

# 1996

## CHAPTER 58

An Act to amend *The Rural Municipality Act, 1989* and to make a consequential amendment to *The Municipal Board Act*

(Assented to June 25, 1996)

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

### Short title

1 This Act may be cited as *The Rural Municipality Amendment Act, 1996*.

### S.S. 1989-90, c.R-26.1 amended

2 *The Rural Municipality Act, 1989* is amended in the manner set forth in this Act.

### Section 2 amended

3 Subsection 2(1) is amended:

(a) by repealing clause (k);

(b) in subclause (m)(iii) by striking out "plant and equipment" and substituting "resource production equipment";

(c) by adding the following clause after clause (s):

"(s.1) `mine' means a mine as defined in *The Mineral Resources Act, 1985*";

(d) in clause (bb) by striking out "and the valves, scraper traps, fastenings and appurtenances to it" and substituting ", other than a flowline";

(e) by repealing clause (cc); and

(f) by adding the following clause after clause (jj):

"(jj.1) `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".

### Section 36 amended

4 Section 36 is amended:

(a) in subsection (1) by striking out "Subject to sections 33 and 34, the" and substituting "The"; and

(b) by repealing subsection (3).

### Section 63 amended

5 Clauses 63(1)(a) and (b) are repealed and the following substituted:

“(a) attend all meetings of the council and truly record in the minutes, without note or comment, all resolutions, decisions and other proceedings of the council;

“(b) enter in the minutes of every meeting the names of the members of the council present at the meeting;

“(b.1) ensure:

(i) that the minutes of each meeting are approved at the next regular meeting of the council; and

(ii) that the last page of the minutes of each meeting is signed by the presiding member of council”.

**Section 143 amended**

**6 The following subsection is added after subsection 143(1):**

“(1.1) A recount pursuant to subsection (1) is only to be undertaken where the returning officer has declared the results of a vote and the difference between the number of votes cast for any elected councillor or reeve and the candidate having the next highest number of votes is less than the number of ballots counted but objected to plus all rejected ballots, except those on which no vote was made”.

**New section 168.1**

**7 The following section is added after section 168:**

**“General power to make bylaws**

**168.1** Subject to the other provisions of this Act and to the provisions of any other Act, a council may pass any bylaws that it considers expedient:

(a) for the peace, order and good government of the municipality; and

(b) for promoting the health, safety, morality and welfare of the inhabitants of the municipality”.

**Section 214.1 amended**

**8 Subsection 214.1(1) is amended by adding “, by bylaw” after “A council may”.**

**New section 246.1****9 The following section is added after section 246:****“Regional park services**

**246.1(1)** Except for powers and duties mentioned in sections 282 to 393, a municipality has no jurisdiction or authority for the provision of services or the exercise of powers and duties within a regional park, unless the park authority and the council of the municipality have entered into an agreement providing that the municipality is to provide the services or exercise the powers or duties notwithstanding subsection 4(3).

(2) Except for bylaws and resolutions passed pursuant to sections 282 to 393, bylaws and resolutions passed by a council pursuant to this Act do not apply within a regional park unless the park authority and the council have entered into an agreement providing that the bylaw or resolution is to apply notwithstanding subsection 4(3).”

**Section 250 amended**

**10 Subsection 250(3) is amended by striking out “in the manner provided in clause (1)(c)” and substituting “by suit or distress or by adding the costs to the taxes on the land that constitutes the premises”.**

**Section 251 amended**

**11 Subsection 251(6) is amended by striking out “, not exceeding \$100,”.**

**New sections 251.1 and 251.2****12 The following sections are added after section 251:****“Unsafe unoccupied buildings**

**251.1(1)** When, in the opinion of the council, an unoccupied building is damaged and is an imminent danger to the public safety, the council may take any reasonable emergency action that is required to secure the building and eliminate the danger, and the cost of that work is to be added to and forms part of the taxes on the building on which the work is done and on the land on which the building is situated.

(2) When emergency action is taken pursuant to subsection (1), the administrator shall immediately send by registered mail to the owner of the building on which the work was done and of the land on which the building is situated a notice:

(a) advising the owner of the action of the municipality and of its intention to charge the cost of the work against the land and building; and

(b) inviting the owner or his or her agent to appear before the council if he or she is in disagreement with the need for the action of the municipality or the cost of the work, on a specific date stated in the notice, for the purpose of making representations with respect to the need for the action or the intention of the municipality to charge the costs of the emergency action against the land and building.

(3) On the recommendation of the medical health officer, the council may declare any occupied residential building to be dangerous to the health of the occupants of the building and may order the owner, the owner's agent, the lessee or the occupant of the building to repair the building in the manner determined by the council within the time, after service of the order, that is specified in the order.

(4) If an order made pursuant to subsection (3) is not complied with within 14 days after the time specified for completion of the work in the order, the municipality may undertake the necessary work to repair the building.

(5) Any amounts expended by a municipality pursuant to this section are to be added to and form part of the taxes on the building on which the work is done or on the land on which the building is situated.

**“General bylaw**

**251.2(1)** As an alternative to exercising authority pursuant to any or all of sections 247, 248, 249, 250, 251 and 251.1, the council of a municipality may, by bylaw, provide for standard requirements and procedures regarding the matters provided for in any of those sections, with respect to:

- (a) inspections;
- (b) notices;
- (c) compliance orders;
- (d) time requirements;
- (e) appeal processes and appeal bodies;
- (f) enforcement;
- (g) penalties; and
- (h) general procedural matters.

(2) A bylaw made pursuant to this section may provide for:

- (a) any matters mentioned in subsection (1) with respect to bylaws mentioned in section 33 of *The Fire Prevention Act, 1992*;
- (b) any other matters relating to buildings and property that any other Act provides may be dealt with pursuant to this section.

(3) A copy of any bylaw made pursuant to this section, and any amendment to the bylaw, is to be delivered to the minister within 30 days of being made.

(4) Failure to comply with subsection (3) does not affect the validity of the bylaw or amendment.

- (5) A bylaw made pursuant to this section must provide mechanisms that permit prompt action in situations involving an imminent danger to public health and safety.
- (6) Any words, terms or expressions used in a bylaw made pursuant to this section that are defined in this Act have the same meaning in the bylaw as in this Act.
- (7) A bylaw made pursuant to this section may permit the municipality to assign inspection or enforcement duties pursuant to the bylaw to an employee or agent of the municipality.
- (8) A bylaw made pursuant to this section may contain reasonable provisions:
- (a) permitting inspectors and experts accompanying inspectors to, for the purposes of inspection, enter buildings, structures or premises other than private dwellings at reasonable times and, under reasonable circumstances provided in the bylaw, without first obtaining the consent of the owner or occupant;
  - (b) permitting an inspector to perform tests and take samples; and
  - (c) providing penalties for obstructing an inspector who is performing his or her duties.
- (9) A bylaw made pursuant to this section must contain reasonable provisions for giving notice to owners and other persons affected by the operation of the provisions of the bylaw, or reasonable provisions concerning the circumstances in which notice may be dispensed with in the interest of protecting public health and safety.
- (10) A bylaw made pursuant to this section must provide for reasonable times in which orders made pursuant to the bylaw are to be complied with, or if an inspector or other person is given the authority to set times, must provide that those times are to be reasonable.
- (11) A bylaw made pursuant to this section must provide that:
- (a) an order made pursuant to the bylaw may be appealed to a local appeal board established or designated by the municipality; and
  - (b) a decision made by the local appeal board may be appealed to the Saskatchewan Municipal Board.
- (12) An appeal pursuant to this section does not operate as a stay of the order or decision appealed from unless the local appeal board, on an application by the appellant, decides otherwise.
- (13) On an appeal pursuant to subsection (11), the local appeal board or Saskatchewan Municipal Board, as the case may be, may confirm, modify or repeal the order or decision appealed from, or substitute its own order or decision for the order or decision being appealed from.

(14) Notwithstanding any provision of *The Municipal Board Act*, a decision made by the Saskatchewan Municipal Board pursuant to clause (11)(b) may be appealed to the Court of Queen's Bench on a point of law or jurisdiction only within 30 days after the date the decision is made.

(15) On an appeal pursuant to subsection (14), the Court of Queen's Bench may confirm, modify or repeal the decision appealed from or order the matter to be returned to the Saskatchewan Municipal Board to be dealt with in light of the court's decision on the question of law or jurisdiction.

(16) A bylaw made pursuant to this section may contain reasonable provisions for:

(a) the performance by the municipality of any work ordered pursuant to the bylaw that has not been performed by the owner within the time specified in the order, subject to a stay if the order is appealed;

(b) the payment by the owner of the costs of the work; and

(c) the addition to the owner's taxes of any costs incurred pursuant to clause (b) that have not been paid by the owner.

(17) Subsections 174(1) to (4) apply to any bylaws made pursuant to this section".

#### **Section 254 amended**

##### **13 The following subsection is added after subsection 254(1.2):**

"(1.3) A council may, by bylaw, delegate to its administrator, or any other designated employee, the responsibility for entering into agreements with any person or association for providing routine services necessary to administer operations of the municipality, and provide for the extent of and the carrying out of that responsibility".

#### **Section 255.1 amended**

##### **14 Subsection 255.1(2) is amended by striking out "an urban" and substituting "a".**

#### **New section 255.3**

##### **15 The following section is added after section 255.2:**

###### **"Lost and unclaimed property**

**255.3(1)** A municipality shall retain in its possession for 90 days all lost and unclaimed personal property.

(2) If personal property that is unclaimed is perishable, the property may be disposed of as soon as is practicable after receipt by the municipality.

(3) If personal property is not claimed within the time limit specified in this section, it becomes the property of the municipality and the municipality may dispose of it by public auction, and any personal property offered for sale at a public auction and not sold at the auction may be otherwise disposed of as the council directs.

(4) The purchaser of the personal property becomes the owner of the personal property and any claim of the 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 municipality.

(5) If no claim is made for the proceeds within one year from the date of sale, the proceeds form part of the general funds of the municipality”.

**Section 282 amended**

**16 The following clauses are added after clause 282(b):**

“(c) **`base date'** means a date established by the agency pursuant to *The Assessment Management Agency Act* for the purpose of preparing assessment rolls for the year in which a revaluation is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;

“(d) **`classification'** means the determination of what class established pursuant to section 285.2 any land, improvements or both belong to”.

**Section 283 amended**

**17 The following subsections are added after subsection 283(2):**

“(3) Notwithstanding subsection (1), a council may, by bylaw, provide that businesses are not to be assessed within the municipality.

“(4) Subject to subsection (5), a bylaw pursuant to subsection (3), or an amendment to or repeal of a bylaw made pursuant to subsection (3), must be made on or before June 30 of the year prior to the year in which the bylaw or amendment is to take effect.

“(5) A bylaw made pursuant to subsection (3), or an amendment to or repeal of a bylaw made pursuant to subsection (3), that is to take effect in 1997 is not required to be made on or before the date set out in subsection (4).

“(6) A council must give notice of the making, amending or repealing of a bylaw pursuant to subsection (3) to other taxing authorities on whose behalf it levies taxes within 15 days of making the bylaw, amendment or repeal.

“(7) In subsections (9) and (10), **`vacancy adjustment'** means an abatement of tax required by subsection (8).

“(8) A council must abate the taxes that would otherwise be payable by the owner of land or improvements located within the municipality, whether levied on behalf of the municipality or another taxing authority, where:

- (a) the council of the municipality has made a bylaw pursuant to subsection (3); and

(b) the assessor has determined that the land or improvements have been used or are intended for use for business purposes, but the land or improvements have not been used for business purposes for a minimum period provided for in the regulations.

“(9) For the purposes of subsection (8), the Lieutenant Governor in Council may make regulations:

(a) respecting how the vacancy adjustment is to be calculated;

(b) requiring the person seeking the vacancy adjustment to give notice to the municipality:

(i) of his or her request, including a description of the land or improvements;

(ii) of when the land or improvements ceased to be used for business purposes; and

(iii) of when the land or improvements commenced or recommenced to be used for business purposes;

(c) respecting the form of any notice mentioned in clause (b), the time by which it is to be given, and the consequences of failing to give notice;

(d) setting the minimum period mentioned in clause (8)(b);

(e) respecting any other matters that the Lieutenant Governor in Council considers necessary or desirable to carry out the intent of subsection (8).

“(10) A vacancy adjustment is not to reduce the taxes payable with respect to any land or improvements below the minimum tax payable pursuant to section 339.2.

“(11) A municipality shall, in each year for the current year, give notice to all other taxing authorities on whose behalf it levies taxes of all abatements in taxes made pursuant to subsection (8).

“(12) A regulation made pursuant to subsection (9) may be made retroactive to a day not earlier than the day on which this subsection came into force”.

#### **New sections 283.1 and 283.2**

##### **18 The following sections are added after section 283:**

###### **“Where no business assessment**

**283.1(1)** Where a municipality does not assess businesses pursuant to subsection 283(3), the municipality shall continue to levy each year, on behalf of every other taxing authority for whom it levies rates, an amount equivalent to the amount that it would have levied on behalf of the other taxing authority if the municipality had continued to assess businesses, calculated in accordance with the regulations, unless the other taxing authority and any other municipality that also levies rates on its behalf agree otherwise.

(2) A municipality shall raise the amount mentioned in subsection (1) by adjusting the rate levied within the municipality on behalf of the other taxing authority, either at a uniform rate or, by agreement with the other taxing authority, by means of a uniform rate multiplied by the applicable mill rate factors set pursuant to section 330.3.

(3) The Lieutenant Governor in Council may make regulations respecting methods for calculating amounts that would have been levied on behalf of other taxing authorities for the purposes of subsection (1).

###### **“Miscellaneous rules regarding assessment**

**283.2(1)** In assessing the value of land or improvements, 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) resource production equipment by which petroleum oil and gas:

(i) is produced to 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;

is to be taken into account in an assessment;

(b) resource production equipment at a battery or gas handling site by which:

(i) petroleum oil and gas is separated, treated, processed, dehydrated or stored or is transported within the site; or

(ii) petroleum oil and gas waste products are disposed of;

is not to be taken into account in an assessment.

(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 preceding January 1 of the current year, other than production during testing, is to be assessed at only a nominal amount for the current year.

(5) 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.

(6) 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".

#### **Section 284 amended**

##### **19 Section 284 is amended:**

**(a) in subsection (1) by adding "as of the applicable base date" after "fair value"; and**

**(b) by adding the following subsection after subsection (4):**

"(4.1) For the purposes of subsection (4), the assessor shall apply all the facts, conditions and

circumstances required to be taken into account as if they had existed on the applicable base date”;  
**and**

**(c) by repealing subsections (12) and (13).**

**Section 285 amended**

**20 Section 285 is amended:**

**(a) by repealing subsection (1) and substituting the following:**

“(1) Improvements are to be assessed at their fair value as of the applicable base date”;

**(b) by repealing subsections (2) and (2.1); and**

**(c) by adding the following subsection after subsection (6):**

“(6.1) For the purposes of subsection (6), the assessor shall apply all the facts, conditions and circumstances required to be taken into account as if they had existed on the applicable base date”.

**New sections 285.1 and 285.2**

**21 The following sections are added after section 285:**

**“No income-based appraisal**

**285.1(1)** In determining the value of land or improvements, none of the assessor, the board of revision or the appeal board shall employ or take into consideration any technique or method of appraisal based on the use of income or benefits.

(2) The enactment of subsection (1) does not imply that the law prior to its enactment was different than the law as it is pursuant to subsection (1).

**“Classes of property**

**285.2(1)** In this section, ‘**fair value assessment**’ means the fair value of any land or improvements as determined in accordance with this Act, applying the rules and manuals set by the agency.

(2) The Lieutenant Governor in Council may, by regulation, establish classes of property for the purposes of this section.

(3) Classes of property established pursuant to subsection (2) may be:

(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.

(4) The assessor shall determine to which class established pursuant to the regulations, if any, any land or improvements or both belong.

(5) The Lieutenant Governor in Council may, by regulation, set percentages of value that are applicable to classes of property established pursuant to subsection (2).

(6) After calculating the fair value assessment of land or improvements or both that belong to a class of

property established pursuant to subsection (2), the assessor shall multiply the fair value assessment by the percentage of value set by regulations made pursuant to subsection (5) that is applicable to the class of property to which the land or improvements or both belong.

(7) The figure obtained by performing the calculation set out in subsection (6) is the figure to be used for calculating the taxes payable pursuant to section 330 with respect to the land, improvement or both.

(8) 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”.

### **Section 286 amended**

#### **22 Section 286 is amended:**

##### **(a) by repealing subsection (2) and substituting the following:**

“(2) Notwithstanding section 283:

(a) resource production equipment of a mine or of a petroleum oil or gas well is not to be assessed for the purpose of business assessment or included in the assessment of any business; and

(b) land and improvements occupied by the resource production equipment of a mine or of a petroleum oil or gas well that is assessed are not to be assessed for the purpose of business assessment or included in the assessment of any business”; **and**

##### **(b) by repealing subsections (3) to (5) substituting the following:**

“(3) In this section, ‘**fair value assessment**’ means the fair value of any land or improvements as determined in accordance with this Act.

“(4) Subject to the other provisions of this Act, the assessor shall assess all businesses that are liable to assessment by applying a percentage set by regulation or bylaw made pursuant to this section to the fair value assessment of the land and improvements that the assessor determines are used or are intended to be used for the purposes of business, or where only a portion of any land or improvements are used or intended to be used for the purposes of business, to the fair value assessment of the portion.

“(5) The Lieutenant Governor in Council may make regulations:

(a) setting percentages, maximum percentages, schedules of percentages or schedules of maximum percentages for the purposes of subsection (4);

(b) classifying different businesses and the various activities of those businesses for the purposes of setting percentages pursuant to clause (a);

(c) classifying land and improvements or parts of land and improvements according to the kind of business or activity of the business carried on on or in the lands or improvements for the purposes of setting percentages pursuant to clause (a);

(d) classifying municipalities for the purpose of setting percentages pursuant to clause (a).

“(5.1) Where the Lieutenant Governor in Council has set a maximum percentage or schedule of maximum percentages for a business or class of businesses, the council of a municipality may, by bylaw, set a lower percentage to apply to that business or class of businesses for the purposes of

subsection (4).

“(5.2) Subject to subsection (5.4), where more than one business is located within the same land and improvements, the proportion of the business assessment set pursuant to subsection (4) to be allocated to each of the businesses is to be determined according to a method set by the agency.

“(5.3) Notwithstanding subsection (5.2), the council of a municipality that performs its own valuations and revaluations pursuant to section 22 of *The Assessment Management Agency Act* may, by bylaw, set another method of determining the allocation of proportions of business assessment.

“(5.4) Where a business assessment has been calculated pursuant to this section for land and improvements intended to be used for business purposes but a portion of the land and improvements is not being used for business purposes, the business assessment that would otherwise be allocated on that portion is not to be allocated pursuant to subsections (5.2) and (5.3) among businesses located in the portion of the land and improvements that is being used for business purposes.

“(5.5) Notwithstanding any other provision of this Act, if a business located on a type of land or improvement was not subject to business assessment on the day before this subsection comes into force, no business occupying that type of land or improvement is to be assessed for business assessment pursuant to this section”.

### **New section 287**

#### **23 Section 287 is repealed and the following substituted:**

##### **“Information to assessor**

**287(1)** The assessor may, at any time, request from any assessable person any reasonable information or documentation that relates to or might relate to the determination of the value of any land, improvements or business for the purpose of preparing an assessment roll for any year.

(2) The assessor may, in every year, request the owner of lands and improvements to provide information respecting which persons are carrying on business on the land and in the improvements, and the nature of the business being carried on.

(3) An assessor may request from any assessable person information or documentation that relates to:

- (a) the income generated or expected to be generated by any land or improvements; or
- (b) the expenses incurred or expected to be incurred with respect to any land or improvements;

for the purpose of using a valuation technique or method of appraisal based on the use of income or benefits mentioned in section 285.1 at a future time when the technique or method could be relevant.

(4) Subject to section 307.3, a person who has received a request from an assessor pursuant to subsection (1), (2) or (3) shall, prior to 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 documentation that is 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.

(5) Every railway company shall, on or before October 1 in each year, furnish the assessor of each municipality 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 municipality;
- (b) the description and area in hectares of land within the municipality owned or occupied by the company, other than a railway roadway;
- (c) the description and location of any improvements within the municipality, other than railway superstructures, owned or occupied by the company;

- (d) notice of 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.
- (6) Every owner or operator of a petroleum oil well or gas well shall, on or before March 1 in each year, furnish the assessor with a certified statement showing the following information as of January 1 in the current year:
- (a) his or her name and address;
  - (b) a list of the resource production equipment that is subject to assessment;
  - (c) a notice of any change in the resource production equipment 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) the address to which assessment and tax notices are to be sent.
- (7) Every owner or operator of a pipeline shall, on or before March 1 in each year, furnish the assessor of each municipality 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 municipality;
  - (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 municipality;
  - (c) the description and area in hectares of land within the municipality owned or occupied by him or her, other than the pipeline right of way;
  - (d) the description and location of any improvements within the municipality owned or occupied by him or her;
  - (e) the address to which assessment and tax notices are to be sent.
- (8) If any land, improvement or business is sold, the vendor and the purchaser shall notify the assessor in writing of the change in ownership.
- (9) Where a change in the ownership or operation of a petroleum oil well or gas well or a pipeline has taken place, or where the operation of a petroleum oil well or gas well or pipeline has been abandoned, the owner or operator shall, within 30 days from the change of ownership or operation or abandonment, file a notice of the change with the assessor.
- (10) No person shall wilfully furnish the assessor with false information.
- (11) Every person who fails to furnish in accordance with this section any information or documentation required of him or her pursuant to this section is guilty of an offence.
- (12) If the person whose assessment is the subject of the appeal or his or her agent seeks to introduce the following evidence at the hearing of the appeal, that evidence shall not be taken into consideration by the board of revision or appeal board in making its determination:

(a) information or documentation that was not provided to the assessor as required by this section when it was required to be so provided;

(b) information that is substantially at variance with information provided to the assessor in response to a request made pursuant to this section”.

**Sections 289 to 293 repealed**

**24 Sections 289 to 293 are repealed.**

**Section 294 amended**

**25 Section 294 is amended:**

**(a) by adding the following clause after clause (b):**

“(b.1) any class established pursuant to section 285.2 that any land or improvements belong to”;

**(b) in clause (c) by striking out “assessed value” and substituting “fair value assessment”; and**

**(c) by adding the following clause after clause (c):**

“(c.1) the assessed value of the land or improvements after applying the applicable percentage of value set by regulation made pursuant to subsection 285.2(5)”.

**New sections 303 to 307.3****26 Sections 303 to 307 are repealed and the following substituted:****“Notice of appeal**

**303(1)** A person, including a taxing authority or the agency, may give to an assessor a notice of appeal to the board of revision, if the person:

(a) has an interest in any land, improvements or business or is affected by the valuation or classification of any land, improvements or business; and

(b) believes that an error has been made in the valuation or classification of the land, improvements or business or the preparation or the content of the relevant assessment roll or notice of assessment.

(2) A notice of appeal may relate to each assessment for which the person making the appeal alleges an error exists.

(3) A notice of appeal must be given:

(a) within 30 days after the day 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 the date when the notice of assessment has been posted and published pursuant to subclause 301(1)(a)(i) and the date the notice of assessment is published in the Gazette pursuant to subclause 301(1)(a)(ii).

(4) A notice of appeal must be in the prescribed form, and state all grounds on which the appeal is based, including:

(a) a description of the valuation or classification with respect to which an error is alleged to exist;

(b) the nature of any error alleged in the preparation or content of the assessment roll or notice of assessment;

(c) the specific grounds on which it is alleged that an error exists;

(d) in summary form, the material facts on which the appellant relies; and

(e) the address of a place at which documents relating to the appeal may be left, or to which those documents may be mailed, for the appellant.

(5) Where a person fails to provide any information required pursuant to subsection (4), the board of revision may, at any time prior to determining the appeal, require the person to provide the information during a specified time, and, if the person does not provide the information during that time, may dismiss the appeal.

(6) Where an appellant gives a notice pursuant to this section, the appellant shall, at the time of filing the notice to appeal, or at any other time within the 30-day period mentioned in subsection (3), pay any fee to the municipality against which the appeal has been taken that may be established by bylaw by the council.

(7) A council may, by bylaw, establish fees for the purposes of subsection (6) that do not exceed any prescribed maximum fee or the appropriate amount set out in a prescribed schedule of maximum fees.

(8) Where an appellant is successful, in whole or in part, on an assessment or classification appeal at either the board of revision or the appeal board, the council shall refund any fee that was submitted by the appellant to the rural municipality.

**“Non-payment of fees**

**304** Where an appellant fails to pay any fee prescribed by the Lieutenant Governor in Council or established by bylaw for the purposes of an appeal to the board of revision pursuant to this or any other Act within the 30-day period mentioned in subsection 303(3), the appeal is deemed to be dismissed.

**“List of appeals**

**305(1)** Before the sitting of the board of revision, the secretary of the board shall:

(a) prepare a list, in the form prescribed by the minister, of the appeals that have been made pursuant to and in accordance with section 303, which appeals will be heard, as far as possible, in the order in which they stand on the list, but the board of revision may adjourn or reschedule the hearing of any appeal as it considers advisable;

(b) post the list of appeals in a conspicuous place in the municipal office and ensure that it remains posted during the sittings of the board;

(c) serve at least 21 days before the sitting of the board of revision, on every person who has made an appeal pursuant to and in accordance with section 303 at the address for service indicated in the notice of appeal and on every other person whose assessment or classification is or may be affected, a notice of the time and place of the sitting of the board of revision to hear the appeal.

(2) The secretary shall not place an appeal on the list pursuant to subsection (1) unless the appellant has complied with all the requirements set out in section 303.

**“Appointment of boards of revision**

**306(1)** A council shall, by resolution, appoint not less than three persons, any of whom may be members of the council, to constitute a board of revision for the municipality.

(2) The members of the board of revision shall designate one of their number as chairperson.

- (3) Where a majority of the members of the board of revision is unable to attend a sitting of the board, the chairperson of the board of revision may, from among the members of council, appoint a sufficient number of persons to the board of revision to constitute a quorum to act in the place and exercise all the powers of the absent members for that sitting.
- (4) No person who has a pecuniary interest, within the meaning of section 45, in any land, improvement or business, the assessment or classification of which is the subject of an appeal to the board of revision, shall act as a member of the board of revision on that appeal.
- (5) The council shall appoint a secretary of the board of revision who may be the assessor.
- (6) The council may pay the members and secretary of the board of revision any remuneration that it may determine.
- (7) The chairperson of the board of revision may:
- (a) appoint panels of not less than three persons from the membership of a board of revision; and
  - (b) appoint a chairperson for each panel.
- (8) Each panel appointed pursuant to subsection (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) If a majority of the members of a panel is unable to attend a sitting of the panel, the chairperson of the board of revision may, from among the members of the board of revision, appoint a sufficient number of persons to the panel to constitute a quorum to act in the place and exercise all the powers of the absent members for that sitting.
- (11) The board of revision shall hear appeals, as far as possible, in the order in which the appeals stand in the list, but the board of revision may adjourn or expedite the hearing of any appeal where the board of revision considers it appropriate to do so.
- (12) The Lieutenant Governor in Council may make regulations prescribing the rules of conduct and procedure for boards of revision.

**“District board of revision**

**307(1)** A municipality may, by bylaw, authorize an agreement with other municipalities, to provide for the creation of, and the appointment of members to, a district board of revision.

(2) A district board of revision is deemed to be a board of revision to hear and decide appeals pursuant to section 303 from within the municipalities that are signatories to the agreement.

(3) Where municipalities enter into an agreement pursuant to subsection (1), they shall appoint a secretary for the board of revision and provide for the remuneration of that secretary within the agreement.

**“Written materials**

**307.1(1)** Where a party to an appeal intends to make use of any written materials on the hearing of an appeal, the party shall file copies of the materials with the secretary of the board of revision at least 10 days prior to the date set for the hearing.

(2) A party who files copies of materials pursuant to subsection (1) shall serve copies of the materials on the party defending the assessment or classification at least 10 days prior to the date set for the hearing.

(3) If a party does not comply with subsection (1) or (2), the board may, in its discretion:

(a) accept and consider the material sought to be filed;

(b) refuse to accept or consider the material sought to be filed.

**“Examinations for discovery**

**307.2(1)** Any party to an appeal may conduct examinations for discovery of other parties to the appeal prior to the board of revision hearing.

(2) The Lieutenant Governor in Council may make regulations respecting rules for examinations for discovery pursuant to subsection (1).

(3) Where no regulations have been made pursuant to subsection (2), the Queen's Bench Rules apply, with any necessary modification, to examinations for discovery pursuant to subsection (1).

**“Disclosure of information**

**307.3(1)** Following a request for information and prior to providing information to the assessor or any other party to an appeal, the party that is to provide the information may declare the information confidential and seek an undertaking of the other party that all or some of the information so provided is provided solely for the purpose of preparing an assessment or for an appeal hearing and that no other use may be made of the information.

(2) Failure to provide an undertaking pursuant to subsection (1) forfeits the right of a party to obtain the information being sought by any other process.

(3) Every person who fails to comply with an undertaking given pursuant to this section is guilty of an offence”.

**Section 308 amended**

**27 Subsection 308(1) is amended by striking out "clerk" and substituting "secretary".**

**New sections 308.1 to 308.4**

**28 The following sections are added after section 308:**

**"All evidence to be tendered**

**308.1** Any party to an appeal shall tender all evidence on which he or she relies at or prior to the board of revision hearing.

**"Failure to appear**

**308.2(1)** Subject to subsection (2), where an appellant fails to appear either personally or by agent at the board of revision hearing:

- (a) the board may make a decision in the absence of the appellant;
- (b) the decision of the board pursuant to clause (a) is final; and
- (c) no appeal may be taken by the appellant from that decision.

(2) Where an appellant must attend more than one board of revision hearing in more than one municipality on the same day, the appellant may apply to the board of revision for an adjournment, and the board of revision shall grant the application.

**"Recording**

**308.3(1)** Where, 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 shall be recorded by a person appointed by the board, with or without production of a transcript copy of the recording.

(2) Where an order is made pursuant to subsection (1), the chairperson or the board or panel may, at the time of making the order or after deciding the appeal, charge against the party who requested the recording 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 a part of a recording; or
- (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) have been paid.

**"Amending notice of appeal**

**308.4(1)** On application made by an appellant appearing before it, the 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) is to be in writing".

**Section 309 repealed**

**29 Section 309 is repealed.**

**New section 312.1**

**30 The following section is added after section 312:**

**“Written record**

**312.1** A board of revision shall maintain a written copy of each of its decisions”.

**Section 313 amended**

**31 Subsection 313(1) is amended by adding “or is given verbally” after “is not given”.**

**New sections 317 to 318**

**32 Sections 317 and 318 are repealed and the following substituted:**

**“Service of notice**

**317(1)** An appellant bringing an appeal to the appeal board shall serve on the secretary of the board of revision and the appeal board a notice of his or her appeal in the prescribed form setting out all the grounds of appeal:

(a) within 30 days of being served with a written notice of the decision; 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.

(2) Where the agency has prepared the assessment or classification being appealed, the appellant shall serve the agency with a copy of the notice of appeal within the same appeal periods mentioned in subsection (1).

(3) If an appellant does not effect service in accordance with subsections (1) and (2), the appeal is deemed to be dismissed.

**“Non-payment of fees**

**317.1** Where an appellant fails to pay any fee established by any Act or regulations for the purposes of an assessment or classification appeal to the appeal board pursuant to this or any other Act within the 30-day period mentioned in subsection 317(1), the appeal is deemed to be dismissed.

**“Appeal determined on written materials**

**317.2** Subject to section 322.1, and notwithstanding any power that the appeal board would otherwise have pursuant to *The Municipal Board Act* to seek and 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 subsection 318(1) and any transcript produced pursuant to section 308.3.

**“Transmission to appeal board**

**318(1)** Immediately after the expiration of the time for filing of notices of appeal, the secretary of the board of revision shall, with respect to each appeal to the appeal board, cause to be transmitted to the appeal board:

- (a) the notice given pursuant to section 303;
- (b) materials filed with the board of revision prior to its 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 308.4;
- (e) any written decision of the board of revision; and
- (f) a written statement describing the portion, if any, of the hearing before the board of revision that was recorded by a person appointed by the board of revision.

(2) Following receipt of the items transmitted to it pursuant to subsection (1), or after at least 30 days have passed since the expiration of the time mentioned in subsection (1), whichever is earlier, the appeal board shall fix a time and place for hearing the appeal and notify the agency and the assessor of the time and place fixed”.

**New sections 322.1 and 322.2**

**33 Section 322.1 is repealed and the following substituted:**

**“New evidence**

**322.1(1)** The appeal board shall not allow new evidence to be called on an appeal except where 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 317.2 are incomplete, unclear or do not exist;
- (b) the board of revision has omitted, neglected or refused to make a decision; or
- (c) the appellant has established that relevant information has come to his or her attention and that the information did not exist or was not made available to him or her at the time of the board of revision hearing.

(2) Where 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.

**“Reconsideration of assessment**

**322.2** On an appeal from a decision of the board of revision with respect to the assessment or classification of land, improvements or a business, the appeal board may adjust, either up or down, the assessment of or

change the classification of the land, improvements or business in order that:

- (a) errors in and omissions from the assessment roll may be corrected; and
- (b) an accurate, fair and equitable entry of assessment for the land, improvements or business may be placed on the assessment roll”.

**New sections 324.1 and 324.2**

**34 The following sections are added after section 324:**

**“Consequences on business assessment of appeal**

**324.1** Where an appeal to the board of revision or the appeal board results in a change to the assessment of any land or improvements used for business purposes, the assessor shall make:

- (a) any correction to the assessment of a business located on the land or within the improvements necessary to comply with section 286; and
- (b) the necessary corrections on the roll.

**“Where allocation changed on appeal**

**324.2** Where assessment has been allocated between businesses pursuant to subsection 286(5.2) or (5.3) and a change is made to the assessment of one of the businesses pursuant to an appeal to the board of revision or the appeal board, the assessor shall make the necessary correction, but no change shall be made until the following year to the assessment of businesses whose operators did not appeal”.

**New section 330**

**35 Section 330 is repealed and the following substituted:**

**“Levy**

**330(1)** Each council shall authorize a levy on all taxable assessments in a rural municipality:

- (a) of a uniform rate considered sufficient to raise the amounts of taxes required pursuant to section 258; and
- (b) of any other rates required by this or any other Act.

(2) A municipality that does not assess businesses pursuant to subsection 283(3) shall not levy a business tax”.

**Section 330.2 amended**

**36 Section 330.2 is amended:**

**(a) in subsection (2):**

**(i) in clause (a) by striking out “or for any class of land, improvements or businesses” and substituting “or for any class of land, improvements or businesses set by regulation pursuant to this section”; and**

**(ii) by repealing clause (b); and**

**(b) by adding the following subsection after subsection (5):**

"(6) The Lieutenant Governor in Council may, by regulation, establish classes of lands, improvements or businesses for the purposes of this section".

**New section 330.3**

**37 The following section is added after section 330.2:**

**"Mill rate factors**

**330.3(1)** A council may, by bylaw, set mill rate factors that are to be multiplied by the rate established pursuant to section 258 and clause 330(1)(a), or subsections 15(2) and (3), section 259 and clause 330(1)(a), or sections 8 and 9 of *The Municipal Tax Sharing (Potash) Act*, for the purpose of establishing the levy for a taxable assessment.

(2) A mill rate factor may be made applicable to a class of assessment of land, improvements or both established by regulations made pursuant to this section.

(3) The Lieutenant Governor in Council may make regulations:

(a) setting classes of assessment of land, improvements or both 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 land, improvements or both for which a mill rate factor may not be set.

(4) No council shall fail to comply with any regulations made pursuant to subsection (3).

(5) A regulation made pursuant to subsection (3) may be made retroactive to a day not earlier than the day on which this section came into force.

(6) Notwithstanding any other Act or law, a municipality:

(a) may apply a mill rate factor established pursuant to this section to a rate levied on behalf of another taxing authority by agreement with the other taxing authority on whose behalf it collects the taxes for which the rate is set; and

(b) the municipality does apply a mill rate factor pursuant to clause (a), shall adjust the rate set so that the same total amount of tax is levied on behalf of the other taxing authority after applying a mill rate factor.

(7) Subject to subsection (8):

(a) a council must give notice of its intention to set mill rate factors, or to vary or repeal any mill rate factors it has set, to the other taxing authorities on whose behalf it levies taxes, on or before June 30 of the year prior to the year in which the mill rate factors, amendment or repeal are to be effective; and

(b) a taxing authority that desires to enter into an agreement pursuant to subsection (6) must advise the municipality of that fact on or before September 30 of the preceding year, with respect to taxes to be levied in any year.

(8) Subsection (7) does not apply to the setting of mill rate factors that are to take effect in 1997, or to agreements that are to take effect in 1997.

(9) A municipality may not apply mill rate factors pursuant to subsection (6) by agreement with a school division unless it has entered into an agreement to apply the same mill rate factors with every school division on whose behalf it levies taxes.

(10) A mill rate factor that is expected to be applied, by agreement, to a rate levied on behalf of another taxing authority, must be set or amended by council prior to March 1 of the current year”.

### **Section 331 amended**

#### **38 Section 331 is amended:**

**(a) by adding the following clause after clause (1)(h):**

“(h.1) the buildings and land owned by the park authority of a regional park that would be wholly or partially within the boundaries of a municipality except for subsection 4(3) and that are used for regional park purposes, except for any portion of the buildings and land used as a residence or for any purpose other than a regional park purpose”; **and**

**(b) by adding the following subsections after subsection (2.1):**

“(2.2) Notwithstanding clause (1)(q), either the owner or the lessee mentioned in that clause, but not both, is eligible to receive the exemption provided by that clause with respect to assessment of the same land in the same taxation year.

“(2.3) For the purposes of clause (1)(q), the owner is to receive the exemption, except that the lessee is to receive the exemption:

- (a) with respect to land leased from an owner who is not eligible to receive the exemption; and
- (b) with respect to land leased from an owner who is entitled to the exemption, if the owner or lessee provides to the assessor, on or before March 31 in any year, a copy of the lease and a written notice signed by the owner stating that the owner has agreed that the lessee is to receive the exemption.

“(2.4) Where a written notice has been provided to the assessor pursuant to clause (2.3)(b), the lessee is to continue to receive the exemption unless the owner or lessee provides to the assessor a written notice, signed by the owner, rescinding or amending the previous notice on or before March 31 in the year in which the rescission or amendment is to be effective.

“(2.5) If the lease mentioned in clause (2.3)(b) is amended, the lessee shall promptly supply the assessor with a copy of the lease as amended”.

### **New section 331.1**

#### **39 The following section is added after section 331:**

##### **“Collection of other taxes**

**331.1(1)** Where, after the coming into force of this section, a council exempts or partially exempts any land, improvement or business from taxation pursuant to subsection 331(3), or enters into an agreement to exempt or partially exempt any land, improvement or business from taxation pursuant to subsection 331(4), the municipality 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, unless the other taxing authority and any other municipality that also levies rates on its behalf agree otherwise.

(2) A municipality shall raise the amount mentioned in subsection (1) by adjusting the rate levied within the municipality on behalf of the other taxing authority either at a uniform rate or, by agreement with the other taxing authority, by means of a uniform rate multiplied by the applicable mill rate factors set pursuant to section 330.3.

(3) The amount mentioned in subsection (1) is to be calculated by multiplying the most recent assessment of the land, improvements or business to which the exemption or partial exemption applies by the rate set by the other taxing authority, subject to any applicable mill rate factors”.

**Section 339 amended**

**40 Subsection 339(3) is repealed.**

**New sections 339.1 and 339.2****41 The following sections are added after section 339:****"Taxation in regional parks**

**339.1(1)** In this section, **'park authority'** means the park authority of a regional park that would, except for subsection 4(3), be wholly or partially located within the boundaries of a municipality.

(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 municipality of the rate authorized pursuant to clause (a).

(3) On receipt of a notification pursuant to clause (2)(b), the council of the municipality shall levy the rate specified in the notice, together with any rates that the municipality levies on behalf of other taxing authorities.

(4) The municipality is responsible for assessment and the collection of taxes within the portion of the regional park that would, except for subsection 4(3), be located within the boundaries of the municipality, in accordance with sections 282 to 393.

(5) On or before the tenth day of the month following the month in which the taxes are received by the municipality, the municipality 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 urban municipality; or

(b) any other fixed amount agreed to by the park authority and the council.

(6) The park authority shall use funds forwarded to it pursuant to subsection (5) in accordance with *The Regional Parks Act, 1979*.

**"Minimum tax**

**339.2(1)** Subject to sections 331 and 332, a council may, by bylaw, provide for minimum amounts of taxes that are to be levied with respect to any land, improvements or business that is separately recorded on the assessment roll for the purposes of taxes levied on behalf of the municipality.

(2) A bylaw made pursuant to subsection (1) may provide either a minimum amount of tax, or a method of calculating the minimum amount of tax.

(3) The Lieutenant Governor in Council may, by regulation, establish classes of land, improvements or businesses for the purposes of this section.

(4) A bylaw made pursuant to subsection (1) may provide different amounts of minimum tax or different methods of calculating minimum tax for different classes of land, improvements or businesses.

(5) A bylaw made pursuant to subsection (1) may provide that no minimum tax is payable with respect to a class".

**Section 367 amended**

**42 Subsection 367(1) is amended by adding "or any improvements situated on land occupied by a tenant" after "land occupied by a tenant".**

**Section 369 amended**

**43 Section 369 is amended:**

**(a) in subsection (1) by striking out “plant and equipment” wherever it appears and in each case substituting “resource production equipment”; and**

**(b) in clause (3)(a) by striking out “plant and equipment” and substituting “resource production equipment”.**

**Section 375 amended**

**44 Subsection 375(2) is amended by adding “or by tender” after “at public auction”.**

**Section 386 amended**

**45 The following subsection is added after subsection 386(1):**

“(1.1) A council that intends to compromise or abate a claim for taxes pursuant to subsection (1) shall provide every taxing authority on whose behalf the municipality levies taxes with full particulars of the proposed compromise or abatement before the compromise or abatement is to take effect”.

**New section 412.1**

**46 The following heading and section are added after section 412:**

“NOTICES

“**Service of documents**

**412.1(1)** Any notice or other document required by this Act or the regulations to be given or served is, unless otherwise provided for, to be served personally or mailed by registered mail to the last known address of the person being served.

(2) A notice or document served by registered mail is deemed to have been received on the fifth day following the date of its mailing.

(3) Where the address of the person to be served is unknown, the notice or document shall be served by publishing it in two issues of a newspaper circulating in the municipality, the second notice appearing at least three days before any action is taken with respect to the matter to which the notice or document relates”.

**Section 414 amended**

**47 The following clause is added after clause 414(1)(a):**

“(a.1) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act”.

**New section 414.1**

**48 The following section is added after section 414:**

**“Regulations re assessment and taxation**

**414.1(1)** The Lieutenant Governor in Council may make regulations respecting assessment and taxation, including any matter that is the subject of Part VI.

(2) A regulation made pursuant to subsection (1) may be made retroactive to a day not earlier than the day on which this section came into force”.

CONSEQUENTIAL AMENDMENT

**S.S. 1988-89, c.M-23.2 amended**

**49 Section 18.2 of *The Municipal Board Act* is amended by adding “or section 251.2 of *The Rural Municipality Act, 1989*” after “*The Urban Municipality Act, 1984*”.**

**Coming into force**

**50** This Act comes into force on proclamation.