1996

CHAPTER 67

An Act to amend *The Urban Municipality Act, 1984* and to make consequential amendments to other Acts

(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 Urban Municipality Amendment Act, 1996.*

S.S. 1983-84, c.U-11 amended

2 *The Urban Municipality Act, 1984* is amended in the manner set forth in this Act.

Section 2 amended

3 Subsection 2(1) is amended:

(a) in subclause (o)(iii) by striking out "plant and equipment**" and substituting "**resource production equipment**";**

(b) by adding the following clause after clause (t):

"(t.1) `**mine**' means a mine as defined in *The Mineral Resources Act, 1985***";**

(c) in clause (aa):

(i) by striking out "and the valves, scraper traps, fastenings and appurtenances to a line of pipe**"; and**

(ii) by adding "but does not include a flowline**" after "**designated by the minister**".**

Section 11 amended

4 Subsection 11(1) is amended:

(a) by striking out "town,**" and substituting "**town or**"; and**

(b) by striking out "or of a village to that of a resort village**".**

Section 12 amended

5 Subsection 12(1) is repealed and the following substituted:

"(1) On the recommendation of the minister, the Lieutenant Governor in Council may, by order, dissolve a resort village or village:

(a) if the council of the resort village or village, by resolution, requests it be dissolved, or there is a failure to elect a council; or

(b) if the population of the village is less than 100 or the number of persons within the resort village is less than the minimum required pursuant to clause 4(1)(a)**"**.

Sections 48.1 and 48.2 repealed

6 Sections 48.1 and 48.2 are repealed.

Section 82 amended

7 Section 82 is amended:

(a) by renumbering it as subsection 82(1);

(b) in subsection (1) by striking out "resolution**" and substituting "**bylaw**"; and**

(c) by adding the following subsection after subsection (1):

"(2) A council may, by a single bylaw, provide for the destruction of documents mentioned in subsection (1) from time to time, in accordance with the records retention and disposal schedule mentioned in that subsection**".**

New section 86.1

8 The following section is added after section 86:

"Consolidation of bylaws

86.1(1) A council may, by bylaw, authorize a designated officer to consolidate one or more bylaws of the urban municipality.

(2) In consolidating a bylaw, the designated officer shall:

(a) incorporate all the 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 a designated officer is 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 passage of the original and all amending bylaws**".**

Section 88 amended

9 Subsection 88(1) is amended by adding "by delivery to the clerk**" after "**presented to a council**".**

New sections 88.01 and 88.02

10 The following sections are added after section 88:

"Requirements for petition

88.01(1) A petition presented to council pursuant to section 88 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 urban municipality and has not previously signed the petition.

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

(a) the petitioner's surname and given name or initials, legibly printed or typed;

(b) the petitioner's signature;

(c) the petitioner's residential or postal address, or, in the case of a petitioner who resides outside the urban municipality, the street address or legal description of the land located within the urban municipality on which the petitioner's right to be an elector is based; and

(d) the date on which the petitioner signed the petition.

(3) The petition must be submitted to council within 90 days of the date on which the first signature is obtained on the petition.

"Verification of petition

88.02(1) Where a petition is presented to council pursuant to section 88, the clerk shall:

(a) count or cause to be counted the number of names that have been included on the petition pursuant to clause 88.01(2)(a); and

(b) determine whether the petition complies with section 88.01 and any other requirement imposed by this Act.

(2) No name may be added to or removed from a petition after it is received by the council.

(3) In counting the number of names on a petition, a person must be excluded if:

(a) the person's name appears on a page of the petition that does not contain the statements required pursuant to subsection 88.01(1);

(b) anything required with respect to the person pursuant to subsection 88.01(2) is not included or is incorrect; or

(c) the person is, for any reason, not qualified to sign the petition.

(4) Within 30 days of the day a petition is received by the clerk, the clerk shall report to council whether the petition is sufficient or insufficient.

(5) The clerk's determination as to sufficiency or insufficiency is final**".**

Section 103 amended

11 Subsection 103(1) is repealed and the following substituted:

"(1) An urban municipality may license, regulate and control all persons who carry on a business, including a business that is assessed**".**

Section 105 amended

12 Clause 105(1)(b) is amended by adding "unless those persons are not assessed pursuant to a bylaw made pursuant to subsection 240(3)**" after "**trade or calling**".**

New section 108.1

13 The following section is added after section 108:

"Where no business assessment

108.1(1) Where an urban municipality does not assess businesses pursuant to subsection 240(3), the council of the urban municipality shall send the notice mentioned in subsection 107(2) to every person identified by the council as:

(a) operating a business in the area proposed to be designated pursuant to subsection 107(1); and

(b) occupying premises on land or in improvements that are used for business purposes and that are in the area mentioned in clause (a).

(2) In cases where subsection (1) applies, the council shall not pass a bylaw pursuant to subsection 107(1) if, during the 60-day period mentioned in subsection 107(2), the clerk receives a petition signed by:

(a) at least one-third of the persons who are entitled to notice pursuant to this section and who operate a business on land or in improvements representing at least one-third of the total assessment in the area of land and improvements used or intended to be used for business purposes; or

(b) the number of persons who are entitled to notice pursuant to this section and who operate a business on land or within improvements representing at least one-half of the total assessment in the area of land or improvements used or intended to be used for business purposes.

(3) Subsections 107(3) and (4) apply to a petition pursuant to subsection (2), with any necessary modification.

(4) Where an urban municipality does not assess businesses pursuant to subsection 240(3), the persons appointed pursuant to clause 108(2)(b) are to be electors of the urban municipality who operate a business in the district or who are nominees of corporations that carry on business in the district**".**

New section 111.1

14 The following section is added after section 111:

"Levy where no business assessment

111.1(1) Where an urban municipality does not assess businesses pursuant to subsection 240(3), the council shall authorize a levy to be paid by the operators of businesses in the district that the council considers sufficient to raise the amount required for the purposes of the proposed expenditures included in the approved estimates of the board, less any revenues to be received by the board pursuant to clauses 110(a) to (d).

(2) The levy mentioned in subsection (1) is to be based on the assessment of all land and improvements used or intended to be used for business purposes in the district.

(3) Any levy imposed pursuant to subsection (1) is to be of a uniform rate.

(4) Notice of any levy imposed pursuant to subsection (1):

(a) is to be substantially in the form of and may be included in the notice of taxes mentioned in section 282; and

(b) is to be mailed or delivered to the owners of land and improvements in the district used or intended to be used for business purposes.

(5) Where a levy is imposed pursuant to subsection (1) and a portion of the land, improvements or both is not used for business purposes, a portion of the levy is to apply to that proportion of the land, improvements or both based on rent that is or would be paid as a proportion of all rents, but that portion of the levy is not required to be paid.

(6) Where any levy payable pursuant to this section is payable by a tenant:

(a) the amount of the levy payable by the tenant with respect to the land, improvement or both where the tenant operates his or her business is equal to the proportion that the tenant's rent bears to the proportion of all rents payable by tenants who operate businesses in the district to the same landlord with respect to the same land, improvement or both; and

(b) the landlord is deemed to be the urban municipality's agent for the collection of the amount, and shall promptly pay all amounts collected over to the urban municipality.

(7) Where a business operated by a landlord occupies premises on the land or improvement or both used for business purposes:

(a) he or she is deemed to be a tenant for the purposes of clause (6)(a); and

(b) he or she is required to pay a portion of the levy pursuant to this section based on the rent that would be paid if the space he or she occupies were leased out.

(8) Any levies payable pursuant to this section are payable at the same times as municipal taxes.
(9) Any amounts payable to an urban municipality pursuant to this section may be collected in any manner in which business taxes may be collected**".**

Section 126.1 amended

15 Subsection 126.1(6) is amended by adding "or may provide that the amount is to be added to, and thereby form part of, the taxes owed on the land**" after "**of the year**".**

Section 132 amended

16 Section 132 is amended:

(a) in subsection (2) by adding ", sold or otherwise disposed of,**" after "**destroyed**";**

(b) in subsection (5):

(i) in clause (b) by adding ", sold or otherwise disposed of,**" after "**destroyed**";**

(ii) in the portion following clause (b):

(A) by adding ", sell or otherwise dispose of**" after "**destroy**";**

(B) by striking out "destroying it**" and substituting "**destroying, selling or otherwise disposing of the junked vehicle, less any amount received by the urban municipality from selling or otherwise disposing of it**"; and**

(c) in subsection (8) by striking out "or destruction**" and substituting "**, destruction, sale or other disposition**".**

Section 136 amended

17 Subsection 136(1) is amended by adding ", by bylaw**" after "**A council may**".**

New section 152.1

18 The following section is added after section 152:

"Regional park services

152.1(1) Except for the powers and duties mentioned in sections 236 to 308, an urban 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 urban municipality have entered into an agreement providing that the urban municipality is to provide the services or exercise the powers or duties notwithstanding subsection 328(4).

(2) Except for bylaws and resolutions passed pursuant to sections 236 to 308, 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 328(4)**".**

Section 157 amended

19 The following clause is added after clause 157(g):

"(g.1) control or prohibit fishing from any bridge in the urban municipality**".**

Section 204 amended

20 The following subsections are added after subsection 204(2):

"(3) If the budget, proposed mill rate and capital works plan of an urban municipality are required to be submitted to the Saskatchewan Municipal Board pursuant to subsection (1), the Saskatchewan Municipal Board may require the urban municipality to adjust any mill rate factors that it has set pursuant to section 279.3.

"(4) If the budget, proposed mill rate and capital works plan of an urban municipality are required to be submitted to the Saskatchewan Municipal Board pursuant to subsection (1):

(a) the urban municipality shall submit any proposed mill rate factors to be set pursuant to section 279.3, or any proposed changes to mill rate factors set pursuant to section 279.3, to the Saskatchewan Municipal Board for its approval;

(b) the Saskatchewan Municipal Board may approve or vary the proposed mill rate factors; and

(c) the urban municipality and its council shall comply with any variations made pursuant to clause (b)**".**

Section 236 amended

21 Section 236 is amended:

(a) by adding the following clauses after clause (a.1):

"(a.2) **`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;

"(a.3) **`classification'** means the determination of what class established pursuant to section 239.3 any land, improvements or both belong to**";**

(b) by repealing clauses (b) and (c); and

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

"(f) **`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**".**

New section 237.1

22 The following section is added after section 237:

"Miscellaneous rules regarding assessment

237.1(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 238 amended

23 Section 238 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**".**

Section 239 amended

24 Section 239 is amended:

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

(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 (5) to (7).

New section 239.01

25 The following section is added after section 239:

"No income-based appraisal

239.01(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)**".**

Section 239.2 amended

26 Section 239.2 is amended by striking out "the manual prepared for the guidance of assessors referred to in paragraph 19 of section 268 of *The Rural Municipality Act***" and substituting "**the assessment manual prepared for assessors by the agency and established as a manual by order of the agency together with any percentage of value that may be set for farmland by regulation pursuant to section 239.3**".**

New section 239.3

27 The following section is added after section 239.2:

"Classes of property

239.3(1) In this section, **`fair value assessment'** means the fair value of any land or improvements as determined in accordance with this Act.

(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, 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, 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 279 with respect to the land, improvements 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 240 amended

28 The following subsections are added after subsection 240(2):

"(3) Notwithstanding subsection (1), a council may, by bylaw, provide that businesses are not to be assessed within the urban 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 urban municipality, pursuant to section 279, where:

(a) the council of the urban 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 urban 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 279.4.

"(11) An urban 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 241 to 243

29 Sections 241 to 243 are repealed and the following substituted:

"Exemption

241 Notwithstanding section 240:

(a) resource production equipment 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 resource production equipment that is assessed are not to be assessed for the purpose of business assessment or included in any business assessment.

"Rules re assessment of business

242(1) In this section, **`fair value assessment'** means the fair value of any land or improvements as determined in accordance with this Act before applying a percentage of value pursuant to section 239.3.

(2) 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:

(a) 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

(b) where only a portion of any land or improvements are used or intended to be used for the purposes of business, the fair value assessment of the portion.

(3) 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 (2);

(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 land or improvements, for the purposes of setting percentages pursuant to clause (a);

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

(4) 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 an urban municipality may, by bylaw, set a lower percentage to apply to that business or class of businesses for the purposes of subsection (2).

(5) Subject to subsection (7), where more than one business is located within the same land and improvements, the proportion of the business assessment set pursuant to subsection (2) to be allocated to each of the businesses is to be determined according to a method set by the agency.

(6) Notwithstanding subsection (5), the council of an urban 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.

(7) Where a business assessment has been calculated pursuant to subsection (2) 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) and (6) among businesses located in the portion of the land and improvements that is being used for business purposes.

(8) Notwithstanding any other provision of this Act, if a business located on a type of land or improvement was not subject to a 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 a business assessment pursuant to this section.

"Where no business assessment

243(1) Where, pursuant to subsection 240(3), an urban municipality does not assess businesses, the urban municipality shall continue to levy each year, on behalf of every other taxing authority for whom it levies rates pursuant to clause 279(b), an amount equivalent to the amount that it would have levied on behalf of the other taxing authority if the urban 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) An urban municipality shall raise the amount mentioned in subsection (1) by adjusting the rate levied within the urban municipality on behalf of the other taxing authority pursuant to clause 279(b), 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 279.3.

(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)**".**

Section 244 amended

30 Subsection 244(1) is amended:

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

"(b.1) any class established pursuant to section 239.3 that any land or improvements belong to**"; and**

(b) 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 239.3(5)**".**

Section 248 amended

31 Section 248 is amended:

(a) by repealing subsections (1) and (2) and substituting the following:

"(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 land 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.

"(2.1) 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 239.01 at a future time when the technique or method could be relevant.

"(2.2) Subject to section 253.3, a person who has received a request from an assessor pursuant to subsection (1), (2) or (2.1) 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 relating to or affecting the determination of the value 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**";**

(b) in subsection (3) by adding "the following information as of January 1 in the current year**" after "**showing**";**

(c) in subsection (4):

(i) by adding "the following information as of January 1 in the current year**" after "**showing**";**

(ii) in clause (b) by striking out "plant and equipment used in operating a new well, battery or injection plant**" and substituting "**resource production equipment that is subject to assessment**"; and**

(iii) in clause (c) by striking out "plant and equipment used in the operation of a new well, battery or injection plant**" and substituting "**resource production equipment that is subject to assessment**"; and**

(d) in subsection (5) by adding "the following information as of January 1 in the current year**" after "**showing**";**

(e) by repealing subsection (7) and substituting the following:

"(7) Every person who fails to furnish in accordance with this section any information or documentation required of the person pursuant to this section is guilty of an offence**"; and**

(f) by adding the following subsection after subsection (8):

"(9) 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**".**

New section 251

32 Section 251 is repealed and the following substituted:

"Notice of appeal

251(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 clause 249(1)(a) and the date the notice of assessment is published in the Gazette pursuant to subsection 249(4).

(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 of appeal pursuant to this section, the appellant shall, at the time of filing the notice of appeal, or at any other time within the 30-day period mentioned in subsection (3), pay any fee to the urban 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 urban municipality**".**

New section 251.1

33 The following section is added after section 251:

"Non-payment of fees

251.1 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 251(3), the appeal is deemed to be dismissed**".**

Section 252 amended

34 Section 252 is amended:

(a) in subsection (1) by striking out "nor more than seven**";**

(b) in subsection (3) by striking out "mayor**" and substituting "**chairperson of the board of revision**";**

(c) in subsection (4) by adding "or classification**" after "**assessment**"; and**

(d) by adding the following subsections after subsection (6):

"(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 Lieutenant Governor in Council may make regulations prescribing the rules of conduct and procedure for boards of revision**".**

New section 252.1

35 The following section is added after section 252:

"District board of revision

252.1(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 251 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 district board of revision and shall provide for the remuneration of that secretary within the agreement**".**

Section 253 amended

36 Section 253 is amended:

(a) by renumbering it as subsection 253(1);

(b) in clause (1)(c) by striking out "six**" and substituting "**21**"; and**

(c) by adding the following subsection after subsection (1):

"(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 251**".**

New sections 253.1 to 253.3

37 The following sections are added after section 253:

"Written materials

253.1(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

253.2(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

253.3(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 254 repealed

38 Section 254 is repealed.

New sections 255.1 to 255.4

39 The following sections are added after section 255:

"All evidence to be tendered

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

"Failure to appear

255.2(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

255.3(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 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 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

255.4(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 257 amended

40 Section 257 is amended by adding "or section 329**" after "**subsection 269(3)**".**

New section 257.1

41 The following section is added after section 257:

"Written copy

257.1 A board of revision shall maintain a written copy of each of its decisions**".**

New section 258

42 Section 258 is repealed and the following substituted:

"Notice of decision

258(1) If the decision of the board of revision is not given or is given verbally at the time of the hearing of an appeal, the secretary of the board shall serve a written notice of the decision and written reasons of the board of revision to the parties to the appeal within 14 days after the decision is made.

(2) Any notice required by this section to be served is to be served personally or mailed by registered mail to the last known address of the person being served**".**

Section 260 amended

43 Section 260 is amended by striking out "An**" and substituting "**Subject to section 251.1, an**".**

New section 261

44 Section 261 is repealed and the following substituted:

"Service of notice

261(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**".**

Section 262 amended

45 Subsection 262(1) is repealed and the following substituted:

"(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 251;

(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 255.4;

(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.

"(1.1) Following receipt of the items transmitted to it pursuant to subsection (1), or after not less than 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, the assessor and all other parties of the time and place fixed**".**

New sections 262.1 and 262.2

46 The following sections are added after section 262:

"Non-payment of fees

262.1 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 261(1), the appeal is deemed to be dismissed.

"Appeal determined on written materials

262.2 Subject to section 263.1, 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 262(1) and any transcript produced pursuant to section 255.3**".**

New sections 263.1 and 263.2

47 Section 263.1 is repealed and the following substituted:

"New evidence

263.1(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 262.2 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

263.2 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 268.1 and 268.2

48 The following sections are added after section 268:

"Consequences on business assessment of appeal

268.1 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 242; and

(b) the necessary corrections on the roll.

"Where allocation changed on appeal

268.2 Where assessment has been allocated between businesses pursuant to subsection 242(5) or (6) 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**".**

Section 274 amended

49 Section 274 is amended:

(a) by renumbering it as subsection 274(1); and

(b) by adding the following subsection after subsection (1):

"(2) An urban municipality that does not assess businesses pursuant to subsection 240(3) shall not levy a business tax**".**

Section 275 amended

50 The following clause is added after clause 275(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 an urban municipality except for subsection 328(4) 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**".**

New section 275.1

51 The following section is added after section 275:

"Collection on behalf of other tax authorities

275.1(1) Where, after the coming into force of this section, a council exempts or partially exempts any land, improvements or business from taxation pursuant to subsection 275(2), or enters into an agreement to exempt or partially exempt any land, improvements or business from taxation pursuant to subsection 275(3), the urban 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) An urban municipality shall raise the amount mentioned in subsection (1) by adjusting the rate levied within the urban municipality on behalf of the other taxing authority pursuant to clause 279(b), 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 279.3.

(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 and levied pursuant to clause 279(b), subject to any applicable mill rate factors**".**

New section 279.01

52 The following section is added after section 279:

"Taxation in regional parks

279.01(1) In this section, **`park authority'** means the park authority of a regional park that would, except for subsection 328(4), be wholly or partially located within the boundaries of an urban 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 urban municipality of the rate authorized pursuant to clause (a).

(3) On receipt of a notification pursuant to clause (2)(b), the council of the urban municipality shall levy the rate specified in the notice, together with any rates provided for in clause 279(b).

(4) The urban municipality is responsible for assessment and the collection of taxes within the portion of the regional park that would, except for subsection 328(4), be located within the boundaries of the urban municipality, in accordance with sections 236 to 308.

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

Section 279.2 amended

53 Section 279.2 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 or subclass of land, improvements or businesses set by regulation or bylaw made pursuant to this section**"; and**

(ii) by repealing clause (b); and

(b) in clause (3)(b) by adding "or subclass**" after "**class**"; and**

(c) by adding the following subsections 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.

"(7) The council of a city may, by bylaw, and subject to the approval of the minister, establish subclasses of land, improvements or businesses within the classes established by regulation made pursuant to subsection (6)**".**

New sections 279.3 and 279.4

54 The following sections are added after section 279.2:

"Mill rate factors

279.3(1) A council may, by bylaw, set mill rate factors that are to be multiplied by the uniform rate provided for in clause 279(a) for the purpose of establishing the levy for a taxable assessment.

(2) A mill rate factor may be made applicable to:

(a) a class of assessment of land, improvements or both established by regulations made pursuant to this section; or

(b) where the council of a city has established subclasses of those classes by bylaw made pursuant to this section, a subclass.

(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) Subject to the approval of the minister, the council of a city may, by bylaw, set subclasses of assessment of land, improvements or both within the classes set pursuant to the regulations.

(7) Notwithstanding any other Act or law, an urban municipality:

(a) may apply a mill rate factor established pursuant to this section to a rate mentioned in clause 279(b) by agreement with the other taxing authority on whose behalf it collects the taxes for which the rate is set; and

(b) if the urban 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.

(8) Subject to subsection (9):

(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 (7) must advise the urban municipality of that fact on or before September 30 of the preceding year, with respect to taxes to be levied in any year.

(9) Subsection (8) 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.

(10) An urban municipality may not apply mill rate factors pursuant to subsection (7) 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.

(11) A mill rate factor that is expected to be applied, by agreement, to a rate mentioned in clause 279(b), must be set or amended by council prior to March 1 of the current year.

"Minimum tax

279.4(1) Subject to sections 275 and 276, 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 clause 279(a).

(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) Subject to the approval of the minister, the council of a city may, by bylaw, establish subclasses of land, improvements or businesses within the classes established by regulation made pursuant to subsection (3).

(5) 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, or, where a city has established subclasses, for different subclasses.

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

Section 281 amended

55 Subsection 281(3) is repealed.

Section 285 amended

56 The following subsection is added after subsection 285(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 urban municipality levies taxes pursuant to clause 279(b) with full particulars of the proposed compromise or abatement before the compromise or abatement is to take effect**".**

Section 325 amended

57 Subsection 325(1.1) is amended by striking out "48.1**" and substituting "**88.01**".**

Section 333 amended

58 The following clause is added after clause 333(1)(a):

"(a.1) the Lieutenant Governor in Council may make regulations defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act**".**

New section 333.1

59 The following section is added after section 333:

"Regulations re assessment and taxation

333.1(1) The Lieutenant Governor in Council may make regulations respecting assessment and taxation, including any matter that is the subject of Part XI or XII.

(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 AMENDMENTS

S.S. 1986, c.A-28.1 amended

60 Subsection 12(1) of *The Assessment Management Agency Act* is amended:

(a) by repealing clause (c) and substituting the following:

"(c) determine, by order, methods of valuation**"; and**

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

"(c.1) determine, by order, methods of allocating the proportion of assessment of businesses among businesses located within the same land or improvements, except for municipalities that carry out their own valuations and revaluations and that have, by bylaw, set another method of allocating those proportions**".**

R.S.S. 1978 (Supp), c.E-0.1, amended

61(1) *The Education Act* is amended in the manner set forth in this section.

(2) Section 291 is amended by striking out "plant and equipment**" and substituting "**resource production equipment**".**

(3) The following section is added after section 301:

"Exception to uniform rates

301.1 Notwithstanding any other provision of this Act, where, pursuant to *The Urban Municipality Act, 1984*, *The Rural Municipality Act, 1989*, or *The Northern Municipalities Act*, a municipality may adjust a rate provided for in section 283, or apply mill rate factors to that rate, the municipality may adjust the rate or apply the mill rate factors in accordance with the applicable Act, and the board of education of a school division may enter into any agreement that, pursuant to any of those Acts, may be entered into by a taxing authority**".**

(4) Section 302.1 is repealed.

Coming into force

62 This Act comes into force on proclamation.