

2006

CHAPTER 4

An Act to amend *The Cities Act* and to make a consequential amendment to another Act

(Assented to April 27, 2006)

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, 2006*.

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 **Subsection 2(1) is amended:**

(a) **by repealing clause (n);**

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

“(r.1) **‘mine’** means a mine as defined in *The Mineral Resources Act, 1985*”;

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

“(aa.1) **‘provincial highway’** means a provincial highway as defined in *The Highways and Transportation Act, 1997*;

“(aa.2) **‘public highway’** means a street or road allowance vested in the Crown in right of Saskatchewan or set aside for the purposes of the Crown in right of Saskatchewan pursuant to *The North-West Territories Act* or an Act of Saskatchewan, and includes anything erected on or in connection with the public highway”;

(d) **by adding the following clauses after clause (cc):**

“(cc.1) **‘railway company’** means every railway company that:

(i) owns or operates a railway in Saskatchewan, whether the head office is situated in Saskatchewan or elsewhere; and

(ii) transacts business in Saskatchewan, whether as an original enterprise or undertaking or pursuant to a lease, contract or agreement or otherwise;

but does not include a street railway or tramway;

“(cc.2) **‘road allowance’** means a road allowance laid out pursuant to the authority of an Act or an Act of the Parliament of Canada and established as part of the original quadrilateral township system of survey;

“(cc.3) **‘roadway’** means that part of a public highway designed or intended for use by vehicles, and includes the roadbed structure involving any side slope or ditch bottom, but does not include a designated trail within the meaning of *The Snowmobile Act* or any other trail or path for which a permit is required”;

(e) in clause (gg) by striking out “road allowance.”; and

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

“(ii) **‘vehicle’** means a vehicle within the meaning of *The Highways and Transportation Act, 1997*”.

Section 8 amended

4(1) Subsection 8(1) is amended:

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

“(i) services provided by or on behalf of the city, including establishing fees for providing those services”; **and**

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

“(l) subject to *The Uniform Building and Accessibility Standards Act*, the abandonment, discontinuance, dismantling, removal or decommissioning of any use, building or other structure”.

(2) Clause 8(2)(j) is repealed and the following substituted:

“(j) remedying contraventions of bylaws, including providing for moving, seizing, impounding, immobilizing, selling, destroying or otherwise dealing with or disposing of any type of real or personal property, including animals;

“(k) subject to section 335.1, providing for the seizing, impounding, immobilizing, selling or otherwise dealing with or disposing of vehicles to enforce and collect:

(i) fines for parking offences, including any charge the city may impose for late payment of fines; and

(ii) costs incurred by the city in enforcing and collecting fines for parking offences”.

(3) The following subsection is added after subsection 8(2):

“(2.1) Any bylaw made pursuant to clause (2)(k) may apply to any fine for a parking offence that is imposed before, on or after January 1, 2006 and that remains unpaid, whether or not a warrant of committal has been issued in relation to that offence”.

Section 12 amended**5 Subsection 12(2) is repealed and the following substituted:**

- “(2) The Lieutenant Governor in Council may, by order:
- (a) direct that the whole or any part of any public highway or bridge not wholly within a city is subject to the direction, management and control of the council for the public use of the city; or
 - (b) in the case of an overriding provincial interest, direct a city to open any public highway that the city has closed pursuant to this Act”.

Section 13 amended**6(1) Clause 13(1)(b) is repealed and the following substituted:**

- “(b) any street the title to which is vested in the Crown if:
- (i) the council determines that the street is no longer needed for use by the travelling public; and
 - (ii) the consent of the Minister of Highways and Transportation is first obtained”.

(2) The following subsections are added after subsection 13(1):

“(1.1) Notwithstanding subclause (1)(b)(ii), without the consent of the Minister of Highways and Transportation, a council may, by bylaw, provide for closing or for closing and leasing all or part of any street on which a public highway, street, lane, trail, path, alley or road allowance:

- (a) has never been constructed;
- (b) if constructed, is not being maintained for use, or is no longer being used, by the general public for that purpose; or
- (c) if constructed and maintained, consists only of those parts of the street that are not the roadway itself.

“(1.2) The sale of a street mentioned in clause (1)(b) is subject to the following conditions:

- (a) compensation must be provided to the Crown for land that was originally purchased by the Crown as a provincial highway;
- (b) the sale must not eliminate access to land;
- (c) if the Crown, a Crown utility corporation or the city requests the return of the road allowance land sold so that it may be used by the public as a street or for the purposes of a public utility, and if the land has not become part of a plan of subdivision:
 - (i) the road allowance land or any interest in it that is necessary to enable the Crown, the Crown utility corporation or the city to fulfil the purpose on which its request is based must be returned to the Crown, the Crown utility corporation or the city, as the case may be, without compensation; or

(ii) other land or any interest in land that is suitable to the Crown, the Crown utility corporation or the city to fulfil the purpose on which its request is based must be given to the Crown, the Crown utility corporation or the city, as the case may be, without compensation;

(d) the city shall register in the Land Titles Registry an interest against the land based on a notice that sets out the conditions mentioned in clause (c)".

(3) Subsection 13(8) is repealed and the following substituted:

"(8) Every lease or sale agreement entered into pursuant to a bylaw mentioned in this section is deemed to contain the following provisions:

- (a) the lease or sale must not eliminate access to land;
- (b) the lease or sale is subject to any easement or right of way required for a public utility service that was provided as at the date on which the lease or sale agreement was entered into.

"(9) A city shall obtain the consent of the appropriate authority before closing any street in the city that connects:

- (a) to a public highway in any other municipality, Indian reserve or other jurisdiction; or
- (b) to a provincial highway.

"(10) If a council passes a bylaw pursuant to subsection (1.1):

- (a) any lease entered into pursuant to the bylaw must contain at least one of the following provisions:
 - (i) a provision permitting the council to terminate the lease on six months' written notice to the lessee if the council considers it necessary to provide public access to the street that has been closed;
 - (ii) a provision providing that the lessee shall grant public access to the street that has been closed if the council provides the lessee with 30 days' written notice; and
- (b) within 30 days after issuing, renewing or terminating any lease entered into pursuant to the bylaw, the designated officer shall send a copy of the bylaw and the lease to the Minister of Highways and Transportation".

New section 56.1

7 The following section is added after section 56:**“Youth member**

56.1(1) A council may appoint a person with the title ‘youth member’ to sit with the council and participate in its deliberations for a term and on conditions that the council may decide.

(2) A person appointed as youth member must be less than 18 years of age at the time of appointment.

(3) A person appointed as youth member is not a member of council and shall not be counted for the purpose of determining a quorum or deciding a vote of the council”.

Section 91 amended

8 The following clause is added after clause 91(1)(b):

“(b.1) the city’s financial statements and auditor’s report prepared in accordance with section 155”.

Section 98 amended

9 Clause 98(1)(c) is repealed and the following substituted:

“(c) at the request of the member, provided or sent to the member by regular mail, telephone or voice mail, facsimile or electronic mail at the number or address specified by the member”.

Section 101 amended

10 Clause 101(1)(m) is repealed.

Section 103 amended

11 The following subsection is added after subsection 103(3):

“(4) If a public meeting is held pursuant to subsection (1), the council may refuse to receive any further petition on the same or a similar subject filed within one year after the date of the public meeting”.

Section 156 amended

12 Clause 156(3)(b) is amended by adding “reasonable” after “any”.

Section 163 amended

13 Section 163 is amended:**(a) by adding the following clauses after clause (f):**

“(f.1) ‘**market valuation standard**’ means the standard achieved when the assessed value of property:

- (i) is prepared using mass appraisal;
- (ii) is an estimate of the market value of the estate in fee simple in the property;
- (iii) reflects typical market conditions for similar properties; and
- (iv) meets quality assurance standards established by order of the agency;

“(f.2) **‘market value’** means the amount that a property should be expected to realize if the estate in fee simple in the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the amount is not affected by undue stimuli;

“(f.3) **‘mass appraisal’** means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;

“(f.4) **‘non-regulated property assessment’** means an assessment for property other than a regulated property assessment”; **and**

(b) by adding the following clauses after clause (h):

“(h.1) **‘regulated property assessment’** means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;

“(h.2) **‘regulated property assessment valuation standard’** means the standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in this Act, the regulations made pursuant to this Act, the assessment manual and any other guideline established by the agency to determine the assessed value of a property”.

New section 164.1

14 The following section is added after section 164:

“Regulated and non-regulated property assessments

164.1(1) Regulated property assessments shall be determined according to the regulated property assessment valuation standard.

(2) Non-regulated property assessments shall be determined according to the market valuation standard.

(3) Notwithstanding subsection (2), the rules set out in sections 165 and 169 apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments”.

Section 165 amended

15(1) Subsection 165(1) is repealed and the following substituted:

“(1) An assessment shall be prepared for each property in the city using only mass appraisal”.

(2) Subsection 165(2) is amended by striking out “at its fair value”.

(3) The following subsection is added after subsection 165(3):

“(3.1) Each assessment must reflect the facts, conditions and circumstances affecting the property as at January 1 of each year as if those facts, conditions and circumstances existed on the applicable base date”.

(4) Subsections 165(4) to (8) are repealed and the following substituted:

“(4) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.

“(5) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar properties as of the applicable base date”.

(5) Subsection 165(9) is amended by striking out “value of land” and substituting “value of property”.

(6) Subsection 165(10) is amended by striking out “land” and substituting “property”.

(7) Subsection 165(12) is repealed and the following substituted:

“(12) All property that is owned or occupied by a railway company, other than a railway roadway, is to be assessed, but any railway superstructure on the land is not to be assessed”.

Section 167 amended

16 Section 167 is amended by striking out “fair value” wherever it appears.

Section 168 amended

17 Subsection 168(9) is amended:

(a) in clause (a) by striking out “at the rates established for land pursuant to this Act” and substituting “using the market valuation standard”; and

(b) by repealing clause (b) and substituting the following:

“(b) the remainder of the land is to be assessed at the rates established for agricultural land pursuant to the assessment manual”.

Section 169 amended

18 Subsection 169(1) is amended by striking out “land or improvements” and substituting “property”.

Section 170 repealed

19 Section 170 is repealed.

Section 171 amended

20(1) Subsection 171(3) is amended in the portion preceding clause (a) by striking out “mentioned in section 170 at a future time when that valuation technique or method of appraisal could be relevant”.

(2) Subsection 171(4) is amended in the portion preceding clause (a) by striking out “section 202” and substituting “section 201”.

(3) The following subsections are added after subsection 171(4):

“(4.1) Notwithstanding subsection (1) but subject to subsection (4.3) and section 201, for the purpose of using a valuation technique or method of appraisal based on the use of income or benefits, every owner of an income-producing property, as defined by order of the agency, shall, on or before June 30 of each year, furnish the assessor with a certified statement showing the following information for the owner’s previous fiscal year respecting that property:

- (a) the income generated by the owner’s property;
- (b) the expenses incurred with respect to the owner’s property;
- (c) any additional information that the agency, by order, may require.

“(4.2) The certified statement mentioned in subsection (4.1) must state that the information provided in the statement is complete, true and accurate to the best of the knowledge and belief of the person making the statement.

“(4.3) An owner is not required to furnish the certified statement mentioned in subsection (4.1) in relation to his or her property if:

- (a) the property is residential property used for social housing; and
- (b) the owner receives an ongoing operating subsidy in relation to the property from the city, the Government of Saskatchewan, the Government of Canada or an agency of any of those bodies”.

(4) Subsection 171(5) is amended in the portion preceding clause (a) by striking out “or (3)” and substituting “, (3) or (4.1)”.

(5) Subsection 171(7) is amended in the portion preceding clause (a) by striking out “of each city”.

(6) The following subsection is added after subsection 171(7):

“(7.1) Notwithstanding subsection (7), a railway company is not required to furnish the assessor with the certified statement mentioned in that subsection if there has been no change in the information provided by the railway company in its last certified statement pursuant to that subsection”.

(7) Subsection 171(8) is amended in the portion preceding clause (a) by striking out “of each city”.

(8) Subsection 171(9) is amended in the portion preceding clause (a) by striking out “of each city”.

(9) Subsection 171(10) is amended by striking out “or business”.

Section 172 amended

21(1) Clause 172(5)(b) is repealed and the following substituted:

“(b) any information that is substantially at variance with information provided to the assessor pursuant to section 171”.

(2) Subsection 172(6) is repealed and the following substituted:

“(6) Subject to subsection (8), if a person refuses or fails to provide information to the assessor by the date required pursuant to section 171, or if a person or his or her agent fails or refuses to comply with a request for information or documents pursuant to that section, the board of revision or the appeal board, as the case may be, on the first occasion on which the person appeals the assessment of that property during the revaluation cycle for which the information is required or requested, shall dismiss the person’s appeal with respect to the property to which the information relates.

“(7) Subject to subsection (8), if the board of revision or the appeal board, as the case may be, dismisses a person’s appeal pursuant to subsection (6), the board of revision or the appeal board, as the case may be, shall continue to dismiss any assessment appeal brought by that person with respect to the property during the relevant revaluation cycle until the information has been provided to the assessor within the period mentioned in clause (8)(c).

“(8) The board of revision or the appeal board, as the case may be, may allow a person’s appeal to proceed if the board of revision or the appeal board, as the case may be, determines that:

- (a) a request for information by the assessor pursuant to section 171 was unreasonable;
- (b) the information requested by the assessor was not relevant to the assessment;
- (c) the information, although received by the assessor after the time requested or required, was received:
 - (i) for the first year in a revaluation cycle, at least 18 months before the beginning of the revaluation cycle; or
 - (ii) for all other years, by January 1 of the year before the assessment year; or
- (d) through no fault of the owner, the information could not be provided.

“(9) Subsections (6) to (8) apply whether or not the person has been convicted of an offence pursuant to this section”.

Section 175 amended

22 Clause 175(g) is repealed and the following substituted:

“(g) the assessed value of the property”.

Section 178 amended

23 Subsections 178(1) and (2) are repealed and the following substituted:

“(1) If an error or omission in any of the information shown on the assessment roll is discovered, or if a corrective action is required as a result of an assessment audit by the agency, the assessor may correct the assessment roll for the current year only.

“(2) If the assessor makes a correction to the assessment roll respecting information required pursuant to clause 175(f), (g), (h) or (j) or as a result of an assessment audit by the agency, the assessor shall send an amended assessment notice to the persons affected by the correction.

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

“(2.2) The rights of appeal and the procedures respecting appeals as set out in this Part apply, with any necessary modification, with respect to an amended assessment notice sent pursuant to subsection (2)”.

New section 180

24 Section 180 is repealed and the following substituted:

“Designation of education property tax

180(1) In every city in which a separate school division is or may be established, the assessor shall accept the written statement of any person whose name is to be entered in the roll, or a written statement made on behalf of that person, that the person is a taxpayer of the public school division or of the separate school division, as the case may be.

(2) A statement mentioned in subsection (1) is sufficient to authorize the assessor to enter opposite the name of that person in the roll a designation indicating the school division of which the person is a taxpayer.

(3) In the absence of any statement made pursuant to subsection (1), a person is deemed to be a taxpayer of the public school division”.

Section 184 amended

25 Subsections 184(4) and (5) are repealed.

Section 185 amended

26 The following subsection is added after subsection 185(1):

“(1.1) Notwithstanding clause (1)(c), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, the assessment notice or amended assessment notice must contain the date by which an appeal is required to be made that is not less than 60 days after the date on which the materials mentioned in that clause are sent to the assessed person”.

Section 189 amended

27(1) Subsection 189(1) is amended in the portion preceding clause (a) by striking out “before the last day” and substituting “on or before December 1”.

(2) Subsection 189(2) is repealed and the following substituted:

“(2) If a change is made to the roll pursuant to subsection (1), the assessor shall send an assessment notice to the persons affected”.

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

“(3) The rights of appeal and the procedures respecting appeals as set out in this Part apply, with any necessary modification, with respect to an assessment notice sent pursuant to subsection (2)”.

(4) Subsection 189(9) is amended in the portion preceding clause (a) by striking out “before the last day” and substituting “on or before December 1”.

Section 192 amended**28 The following subsection is added after subsection 192(4):**

“(4.1) Neither a member of the board of revision nor the secretary of the board of revision appointed pursuant to section 193 shall carry out any power, duty or function of that office until he or she has taken an official oath in the prescribed form”.

Section 193 amended**29 Subsection 193(2) is amended by adding “for the city in which he or she is the assessor” after “revision”.****Section 194 amended****30 The following subsections are added after subsection 194(2):**

“(3) Notwithstanding subsection 193(2), the assessor of a city that is a signatory to an agreement pursuant to this section to establish a district board of revision is eligible to be appointed secretary of the district board of revision but shall not act as secretary on any appeal to the district board of revision from the city for which he or she is the assessor.

“(4) For those appeals mentioned in subsection (3) where an assessor is prohibited from acting as secretary of the district board of revision, the signatories to the agreement pursuant to this section shall appoint another person to act as secretary to the district board of revision”.

Section 195 amended**31 Subsection 195(1) is amended:**

- (a) in clause (a) by striking out “property” after “total”; and
- (b) in clause (b) by striking out “fair value”.

Section 196 amended**32(1) Subsection 196(1) is amended by striking out “or intervener”.****(2) Subsection 196(4) is amended:**

- (a) by striking out “or” after clause (b);
- (b) by adding “or” after clause (c); and
- (c) by adding the following clause after clause (c):

“(d) the appellant enters into an agreement pursuant to section 204 resolving all matters on appeal”.

(3) Subsection 196(5) is repealed and the following substituted:

“(5) If an appellant fails to pay the fees required pursuant to subsection (1) within the 30-day period mentioned in subsection 198(1) or within the 60-day period mentioned in subsection 198(1.1), as the case may be, the appeal is deemed to be dismissed”.

Section 198 amended

33(1) Subsection 198(1) is amended in the portion preceding clause (a) by striking out “with the secretary of the board of revision”.

(2) The following subsection is added after subsection 198(1):

“(1.1) Notwithstanding clauses (1)(a) and (b), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, a notice of appeal must be filed, together with any fee set by the council pursuant to section 196, within 60 days after the date mentioned in those clauses”.

Section 199 amended

34(1) Subsections 199(1) and (2) are repealed and the following substituted:

“(1) If a hearing is required, the secretary of the board of revision shall set the date, time and location for the hearing before the board of revision.

“(2) The secretary of the board of revision shall, at least 30 days before the hearing, serve on the appellant and the assessor a notice stating:

(a) the date, time and location of the hearing; and

(b) that, if the appellant fails to appear at the hearing, the hearing may proceed in the appellant’s absence, at which time the appeal may be dismissed and no further or other appeal may be taken by the appellant”.

(2) Clause 199(6)(b) is repealed and the following substituted:

“(b) grant the appellant one 14-day extension to perfect the notice of appeal”.

(3) Subsection 199(7) is amended by adding “, which action is deemed to be a refusal by the board of revision to hear the appeal” after “notice of appeal”.

Section 200 amended

35(1) Subsections 200(1) and (2) are repealed and the following substituted:

“(1) If an appellant intends to make use of any written materials on the hearing of an appeal, at least 20 days before the date set for the hearing the appellant shall:

(a) file a copy of the materials with the secretary of the board of revision; and

(b) serve a copy of the materials on every other party to the appeal.

“(2) If a party to an appeal other than the appellant intends to make use of any written materials on the hearing of the appeal, at least 10 days before the date set for the hearing the party shall:

(a) file a copy of the materials with the secretary of the board of revision; and

(b) serve a copy of the materials on every other party to the appeal.

“(2.1) If an appellant intends to make use of any written materials on the hearing of an appeal in response to written materials served on him or her pursuant to subsection (2), at least five days before the date set for the hearing the appellant shall:

- (a) file a copy of the materials in response with the secretary of the board of revision; and
- (b) serve a copy of the materials in response on every other party to the appeal”.

(2) Subsection 200(3) is amended by striking out “subsection (1) or (2)” and substituting “any of subsections (1) to (2.1)”.

New section 203.1

36 The following is added after section 203:

“Production of assessment roll, etc.

203.1 If directed to do so by the board of revision, the person having charge of the assessment roll, or any person having charge of any books, papers or other documents relating to the matter on appeal, shall:

- (a) appear at the hearing of the appeal; and
- (b) produce the assessment roll and all books, papers and other documents in his or her custody relating to the matter on appeal”.

New section 204

37 Section 204 is repealed and the following substituted:

“Agreement to adjust assessment

204(1) The parties to an appeal may agree to a new valuation or classification of a property, or to changing the taxable or exempt status of a property, if, during the appeal period but before the appeal is heard by the board of revision, all parties to the appeal agree:

- (a) to a valuation or classification other than the valuation or classification stated on the notice of assessment; or
- (b) to a change in the taxable or exempt status of a property from that shown on the assessment roll.

(2) An agreement pursuant to subsection (1) must be in writing.

(3) If an agreement entered into pursuant to this section resolves all matters on appeal:

- (a) the assessor shall make any changes to the assessment roll that are necessary to reflect the agreement between the parties; and
- (b) by providing written notice to the secretary of the board of revision, the appellant shall withdraw his or her appeal”.

Section 210 amended

38(1) The following subsection is added after subsection 210(1):

“(1.1) Notwithstanding subsection (1), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques”.

(2) Subsection 210(3) is repealed and the following substituted:

“(3) Notwithstanding subsection (1), an assessment shall not be varied on appeal if equity has been achieved with similar properties”.

Section 214 amended

39 Clause 214(1)(b) is amended by striking out “fair value”.

Section 226 amended

40(1) Subclause 226(1)(b)(ii) is amended by striking out “land or improvements” and substituting “property”.

(2) Subsection 226(3) is repealed and the following substituted:

“(3) Notwithstanding subsections (1) and (2), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.

“(3.1) Notwithstanding subsections (1) and (2), an assessment shall not be varied on appeal if equity has been achieved with similar properties”.

New section 228

41 Section 228 is repealed and the following substituted:

“Confirmation of assessment roll

228(1) On or after January 1 of the year to which the assessment roll relates, the assessor shall make returns to the agency, in the forms and at times required by the agency, showing:

- (a) the particulars of any alterations that have been made in the assessment roll since it was last confirmed by the agency; and
- (b) any additional information related to the particulars mentioned in clause (a) that may be required by the agency.

(2) Notwithstanding that there may be further appeals pending, the agency, on receipt of a return and after making any inquiries that it considers advisable, may confirm the assessments in the roll as the assessment of the city as at the date of the return.

(3) For the purposes of subsection (2), a confirmation must be made by:

- (a) an order of the agency published in the Gazette; and
- (b) a certificate signed by the chairperson of the board of the agency.

(4) The agency shall cause its certificate to be mailed to the assessor.

(5) On receipt of the agency’s certificate:

- (a) the assessor shall retain the certificate with the assessment roll; and
- (b) the roll as finally completed and certified is valid and binding on all parties concerned as at the date of the confirmation, notwithstanding any defect or error committed in or with respect to it or any defect, error or misstatement in any notice required by this Act or any omission to deliver or to transmit any notice.

(6) Taxes levied on an assessment are not recoverable pursuant to this Act or *The Tax Enforcement Act* until the assessment is confirmed by the agency”.

Section 237 amended

42 Subsection 237(6) is amended by striking out “fair value assessment, determined in accordance with section 165,” and substituting “assessment”.

Section 242 amended

43 The following subsection is added after subsection 242(1):

“(1.1) A city may apply the same incentives that it has provided for by bylaw or resolution pursuant to subsection (1) to any taxes that the city levies on behalf of any other taxing authority, and remission by the city to the other taxing authority of the reduced amount of taxes collected based on those incentives is remission of those taxes by the city in full”.

Section 244 amended

44 Clause 244(5)(a) is repealed and the following substituted:

“(a) recover or reduce the liability owing to the school division or conservation and development area from school taxes or conservation and development taxes, respectively, remitted in the compromise or abatement or levied against those occupants”.

Section 263 amended

45 Subsection 263(2) is repealed and the following substituted:

“(2) Subsection (1) does not apply if the other taxing authority agrees otherwise”.

Section 316 amended

46 Clause 316(b) is repealed and the following substituted:

“(b) **‘firefighter’** means a person performing duties for a city, whether for wages or otherwise, pursuant to:

- (i) *The Fire Prevention Act, 1992* or the regulations made pursuant to that Act; or
- (ii) a bylaw made pursuant to clause 8(1)(b) of this Act”.

Section 317 amended

47 Section 317 is amended by adding “, a person appointed as youth member pursuant to section 56.1,” after “council”.

New section 335.1

48 The following section is added after section 335:

“Parking offences – seizure and sale of vehicles

335.1(1) In this section:

- (a) **‘costs’** means the reasonable costs of seizing and selling a vehicle in accordance with this section;
- (b) **‘fine’** means a fine imposed by a city for a parking offence against this Act or against a bylaw of the city, and includes:
 - (i) any charge imposed by the city for late payment of the fine; and
 - (ii) any costs awarded to the city by any court in relation to the enforcement and collection of the fine;

(c) **‘seize and sell’**, with respect to a vehicle, includes any or all of the following:

- (i) immobilizing, seizing, impounding, moving, towing and storing a vehicle;
- (ii) repairing, processing or otherwise preparing a vehicle for sale or disposition;
- (iii) selling or otherwise disposing of a vehicle.

(2) A city may recover any fine that remains unpaid, with costs, by seizing and selling any vehicle owned by the person against whom the fine is imposed, wherever the vehicle is found in Saskatchewan.

(3) The powers conferred on a city pursuant to subsection (2) include the power to seize a vehicle on any street, in any public or commercial parking place, in any other public place, on property owned by the city or on privately-owned property.

(4) The city is not liable for any loss or damage to a vehicle, or to the contents of a vehicle, that is seized and sold pursuant to this section.

(5) If a city causes a vehicle that it has seized pursuant to this section to be immobilized, no person shall tamper with or remove any immobilization device that may be used for that purpose.

(6) Notwithstanding *The Personal Property Security Act, 1993*, if a city seizes and sells a vehicle pursuant to this section, the city’s costs have priority over every security interest in, claim to or right in the vehicle pursuant to any other Act”.

Section 360 amended

49 Subsection 360(1) is repealed and the following substituted:

“(1) In this section:

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

- (i) a council;
- (ii) a city employee; or
- (iii) a committee or other body established by a council pursuant to clause 55(a), 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”.

S.S. 1988-89, c.M-23.2, section 27 amended

50 Clause 27(1) of *The Municipal Board Act* is repealed.

Coming into force

51(1) Subject to subsections (2) and (3), this Act comes into force on assent.

(2) Subsections 15(3), 20(3), 20(4), 21(2), sections 24 and 26 to 30, subsections 32(2), 32(3), 33(2) and 34(1), and sections 35,37,41 and 43 to 45 of this Act come into force on January 1, 2007.

(3) Clause 3(a), section 13 and 14, subsections 15(1), (2), (4) and (7), sections 16, 17 and 19, clause 31(b), sections 38 and 39, subsection 40(2), and sections 42 and 50 of this Act come into force on January 1, 2009.

