

**2002**

**CHAPTER 39**

An Act to amend *The Urban Municipality Act, 1984* and to make related amendments to certain Acts

(Assented to July 3, 2002)

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

**PART I  
Short Title**

**Short title**

**1** This Act may be cited as *The Urban Municipality Amendment Act, 2002*.

**PART II  
Amendments to *The Urban Municipality Act, 1984***

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

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

**Section 2 amended**

**3(1)** **Clause 2(1)(II) is amended by striking out** “prior to the coming into force of this section” **and substituting** “pursuant to any former *Urban Municipality Act* and continued pursuant to this Act”.

**(2) The following subsections are added after subsection 2(3):**

“(4) Any reference in a prescribed provision to land or improvements includes a reference to both land and improvements.

“(5) Any reference in a prescribed provision to both land and improvements includes a reference to land or improvements”.

**Section 6 amended**

**4 Subsections 6(4) to (7) are repealed and the following substituted:**

“(4) The powers of a resort village or village are exercisable by a council consisting of a mayor and two councillors elected in accordance with *The Local Government Election Act*, but the council may, by bylaw:

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

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

“(5) The powers of a city or town are exercisable by a council consisting of a mayor and six councillors elected in accordance with *The Local Government Election Act*, but the council may, by bylaw:

- (a) increase the number of councillors to any even number; or
- (b) decrease the number of councillors to any even number that is not less than two”.

**Section 13 amended**

**5(1) Subsection 13(1) is amended by adding “or restructuring” after “amalgamation” wherever it appears.**

**(2) Subsection 13(2) is amended by striking out “or amalgamation” wherever it appears and in each case substituting “, amalgamation or restructuring”.**

**(3) Subsection 13(3) is amended:**

- (a) in clause (a) by adding “or restructured” after “amalgamated”; and**
- (b) in clause (b) by striking out “or amalgamation” wherever it appears and in each case substituting “, amalgamation or restructuring”.**

**(4) Subsection 13(6) is amended by striking out “or amalgamation” and substituting “, amalgamation or restructuring”.**

**(5) Subsection 13(7) is amended:**

- (a) in the portion preceding clause (a) by adding “or restructuring” after “amalgamation”;**
- (b) in clause (b) by adding “or restructuring” after “amalgamation”;**
- (c) in clause (c) by adding “or restructuring” after “amalgamation”;**
- (d) in clause (d) by striking out “or amalgamation” and substituting “, amalgamation or restructuring”;**
- (e) in clause (f) by adding “or restructuring” after “amalgamation”; and**
- (f) in clause (g) by striking out “or amalgamation” and substituting “, amalgamation or restructuring”.**

**(6) Subsection 13(8) is amended by striking out “or amalgamation” and substituting “, amalgamation or restructuring”.**

**Section 14 amended**

**6 Subclause 14(1)(a)(i) is repealed and the following substituted:**

- “(i) adding territory to the existing area of the urban municipality”.

**Section 15 amended**

**7(1) Subsection 15(1) is amended by adding “or restructure” after “amalgamate”.**

**(2) Subsections 15(2) and (3) are repealed and the following substituted:**

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

- (a) declare the amalgamated or restructured urban municipality to be incorporated, assign a name to it and describe its boundaries;
- (b) state the day on which the order becomes effective;
- (c) fix a day, hour and place for the nomination day for the election of a new council, which day may be before the effective date of the order;
- (d) appoint a person to act as the returning officer for the election;
- (e) after consulting with the councils of the municipalities that are amalgamating or restructuring:
  - (i) establish the number of councillors that are to be elected to the new council;
  - (ii) establish the term of office of the mayor and the councillors for the new council; and
  - (iii) if the minister considers it appropriate to do so, divide the new urban municipality into wards in the manner set out in section 25; and
- (f) fix a day, hour and place for the first meeting of the new council.

“(3) An order made pursuant to subclause (2)(e)(iii) has the effect of a bylaw passed pursuant to section 25 for the purposes of establishing wards in the new urban municipality.

“(4) Section 9 applies, with any necessary modification, to an order made pursuant to this section”.

**Section 15.1 amended**

**8(1) Subsection 15.1(2) is amended by striking out “to form a new urban municipality” and substituting “or restructure to form one or more municipalities under this Act”.**

**(2) Clauses 15.1(3)(a) to (c) are repealed and the following substituted:**

- “(a) the name of each new municipality to be created or restructured;
- “(b) the manner in which the council of each new municipality is to be constituted, including whether two or more municipalities propose to establish a joint council; and
- “(c) the terms and conditions pursuant to which the restructuring agreement may be amended by the councils of the new municipalities”.

**(3) Subsection 15.1(5) is amended by striking out “amalgamate” and substituting “restructure”.**

**(4) Subsection 15.1(7) is repealed and the following substituted:**

“(7) If a restructuring agreement exists and the minister proposes to make an order for amalgamation or restructuring pursuant to section 15, the minister shall include in that order the terms and conditions of amalgamation or restructuring that are contained in the restructuring agreement”.

**Section 132 amended**

**9 Subsection 132(1) is repealed and the following substituted:**

“(1) In this section, ‘**junked vehicle**’ means any automobile, tractor, truck, trailer or other vehicle that:

(a) either:

(i) has no valid licence plates attached to it; or

(ii) is in a rusted, wrecked, partly wrecked, dismantled, partly dismantled, inoperative or abandoned condition; and

(b) is located on private land, but that:

(i) is not within a structure erected in accordance with any law respecting the erection of buildings and structures in force within the urban municipality in which the land is situated; and

(ii) does not form a part of a business enterprise lawfully being operated on that land”.

**Section 135 amended**

**10 The following clause is added after clause 135(1)(i):**

“(i.1) provide that sections 135.1 to 135.9 apply, with any necessary modification, to any domestic animal or class of domestic animals within the urban municipality”.

**New section 144.1**

**11 The following section is added after section 144:**

**“Fire and security alarm systems**

**144.1(1)** A council may, by bylaw, establish prohibitions, restrictions, requirements or conditions respecting any or all of the following:

(a) fire alarm and security alarm systems in the urban municipality;

(b) the installation, operation, maintenance and repair of fire alarm and security alarm systems in the urban municipality.

(2) A council may, by bylaw, impose fees or charges on any category of persons or property:

(a) for services or activities provided by or on behalf of the urban municipality respecting fire alarm and security alarm systems; or

(b) for costs payable by the urban municipality for services or activities provided by or on behalf of any other municipality or association.

- (3) Any unpaid fees or charges established pursuant to subsection (2):
- (a) are a debt due to the urban municipality;
  - (b) may be recovered as a debt due to the urban municipality or may be added to the owner's property taxes;
  - (c) are a lien on the land that has priority over all other liens or charges except for those of the Crown; and
  - (d) are a charge on the goods and chattels of the owner of the land and are recoverable in the same manner as other taxes that are a lien on land".

**Section 175 amended**

**12(1) Subsection 175(1) is amended in the portion preceding clause (a) by striking out "provide, by bylaw, that the urban municipality may".**

**(2) Subsection 175(1.1) is amended by striking out ", by bylaw,".**

**(3) Subsection 175(2) is amended in the portion preceding clause (a) by striking out ", by bylaw, provide that the council may".**

**(4) Subsection 175(3) is amended by striking out "Notwithstanding *The Industrial Towns Act*, a council may, by bylaw, provide that the council" and substituting "A council".**

**(5) Subsection 175(4) is amended by striking out ", by bylaw, provide that the council may".**

**(6) Subsection 175(5) is amended in the portion preceding clause (a) by striking out ", by bylaw, provide that the council may".**

**(7) The following subsection is added after subsection 175(5):**

"(6) A council may enter into an agreement with the council of any other municipality to share municipal taxes or municipal grants in lieu of taxes that are paid or payable to the municipalities".

**New section 199.1**

**13 The following section is added after section 199:**

**"Public utility financial reporting**

**199.1** The Lieutenant Governor in Council may make regulations respecting the supply of public utility services in urban municipalities, including:

- (a) prescribing performance measurements and accountability requirements for public utility operations or any class of public utility operations in urban municipalities;
- (b) prescribing financial reporting requirements for public utility operations or any class of public utility operations in urban municipalities;
- (c) prescribing public disclosure requirements for public utility operations or any class of public utility operations in urban municipalities;
- (d) prescribing requirements for the adoption and reporting of rate policies and investment strategies for public utility operations or any class of public utility operations in urban municipalities;
- (e) requiring public utility operations or any class of public utility operations and urban municipalities to comply with any regulations made pursuant to this section".

## New section 236

**14 Section 236 is repealed and the following substituted:****“Interpretation of Part****236** In this Part:

- (a) **‘agency’** means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act*;
- (b) **‘appeal board’** means the Saskatchewan Municipal Board;
- (c) **‘assessment manual’** means the assessment manual established by order of the agency pursuant to section 12 of *The Assessment Management Agency Act*;
- (d) **‘base date’** means the date established by the agency for determining the value of land and improvements for the purpose of establishing assessment rolls for the year in which the valuation is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;
- (e) **‘classification’** means the determination of what class established pursuant to section 239.3 any land, improvements or both belong to;
- (f) **‘railway roadway’** means the continuous strip of land not exceeding 31 metres in width owned or occupied by a railway company, and includes any railway superstructure on the land;
- (g) **‘railway superstructure’** means the grading, ballast, embankments, ties, rails and fastenings, miscellaneous track accessories and appurtenances, switches, poles, wires, conduits and cables, fences, sidings, spurs, trestles, bridges, subways, culverts, tunnels, cable guards, cattle passes, platforms, stockyards, hog shelters, scales, turntables, cinder and service pits, hoists, signals and signal towers, grade crossing protective appliances, water tanks, stand pipes, pump sheds, dams, spillways, reservoirs, wells, pumping machinery, pipelines or bins, sheds or other storage facilities having a floor space not exceeding 9.3 square metres owned by a railway company or used by a railway company in the operation of a railway;
- (h) **‘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 238 amended

**15(1) The following subsections are added after subsection 238(1):**

“(1.1) Notwithstanding subsection (1), land may be assessed together with the improvements on it for the purpose of using a valuation technique or method of appraisal set out in the assessment manual that requires that land and improvements be assessed together.

“(1.2) If land and improvements are assessed together pursuant to subsection (1.1), the provisions of this section apply, with any necessary modification, to that assessment”.

**(2) Clause 238(4)(c) is repealed and the following substituted:**

“(c) any applicable formula, rule or principle set out in the assessment manual”.

**(3) The following subsections are added after subsection 238(4.1):**

“(4.2) For the purposes of clause (4)(c), the agency may, in the assessment manual, establish alternate appraisal methods.

“(4.3) An urban municipality may use an alternate appraisal method established pursuant to subsection (4.2) if:

- (a) the alternate appraisal method is approved for use by order of the agency;
- (b) the urban municipality meets the criteria, as set out in the assessment manual, to use the alternate appraisal method; and
- (c) the council of the urban municipality has received a report from the assessor adopting the use of the alternate appraisal method within the urban municipality”.

**New sections 239 and 239.01****16 Sections 239 and 239.01 are repealed and the following substituted:****“Rules re assessment of improvements**

**239(1)** Improvements are to be assessed:

- (a) subject to subsection (2), separate from the land on which the improvements are situated; and
- (b) as of the applicable base date.

(2) Improvements may be assessed together with the land on which they are situated for the purpose of using a valuation technique or method of appraisal set out in the assessment manual that requires improvements to be assessed together with the land on which they are situated.

(3) If a property is assessed pursuant to subsection (2), the provisions of this section apply, with any necessary modification, to that assessment.

(4) The dominant and controlling factor in the assessment of improvements is equity.

(5) The value at which any improvement is assessed is to bear a fair and just proportion to the value at which all similar improvements are assessed:

- (a) in the urban municipality; and
- (b) in any school division situated wholly or partly in the urban municipality or in which the urban municipality is wholly or partly situated.

(6) In determining the value of any improvement, the assessor shall take into consideration and be guided by:

- (a) any applicable formula, rule or principle set out in the assessment manual; and
- (b) any circumstances that may affect the value of the improvement.

(7) 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.

(8) For the purposes of clause (6)(a), the agency may, in the assessment manual, establish alternate appraisal methods.

(9) An urban municipality may use an alternate appraisal method established pursuant to subsection (8) if:

- (a) the alternate appraisal method is approved for use by order of the agency;
- (b) the urban municipality meets the criteria, as set out in the assessment manual, to use the alternate appraisal method; and
- (c) the council of the urban municipality has received a report from the assessor adopting the use of the alternate appraisal method within the urban municipality.

**“Income based appraisal methods**

**239.01(1)** In determining the value of land, improvements or land and improvements, none of the assessor, the board of revision or the appeal board shall use or take into consideration any valuation technique or method of appraisal based on income or benefits unless the formulas, rules and principles respecting that valuation technique or method of appraisal are set out in the assessment manual.

(2) For the purposes of subsection (1), the assessor, the board of revision or the appeal board shall only use or take into consideration a valuation technique or method of appraisal based on income or benefits in the manner permitted by and set out in the assessment manual”.

**Section 244 amended**

**17 Subsection 244(2) is repealed and the following substituted:**

“(2) If two or more persons are the owners or occupants of any land, improvement or land and improvements that are liable to assessment, the name of each of those persons is to be entered on the assessment roll with respect to the person’s share of or interest in the land, improvement or land and improvements.

“(2.1) If land and improvements are assessed together pursuant to subsection 238(1.1) or 239(2), the assessor:

- (a) may combine the assessment of land and improvements into a single assessment for the purposes of the assessment roll of the urban municipality; and
- (b) shall report to the council that a single value is being used for certain land and improvements in the urban municipality for the purposes of the assessment roll”.



New sections 248 and 248.1

**18 Section 248 is repealed and the following substituted:**

**“Provision of information to assessor**

**248(1)** For assessment purposes, the assessor may, at any time, request any information or document that relates to or might relate to the value of any land, improvements or land and improvements from any person who owns, uses, occupies, manages or disposes of the property.

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

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

(3) For the purpose of using a valuation technique or method of appraisal based on the use of income or benefits mentioned in section 239.01 at a future time when that valuation technique or method of appraisal could be relevant, an assessor may request from a person mentioned in subsection (1) any information or document that relates to:

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

(4) Subject to section 253.3, a person who receives a request from an assessor pursuant to subsection (1), (2) or (3) shall, before the expiration of a period set by the assessor of not less than 30 days after the date of receiving the request, provide the assessor with:

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

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

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

- (6) A person mentioned in subsection (5) may use or disclose the information or document mentioned in that subsection:
- (a) to determine the value of any property;
  - (b) for the purposes of an appeal to a board of revision, the appeal board or the Court of Appeal; or
  - (c) if the use or disclosure does not identify the person to whom the information or document relates.
- (7) On or before October 1 in each year, every railway company shall furnish the assessor of each urban 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 urban municipality;
  - (b) the description and area in hectares of land within the urban municipality owned or occupied by the company, other than a railway roadway;
  - (c) the description and location of any improvements within the urban municipality, other than railway superstructures, owned or occupied by the company;
  - (d) any change in the ownership of a railway roadway and any abandonment of a railway roadway;
  - (e) the address to which assessment and tax notices are to be sent.
- (8) On or before November 1 in each year, every owner or operator of a petroleum oil well or gas well shall furnish the assessor with a certified statement showing the following information as of September 1 in the current year:
- (a) the owner's or operator's name and address;
  - (b) a list of the resource production equipment that is subject to assessment and its location;
  - (c) 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) any change in the ownership or operation of the well and any abandonment of operation of the well;
  - (f) the address to which assessment and tax notices are to be sent.
- (9) On or before March 1 in each year, every owner of a pipeline shall furnish the assessor of each urban 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 urban 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 urban municipality;
  - (c) the description and area in hectares of land within the urban municipality owned or occupied by the owner, other than the pipeline right of way;
  - (d) the description and location of any improvements within the urban municipality owned or occupied by the owner;
  - (e) any change in the ownership of the pipeline and any abandonment of the pipeline;
  - (f) the address to which assessment and tax notices are to be sent.
- (10) If any land, improvement or business is sold, the vendor and the purchaser shall notify the assessor in writing of the change in ownership.
- (11) No action lies or shall be commenced against any person by reason of that person providing any information or document on a request for that information or document pursuant to this section.

**“Offence and penalty**

**248.1(1)** No person shall:

- (a) fail to furnish any information or document required of that person pursuant to section 248; or
  - (b) wilfully furnish the assessor with false information.
- (2) Every person who contravenes any provision of subsection (1) is guilty of an offence and liable on summary conviction to a fine of not more than:
- (a) \$5,000 in the case of an individual; and
  - (b) \$10,000 in the case of a corporation.
- (3) If the owner of a property is convicted of an offence pursuant to this section and ordered to pay a fine and the owner does not pay the fine, the fine:
- (a) is a debt due to the urban municipality;
  - (b) may be recovered as a debt due to the urban municipality or may be added to the taxes of the property for which the information or document was requested but not provided;
  - (c) is a lien on the land that has priority over all other liens or charges except for those of the Crown; and
  - (d) is a charge on the goods and chattels of the owner of the land and is recoverable in the same manner as other taxes that are a lien on land.

(4) If a person is convicted of an offence pursuant to this section, the convicting court may, in addition to any fine it may impose, do either or both of the following:

- (a) order the convicted person to comply with the provision of section 248 with respect to which the convicted person was convicted;
- (b) make any other order that the court considers necessary or appropriate.

(5) If the person whose assessment is the subject of the appeal or his or her agent seeks to introduce the following evidence at the hearing of the appeal, the board of revision or appeal board shall not take that evidence into consideration in making its determination:

- (a) any information or document that was not provided to the assessor as required by section 248 when it was required to be provided;
- (b) any information that is substantially at variance with information provided to the assessor in response to a request made pursuant to section 248.

(6) If a board of revision or appeal board determines that a person whose assessment is the subject of an appeal, or his or her agent, has refused or failed to comply with a request for information or documents pursuant to section 248, regardless of whether the person has been convicted pursuant to this section, the board of revision or appeal board may, if the person is the appellant, dismiss the appeal”.

**New section 250**

**19 Section 250 is repealed and the following substituted:**

**“Roll open to public**

**250(1)** The assessor shall make the assessment roll available for public inspection during normal business hours from the day of completion of the assessment roll to the last day for lodging an appeal.

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

**Section 251 amended**

**20(1) Subsection 251(4) is amended in the portion preceding clause (a) by striking out “land or improvement” and substituting “land, improvement or parcel of land and the improvements to that parcel of land”.**

**(2) The following subsection is added after subsection 251(4):**

“(4.1) If a property has been assessed pursuant to subsection 238(1.1) or 239(2), no person shall base an appeal on:

- (a) the valuation of land apart from the improvements to the land; or
- (b) the valuation of improvements apart from the land on which the improvements are situated”.

**(3) The following subsection is added after subsection 251(7.2):**

“(7.3) If an appellant’s appeal is not placed on the list of appeals for the reasons mentioned in subsection 253(2), the council shall refund to the appellant any appeal fee submitted to the urban municipality by the appellant”.

**Section 253 amended**

**21 Subsection 253(3) is amended in the portion preceding clause (a) by adding “or (4.1)” after “subsection 251(4)”.**

**New section 253.4**

**22 The following section is added after section 253.3:**

**“Confidentiality of information**

**253.4(1)** On the request of any party to an appeal, a board of revision, the appeal board or the Court of Appeal may declare all or any part of the information provided by that party to be confidential if the board of revision, the appeal board or the Court of Appeal determines that disclosure of that information on the hearing of the appeal could reasonably be expected to:

- (a) result in financial loss or gain to the party or to any other person;
- (b) prejudice the competitive position of the party or of any other person; or
- (c) interfere with the contractual negotiations or other negotiations of the party or of any other person.

(2) If a board of revision, the appeal board or the Court of Appeal makes an order pursuant to subsection (1), it may also make all or any of the following orders:

- (a) an order that any part of the appeal be heard in the absence of the public;
- (b) an order that the actual income and expense information for an individual property that forms part of a report, study or transcript be purged or masked before the report, study or transcript is released to the public;
- (c) an order that any information that forms part of a report, study or transcript and that identifies a person be purged or masked before the report, study or transcript is released to the public;
- (d) any other order respecting procedures to be followed by the parties to the appeal respecting the disclosure or release of any information arising from the appeal.

(3) No order declaring information to be confidential pursuant to this section prevents full disclosure of that information on an appeal to the appeal board or to the Court of Appeal”.

## Section 333 amended

**23 The following clause is added after clause 333(1)(a.2):**

“(a.3) the Lieutenant Governor in Council may make regulations prescribing provisions in this Act in which:

- (i) a reference to land or improvements includes a reference to both land and improvements; and
- (ii) a reference to both land and improvements includes a reference to land or improvements”.

## PART III

**Amendments to *The Assessment Management Agency Act***

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

**24** *The Assessment Management Agency Act* is amended in the manner set forth in this Part.

## Section 22 amended

**25(1)** Subsection 22(5.1) is amended by adding “valued or” after “being”.

**(2)** The following subsection is added after subsection 22(5.1):

“(5.2) If Regina, Saskatoon, Moose Jaw, Prince Albert or any other municipality undertakes its own valuations and revaluations, the municipality shall ensure that the public, the boards of education and any taxpayer organization within that municipality and the Government of Saskatchewan:

- (a) are informed of the changes relating to property assessment in the municipality that may result from the use of alternate appraisal methods established and approved by order of the agency pursuant to:
  - (i) subsection 238(4.2) or 239(8) of *The Urban Municipality Act, 1984*;
  - (ii) subsection 284(4.2) or 285(9) of *The Rural Municipality Act, 1989*; or
  - (iii) subsection 194(5) of *The Northern Municipalities Act*; and
- (b) have access to the report prepared by the assessor adopting the use of an alternate appraisal method within that municipality”.

## Section 23 amended

**26** Subsection 23(2) is repealed and the following substituted:

“(2) If an appraiser who complies with the requirements of subsection (1) is refused entry to any property:

- (a) the appraiser may apply *ex parte* to a justice of the peace or a provincial court judge for a warrant to be issued pursuant to this section; and
- (b) on an application pursuant to clause (a), the justice of the peace or provincial court judge may issue a warrant authorizing the appraiser to enter any land or improvement for the purpose of making a proper valuation”.

**New section 24****27 Section 24 is repealed and the following substituted:****“Disclosure of information**

**24(1)** This section applies to:

- (a) every appraiser;
- (b) every assessor;
- (c) every member of a board of revision or the Saskatchewan Municipal Board;
- (d) every party to an appeal or agent of a party; and
- (e) every other person employed by the agency, a board of revision, a municipality or the Saskatchewan Municipal Board.

(2) Subject to subsection (3), every person mentioned in subsection (1) is guilty of an offence if that person:

(a) in the course of his or her duties, acquires or has access to information furnished by any person:

(i) that is not required to be entered on the assessment roll; and

(ii) that relates in any way to the determination of:

(A) the value of any property subject to assessment and taxation or the amount of assessment of property; or

(B) the actual income and expenses related to an individual property; and

(b) wilfully discloses or permits to be disclosed any information mentioned in clause (a) to any person who is not entitled pursuant to this Act or any other Act to acquire or have access to that information.

(3) Nothing in this section shall be construed as preventing the disclosure of the information mentioned in clause (2)(a) by any person if that person is being examined as a witness in an assessment appeal, arbitration, action or other court proceeding”.

**Section 39 amended**

**28 Section 39 is amended in the portion preceding clause (a) by striking out “subsection 24(1)” and substituting “subsection 24(2)”.**

PART IV  
**Amendments to *The Municipal Board Act***

S.S. 1988-89, c.M-23.2, section 20 amended

**29 Subsection 20(12) of *The Municipal Board Act* is amended by adding**  
“, unless the board or any committee of the board determines that a matter should  
be heard in the absence of the public” **after** “public”.

PART V  
**Coming into Force**

**Coming into force**

**30** This Act comes into force on assent.