

2007

CHAPTER 30

An Act to amend certain Statutes with respect to certain matters concerning the collecting of taxes and other requisitions by municipalities on behalf of other authorities

(Assented to May 17, 2007)

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 Miscellaneous Statutes (Municipal Collection of Other Taxes) Amendment Act, 2006*.

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

2(1) *The Cities Act* is amended in the manner set forth in this section.

(2) The following section is added after section 127:

“City to pay interest on uncollected amounts

127.1(1) In this section:

(a) **‘levy’** means a levy of taxes or requisitions that:

(i) is authorized pursuant to this Act or another Act; and

(ii) a city is authorized to collect pursuant to this or any other Act;

(b) **‘taxing authority’** includes an issuer of a requisition.

(2) If all or any portion of a levy remains unpaid by a city to another taxing authority after the time for its payment has expired:

(a) the city is liable to pay to the other taxing authority, in addition to the amount of the levy unpaid, an amount as interest at a rate that, subject to the regulations, may be set by the other taxing authority until full payment has been made of the levy and the amount of interest;

(b) any amount payable as interest pursuant to this section is deemed to be part of the levy in any legal action commenced to recover the levies owed;

(c) the city shall pay any amount payable as interest pursuant to this section from the city’s own source of revenues; and

(d) the city shall not pay any amount payable as interest by adjusting the levy collected on behalf of the other taxing authority.

(3) Nothing in this section is to be construed as extending the time for payment of any levy mentioned in subsection (2) or as in any way impairing any right of distress or any other remedy provided for by this or any other Act for the collection of the levy mentioned in subsection (2).

(4) The minister may make regulations respecting the percentage charge that may be set as interest by a taxing authority pursuant to this section, including prescribing the maximum rates that may be charged”.

(3) Subsections 244(1) to (3) are repealed and the following substituted:

“(1) With respect to any year, if a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or a class of taxable property, do one or more of the following, with or without conditions:

- (a) cancel or reduce tax arrears;
- (b) cancel or refund all or part of a tax;
- (c) defer the collection of a tax.

“(2) Subject to subsection (2.1), if a council takes any action pursuant to subsection (1), the council may also act in the same manner with respect to the claim of any other taxing authority on whose behalf the city levies taxes if:

- (a) there has been a change in the property, to the extent that the council considers it inappropriate to collect the whole or a part of the taxes;
- (b) a lease, licence, permit or contract has expired or been terminated with respect to property that is exempt from taxation;
- (c) in the council’s opinion, the taxes owing are uncollectable;
- (d) in the council’s opinion, the taxes owing have become uncollectable due to unforeseen hardship to the taxpayer; or
- (e) the council and the other taxing authority agree that the compromise or abatement is in the best interests of the community.

“(2.1) A council may take an action pursuant to clause (2)(a), (c), (d) or (e) only with the agreement of the other taxing authority on whose behalf the city levies taxes if the council’s proposed action results in the claim of the other taxing authority being affected for two or more consecutive years.

“(3) A city that compromises or abates a claim pursuant to either subsection (2) or (2.1) shall immediately provide the other taxing authority on whose behalf the city levies taxes with full particulars of the compromise or abatement”.

(4) The following section is added after section 274:**“Monthly statement of account**

274.1(1) On or before the 10th day of each month, except for the months of January and September, a designated officer of every city shall transmit to the board of education of each school division situated wholly or partly within the city, or to the board of education of any school division in which the city is wholly or partly situated, a statement of the account of the city with the school division as at the last day of the preceding month.

(2) The statement mentioned in subsection (1) must:

- (a) be in the form established in regulations made by the minister; and
- (b) show in detail:
 - (i) any taxes collected on behalf of the school division during the preceding month and the year to date; and
 - (ii) the amount of those taxes paid to the school division for the preceding month and the year to date”.

(5) Section 339 is repealed and the following substituted:**“Offences applicable to members of council, commissioners, managers, officials**

339 No member of council, commissioner or manager or other city official shall:

- (a) fail to discharge the duties of office imposed by this Act or any other Act or any bylaw;
- (b) sign any statement, report or return required by this Act or any other Act or any bylaw knowing that it contains a false statement;
- (c) fail to hand over to a successor in office, or to the persons designated in writing by the council or the minister, all money, books, records, documents, accounts and other things belonging to the city;
- (d) impede or attempt to impede a member of council, commissioner, manager or other city official from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw; or
- (e) prevent or attempt to prevent a member of council, commissioner, manager or other city official from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw”.

(6) Clause 360(1)(a) is repealed and the following substituted:

“(a) ‘**council-related matter**’ means anything to be done by:

- (i) a council;
- (ii) a city employee, other than with respect to the preparation and delivery of statements of account of school taxes pursuant to section 274 or 274.1; or
- (iii) a committee or other body established by a council pursuant to clause 55(a), other than a board of revision”.

R.S.S. 1978, c.M-29 amended

3(1) *The Municipal Hail Insurance Act* is amended in the manner set forth in this section.

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

“(2) Subject to sections 26.1 and 26.2, the rates mentioned in subsection (1) must be collected in the same manner and are subject to the same penalties as municipal taxes, and if unpaid when due, are recoverable in all respects as municipal taxes are recoverable pursuant to *The Municipalities Act*”.

(3) The following sections are added after section 26:

“Discount for prompt payment

26.1(1) In the year in which the rates are levied, the council shall allow a discount for prompt payment of the rates mentioned in subsection 26(1) of:

- (a) 5% if paid before October 1;
- (b) 4% if paid on or after October 1 but before November 1; and
- (c) 2% if paid on or after November 1 but before December 1.

(2) Before the mailing of tax notices in any year, the council may, by bylaw, provide for an additional discount for the prompt payment of the rates mentioned in subsection 26(1) of not more than 1% for each month before September in which the rates are paid in cases where the payment of the rates is made in the year in which the rates are levied.

(3) Notwithstanding anything in this or any other Act, the administrator shall charge back to the association any discounts granted pursuant to subsection (1) or a bylaw passed pursuant to subsection (2).

“Prepayment

26.2 Notwithstanding that the rates mentioned in subsection 26(1) for the year have not been levied, the council may authorize the administrator:

- (a) to receive, in any year, payments on account of rates for that year in advance of the day on which the rates are levied; and
- (b) to allow a discount on payments made in accordance with clause (a) at the applicable rate mentioned in subsection 26.1(1) or in a bylaw passed pursuant to subsection 26.1(2)”.

(4) Subsection 28(1) is repealed and the following substituted:

- “(1) Every administrator shall:
- (a) keep a separate and accurate account of all moneys received by the administrator in payment of rates levied pursuant to this Act; and
 - (b) deposit to the credit of the municipality in a credit union or bank all moneys mentioned in clause (a):
 - (i) on the day that they are received; or
 - (ii) as soon as possible after the day that they are received”.

R.S.S. 1978 (Supp.) c.M-32.1 amended

4 The following sections are added after section 11 of *The Municipal Revenue Sharing Act*:**“Hold back of grants**

11.1(1) The minister may refuse to pay a grant for a fiscal year, or may suspend or adjust a grant for a fiscal year, if the minister is satisfied that:

- (a) in that fiscal year, the municipality has failed to comply with this Act, the regulations, any other Act or regulations to which the municipality is subject or the terms and conditions of a grant made pursuant to clause 7(b) or (c); or
- (b) it is in the public interest to do so.

(2) Before refusing to pay a grant, or suspending or adjusting a grant, pursuant to this section, the minister shall:

- (a) provide the municipality with written notice of the minister’s intention to act pursuant to this section together with reasons; and
- (b) provide the municipality with an opportunity to make written representations to the minister as to why the minister should not take that action.

(3) If the minister refuses to pay a grant, or suspends or adjusts a grant, pursuant to this section, the minister may establish conditions that the municipality must meet in order for the minister to pay the grant or remove the suspension or adjustment of the grant.

“Overpayments of grants

11.2(1) The minister may declare any or all grant payments made to a municipality in a fiscal year pursuant to this Act to be an overpayment if the minister is satisfied that:

- (a) in that fiscal year, the municipality has failed to comply with this Act, the regulations, any other Act or regulations to which the municipality is subject or the terms and conditions of a grant made pursuant to clause 7(b) or (c); or
- (b) it is in the public interest to do so.

(2) Before declaring a payment to be an overpayment pursuant to this section, the minister shall:

(a) provide the municipality with written notice of the minister's intention to act pursuant to this section together with reasons; and

(b) provide the municipality with an opportunity to make written representations to the minister as to why the declaration should not be made.

(3) If the minister declares a payment to be an overpayment, the amount of the overpayment is deemed to be a debt due and owing to the Crown in right of Saskatchewan and may be recovered from the municipality in any manner authorized pursuant to *The Financial Administration Act, 1993* or in any other manner authorized by law”.

S.S. 2005, c.M-36.1 amended

5(1) *The Municipalities Act* is amended in the manner set forth in this section.

(2) The following section is added after section 154:

“Municipality to pay interest on uncollected amounts

154.1(1) In this section:

(a) **‘levy’** means a levy of taxes or requisitions that:

(i) is authorized pursuant to this Act or another Act; and

(ii) a municipality is authorized to collect pursuant to this or any other Act;

(b) **‘taxing authority’** includes an issuer of a requisition.

(2) If all or any portion of a levy remains unpaid by a municipality to another taxing authority after the time for its payment has expired:

(a) the municipality is liable to pay to the other taxing authority, in addition to the amount of the levy unpaid, an amount as interest at a rate that, subject to the regulations, may be set by the other taxing authority until full payment has been made of the levy and the amount of interest;

(b) any amount payable as interest pursuant to this section is deemed to be part of the levy in any legal action commenced to recover the levies owed;

(c) the municipality shall pay any amount payable as interest pursuant to this section from the municipality's own source of revenues; and

(d) the municipality shall not pay any amount payable as interest by adjusting the levy collected on behalf of the other taxing authority.

(3) Nothing in this section is to be construed as extending the time for payment of any levy mentioned in subsection (2) or as in any way impairing any right of distress or any other remedy provided for by this or any other Act for the collection of the levy mentioned in subsection (2).

(4) The minister may make regulations respecting the percentage charge that may be set as interest by a taxing authority pursuant to this section, including prescribing the maximum rates that may be charged”.

(3) Subsection 263(1) is amended by striking out “September 1” and substituting “August 15”.

(4) Clause 267(1)(b) is repealed and the following substituted:

“(b) send the tax notices to the taxpayers before September 1 of the year in which the taxes are imposed”.

(5) Section 272 is repealed and the following substituted:

“Manner of payment

272(1) Subject to the regulations, a council shall, by bylaw, provide incentives for prompt payment of taxes.

(2) Subject to the regulations, a council may, by bylaw, provide incentives for the prepayment of taxes.

(3) Subject to the regulations, a council may provide for incentives for the payment of all or part of arrears of taxes and penalties.

(4) A municipality shall apply the same incentives that it has provided for by bylaw pursuant to subsection (1), (2) or (3) to any taxes that the municipality levies on behalf of any other taxing authority.

(5) Remission by the municipality to the other taxing authority of the reduced amount of taxes collected based on the incentives mentioned in subsection (4) is remission of those taxes by the municipality in full.

(6) A council may permit taxes to be paid by instalments at the option of the taxpayer.

(7) A designated officer shall provide a receipt for taxes paid to a municipality on the request of the taxpayer or the taxpayer’s agent.

(8) The minister may make regulations:

(a) respecting the incentives that may be provided pursuant to this section, including prescribing the incentives that may be provided and prohibiting certain incentives;

(b) prescribing the rates or amounts, or maximum or minimum rates or amounts, of incentives and periods for incentives that may be provided pursuant to this section;

(c) respecting the dates by which incentives must be paid pursuant to this section.

(9) No council shall take any action or provide any incentives that discourage the payment of taxes, the prompt payment of taxes, the prepayment of taxes or the payment of all or part of arrears of taxes and penalties”.

(6) Section 274 is amended:**(a) by repealing subsections (1) and (2) and substituting the following:**

“(1) With respect to any year, if a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or a class of taxable property, do one or more of the following, with or without conditions:

- (a) cancel or reduce tax arrears;
- (b) cancel or refund all or part of a tax;
- (c) defer the collection of a tax.

“(2) Subject to subsection (2.1), if a council takes any action pursuant to subsection (1), the council may also act in the same manner with respect to the claim of any other taxing authority on whose behalf the municipality levies taxes if:

- (a) there has been a change in the property, to the extent that the council considers it inappropriate to collect the whole or a part of the taxes;
- (b) a lease, licence, permit or contract has expired or been terminated with respect to property that is exempt from taxation;
- (c) in the council’s opinion, the taxes owing are uncollectable;
- (d) in the council’s opinion, the taxes owing have become uncollectable due to unforeseen hardship to the taxpayer; or
- (e) the council and other taxing authority agree that the compromise or abatement is in the best interests of the community.

“(2.1) A council may take an action pursuant to clause (2)(a), (c), (d) or (e) only with the agreement of the other taxing authority on whose behalf the municipality levies taxes if the council’s proposed action results in the claim of the other taxing authority being affected for two or more consecutive years”; **and**

(b) by repealing subsection (4) and substituting the following:

“(4) A municipality that compromises or abates a claim pursuant to subsection (2) or (2.1) shall immediately provide the other taxing authority on whose behalf the municipality levies taxes with full particulars of the compromise or abatement”.

(7) Sections 279 and 280 are repealed and the following substituted:**“Penalties - current year**

279(1) Subject to the regulations, a council shall, by bylaw, impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice, at the rate set out in the regulations.

(2) A municipality shall apply the same penalties that it has provided for by bylaw pursuant to subsection (1) to any taxes that the municipality levies on behalf of any other taxing authority and that remain unpaid after the date shown on the tax notice.

(3) The minister may make regulations:

(a) respecting the penalties that may be provided pursuant to this section, including prescribing the penalties that may be provided and prohibiting certain penalties;

(b) prescribing the rates, or maximum or minimum rates, and periods for penalties that may be imposed pursuant to this section.

“Penalties - other years

280(1) Subject to the regulations, a council shall, by bylaw, impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed, at the rate set out in the regulations.

(2) A municipality shall apply the same penalties that it has provided for by bylaw pursuant to subsection (1) to any taxes that the municipality levies on behalf of any other taxing authority and that remain unpaid after December 31 of the year in which the tax is imposed.

(3) The minister may make regulations:

(a) respecting the penalties that may be provided pursuant to this section, including prescribing the penalties that may be provided and prohibiting certain penalties;

(b) prescribing the rates, or maximum or minimum rates, and periods for penalties that may be imposed pursuant to this section”.

(8) The following section is added after section 311:

“Monthly statement of account

311.1(1) On or before the 10th day of each month, except for the months of January and September, a designated officer of every municipality shall transmit to the board of education of each school division situated wholly or partly within the municipality, or to the board of education of any school division in which the municipality is wholly or partly situated, a statement of the account of the municipality with the school division as at the last day of the preceding month.

(2) The statement mentioned in subsection (1) must:

(a) be in the form established in regulations made by the minister; and

(b) show in detail:

(i) any taxes collected on behalf of the school division during the preceding month and the year to date; and

(ii) the amount of those taxes paid to the school division for the preceding month and the year to date”.

(9) Section 382 is repealed and the following substituted:

“Offences applicable to members of council, commissioners, managers, officials

382 No member of council, commissioner or manager or other official of a municipality shall:

- (a) fail to discharge the duties of office imposed by this Act or any other Act or any bylaw;
- (b) sign any statement, report or return required by this Act or any other Act or any bylaw knowing that it contains a false statement;
- (c) fail to hand over to a successor in office, or to the persons designated in writing by the council or the minister, all money, books, records, documents, accounts and other things belonging to the municipality;
- (d) impede or attempt to impede a member of council, commissioner, manager or other official of the municipality from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw; or
- (e) prevent or attempt to prevent a member of council, commissioner, manager or other official of the municipality from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw”.

(10) Clause 404(1)(a) is repealed and the following substituted:

“(a) ‘council-related matter’ means anything to be done by:

- (i) a council, other than with respect to the establishment of mill rate factors pursuant to section 285;
- (ii) an employee of a municipality, other than with respect to the preparation and delivery of statements of account of school taxes pursuant to section 311 or 311.1; or
- (iii) a committee or other body established by a council pursuant to clause 81(a), other than a board of revision”.

S.S. 1983, c.N-5.1 amended

6(1) *The Northern Municipalities Act* is amended in the manner set forth in this section.

(2) The following section is added after section 148.2:

“Municipality to pay interest on uncollected amounts

148.3(1) In this section:

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

- (2) If all or any portion of a levy remains unpaid by a northern municipality to another taxing authority after the time for its payment has expired:
- (a) the northern municipality is liable to pay to the other taxing authority, in addition to the amount of the levy unpaid, an amount as interest at a rate that, subject to the regulations, may be set by the other taxing authority until full payment has been made of the levy and the amount of interest;
 - (b) any amount payable as interest pursuant to this section is deemed to be part of the levy in any legal action commenced to recover the levies owed;
 - (c) the northern municipality shall pay any amount payable as interest pursuant to this section from the northern municipality's own source of revenues; and
 - (d) the northern municipality shall not pay any amount payable as interest by adjusting the levy collected on behalf of the other taxing authority.
- (3) Nothing in this section is to be construed as extending the time for payment of any levy mentioned in subsection (2) or as in any way impairing any right of distress or any other remedy provided for by this or any other Act for the collection of the levy mentioned in subsection (2).
- (4) The minister may make regulations respecting the percentage charge that may be set as interest by a taxing authority pursuant to this section, including prescribing the maximum rates that may be charged”.
- (3) Section 234 is amended:**
- (a) in subsection (6):**
 - (i) in the portion preceding clause (a) by striking out “may” and substituting “shall”; and**
 - (ii) by repealing clause (a) and substituting the following:**
 - “(a) subject to the regulations made by the minister for the purpose of this clause, allow a discount for the prompt payment of the following taxes or rates if paid before the days specified in the bylaw and before December 31 of the year in which the taxes or rates are imposed:
 - (i) taxes imposed on property;
 - (ii) taxes subject to assessment;
 - (iii) taxes imposed on assessments for municipal, school or any other purposes or service or rental taxes;
 - (iv) if the bylaw expressly provides, local improvement rates”; **and**

(b) by adding the following subsection after subsection (7):

“(8) No council shall take any action or provide any incentives that discourage the payment of taxes, the prompt payment of taxes, the prepayment of taxes or the payment of all or part of arrears of taxes and penalties”.

(4) Section 238 is amended:

(a) in subsection (2) by striking out “may” and substituting “shall”;

(b) in subsection (3) by striking out “may” and substituting “shall”; and

(c) by adding the following subsection after subsection (3):

“(3.1) A northern municipality shall apply the same penalties that it has provided for by bylaw pursuant to subsections (2) and (3) to any taxes that the northern municipality levies on behalf of any other taxing authority”.

(5) Section 256 is amended:

(a) in subsection (1.1) by striking out “subsection (1.2)” and substituting “subsections (1.2) and (1.5)”;

(b) by repealing subsection (1.3) and substituting the following:

“(1.3) A council that compromises or abates a claim pursuant to subsection (1.1) or (1.5) shall immediately provide the other taxing authority on whose behalf the northern municipality levies taxes pursuant to clause 229(1)(b) with full particulars of the compromise or abatement”; **and**

(c) by adding the following subsection after subsection (1.4):

“(1.5) A council may take an action pursuant to clause (1.2)(a), (c), (d) or (e) only with the agreement of the other taxing authority on whose behalf the northern municipality levies taxes if the council’s proposed action results in the claim of the other taxing authority being affected for two or more consecutive years”.

(6) The following section is added after section 262:**“Monthly statement of account**

262.1(1) On or before the 10th day of each month, except for the months of January and September, a designated officer of every northern municipality shall transmit to the board of education of each school division situated wholly or partly within the northern municipality, or to the board of education of any school division in which the northern municipality is wholly or partly situated, a statement of the account of the northern municipality with the school division as at the last day of the preceding month.

- (2) The statement mentioned in subsection (1) must:
- (a) be in the form established in regulations made by the minister; and
 - (b) show in detail:
 - (i) any taxes collected on behalf of the school division during the preceding month and the year to date; and
 - (ii) the amount of those taxes paid to the school division for the preceding month and the year to date”.

(7) Section 280 is repealed and the following substituted:

“Extension of time

280(1) In this section:

- (a) **‘council-related matter’** means anything to be done by:
 - (i) a council, other than with respect to the establishment of mill rate factors pursuant to subsection 229.3(7);
 - (ii) an employee of the northern municipality other than with respect to the preparation and delivery of statements of account of school taxes pursuant to section 262 or 262.1; or
 - (iii) a committee or other body established by a council pursuant to this Act, other than a board of revision;
- (b) **‘ministerial-related matter’** means anything to be done by:
 - (i) the minister;
 - (ii) a park authority; or
 - (iii) a board of revision.

(2) If a ministerial-related matter cannot be or is not done within the number of days or at a time fixed by or pursuant to this Act, the minister may, by order, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired.

(3) Anything done at or within the time specified in an order pursuant to subsection (2) is as valid as if it had been done at or within the time fixed by or pursuant to this Act.

(4) Subject to subsections (5) and (6), if a council-related matter cannot be or is not done within the number of days or at a time fixed by or pursuant to this Act, the council may, by bylaw, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired.

(5) A bylaw pursuant to subsection (4) must be passed within 30 days after the time fixed by or pursuant to this Act has expired.

(6) No council shall pass a bylaw pursuant to subsection (4) extending the time fixed by or pursuant to this Act by more than 90 days.

(7) Anything done at or within the time specified in a bylaw passed pursuant to subsection (4) is as valid as if it had been done at or within the time fixed by or pursuant to this Act.

(8) Notwithstanding any other provision of this Act, if a time fixed by or pursuant to this Act is extended by minister's order pursuant to subsection (2) or by bylaw pursuant to subsection (4), a like delay is allowed with respect to any later date that is fixed by or pursuant to this Act on the basis of the earlier date.

(9) The Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act* must be promptly notified, in writing:

(a) by the secretary to the board of revision if the minister extends a time fixed by or pursuant to this Act for anything to be done by the board of revision; and

(b) by the administrator if the council extends a time fixed by or pursuant to subsection 192(2) or section 201 or 221”.

(8) The following section is added after section 283:

“Offences applicable to members of council, commissioners, managers, officials

283.1 No member of council, commissioner or manager or other official of a northern municipality shall:

(a) fail to discharge the duties of office imposed by this Act or any other Act or any bylaw;

(b) sign any statement, report or return required by this Act or any other Act or any bylaw knowing that it contains a false statement;

(c) fail to hand over to a successor in office, or to the persons designated in writing by the council or the minister, all money, books, records, documents, accounts and other things belonging to the northern municipality;

(d) impede or attempt to impede a member of council, commissioner, manager or other official of the northern municipality from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw; or

(e) prevent or attempt to prevent a member of council, commissioner, manager or other official of the northern municipality from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw”.

(9) The following sections are added after section 291:

“Hold back of grants

291.1(1) In this section and section 291.2, ‘**grant**’ means a grant that may be paid pursuant to this Part.

(2) The minister may refuse to pay a grant for a fiscal year, or may suspend or adjust a grant for a fiscal year, if the minister is satisfied that:

(a) in that fiscal year, the northern municipality has failed to comply with this Act, the regulations, any other Act or regulations to which the northern municipality is subject or any conditions imposed pursuant to subsection 291(1.1); or

(b) it is in the public interest to do so.

(3) Before refusing to pay a grant, or suspending or adjusting a grant, pursuant to this section, the minister shall:

(a) provide the northern municipality with written notice of the minister’s intention to act pursuant to this section together with reasons; and

(b) provide the northern municipality with an opportunity to make written representations to the minister as to why the minister should not take that action.

(4) If the minister refuses to pay a grant, or suspends or adjusts a grant, pursuant to this section, the minister may establish conditions that the northern municipality must meet in order for the minister to pay the grant or remove the suspension or adjustment of the grant.

“Overpayments of grants

291.2(1) The minister may declare any or all grant payments made to a northern municipality in a fiscal year pursuant to this Act to be an overpayment if the minister is satisfied that:

(a) in that fiscal year, the northern municipality has failed to comply with this Act, the regulations, any other Act or regulations to which the municipality is subject or any conditions imposed pursuant to subsection 291(1.1); or

(b) it is in the public interest to do so.

(2) Before declaring a payment to be an overpayment pursuant to this section, the minister shall:

(a) provide the northern municipality with written notice of the minister’s intention to act pursuant to this section together with reasons; and

(b) provide the northern municipality with an opportunity to make written representations to the minister as to why the declaration should not be made.

(3) If the minister declares a payment to be an overpayment, the amount of the overpayment is deemed to be a debt due and owing to the Crown in right of Saskatchewan and may be recovered from the northern municipality in any manner authorized pursuant to *The Financial Administration Act, 1993* or in any other manner authorized by law”.

S.S. 2006, c.7, section 41 repealed

7 Section 41 of *The Municipalities Amendment Act, 2006* is repealed.

Coming into force

8(1) Subject to subsection (2), this Act comes into force on assent.

(2) Subsection 2(4), section 3, subsections 5(3) to (5), (7) and (8), and subsections 6(3), (4) and (6) come into force on January 1, 2008.