2006

CHAPTER 7

An Act to amend *The Municipalities 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 Municipalities Amendment Act, 2006*.

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

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

Section 2 amended

3 Section 2 is amended:

(a) by repealing clause (m); and

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

"(u.1) **'mine'** means a mine as defined in *The Mineral Resources Act, 1985*"**.**

Section 8 amended

4(1) Clause 8(2)(j) is repealed and the following substituted: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 371.1, 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 municipality may impose for late payment of fines; and

(ii) costs incurred by the municipality in enforcing and collecting fines for parking offences**".**

(2) 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 9 amended

5 Clause 9(3)(b) is repealed and the following substituted:

"(b) subject to subsection (4) and any schedule of fees that the minister may establish in the regulations made by the minister, establish a schedule of licence fees to be paid by licensees and set different fees for different classes or subclasses**".**

Section 63 amended

6 Clause 63(2)(a) is amended by striking out "and all employees**".**

Section 69 amended

7 Clause 69(1)(b) is amended by striking out "section 9**" and substituting "**section 306**".**

New section 82.1

8 The following section is added after section 82:

"Youth member

82.1(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 117 amended

9 Subsection 117(1) is amended:

(a) in clause (b) by striking out "securities**" and substituting "**debentures**"; and**

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

"(b.1) the municipality's financial statements prepared in accordance with section 185 and auditor's report prepared in accordance with subsection 189(1)**".**

Section 124 amended

10 Clause 124(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 174 amended

11 Clause 174(4)(a) is amended by striking out "security register**" and substituting "**debentures register**".**

Section 185 amended

12 Subsection 185(1) is amended by striking out "A municipality shall prepare annual**" and substituting "**On or before June 15 of each year, a municipality shall prepare**".**

Section 186 amended

13 Subsection 186(1) is amended by striking out "September 1**" and substituting "**July 1**".**

Section 192 amended

14 Subsection 192(1) is repealed and the following substituted:

"(1) A member of council who knowingly makes an expenditure that is not authorized pursuant to section 159, or who knowingly makes an investment that is not authorized pursuant to section 160, is liable to the municipality for the expenditure, investment or amount spent, as the case may be**".**

Section 193 amended

15 Section 193 is amended:

(a) by adding the following clauses after clause (e):

"(e.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;

"(e.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;

"(e.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;

"(e.4) **'non-regulated property assessment'** means an assessment for property other than a regulated property assessment**";**

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

"(f) **'railway roadway'** means:

(i) in the case of a hamlet or organized hamlet, or municipality other than a rural municipality, the continuous strip of land not exceeding 31 metres in width owned or occupied by a railway company, and includes any railway superstructure on the land; and

(ii) in the case of a rural municipality, the continuous strip of land that is used by the railway company as a right of way, and includes any railway superstructure on the land**"; and**

(c) by adding the following clauses after clause (g):

"(h) **'regulated property assessment'** means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;

"(i) **'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 194.1

16 The following section is added after section 194:

"Regulated and non-regulated property assessments

194.1(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 195 and 199 apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments**".**

Section 195 amended

17(1) Subsections 195(1) and (2) are repealed and the following substituted:

"(1) An assessment shall be prepared for each property in the municipality using only mass appraisal.

"(2) All property is to be assessed as of the applicable base date**".**

(2) Subsections 195(3) and (4) are repealed and the following substituted:

"(3) Notwithstanding subsection (2), land and improvements may be assessed separately in circumstances where separate values are required.

"(4) 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**".**

(3) Subsections 195(6) to (10) are repealed and the following substituted:

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

"(7) 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**".**

(4) Subsection 195(11) is amended by striking out "value of land**" and substituting "**value of property**".**

(5) Subsection 195(12) is amended by striking out "land**" and substituting "**property**".**

(6) Subsection 195(14) is repealed and the following substituted:

"(14) 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 197 amended

18 Section 197 is amended by striking out "fair value**" wherever it appears.**

Section 198 amended

19 Subsection 198(8) 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 199 amended

20 Subsection 199(1) is amended by striking out "land or improvements**" and substituting "**property**".**

Section 200 repealed

21 Section 200 is repealed.

Section 201 amended

22(1) Subsection 201(3) is amended in the portion preceding clause (a) by striking out "mentioned in section 200 at a future time when that valuation technique or method of appraisal could be relevant**".**

(2) The following subsections are added after subsection 201(4):

"(4.1) Notwithstanding subsection (1) but subject to subsection (4.3) and section 231, 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 municipality, the Government of Saskatchewan, the Government of Canada or an agency of any of those bodies".

(3) Subsection 201(5) is amended in the portion preceding clause (a) by striking out "or (3)**" and substituting "**, (3) or (4.1)**".**

(4) Subsection 201(7) is amended in the portion preceding clause (a) by striking out "of each municipality**".**

(5) The following subsection is added after subsection 201(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".

(6) Subsection 201(8) is amended in the portion preceding clause (a) by striking out "of each municipality**".**

(7) Subsection 201(9) is amended in the portion preceding clause (a) by striking out "of each municipality**".**

(8) Subsection 201(10) is amended by striking out "or business**".**

Section 202 amended

23(1) Clause 202(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 201".

(2) Subsection 202(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 201, 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 201 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 208 amended

24 Subsections 208(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 205(d), (e), (f) or (h) 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 215 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)**".**

Section 215 amended

25(1) The following clause is added after clause 215(1)(d):

"(d.1) in the case of a rural municipality, the division in which the owner or owners are entitled to vote in an election**".**

(2) The following subsection is added after subsection 215(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 217 amended

26 Subsection 217(1) is amended in the portion preceding clause (a) by striking out "A**" and substituting "**Within 15 days after completion of the assessment roll, a**".**

Section 219 amended

27(1) Subsection 219(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 219(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 219(4) is repealed and the following substituted:

"(4) 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 219(9) is amended by striking out "before the last day**" and substituting "**on or before December 1**".**

Section 221 amended

28 Subsection 221(2) is amended by adding "for the municipality in which he or she is the assessor**" after "**revision**".**

Section 222 amended

29 The following subsections are added after subsection 222(2):

"(3) Notwithstanding subsection 221(2), the assessor of a municipality 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 municipality 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 223 amended

30 Subsection 223(1) is amended:

(a) in clause (a) by striking out "fair value**";**

(b) in clause (b) by striking out "fair value**"; and**

(c) in clause (c) by striking out "fair value**".**

Section 224 amended

31(1) Clause 224(1)(a) is amended by striking out "or intervener**".**

(2) Subsection 224(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 228 resolving all matters on appeal**".**

(3) Subsection 224(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 226(1) or within the 60-day period mentioned in subsection 226(1.1), as the case may be, the appeal is deemed to be dismissed**".**

Section 226 amended

32(1) Subsection 226(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 226(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 224, within 60 days after the date mentioned in those clauses**".**

(3) Clause 226(3)(b) is repealed and the following substituted:

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

(4) Subsection 226(4) 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**".**

New section 228

33 Section 228 is repealed and the following substituted:

"Agreement to adjust assessment

228(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 229 amended

34 Subsection 229(2) is amended by striking out "21 days**" and substituting "**30 days**".**

Section 230 amended

35(1) Subsections 230(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 230(3) is amended by striking out "subsection (1) or (2)**" and substituting "**any of subsections (1) to (2.1)**".**

Section 240 amended

36(1) The following subsection is added after subsection 240(1):

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

(2) Subsection 240(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**".**

(3) The following subsection is added after subsection 240(4):

"(4.1) Notwithstanding subsection (4), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, a board of revision shall decide all appeals within 120 days after the date on which the municipality publishes a notice pursuant to section 217, and no appeal may be heard after that date unless allowed pursuant to subsection 219(2) or 243(9) or section 404**".**

Section 244 amended

37 Clause 244(1)(b) is amended by striking out "fair value**".**

Section 256 amended

38(1) Subclause 256(1)(b)(ii) is amended by striking out "land or improvements**" and substituting "**property**".**

(2) Subsection 256(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 258

39 Section 258 is repealed and the following substituted:

"Confirmation of assessment roll

258(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 municipality 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 267 amended

40(1) The following clause is added after clause 267(5)(d):

"(d.1) in the case of a rural municipality, the division in which the assessed owner or owners are entitled to vote**".**

(2) Subsection 267(6) is amended by striking out "fair value assessment, determined in accordance with section 195,**" and substituting "**assessment**".**

Section 272 amended

41 The following subsection is added after subsection 272(1):

"(1.1) A municipality may apply the same incentives 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 remission by the municipality to the other taxing authority of the reduced amount of taxes collected based on those incentives is remission of those taxes by the municipality in full**".**

Section 274 amended

42(1) The following subsection is added after subsection 274(3):

"(3.1) Subsection (3) does not apply if the municipality chooses to pay out any rates, charges, rents or taxes collected by the municipality on behalf of a public utility board or the Saskatchewan Municipal Hail Insurance Association**".**

(2) Clause 274(6)(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 283 amended

43 The following subsection is added after subsection 283(2):

"(2.1) Notwithstanding clause (2)(a), the council of a rural municipality may set a uniform rate for taxable assessments in any hamlet located within the rural municipality that is lower than the uniform rate applicable to taxable assessments elsewhere in the rural municipality**".**

Section 298 amended

44 Subsection 298(2) is repealed and the following substituted:

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

Section 355 amended

45 Section 355 is amended by adding ", a person appointed as youth member pursuant to section 82.1,**" after "**council**".**

New section 371.1

46 The following section is added after section 371:

"Parking offences – seizure and sale of vehicles

371.1(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 municipality for a parking offence against this Act or against a bylaw of the municipality, and includes:

(i) any charge imposed by the municipality for late payment of the fine; and

(ii) any costs awarded to the municipality 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 municipality 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 municipality 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 municipality or on privately-owned property.

(4) The municipality 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 municipality 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 municipality seizes and sells a vehicle pursuant to this section, the municipality's costs have priority over every security interest in, claim to or right in the vehicle pursuant to any other Act**".**

Section 404 amended

47 Subsection 404(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) an employee of the municipality; or

(iii) a committee or other body established by a council pursuant to clause 81(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**".**

New section 408

48 Section 408 is repealed and the following substituted:

"S.S. 1983-84, c.U-11 repealed

408 *The Urban Municipality Act, 1984*, except clause 59(1)(a) and subsections 59(3) and (4), is repealed**".**

Coming into force

49(1) Subject to subsections (2), (3) and (4), this Act comes into force on assent.

(2) Clause 15(b) and sections 43 and 48 of this Act come into force on assent but are retroactive and are deemed to have been in force on and from January 1, 2006.

(3) Sections 12 and 13, subsections 17(2), 22(2), 22(3), 23(2) and 25(2), sections 26 to 29, subsections 31(2), 31(3) and 32(2), and sections 33 to 35, 39, 41, 42 and 44 of this Act come into force on January 1, 2007.

(4) Clauses 3(a) and 15(a) and (c), section 16, subsections 17(1), (3) and (6), sections 18, 19, 21, 30, 36 and 37, and subsections 38(2) and 40(2) of this Act come into force on January 1, 2009.

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