

**2003**

**CHAPTER 18**

An Act to amend *The Cities Act* and to make related amendments  
to certain Acts and regulations

(Assented to June 27, 2003)

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 Cities Amendment Act, 2003*.

**S.S. 2002, c.C-11.1 amended**

**2** *The Cities Act* is amended in the manner set forth in this Act.

**Section 2 amended**

**3 Section 2 is amended:**

**(a) by renumbering it as subsection 2(1);**

**(b) in subsection (1):**

**(i) in clause (h) in the portion preceding subclause (i) by striking out “formed for the purposes of section 17”;**

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

**(iii) by repealing clause (gg) and substituting the following:**

“(gg) ‘**street**’ includes all or any part of a culvert or drain or a road allowance, public highway, road, lane, bridge, place, alley, square, thoroughfare or way intended for or used by the general public for the passage of vehicles or pedestrians”; **and**

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

“(2) Where this Act requires notice of a matter to be published in a newspaper, ‘**newspaper**’ means a publication or local periodical that is distributed at least weekly in a city or area that is affected by the matter, but does not include a publication primarily for advertising or an advertising supplement to or contained in a newspaper”.

**Section 8 amended**

**4(1) Clause 8(3)(d) is amended by striking out the portion preceding subclause (i) and substituting the following:**

“within the city or within any defined area of the city.”.

**(2) Subsection 8(5) is repealed.**

**Section 13 amended****5 Subsection 13(2) is repealed and the following substituted:**

“(2) A council shall give public notice before initially considering any report on a proposed bylaw to close a street”.

**New section 18****6 Section 18 is repealed and the following substituted:****“Agreements with other municipalities**

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

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

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

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

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

**Section 21 amended****7 Clause 21(b) is amended by adding “inspecting,” after “installing.”****Section 24 amended****8 Subsections 24(6) and (7) are repealed.****Section 25 amended****9 Subsection 25(4) is repealed.****New section 38.1****10 The following section is added after section 38:****“Disposition of city lands or buildings**

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

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

(3) Any city lands that are used for park purposes and that are dedicated lands within the meaning of *The Planning and Development Act, 1983* may only be disposed of in accordance with that Act”.

**Section 54 amended****11 Subsection 54(4) is repealed and the following substituted:**

“(4) A council shall give public notice before initially considering any report on a proposed bylaw to increase or decrease the number of councillors”.

**Section 57 amended****12 Subsection 57(6) is repealed and the following substituted:**

“(6) A council shall give public notice before initially considering dividing the city into wards”.

**Section 66 amended****13 Clause 66(1)(b) is amended by adding “or resolution” after “bylaw”.****New section 70.1****14 The following section is added after section 70:****“Vacancies**

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

(2) If a by-election is held and a person is elected as mayor, the councillor who had been appointed as mayor shall resume his or her office as councillor if the term of that office has not expired.

(3) If all the seats on a council become vacant for any reason or if the remaining members of council do not constitute a quorum, the minister may, by order, appoint a person to act as official administrator of the city.

(4) An official administrator appointed pursuant to subsection (3) has all the powers and duties of the council, including the power to hold an election for the purpose of filling all vacant seats then existing on the council”.

**Section 85 amended****15 Clause 85(2)(e) is amended by striking out “, if any,”.****Section 89 amended****16 Subsection 89(6) is amended by adding “or electronically” after “mechanically”.****Section 93 amended****17 Subsection 93(2) is amended by adding “or council” after “public meeting of the committee”.****Section 101 amended****18(1) Subsection 101(1) is amended:**

**(a) in clause (h) by striking out “section 244” and substituting “sections 244 and 262”; and**

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

“(s) its power to prohibit or limit the operation of a business or class of business pursuant to clause 8(3)(d)”.

**(2) Subsection 101(2) is repealed and the following substituted:**

“(2) A council shall give public notice before initially considering any report respecting a matter listed in clause (1)(b), (e), (f), (i), (j), (k), (o), (p) or (s)”.

**Section 107 amended****19(1) Subsection 107(1) is repealed and the following substituted:**

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

- (a) an identical statement of the purpose of the petition; and
- (b) a statement to the effect that, by signing the petition, the petitioner is attesting that he or she is an elector of the city and has not previously signed the petition”.

**(2) Clause 107(2)(c) is repealed and the following substituted:**

“(c) the petitioner’s residential or postal address, or, in the case of a petitioner who resides outside the city, the street address or legal description of the land located within the city on which the petitioner’s right to be an elector is based”.

**Section 108 amended**

**20 Subsection 108(4) is amended by striking out “counting and checking each petitioner” and substituting “verifying that the requirements of subsection (3) have been met with respect to each petitioner”.**

**New section 112.1****21 The following section is added after section 112:****“Application of *The Local Government Election Act***

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

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

**Section 116 amended****22(1) The following subsection is added after subsection 116(2):**

“(2.1) If there is a change in any information contained in a member of council’s public disclosure statement filed pursuant to subsection (1), within 30 days after the change the member must:

- (a) notify the clerk of the change; or
- (b) file an amended public disclosure statement with the clerk that reflects the change”.

**(2) Subsection 116(3) is repealed and the following substituted:**

“(3) The clerk shall:

- (a) note any change reported pursuant to clause (2.1)(a) on the member’s public disclosure statement and the date on which the change was noted;
- (b) make each public disclosure statement filed pursuant to subsection (1) and clause (2.1)(b) available for public inspection during normal business hours; and
- (c) if directed to do so by council, give copies of the statements to any designated officials”.

**Section 125 amended**

**23 Clause 125(1)(c) is repealed and the following substituted:**

“(c) **‘capital property’** means a non-financial asset having a physical substance that is acquired, constructed or developed and that:

- (i) is held for use in the production or supply of goods and services or is used for a municipal purpose;
- (ii) has a useful life extending beyond 12 months and is intended to be used on a continuing basis; and
- (iii) is not intended for sale in the ordinary course of operations;

and includes computer software”.

**Section 134 amended**

**24 Subsection 134(2) is amended in the portion preceding clause (a) by adding “for the creation of long-term debt” after “bylaw”.**

**Section 145 amended**

**25 Subsection 145(1) is amended by striking out “book” and substituting “record”.**

**Section 154 amended**

**26 Subsection 154(3) is amended by striking out “a purchasing policy bylaw” and substituting “any city purchasing policy”.**

**Section 163 amended**

**27 The following clause is added after clause 163(c):**

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

**Section 165 amended**

**28(1) Subsection 165(1) is amended by striking out “appointed by a city”.**

**(2) Subsection 165(4) is amended in the portion preceding clause (a) by striking out “other” and substituting “all similar”.**

## Section 171 amended

**29 Subsection 171(10) is repealed and the following substituted:**

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

## New section 174

**30 Section 174 is repealed and the following substituted:****“Preparation of assessment roll**

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

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

## Section 175 amended

**31 Clauses 175(d) and (e) are repealed.**

## New section 178

**32 Section 178 is repealed and the following substituted:****“Corrections**

**178(1)** If an error or omission in any of the information shown on the assessment roll is discovered, the assessor may correct the assessment roll for the current year only.

(2) If the assessor makes a correction on the assessment roll respecting information required pursuant to clause 175(f), (g), (h) or (j), an amended assessment notice must be prepared and sent to the assessed person.

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

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

## Section 185 amended

**33 The following subsection is added after subsection 185(6):**

“(7) No assessment is invalid by reason of any error in the notice of assessment or by reason of the non-receipt of the notice by the person to whom it was addressed”.

## Section 189 amended

**34(1) Clause 189(1)(c) is amended by striking out “a new” and substituting “an”.****(2) The following subsection is added after subsection 189(2):**

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

**(3) Subsection 189(4) is repealed and the following substituted:**

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

**Sections 190 and 191 repealed**

**35 Sections 190 and 191 are repealed.**

**Section 192 amended**

**36 Subsection 192(7) is repealed and the following substituted:**

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

**Section 195 amended**

**37(1) Subsection 195(1) is repealed and the following substituted:**

“(1) This section applies, at the option of the appellant, to an appeal concerning the assessment of:

- (a) a single family residential property regardless of the total property assessment; or
- (b) any property that has a total fair value assessment of \$250,000 or less”.

**(2) Subsection 195(2) is amended by striking out “subsection 192(7)” and substituting “subsection 192(6)”.**

**(3) Subsection 195(3) is repealed.**

**(4) Subsection 195(4) is repealed and the following substituted:**

“(4) A notice of appeal pursuant to this section is to be in the form prescribed pursuant to subclause 185(1)(c)(ii) and subsection 197(6)”.

**Section 197 amended**

**38(1) Clause 197(1)(b) is repealed and the following substituted:**

- “(b) believes that an error has been made:
- (i) in the valuation or classification of the property; or
  - (ii) in the preparation or content of the relevant assessment roll or assessment notice”.

**(2) Clause 197(6)(a) is repealed and the following substituted:**

“(a) set out the specific grounds on which it is alleged that an error exists”.

**Section 198 amended**

**39 Subclause 198(1)(b)(ii) is repealed and the following substituted:**

“(ii) the date on which the notice of a bylaw dispensing with the preparation of assessment notices is published pursuant to section 187”.

**Section 199 amended**

**40 Subsection 199(2) is amended by striking out “30 days” and substituting “21 days”.**

**Section 204 amended**

**41 Subsection 204(3) is amended by striking out “the appellant with written reasons for its decision” and substituting “written reasons for its decision to all parties to the appeal”.**

**Section 210 amended**

**42(1) Subsection 210(3) is amended in the portion preceding clause (a) by striking out “other” and substituting “all”.**

**(2) Subsection 210(4) is repealed and the following substituted:**

“(4) A board of revision shall make all decisions on appeals within 180 days after the date on which the city publishes a notice pursuant to section 187, and no appeal may be heard after that date except where allowed pursuant to subsection 189(2) or 213(9) or section 360”.

**Section 213 amended**

**43 Subsection 213(3) is amended by striking out “clause (2)(c)” and substituting “subsection (2)”.**

**Section 226 amended**

**44(1) Subsection 226(3) is repealed and the following substituted:**

“(3) Notwithstanding subsections (1) and (2), the appeal board shall not change the amount of an assessment if the value at which the property is assessed bears a fair and just proportion to the value at which all similar property is assessed:

(a) in the city; and

(b) in any school division situated wholly or partly in the city or in which the city is wholly or partly situated”.

**(2) Subsection 226(6) is repealed.**

**Section 228 amended**

**45(1) Subsection 228(1) is amended by striking out the portion preceding clause (a) and substituting:**

“If the time for appealing an assessment to the board of revision has elapsed and the board of revision has rendered its decision on all appeals before it, the assessor, on or after January 1 of the year to which the assessment roll relates, shall make a return to the agency, in the form required by the agency, showing:”.

**(2) Subsection 228(6) is repealed and the following substituted:**

“(6) If, after a return is made to the agency pursuant to subsection (1), additional assessments for the year are made pursuant to section 178, 189 or 229 and the time during which appeals against the additional assessments to the board of revision has lapsed or the appeals are disposed of, the assessor shall make a further return to the agency in the manner set out in subsection (1)”.



**Section 237 amended**

**46(1) Clause 237(5)(b) is repealed.**

**(2) The following subsection is added after subsection 237(9):**

“(10) No defect, error or omission in the form or substance of a notice or statement required by this section, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes”.

**Section 242 amended**

**47(1) Subsection 242(3) is amended by adding “, on the request of the taxpayer or the taxpayer’s agent” after “receipt”.**

**(2) Subsection 242(4) is repealed.**

**Section 246 amended**

**48 Clause 246(1)(e) is repealed and the following substituted:**

“(e) if known by the city, whether there is an outstanding assessment appeal regarding the property before the board of revision or the Saskatchewan Municipal Board”.

**Section 251 amended**

**49 Section 251 is amended in the portion preceding clause (a) by striking out “and that remain unpaid after December 31 in the year in which they are imposed”.**

**Section 260 amended**

**50(1) Clause 260(1)(a) is amended by striking out “the preparation of any new assessment” and substituting “a revaluation pursuant to *The Assessment Management Agency Act*”.**

**(2) The following subsection is added after subsection 260(1):**

“(1.1) No tax phase-in plan established pursuant to subsection (1) is to extend over a period that is longer than the period between revaluations as set out in subsection 22(1) of *The Assessment Management Agency Act*”.

**(3) Subsection 260(2) is amended in the portion preceding clause (a) by striking out “new assessment” and substituting “revaluation”.**

**(4) Subsection 260(4) is amended by striking out “lands or improvements” and substituting “property”.**

**New section 264**

**51 Section 264 is repealed and the following substituted:**

**“Service fees**

**264** If a council has set fees in connection with any services provided by the city, the fees apply:

- (a) uniformly on the same basis to property that is exempt from taxation as to property that is not exempt from taxation; and
- (b) at the same rate to all property that is exempt from taxation that receives the services to which the fee applies”.

**Section 268 amended**

- 52(1) Clause 268(2)(a) is amended by striking out “supplementary”.**
- (2) Clause 268(3)(b) is amended by striking out “supplementary”.**
- (3) Subsection 268(6) is amended by striking out “236” and substituting “237”.**

**New section 273.1**

- 53 The following section is added after section 273:**

**“Special assessments**

**273.1** In each year in which a special assessment or a portion of a special assessment becomes due and payable, the designated officer shall transfer the special assessment or portion of the special assessment, as the case may be, to the tax roll, and the amount transferred is deemed to be taxes imposed against the property in that year”.

**Section 275 amended**

- 54(1) Subsection 275(3) is repealed and the following substituted:**

“(3) A council shall give public notice before initially considering any report on a proposed bylaw respecting a special tax”.

- (2) The following subsection is added after subsection 275(4):**

“(5) Special taxes that are levied pursuant to this section are to be added to the tax roll as a special assessment against the property and are recoverable in the same manner as other taxes”.

**New section 286**

- 55 Section 286 is repealed and the following substituted:**

**“Insurance proceeds**

**286(1)** If improvements are damaged or destroyed and taxes for those improvements are unpaid, any money payable under an insurance policy for loss or damage to those improvements is payable on demand, to the extent of the unpaid taxes, by the insurer to the city.

(2) In default of paying the moneys to the city pursuant to subsection (1), the city may sue for and recover from the insurer the amount of the unpaid taxes.

(3) Subsection (1) applies only to the limit of the insurance policy and only to the portion of the insurance proceeds not used in repairing or rebuilding the improvements damaged or destroyed”.

**Section 306 amended**

- 56 Subsection 306(3) is amended by striking out “is subject to the direction, control and management of the city” and substituting “has been established as a public work or has been otherwise assumed for public use by the city”.**

**New section 309.1****57 The following section is added after section 309:****“Existing prohibited businesses**

**309.1(1)** If a bylaw passed pursuant to clause 8(3)(d) prohibits the continued maintenance of a business already in existence in the city, the city shall compensate the owner of the business for any loss that the owner may suffer in consequence of the prohibition.

(2) A claim for compensation pursuant to subsection (1) must be filed with the clerk within 90 days after the day on which the bylaw becomes effective, and, if not agreed on, is to be determined by arbitration pursuant to *The Municipal Expropriation Act*, and the provisions of that Act with respect to the ascertaining of damages for lands and buildings injuriously affected by the city’s exercise of any of its powers apply to the claim and arbitration with respect to the owner’s business, insofar as those provisions are applicable and not inconsistent with the express terms of this section”.

**Section 325 amended**

**58 Subsection 325(1) is amended in the portion preceding clause (a) by striking out “section 20, 22” and substituting “section 20, 21, 22, 23”.**

**Section 327 amended**

**59 The following subsections are added after subsection 327(5):**

“(6) A peace officer or designated officer may destroy any animal that he or she finds injuring or viciously attacking a person or a domestic animal.

“(7) A peace officer or designated officer who, acting in good faith, destroys an animal pursuant to subsection (6) is not liable to the owner for the value of the animal.

“(8) In an action brought to recover damages for injuries to persons or property caused by an animal, it is not necessary for the person injured to prove that the animal is, or that the owner knew that the animal was:

- (a) of a dangerous or mischievous nature; or
- (b) accustomed to doing acts causing injury.

“(9) If a city has passed a bylaw respecting dangerous animals and a provincial court judge or a justice of the peace has, in accordance with that bylaw, by order declared an animal in the city to be dangerous, the order continues to apply with respect to that animal if the animal is sold or given to a new owner or is moved to a different location within or outside the city”.

**Section 328 amended**

**60(1) The following subsection is added after subsection 328(2):**

“(2.1) The order must:

- (a) give notice to the person to whom the order is directed that an appeal is available; and
- (b) advise as to the body to which the appeal is to be directed”.

**(2) Clause 328(3)(d) is amended by striking out “will” and substituting “may”.**

**Section 330 amended**

**61 Clause 330(1)(b) is amended by striking out “clause 328(2)(d)” and substituting “clause 328(3)(d)”.**

**Section 334 amended**

**62 Subsection 334(1) is repealed and the following substituted:**

“(1) In addition to any other remedy and penalty imposed by this or any other Act or a bylaw, a city may apply to the court for an injunction or other order:

- (a) to compel a person to carry out any duty imposed by law on that person in favour of the city or all or some of the inhabitants of the city; or
- (b) to restrain a person from contravening this or any other Act or bylaw that concerns the city or all or some of the inhabitants of the city.

“(1.1) Without restricting the generality of subsection (1), a city may apply to the court for an injunction or other order if:

- (a) a building or structure is being constructed in contravention of an enactment that the city is authorized to enforce or a bylaw;
- (b) a contravention of this Act, another Act that the city is authorized to enforce or a bylaw is of a continuing nature; or
- (c) any person is carrying on business or doing any act, matter or thing without having paid money required to be paid by a bylaw”.

**Section 338 amended**

**63 The following subsection is added after subsection 338(2):**

“(3) Every person who contravenes any provision of any bylaw of a city is guilty of an offence and liable on summary conviction:

- (a) to the penalty specified in the bylaw or in another bylaw providing for a penalty with respect to the contravention of that bylaw; or
- (b) if no penalty is provided for by bylaw, to a fine of not more than:
  - (i) \$2,000 in the case of an individual; or
  - (ii) \$5,000 in the case of a corporation”.

**Section 360 amended**

**64 Clause 360(9)(b) is amended by striking out “176(2)” and substituting “174(2)”.**

**New section 362.1**

**65 The following section is added after section 362:**

**“Unclaimed personal property**

**362.1** Personal property that comes into a city’s possession or control and that is not claimed by the owner within a reasonable period, as determined by the city given the nature of the personal property, becomes the personal property of the city, and the city may dispose of the personal property in any manner that the council directs”.

R.R.S. c.C-11.1 Reg 1, section 4 repealed

**66 Section 4 of *The Cities Regulations* is repealed.**

S.S. 1986, c.A-28.1, section 22 amended

**67 The following subsection is added after subsection 22(12) of *The Assessment Management Agency Act*:**

“(13) On the sale of any land, improvement, land and improvement, or business, when requested by the agency or, if a municipality carries out its own valuations and revaluations, when requested by the municipality’s assessor, the vendor and the purchaser shall notify the agency or the assessor, as the case may be, of the purchase and sale, in the prescribed form”.

S.S. 1982-83, c.L-30.1 amended

**68(1) *The Local Government Election Act* is amended in the manner set forth in this section.**

**(2) Clause 2(1)(k) is amended:**

**(a) in subclause (iii) by adding “or resolution” after “bylaw”; and**

**(b) in subclause (iv) by adding “or resolution” after “question”.**

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

“(1) If a city or urban municipality has been divided into wards, the electors of each ward shall elect the proper number of councillors as determined pursuant to *The Cities Act* or *The Urban Municipality Act, 1984*, as the case may be”.

**(4) The heading to Part V is struck out and the following substituted:**

“PART V  
Votes on Bylaws, Resolutions or Questions”.

**(5) Section 113 is repealed and the following substituted:**

“Procedure

**113** When a bylaw, resolution or question is submitted to the electors pursuant to *The Cities Act*, *The Urban Municipality Act, 1984*, *The Northern Municipalities Act* or *The Education Act, 1995*, the other Parts of this Act apply, with any necessary modification, to that vote, except as modified or extended by this Part”.

S.S. 1988-89, c.M-23.2, section 2 amended

**69 Subsection 2(1) of *The Municipal Board Act* is amended:**

**(a) in clause (d) by striking out “city” and substituting “city,”;**

**(b) in clause (f) by striking out “*The Cities Act*” and substituting “*The Cities Act*,,”; and**

**(c) in clause (g) by striking out “city” and substituting “city,”.**

S.S. 1983-84, c.P-13.1, section 203 amended

**70 Clause 203(4)(a) of *The Planning and Development Act, 1983* is amended by striking out “sections 12 and 14” and substituting “sections 13 and 14”.**

S.S. 1992, c.S-35.1, section 25 amended

**71 Clause 25(2)(a) of *The SaskEnergy Act* is repealed and the following substituted:**

“(a) in the case of a city, urban municipality or northern municipality, the clerk of the city or municipality”.

S.S. 1990-91, c.S-63.1 amended

**72(1) *The Summary Offences Procedure Act, 1990* is amended in the manner set forth in this section.**

**(2) Subclause 2(r)(vii) is amended by adding “section 337 of *The Cities Act*,” after “pursuant to”.**

**(3) Clause 55(t) is amended:**

**(a) by striking out “or” after subclause (ii);**

**(b) by adding “or” after subclause (iii); and**

**(c) by adding the following subclause after subclause (iii):**

“(iv) subsection 345(6) of *The Cities Act*”.

R.S.S. 1978, c.T-2, section 31 amended

**73 Subsection 31(2) of *The Tax Enforcement Act* is amended by striking out “*The Cities Act*” and substituting “*The Cities Act*,”.**

**Coming into force**

**74(1) Subject to subsections (2) and (3), this Act comes into force on assent.**

**(2) Sections 27, 28, 30 to 49 and 72 of this Act come into force on assent but are retroactive and are deemed to have been in force on and from January 1, 2003.**

**(3) Section 19 of this Act comes into force on January 1, 2004.**