverable**

**336(1)** A city is entitled to tax and collect lawful costs in all actions and proceedings to which the city is a party.

(2) The costs of a 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.

2002, c.C-11.1, s.336.

**Bylaw enforcement officers**

**337(1)** A council may appoint any bylaw enforcement officers that the council considers necessary and define their duties and fix their remuneration.

(2) Bylaw enforcement officers appointed pursuant to the authority of subsection (1) may represent the city before a justice of the peace or provincial court judge in the prosecution of anyone who is charged with a contravention of a bylaw.

2002, c.C-11.1, s.337.

## DIVISION 5

### Offences and Penalties

**General offences and penalties**

**338(1)** No person shall:

(a) contravene or fail to comply with a provision of this Act or the regulations for which no other penalty is specifically provided or an order made pursuant to section 328, 331 or 344;

(b) obstruct or interfere with an employee or agent of the city engaged in exercising on behalf of the city any of the powers conferred by this Act, or by a bylaw of the city passed pursuant to this Act; or

(c) destroy, pull down, alter or interfere with any work carried out or thing done by or for the city pursuant to this Act or any bylaw of the city passed pursuant to this Act.

(2) Every person who contravenes subsection (1) is guilty of an offence and is liable on summary conviction to:

- (a) in the case of an individual, a fine of not more than \$10,000, to imprisonment for not more than one year, or to both;
- (b) in the case of a corporation, a fine of not more than \$25,000; and
- (c) in the case of a continuing offence, to a maximum daily fine of not more than \$2,500 for each day or part of a day during which the offence continues.

(3) Every person who contravenes any provision of any bylaw of a city is guilty of an offence and liable on summary conviction:

- (a) to the penalty specified in the bylaw or in another bylaw providing for a penalty with respect to the contravention of that bylaw; or
- (b) if no penalty is provided for by bylaw, to a fine of not more than:
  - (i) \$2,000 in the case of an individual; or
  - (ii) \$5,000 in the case of a corporation.

(4) If a corporation commits an offence described in this section, any officer or director of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence is guilty of the offence and liable on summary conviction to the penalties mentioned in this section in the case of individuals, whether or not the corporation has been prosecuted or convicted.

2002, c.C-11.1, s.338; 2003, c.18, s.63; 2010, c.5, s.28.

**Offences applicable to members of council, commissioners, managers, officials**

**339** No member of council, commissioner or manager or other city official shall:

- (a) fail to discharge the duties of office imposed by this Act or any other Act or any bylaw;
- (b) sign any statement, report or return required by this Act or any other Act or any bylaw knowing that it contains a false statement;
- (c) fail to hand over to a successor in office, or to the persons designated in writing by the council or the minister, all money, books, records, documents, accounts and other things belonging to the city;
- (d) impede or attempt to impede a member of council, commissioner, manager or other city official from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw; or
- (e) prevent or attempt to prevent a member of council, commissioner, manager or other city official from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw.

2007, c.30, s.2.

**Unauthorized use of heraldic emblems**

**340** No person shall use the heraldic emblem of a city or anything that is intended to resemble the heraldic emblem without the permission of the council.

2002, c.C-11.1, s.340.

**Documents used to enforce bylaws**

**341(1)** No person shall issue a form that a 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 a city uses to enforce its bylaws with the intent of making others think that the form was issued by the city.

2002, c.C-11.1, s.341.

**Operating a business without a licence**

**342** 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.

2002, c.C-11.1, s.342.

**Limitation on prosecutions**

**343** No prosecution for a contravention of this Act or a bylaw is to be commenced more than two years after the date of the alleged offence.

2002, c.C-11.1, s.343.

**Order for compliance**

**344** If a person is found guilty of an offence against this Act or a bylaw, the court may, in addition to any other penalty imposed, order the person to comply with this Act or bylaw or a licence, permit or other authorization issued under the bylaw, or a term or condition of any of them.

2002, c.C-11.1, s.344.

**Fines and penalties**

**345** Subject to subsection 57(4) of *The Summary Offences Procedure Act, 1990* and any regulations made for the purposes of that subsection, fines and penalties imposed on a conviction for an offence against this Act or a bylaw are amounts owing to the city in which the offence occurred.

2005, c.42, s.26.

**Civil liability not affected**

**346** A person who is guilty of an offence pursuant to this Act may also be liable in a civil proceeding.

2004, c.54, s.32.



**Service of documents**

**347(1)** Except where otherwise provided in this Act, any notice, order or other document required by this Act or the regulations to be given or served may be served:

- (a) personally;
  - (b) by registered mail to the last known address of the person being served;
  - (c) by hand delivering a copy of the notice, order or document to the last known address of the person being served; or
  - (d) by posting a copy of the notice, order or document at the land, building or structure or on a vehicle to which the notice, order or document relates.
- (2) A notice, order or document served in accordance with clause (1)(b) is deemed to have been served on the tenth business day after the date of its mailing.
- (3) Notwithstanding subsection (2), if the city or other person serving a notice, order or document in accordance with clause (1)(b) has received a signed post office receipt card and:
- (a) the delivery date shown on the signed post office receipt card is a date earlier than the tenth business day after the date of its mailing, the notice, order or document is deemed to have been served on the delivery date; or
  - (b) the delivery date is not shown on the signed post office receipt card but the signed post office receipt card is returned to the city or other person on a date earlier than the tenth day after the date of its mailing, the notice, order or document is deemed to have been served on the day on which the signed post office receipt card is returned to the city or other person.
- (4) A notice, order or document served in accordance with clause (1)(c) or (d) is deemed to have been served on the business day after the date of its delivery or posting.
- (5) If service cannot be effected in accordance with subsection (1):
- (a) the notice, order or other document may be served by publishing it in two issues of a newspaper circulating in the city; and
  - (b) for the purposes of clause (a), the second publication must appear at least three business days before any action is taken with respect to the matter to which the notice, order or document relates.
- (6) Except where otherwise provided in this Act, any notice, order or other document that is given or served by ordinary mail pursuant to this Act or the regulations is deemed to have been given or served on the tenth business day after the date of its mailing, unless the person to whom the notice, order or other document was sent establishes that, through no fault of his or her own, the person did not receive the notice, order or other document or received it at a later date.

(7) No defect, error, omission or irregularity in the form or substance of a notice, order or other document, or in its service, transmission or receipt, invalidates an otherwise valid notice, order or document or any subsequent proceedings relating to the notice, order or document.

(8) Notwithstanding subsections (2) and (6), if a notice, order or other document deals with an appeal, any dispute resolution or the collection of tax arrears and the notice, order or other document is given or served by registered or ordinary mail, the notice, order or other document is deemed to have been given or served on the fifth business day after the date of its mailing, unless the person to whom the notice, order or other document was sent establishes that, through no fault of his or her own, the person did not receive the notice, order or other document or received it at a later date.

2010, c.5, s.29.

#### Evidence

**348** A printout of an electronic record of a municipal violation, certified by a designated officer, is admissible in evidence in a prosecution for a violation of a bylaw, without proof of the appointment or signature of the person who signed the certificate, as proof that:

- (a) a notice of violation was issued;
- (b) the contents of the printout are a true and accurate representation of the notice of violation issued at the time of the alleged contravention; and
- (c) at all material times, the electronic records system of the city was operating properly or, if it was not, the fact that it was not operating properly did not affect the integrity of the electronic record, and there are no reasonable grounds to doubt the integrity of the city's electronic records system.

2002, c.C-11.1, s.348.

### PART XIII Intermunicipal Dispute Resolutions

#### Compulsory dispute resolution

**349(1)** A city or other municipality affected by an intermunicipal dispute regarding a matter described in section 18 or 34 or subclause 43(8)(a)(ii) may refer the dispute to the Saskatchewan Municipal Board.

(2) On the request of any city or other municipality affected by a dispute described in subsection (1), the Saskatchewan Municipal Board shall appoint a mediator to assist the municipalities in resolving the dispute before holding a hearing and making a decision.

(3) If no mediator is requested, or if mediation fails to resolve the dispute, the Saskatchewan Municipal Board shall hold a hearing and make a decision to settle the dispute.

2002, c.C-11.1, s.349.

**Voluntary dispute resolution**

**350(1)** If an intermunicipal dispute exists regarding any matter not listed in section 349, all of the affected municipalities may refer the matter to the Saskatchewan Municipal Board by consent.

(2) The Saskatchewan Municipal Board shall hold a hearing and make a decision to settle the dispute.

(3) The Saskatchewan Municipal Board may, in a decision to resolve an intermunicipal dispute:

- (a) include terms and conditions; and
- (b) make the decision effective on a future date or for a limited time.

2002, c.C-11.1, s.350.

**Decision binding**

**351** A decision of the Saskatchewan Municipal Board to settle a dispute is binding and shall be implemented by the parties.

2002, c.C-11.1, s.351.

**PART XIV**  
**Powers of Minister**

**Audit**

**352(1)** The minister may appoint one or more auditors, or the Saskatchewan Municipal Board, to audit the books and accounts of any city, committee or other body established by a council pursuant to clause 55(a) or a controlled corporation:

- (a) if the minister considers the audit to be necessary;
- (b) on the request of the council of the city; or
- (c) on receipt of a sufficient petition from the electors of the city requesting the audit.

(2) The city is liable to the minister for the costs of the audit as determined by the minister.

(3) Section 161 applies to an auditor appointed pursuant to this section.

(4) The auditor or the Saskatchewan Municipal Board shall report the results of the audit to:

- (a) the council;
- (b) the minister; and
- (c) any committee or other body established by the council pursuant to clause 55(a) or to any controlled corporation that has been audited.

2002, c.C-11.1, s.352.

**Inspection**

**353(1)** The minister may require any matter connected with the management, administration or operation of any city, any committee or other body established by council pursuant to clause 55(a) or any controlled corporation to be inspected:

- (a) if the minister considers the inspection to be necessary; or
  - (b) on the request of the council of the city.
- (2) The minister may appoint one or more persons as inspectors or the Saskatchewan Municipal Board as an inspector for the purpose of carrying out inspections pursuant to this section.
- (3) 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 commissioners pursuant to *The Public Inquiries Act*.
- (4) When required to do so by an inspector, a commissioner or manager or chief administrative officer of the city, committee or other body established by council pursuant to clause 55(a) or controlled corporation being inspected shall produce for examination and inspection all books and records of the city, committee, other body or controlled corporation.
- (5) After the completion of the inspection, the inspector shall make a report to the minister and to the council.

2002, c.C-11.1, s.353; 2010, c.6, s.30.

**Inquiry**

**354(1)** The minister may order an inquiry described in subsection (2):

- (a) if the minister considers the inquiry to be necessary;
  - (b) on the request of the council of the city; or
  - (c) on receipt of a sufficient petition of electors of the city requesting the inquiry.
- (2) An inquiry may be conducted into:
- (a) the affairs of the city, committee or other body established by council pursuant to clause 55(a) or controlled corporation; or
  - (b) the conduct of a member of council, or an employee or agent of the city, committee or controlled corporation.
- (3) The minister may appoint an individual to conduct the inquiry, or may request the Saskatchewan Municipal Board to conduct the inquiry.
- (4) Any persons appointed to conduct an inquiry have the powers conferred on commissioners pursuant to *The Public Inquiries Act*.

- (5) The results of the inquiry shall be reported to:
- (a) the minister;
  - (b) the council; and
  - (c) any committee or other body established by the council pursuant to clause 55(a), controlled corporation, councillor or employee who has been the subject of the inquiry.

2002, c.C-11.1, s.354.

**Bank accounts**

**355** On the request of the minister, a bank, an agency of a bank or any other financial institution carrying on business in Saskatchewan shall furnish the minister with a statement showing:

- (a) the balance or condition of the accounts of any city, committee or other body established by council pursuant to clause 55(a) or controlled corporation having an account with the bank, agency or institution; and
- (b) any particulars of the accounts that the minister may set out in the request.

2002, c.C-11.1, s.355.

**Minister's power to issue directions and dismiss**

**356(1)** If because of an audit pursuant to section 352, an inspection pursuant to section 353, or an inquiry pursuant to section 354, the minister considers that summary action is necessary, the minister may, by order, direct the council, a commissioner or manager, the chief administrative officer or a designated officer of the city to take any action that the minister considers proper in the circumstances.

(2) If an order of the minister pursuant to this section is not carried out to the satisfaction of the minister, the minister may dismiss all or any of the following:

- (a) the council;
- (b) any member of the council;
- (c) the city's commissioner or manager.

(3) On the dismissal of the council or of any member of the council, the minister may direct the election of a new council or of a member of council to take the place of any member that has been dismissed.

(4) On the dismissal of the commissioner or manager, the minister may appoint another officer and specify the remuneration that is payable to the officer by the city.

(5) The minister may appoint an official administrator:

- (a) on the dismissal of a council; or
- (b) on the dismissal of one or more members of council if the remaining members do not constitute a quorum.

(6) An official administrator appointed pursuant to subsection (5) has all the powers and duties of the council.

2002, c.C-11.1, s.356.

**c. C-11.1****CITIES****Official administrator as supervisor**

**357(1)** The minister may, at any time, appoint an official administrator to supervise a city and its council.

(2) So long as the appointment of an official administrator pursuant to 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.

(3) A bylaw or resolution disallowed pursuant to clause (2)(b) becomes and is deemed to have always been void.

2002, c.C-11.1, s.357.

**Remuneration for official administrator**

**358** If an official administrator is appointed for a city by the minister pursuant to this Act, the remuneration and expenses of the official administrator as set by the minister must, if required by the minister, be paid by the city.

2002, c.C-11.1, s.358.

**PART XV**  
**Miscellaneous**

**Regulations - general**

**359(1)** The Lieutenant Governor in Council may make regulations:

(a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;

(b) authorizing the minister to pay grants to cities;

(c) respecting assessment and taxation;

(d) respecting the supply of public utility services in cities, including:

(i) prescribing performance measurements and accountability requirements for public utility operations or any class of public utility operations in cities;

(ii) prescribing financial reporting requirements for public utility operations or any class of public utility operations in cities;

(iii) prescribing public disclosure requirements for public utility operations or any class of public utility operations in cities;

- (iv) prescribing requirements for the adoption and reporting of rate policies and investment strategies for public utility operations or any class of public utility operations in cities;
  - (v) requiring public utility operations or any class of public utility operations and cities to comply with any regulations made pursuant to this section;
  - (e) prescribing any matter required or authorized by this Act to be prescribed by regulation;
  - (f) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.
- (2) A regulation made pursuant to clause (1)(c) may be made retroactive to a day not earlier than the day on which this section comes into force.
- (3) The minister may make regulations:
- (a) prescribing forms for the purposes of this Act;
  - (b) prescribing any matter required or authorized by this Act to be prescribed by regulations made by the minister.

2002, c.C-11.1, s.359.

**Extension of time**

**360(1)** In this section:

- (a) **“council-related matter”** means anything to be done by:
    - (i) a council;
    - (ii) a city employee, other than with respect to the preparation and delivery of monthly returns to the Minister of Education and school divisions pursuant to section 274; or
    - (iii) a committee or other body established by a council pursuant to clause 55(a), other than a board of revision;
  - (b) **“ministerial-related matter”** means anything to be done by:
    - (i) the minister;
    - (ii) a park authority; or
    - (iii) a board of revision.
- (2) If a ministerial-related matter cannot be or is not done within the number of days or at a time fixed by or pursuant to this Act, the minister may, by order, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired.
- (3) Anything done at or within the time specified in an order pursuant to subsection (2) is as valid as if it had been done at or within the time fixed by or pursuant to this Act.

- (4) Subject to subsections (5) and (6), if a council-related matter cannot be or is not done within the number of days or at a time fixed by or pursuant to this Act, the council may, by bylaw, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired.
- (5) A bylaw pursuant to subsection (4) must be passed within 30 days after the time fixed by or pursuant to this Act has expired.
- (6) No council shall pass a bylaw pursuant to subsection (4) extending the time fixed by or pursuant to this Act by more than 90 days.
- (7) Anything done at or within the time specified in a bylaw passed pursuant to subsection (4) is as valid as if it had been done at or within the time fixed by or pursuant to this Act.
- (8) Notwithstanding any other provision of this Act, if a time fixed by or pursuant to this Act is extended by minister's order pursuant to subsection (2) or by bylaw pursuant to subsection (4), a like delay is allowed with respect to any later date that is fixed by or pursuant to this Act on the basis of the earlier date.
- (9) The Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act* must be promptly notified, in writing:
- (a) by the secretary of the board of revision, if the minister extends a time fixed by or pursuant to this Act for anything to be done by the board of revision; and
  - (b) by the clerk, if the council extends a time fixed by or pursuant to subsection 174(2) or 186(1).

2002, c.C-11.1, s.360; 2003, c.18, s.64; 2006, c.4, s.49; 2007, c.30, s.2; 2009, c.23, s.9.

**Amounts owing for work or services by city**

- 361(1)** The amount due with respect to any work or service performed by a 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 mentioned in subsection (1) from the person:
- (a) by action; or
  - (b) by distress of the person's goods and chattels in accordance with section 287.
- (3) At the end of a year in which work or services mentioned in subsection (1) were performed, the city may:
- (a) add to any arrears of taxes on land owned by a person in the city any amount with respect to that work or services performed for that person that remains unpaid at the end of the year; or
  - (b) provide that the amount mentioned in clause (a) is to be added to, and thereby form part of, the taxes owed on the land.
- (4) Sections 249 to 252 apply, with any necessary modification, to the amounts that are added to unpaid taxes pursuant to subsection (3).

2002, c.C-11.1, s.361.



**Administrative review**

**362(1)** In this section, “**administrative review body**” means an administrative review body for a city established pursuant to subsection (2).

(2) A council may, by bylaw, establish an administrative review body and determine the procedures of its administrative review body.

(3) A bylaw passed pursuant to subsection (2) must address all of the following:

- (a) the establishment of the administrative review body including:
  - (i) the number of members of the administrative review body, which may be one;
  - (ii) any criteria that are to be used in selecting and appointing members of the administrative review body;
  - (iii) the term of office of members of the administrative review body;
  - (iv) the rate of remuneration of, and the rate of reimbursement for expenses incurred by, members of the administrative review body;
- (b) the procedures to be followed by the administrative review body;
- (c) the reporting procedures and requirements of the administrative review body, including any terms of reference or guidelines for the preparation or content of the administrative review body’s reports;
- (d) any other matters or things respecting the administrative review body that the council considers necessary.

(4) The following persons are not eligible to be members of an administrative review body:

- (a) a member of council;
- (b) an employee, officer or agent of the city or of a city’s controlled corporation;
- (c) any agent, business partner, family or employer of a person mentioned in clauses (a) and (b).

(5) A city shall pay the expenses of its administrative review body including any costs associated with remunerating and reimbursing the expenses of members of its administrative review body in accordance with the bylaw passed pursuant to subsection (3).

- (6) Subject to subsection (7), an administrative review body may investigate and report on any matters of administration or decisions:
- (a) for which an appeal process is not already provided by this or another Act or through a collective bargaining agreement; and
  - (b) that:
    - (i) affect any person or group of persons; and
    - (ii) are taken by the city, an agency of the city or any controlled corporation.
- (7) Nothing in this section authorizes an administrative review body to investigate and report on any decision, recommendation, act, order or omission of:
- (a) a council;
  - (b) a committee of council;
  - (c) a board of a controlled corporation;
  - (d) an appeal board; or
  - (e) a person acting as a lawyer for a city.
- (8) An administrative review body may make an investigation of a matter on a complaint made to it by any person.
- (9) The council may on its own initiative refer to its administrative review body any matters mentioned in subsection (6).
- (10) An administrative review body may try to resolve any problem raised in a complaint through the use of negotiation, conciliation, mediation or other non-adversarial approaches.
- (11) An administrative review body may refuse to investigate any complaint or cease an investigation respecting a complaint if:
- (a) the complaint relates to a decision, recommendation, act or omission of which the complainant had knowledge for more than one year before the complaint is received by the administrative review body;
  - (b) in its opinion, the complaint is frivolous, vexatious, not made in good faith or concerns a trivial matter;
  - (c) in its opinion, on a balance between the public interest and the person aggrieved, the complaint should not be investigated or the investigation should not be continued;
  - (d) in its opinion, the circumstances of the case do not warrant investigation;
  - (e) the complainant does not have a sufficient personal interest in the subject matter of the complaint; or

- (f) during the course of an investigation it appears to the administrative review body:
- (i) that pursuant to this Act or existing administrative practices the complainant has an adequate remedy or right of appeal, other than submitting a complaint to it, whether or not the complainant has availed himself or herself of that remedy or right of appeal; or
  - (ii) that, having regard to all the circumstances of the case, further investigation is unnecessary.
- (12) After making an investigation pursuant to this section, the administrative review body:
- (a) shall, in accordance with the bylaw passed pursuant to subsection (3), report its opinion and its reasons to:
    - (i) the council; and
    - (ii) the city commissioner or manager or agency of the city or the controlled corporation concerned; and
  - (b) in its report made pursuant to clause (a), may make any recommendations that it considers appropriate.
- (13) The Lieutenant Governor in Council may make regulations respecting the required contents of a bylaw to be passed pursuant to this section.

2002, c.C-11.1, s.362; 2007, c.20, s.33.

**Unclaimed personal property**

- 362.1(1)** Personal property that comes into a city's possession or control and that is not claimed by the owner within a reasonable period, as determined by the city given the nature of the personal property, becomes the personal property of the city, and the city may dispose of the personal property in any manner that the council directs.
- (2) The purchaser of the personal property from the city becomes the owner of the personal property and any claim of an earlier owner is converted into a claim for the proceeds of the sale, after the charges have been deducted for hauling, storage and other necessary expenses, including the cost of sale, that have been incurred by the city.
- (3) If no claim is made for the proceeds within one year after the date of sale of the personal property, the proceeds form part of the general funds of the city.

2003, c.18, s.65; 2004, c.54, s.33.

PART XVI  
**Transitional, Consequential and Coming into Force**

DIVISION 1  
**Transitional**

**Resolution to continue existing cities under this Act**

**363(1)** In this Division:

- (a) **“city”** means a city that is continued as a city in accordance with this section;
  - (b) **“former municipality”** means the former municipality that was incorporated or continued as a city pursuant to *The Urban Municipality Act, 1984* and that is continued as a city in accordance with this section.
- (2) The council of a municipality incorporated or continued as a city pursuant to *The Urban Municipality Act, 1984* that wishes to continue the municipality as a city pursuant to this Act shall:
- (a) pass a resolution indicating its intention to continue pursuant to this Act; and
  - (b) file a copy of the resolution with the minister.
- (3) A resolution passed pursuant to subsection (2) comes into force on the January 1 following the date the resolution was passed.
- (4) Notwithstanding subsection (3), if a municipality has passed a resolution described in subsection (2) before the date that this Act comes into force, the resolution comes into force on:
- (a) the first January 1 following the date that this Act comes into force; or
  - (b) if this Act comes into force on a January 1, that January 1.
- (5) On the January 1 mentioned in subsection (3) or (4), the former municipality is continued as a city pursuant to this Act.
- (6) A former municipality that is continued as a city pursuant to subsection (5) shall:
- (a) within 30 days after the date of its continuance, adopt a public notice policy bylaw in accordance with section 102; and
  - (b) within one year after the date of its continuance, adopt any other bylaws that a city is required by this Act to adopt in order to carry out its duties and comply with this Act.

- (7) On the continuation of a city pursuant to this Act:
- (a) the former municipality becomes a city to which this Act applies as if it had been incorporated pursuant to this Act;
  - (b) each member of council of the former municipality continues as a member of council of the city until a successor is sworn into office;
  - (c) each officer and employee of the former municipality continues as an officer or employee of the city with the same rights and duties until the council of the city otherwise directs;
  - (d) the bylaws and resolutions of the former municipality that are in effect on the day the city is continued pursuant to this Act are continued, to the extent that they are not inconsistent with this Act or any other Act, until they are repealed or other bylaws or resolutions are made in their place;
  - (e) all taxes and revenues due to the former municipality are deemed to be arrears of taxes or revenues due to the city and may be collected and dealt with by the city as if the city had imposed the taxes or revenues;
  - (f) all rights of action and actions by or against the former municipality may be commenced, continued or maintained by or against the city;
  - (g) all property vested in the former municipality becomes vested in the city and may be dealt with by the city in its own name subject to any trusts or other conditions applicable to the property; and
  - (h) all other assets, liabilities, rights, duties, functions and obligations of the former municipality become vested in the city and the city may deal with them in its own name.
- (8) On the continuance of a former municipality as a city pursuant to this section:
- (a) *The Urban Municipality Act, 1984* ceases to apply to the city; and
  - (b) this Act applies to the city.

2002, c.C-11.1, s.363.

**Regulations to facilitate transition**

**364** The Lieutenant Governor in Council may make regulations:

- (a) respecting the conversion to this Act of anything from *The Urban Municipality Act, 1984*;
- (b) dealing with any difficulty or impossibility resulting from this Act or the transition to this Act from *The Urban Municipality Act, 1984*.

2002, c.C-11.1, s.364.

DIVISION 2  
**Consequential Amendments**

**365 to 420** **Dispensed.** These sections make consequential amendments to other Acts. The amendments have been incorporated into the corresponding Acts.

DIVISION 3  
**Coming into Force**

**Coming into force**

**421** This Act comes into force on proclamation.

2002, c.C-11.1, s.421.