

**2008**

**CHAPTER 33**

An Act to amend *The Northern Municipalities Act* and to make a consequential amendment to *The Local Improvements Act, 1993*

(Assented to December 3, 2008)

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 Northern Municipalities Amendment Act, 2008 (No. 2)*.

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

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

**Section 2 amended**

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

**(a) by repealing clause (f.1) and substituting the following:**

“(f.1) ‘**court**’, other than in section 198, means the Court of Queen’s Bench”;

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

“(ee.01) ‘**Saskatchewan Municipal Board**’ means the board established pursuant to *The Municipal Board Act*”; **and**

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

“(gg) ‘**spouse**’ means:

(i) the legally married spouse of a person, with whom the person is cohabiting; or

(ii) a person who is cohabiting and has cohabited with another person as spouses continuously for at least two years”.

**Section 96.3 amended**

**4(1) Subsection 96.3(4) is amended by striking out “Sections 245 and 246” and substituting “Sections 262.1 and 262.2”.**

**(2) Subsection 96.3(6) is amended by striking out “Section 238 applies” and substituting “Sections 257.9 and 258 apply”.**

**Section 111.41 amended**

**5 Clause 111.41(2)(f) is amended by striking out “subsection 226(2.1)” and substituting “subsection 259.3(2)”.**

## Section 145.3 amended

**6(1) Clause 145.3(3)(b) is amended by striking out “section 236” and substituting “section 257.2”.**

**(2) Subsection 145.3(5) is amended by striking out “section 203” and substituting “section 216”.**

## Section 151 amended

**7(1) Subsection 151(4) is amended by striking out “section 229.3” and substituting “section 258.5”.**

**(2) Clause 151(5)(a) is amended by striking out “section 229.3” wherever it appears and in each case substituting “section 258.5”.**

## New Parts X and X.1

**8 Part X is repealed and the following substituted:**

**“PART X  
Assessment**

**DIVISION 1  
Property Assessment**

**“Interpretation of Parts X and X.1**

**190(1) In this Part:**

- (a) **‘agency’** means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act*;
- (b) **‘appeal board’** means the Saskatchewan Municipal Board;
- (c) **‘assessment manual’** means the assessment manual established by order of the agency pursuant to section 12 of *The Assessment Management Agency Act*;
- (d) **‘base date’** means the date established by the agency for determining the value of land and improvements for the purpose of establishing assessment rolls for the year in which the valuation is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;
- (e) **‘classification’** means the determination of what class established pursuant to section 194 any land or improvements or land and improvements belong to;
- (f) **‘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;

(g) **‘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;

(h) **‘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;

(i) **‘non-regulated property assessment’** means an assessment for property other than a regulated property assessment;

(j) **‘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;

(k) **‘railway roadway’** means the continuous strip of land not exceeding 31 metres in width owned or occupied by a railway company, and includes any railway superstructure on the land;

(l) **‘railway superstructure’** means the grading, ballast, embankments, ties, rails and fastenings, miscellaneous track accessories and appurtenances, switches, poles, wires, conduits and cables, fences, sidings, spurs, trestles, bridges, subways, culverts, tunnels, cable guards, cattle passes, platforms, stockyards, hog shelters, scales, turntables, cinder and service pits, hoists, signals and signal towers, grade crossing protective appliances, water tanks, stand pipes, pump sheds, dams, spillways, reservoirs, wells, pumping machinery, pipelines or bins, sheds or other storage facilities having a floor space not exceeding 9.3 square metres owned by a railway company or used by a railway company in the operation of a railway;

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

(n) **‘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.

- (2) In this Part and in Part X.1:
- (a) **‘administrator’** means the administrator of a northern municipality appointed pursuant to section 49;
  - (b) **‘assessor’** means a person appointed by a northern municipality as an assessor or, in the absence of an appointment by the northern municipality, the administrator;
  - (c) **‘board of revision’** means a board of revision of a northern municipality appointed pursuant to section 216;
  - (d) **‘controlled corporation’** means a corporation:
    - (i) in which a northern municipality, or a group consisting of a northern municipality and one or more other municipalities, holds securities, other than by way of security only, to which are attached more than 50% of the votes that may be cast to elect the directors of the corporation and, if exercised, are sufficient to elect a majority of the directors; or
    - (ii) of which all or a majority of its members or directors are appointed by a municipality or a group consisting of a northern municipality and one or more other municipalities;
  - (e) **‘designated officer’** means a person designated by a council, or, in the absence of a designation by the council, the administrator;
  - (f) **‘Flin Flon boundary area’** means the boundary area as defined in *The Flin Flon Extension of Boundaries Act, 1952*;
  - (g) **‘mine’** means a mine as defined in *The Mineral Resources Act, 1985*;
  - (h) **‘other municipality’** includes the Flin Flon boundary area and a municipality located in another province or territory;
  - (i) **‘other taxing authority’** means any local government authority or association for which a northern municipality, pursuant to an Act, may be required to levy taxes, and includes a school division;
  - (j) **‘property’** means land or improvements or both;
  - (k) **‘public notice’** means notice given in the prescribed manner;
  - (l) **‘resource production equipment’** includes fixtures, machinery, tools, railroad spur tracks and other appliances by which a mine or petroleum oil or gas well is operated, but does not include tipples, general offices, general stores, rooming houses, public halls or yards;
  - (m) **‘tax’** includes any tax levied against property in a northern municipality.

**“Property assessable**

**191(1)** All property in a northern municipality is subject to assessment.

(2) An assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

**“Regulated and non-regulated property assessments**

**192(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 193 and 196 apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments.

**“Preparing annual assessments**

**193(1)** An assessment shall be prepared for each property in the northern municipality using only mass appraisal.

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

(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.

(5) The dominant and controlling factor in the assessment of property is equity.

(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.

(8) The value of property through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not owned by the owner of the pipeline.

(9) Local improvement rates are not to be considered in the assessment of property.

(10) The value of a railway roadway owned or occupied by a railway company is to be assessed in accordance with the schedule of rates set by order of the agency.

(11) 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.

(12) Property that is part of the station grounds or right of way of a railway company and that is held by a person other than the railway company pursuant to a lease, licence or permit, whether owned by that person or not and whether affixed to the land or not, is to be assessed to that person as if that person owned the land.

(13) A person mentioned in subsection (12) shall pay all taxes on the assessed value of the land mentioned in that subsection.

(14) If the land mentioned in subsection (12) is no longer held by a person pursuant to a lease, licence or permit, the land is to be assessed to the railway company as part of the station grounds or right of way of the railway company.

(15) Notwithstanding the disposal of lots or plots in a cemetery owned by the owner of a commercial cemetery as defined in *The Cemeteries Act, 1999*, the owner of the cemetery shall be assessed with respect to all the lands included in the cemetery.

**“Percentage of value**

**194(1)** The Lieutenant Governor in Council may make regulations:

- (a) establishing classes of property for the purposes of this section; and
- (b) setting percentages of value that are applicable to classes of property established pursuant to clause (a).

(2) Classes of property established pursuant to subsection (1) may be all or any of the following:

- (a) classes of land;
- (b) classes of improvements;
- (c) classes of land, improvements or both classified according to the use to which the land or improvements or land and improvements are put.

(3) The assessor shall determine to which class established pursuant to the regulations, if any, any property belongs.

(4) A regulation made pursuant to this section may be made retroactive to a day not earlier than the day on which this section came into force.

**“Taxable assessment**

**195** After calculating the assessment of property that belongs to a class of property established pursuant to subsection 194(1), the assessor shall determine the taxable assessment of the property by multiplying the assessment by the percentage of value applicable to the class of property to which the property belongs.

**“Assessment rules re resource production equipment**

**196(1)** In assessing the value of property, the assessor shall not take into account machinery and equipment that is used in association with a pipeline and is located on the land or within the improvement.

(2) Subject to subsections (3) and (4), in the case of petroleum oil and gas wells:

(a) account is to be taken in the assessment of any resource production equipment by which petroleum oil and gas are:

- (i) produced to the surface, including for its enhanced recovery;
- (ii) stored, except at a battery site;
- (iii) transported from a well site to a battery or gas handling site; or
- (iv) compressed, except for gas that is for the most part a by-product of petroleum oil production; and

(b) no account is to be taken in the assessment of resource production equipment at a battery or gas handling site by which:

- (i) petroleum oil and gas are separated, treated, processed, dehydrated or stored or are transported within the site; or
- (ii) petroleum oil and gas waste products are disposed of.

(3) Surface casing, production casing, or any other liner casing used in conjunction with producing oil or gas or in disposing of oil, gas, water or any other substance is not to be taken into account in an assessment.

(4) Resource production equipment that is used in association with a petroleum oil or gas well at which there has been no production in the 12-month period ending September 1 of the previous year, other than production during testing, is to be assessed at only a nominal amount for the current year.

(5) Subject to subsection (6), resource production equipment used in association with a petroleum oil or gas well is to be assessed in the year after production operations at the well are suspended or abandoned.

(6) Resource production equipment is only to be assessed if it was used in association with a petroleum oil or gas well that was in production for more than 29 days.

(7) In the case of a mine, resource production equipment by which a mineral resource is extracted and produced, but not processed or refined, is to be taken into account in an assessment.

(8) For the purposes of this section, the Lieutenant Governor in Council may make regulations:

- (a) identifying resource production equipment or classes of resource production equipment to be taken into account in an assessment;
- (b) identifying resource production equipment or classes of resource production equipment not to be taken into account in an assessment.

**“Provision of information to assessor**

**197(1)** For assessment purposes, the assessor may, at any time, request any information or document that relates to or might relate to the value of any property from any person who owns, uses, occupies, manages or disposes of the property.

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

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

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

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

(4) Subject to section 227, a person who receives a request from an assessor pursuant to subsection (1), (2) or (3) shall, before the expiration of a period set by the assessor of not less than 30 days after the date of receiving the request, provide the assessor with:

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

(5) Notwithstanding subsection (1) but subject to subsection (7) and section 227, 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; and
- (c) any additional information that the agency, by order, may require.

(6) The certified statement mentioned in subsection (5) 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.

- (7) An owner is not required to furnish the certified statement mentioned in subsection (5) 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 northern municipality, the Government of Saskatchewan, the Government of Canada or an agency of any of those bodies.
- (8) Subject to subsection (9), every person who, in the course of his or her duties, acquires or has access to any information or document obtained pursuant to subsection (1), (2), (3) or (5) shall:
- (a) keep that information or document confidential; and
  - (b) not make any use of or disclose that information or document without the consent of the person to whom the information or document relates.
- (9) A person mentioned in subsection (8) may use or disclose the information or document mentioned in that subsection:
- (a) to determine the value of any property;
  - (b) for the purposes of an appeal to a board of revision, the appeal board or the Court of Appeal; or
  - (c) if the use or disclosure does not identify the person to whom the information or document relates.
- (10) On or before October 1 in each year, every railway company shall furnish the assessor with a certified statement showing the following information as of January 1 in the current year:
- (a) the total number of kilometres of the railway roadway situated within the northern municipality;
  - (b) the description and area in hectares of land within the northern municipality owned or occupied by the company, other than a railway roadway;
  - (c) the description and location of any improvements within the northern municipality, other than railway superstructures, owned or occupied by the company;
  - (d) any change in the ownership of a railway roadway and any abandonment of a railway roadway;
  - (e) the address to which assessment and tax notices are to be sent.
- (11) Notwithstanding subsection (10), 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.

(12) On or before November 1 in each year, every owner or operator of a petroleum oil or gas well shall furnish the assessor with a certified statement showing the following information as of September 1 in the current year:

- (a) the owner's or operator's name and address;
- (b) a list of the resource production equipment situated within the northern municipality that is subject to assessment and its location;
- (c) any change in the resource production equipment situated within the northern municipality that has occurred since the last information was furnished to the assessor;
- (d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;
- (e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated within the northern municipality;
- (f) the address to which assessment and tax notices are to be sent.

(13) On or before March 1 in each year, every owner of a pipeline shall furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

- (a) the total number of kilometres of the pipeline right of way situated within the northern municipality;
- (b) the total number of kilometres and the diameter of main and additional pipeline laid on or under the pipeline right of way within the northern municipality;
- (c) the description and area in hectares of land within the northern municipality owned or occupied by the owner, other than the pipeline right of way;
- (d) the description and location of any improvements within the northern municipality owned or occupied by the owner;
- (e) any change in the ownership of the pipeline and any abandonment of the pipeline;
- (f) the address to which assessment and tax notices are to be sent.

(14) If a property is sold, when requested to do so by the agency or, if a northern municipality carries out its own valuations and revaluations, when requested to do so by the assessor of the northern municipality, the vendor and the purchaser shall notify the agency or the assessor, as the case may be, of the purchase and sale in the form prescribed pursuant to *The Assessment Management Agency Act*.

(15) No action lies or shall be commenced against any person by reason of that person providing any information or document on a request for that information or document pursuant to this section.

**“Offence and penalty re failure to provide information**

**198(1)** No person shall:

- (a) fail to furnish any information or document required of that person pursuant to section 197; or
  - (b) wilfully furnish the assessor with false information.
- (2) Every person who contravenes any provision of subsection (1) is guilty of an offence and liable on summary conviction to a fine of not more than:
- (a) \$5,000, in the case of an individual; and
  - (b) \$10,000, in the case of a corporation.
- (3) If the owner of a property is convicted of an offence pursuant to this section and ordered to pay a fine and the owner does not pay the fine, the fine:
- (a) is a debt due to the northern municipality;
  - (b) may be recovered as a debt due to the northern municipality or may be added to the taxes of the property for which the information or document was requested but not provided or for which false information was wilfully furnished;
  - (c) is a lien against the land that has priority over all other liens or charges except for those of the Crown; and
  - (d) is a charge on the goods of the owner of the land and is recoverable in the same manner as other taxes that are a lien against land.
- (4) If a person is convicted of an offence pursuant to this section, the convicting court may, in addition to any fine it may impose, do either or both of the following:
- (a) order the convicted person to comply with the provision of section 197 with respect to which the convicted person was convicted;
  - (b) make any other order that the court considers necessary or appropriate.
- (5) If the person whose assessment is the subject of an appeal or his or her agent seeks to introduce the following evidence at the hearing of the appeal, the board of revision or appeal board shall not take that evidence into consideration in making its determination:
- (a) any information or document that was not provided to the assessor as required by section 197 when it was required to be provided;
  - (b) any information that is substantially at variance with information provided to the assessor pursuant to section 197.

(6) Subject to subsection (8), if a person refuses or fails to provide information to the assessor by the date required pursuant to section 197, 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 197 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.

**“Fee for access to assessment information**

**199(1)** If a northern municipality authorizes information to show how the assessment of a person's property was prepared to be furnished to that assessed person or an authorized agent of that assessed person, the northern municipality may charge a fee for furnishing that information.

(2) For the purposes of subsection (1), the fee must not exceed the reasonable costs incurred by the northern municipality to furnish the information.

**“DIVISION 2  
Assessment Roll**

**“Preparation of assessment roll**

**200(1)** A northern municipality shall prepare an assessment roll for each year for all assessed property in the northern municipality no later than May 1.

(2) A northern municipality may prepare the assessment roll on or after September 1 in the year before the year to which the assessment roll relates.

**“Contents of assessment roll**

**201** The assessment roll is required to show the following for each assessed property:

- (a) a description sufficient to identify the location of the property;
- (b) the name and mailing address of the assessed person or, if this information is not known and cannot after reasonable inquiry be ascertained, a note stating that the owner or mailing address is unknown;
- (c) whether the property is a parcel of land, an improvement or a parcel of land and the improvements to it;
- (d) the assessment class or classes;
- (e) the assessed value of the property;
- (f) the assessed value of the property after applying the applicable percentage of value set by regulation made pursuant to subsection 194(1);
- (g) in the case of a northern municipality in which a separate school division is or may be established, whether the property is assessable for public school purposes or separate school purposes;
- (h) if the property is exempt from taxation, a notation of that fact;
- (i) any other information considered appropriate by the northern municipality.

**“If two or more owners or occupants**

**202(1)** If two or more persons are the owners or occupants of any property that is liable to assessment, the name of each of those persons is to be entered on the assessment roll with respect to the person’s share of or interest in the property.

(2) Notwithstanding section 201, if two or more parcels of land are owned by the same person, the assessor may combine the assessment of those parcels into a single assessment for the purposes of the assessment roll.

**“Recording assessed persons**

**203(1)** If property is a parcel of land, the assessed person with respect to that parcel is:

- (a) the registered owner as shown in the records of the Land Titles Registry;
- (b) the owner under a bona fide agreement for sale;
- (c) the occupant under a lease, licence, permit or contract who is not the registered owner but who is to be assessed pursuant to an agreement between the occupant and the owner; or
- (d) in the case of land exempt from taxation, the owner under a bona fide agreement for sale or the occupant under a lease, licence, permit or contract.

(2) If a property is an improvement, the assessed person with respect to that improvement is:

- (a) the registered owner as shown in the records of the Land Titles Registry; or
- (b) the person assessed with respect to the land on which the improvement is situated.

(3) Notwithstanding clause (2)(b), if the improvement is a house trailer, the assessed person is the owner of the house trailer.

(4) If a person purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person shall give the northern municipality written notice of a mailing address to which assessment and tax notices may be sent.

**“Corrections to assessment roll**

**204(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 201(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.

(3) Section 211 applies, with any necessary modification, to an amended assessment notice sent pursuant to subsection (2).

(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 amended assessment notice sent pursuant to subsection (2).

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

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

**“Additions to assessment roll**

**205(1)** A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person’s name should have been entered in the roll.

(2) The assessor shall comply with an application made pursuant to subsection (1) after verifying that the person named in the application is entitled to have his or her name entered in the assessment roll.

**“Designation of education property tax**

**206(1)** In every northern municipality 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 a taxpayer 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) Subject to *The Education Act, 1995*, in the absence of any statement made pursuant to subsection (1), a person is deemed to be a taxpayer of the public school division.

**“Fraudulent assessment**

**207(1)** No person, other than the assessor, shall wilfully:

- (a) enter or procure the entry of the name of a person in the assessment roll;
- (b) omit or procure the omission of the name of a person from the assessment roll; or
- (c) procure the assessment of a person at too low an amount.

(2) Every person who contravenes subsection (1) is guilty of an offence and liable on summary conviction to a fine of not more than \$500 and to imprisonment for a period of not more than 30 days.

(3) No assessor shall wilfully:

- (a) make a fraudulent assessment;
- (b) enter in the assessment roll the name of a person who should not be so entered or a fictitious name;
- (c) omit the name of a person who should be entered in the assessment roll; or
- (d) neglect any duty required of the assessor by this Act.

**“Severability**

**208** The fact that any information shown on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the roll or the roll itself.

**“Assessment roll open to public**

**209(1)** The assessor shall make the assessment roll available for public inspection during normal business hours from the day of completion of the assessment roll to the last day for lodging an appeal.

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

**“DIVISION 3  
Assessment Notices**

**“Preparation of assessment notices**

**210(1)** Except as provided in subsection (2), each northern municipality shall prepare assessment notices for all assessed property shown on the assessment roll of the northern municipality.

(2) A council may, by bylaw, dispense with the preparation of assessment notices if the assessed value of a property:

- (a) has not changed from the previous year’s assessed value; or
- (b) the increase or decrease in assessed value does not exceed the lesser of:
  - (i) \$1,000 from the previous year’s assessed value; and
  - (ii) 1% of the previous year’s assessed value.

(3) A bylaw passed pursuant to subsection (2) is effective with respect to the year in which it is passed and all subsequent years, other than a year in which a revaluation is directed by the agency.

**“Contents of assessment notice**

**211(1)** An assessment notice or an amended assessment notice must contain all of the following:

- (a) the same information that is required to be shown on the assessment roll;
- (b) the date the assessment notice or amended assessment notice is sent to the assessed person;
- (c) the date by which an appeal is required to be made, which date is not less than 30 days after both of the following are sent to the assessed person:
  - (i) an assessment notice or amended assessment notice;
  - (ii) a written or printed notice of appeal in the form established in regulations made by the minister;
- (d) the name and address of the designated officer with whom an appeal is required to be filed;
- (e) any other information considered appropriate by the northern municipality.

- (2) 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.
- (3) An assessment notice may include a number of assessed properties if the same person is the assessed person for all of them.
- (4) If two or more persons are the owners or occupants of any property that is liable to assessment, the owners or occupants may designate between themselves which one of them is to receive the notice of assessment pursuant to subsection (1) for the property.
- (5) Any designation made pursuant to subsection (4) must be:
- (a) in writing;
  - (b) signed by each owner or occupant of the property; and
  - (c) delivered to the assessor.
- (6) If an assessor receives a designation in accordance with subsection (4), the assessor may mail the notice of assessment to the person named in the designation rather than to each person named on the assessment roll as an owner or occupant of the property.
- (7) Any designation delivered to an assessor in accordance with subsection (4) remains in effect until any owner or occupant of the property notifies the assessor otherwise, in writing.
- (8) No assessment is invalid by reason of any error in the notice of assessment or by reason of the non-receipt of the notice by the person to whom it was addressed.

**“Sending assessment notices**

- 212(1)** A northern municipality shall send the assessment notices to the assessed person within 15 days after the assessment roll is completed.
- (2) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.
- (3) A copy of the assessment notice may be sent by any means to the mailing address of the assessed person, or if requested by an assessed person, by facsimile or electronic mail at the number or address provided by the person.
- (4) If the mailing address of the assessed person and the assessed property is unknown, the northern municipality shall retain the assessment notice subject to the northern municipality’s records retention and disposal schedule adopted pursuant to section 71, but the assessment notice is deemed to have been sent to the assessed person.

**“Publication re assessment notices**

**213(1)** Within 15 days after completion of the assessment roll, a northern municipality shall annually publish in the Gazette, and in one issue of a newspaper or in any other manner considered appropriate by the northern municipality, a notice stating:

- (a) that the assessment notices have been sent;
- (b) that a bylaw pursuant to section 210 has been passed; and
- (c) the last date on which appeals may be lodged against the assessment.

(2) All assessed persons are deemed to have received their assessment notices as a result of the publication mentioned in subsection (1).

**“Correction of assessment notice**

**214** If an error, omission or misdescription is discovered in any of the information shown on an assessment notice, the northern municipality may prepare an amended assessment notice and send it to the assessed person.

**“DIVISION 4  
Supplementary Assessments**

**“Preparation of supplementary assessments**

**215(1)** Subject to subsection (2), the assessor shall make any supplementary assessment that may be necessary to reflect a change if, after assessment notices are sent but on or before December 1 of the taxation year for which taxes are levied on the assessment mentioned in the notices, it is discovered that the assessed value of any property is not the same as the value entered on the assessment roll by reason of:

- (a) destruction of or damage to the property;
- (b) demolition, alteration or removal of an improvement;
- (c) construction of an improvement; or
- (d) change in the use of the property.

(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) Section 211 applies, with any necessary modification, to an assessment notice sent pursuant to subsection (2).

(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).

(5) A northern municipality may exclude property from supplementary assessments if the increase in value for that property is less than an amount to be set in the resolution or bylaw providing for the exclusion.

(6) A northern municipality may determine a cut-off date for supplementary assessments, not earlier than September 30 in any year, after which no supplementary assessments may be prepared for any property in the northern municipality.

(7) A supplementary assessment must reflect:

- (a) the value of any property that has not been previously assessed; or
- (b) the change in the value of any property since it was last assessed.

(8) Immediately after a supplementary assessment is made pursuant to this section:

- (a) the assessor shall place the assessment on the assessment roll and taxes shall be levied on the assessment at the same rate as the rest of the roll; and
- (b) the amount levied is to be adjusted to correspond with:
  - (i) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;
  - (ii) the portion of the year that elapsed before the completion of the removal or demolition of the building; or
  - (iii) the portion of the year that has elapsed since the value of the property changed.

(9) If any property exempt from taxation pursuant to this Act ceases to be exempt on or before December 1 of the taxation year for which taxes are levied, or before the cut-off date determined pursuant to subsection (6), the assessor shall assess the person liable to assessment and enter the assessment on the assessment roll.

## “DIVISION 5 Board of Revision

### “Establishment of board of revision

**216(1)** A council shall appoint not less than three persons to constitute the board of revision for the northern municipality.

(2) No member or employee of the council or the board of education of any school division situated wholly or partly in the northern municipality, or in which the northern municipality is wholly or partly situated, is eligible to sit as a member of the board of revision for the northern municipality.

(3) No member of a board of revision may hear or vote on any decision that relates to a matter with respect to which the member has a pecuniary interest as defined in section 32.

- (4) The council shall determine:
  - (a) the term of office of each member of the board of revision;
  - (b) the manner in which vacancies are to be filled; and
  - (c) the remuneration and expenses, if any, payable to each member.
- (5) Neither a member of the board of revision nor the secretary of the board of revision appointed pursuant to section 217 shall carry out any power, duty or function of that office until he or she has taken an official oath in the prescribed form.
- (6) The members of the board of revision shall choose a chairperson from among themselves.
- (7) The chairperson of the board of revision may:
  - (a) appoint panels of not less than three members of a board of revision; and
  - (b) appoint a chairperson for each panel.
- (8) Notwithstanding subsection (7) but subject to the conditions prescribed in section 219, the chairperson may appoint one member of the board of revision to serve as a panel.
- (9) Each panel appointed pursuant to subsection (7) or (8) may hear and rule on appeals concurrently as though it were the board of revision in every instance.
- (10) A majority of the members of a board of revision or of a panel constitutes a quorum for the purposes of a sitting or hearing or of conducting the business of the board or panel.
- (11) A decision of a majority of the members of a board of revision or of a panel is the decision of the board of revision.
- (12) The mayor may appoint a person as an acting member of a board of revision if any member is unable to attend a hearing of the board.
- (13) The Lieutenant Governor in Council may make regulations prescribing rules of procedure for boards of revision.
- (14) Every board of revision shall comply with any prescribed rules of procedure.

**“Secretary of board of revision**

**217(1)** The council shall:

- (a) appoint a secretary of the board of revision; and
  - (b) prescribe the term of office, the remuneration, and duties of the secretary of the board of revision.
- (2) No employee or assessor of a northern municipality is eligible to be the secretary of the board of revision for the northern municipality in which he or she is employed or is the assessor.

**“District board of revision**

**218(1)** A council may agree with the council of any other municipality to establish jointly a district board of revision to have jurisdiction in their northern municipalities.

(2) Section 216 applies, with any necessary modification, to a district board of revision.

(3) Notwithstanding subsection 217(2), the employee or assessor of a northern 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 northern municipality for which he or she is the employee or assessor.

(4) For those appeals mentioned in subsection (3) where an employee or 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.

**“Simplified appeals**

**219(1)** This section applies, at the option of the appellant, to an appeal concerning the assessment of:

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

(2) Notwithstanding subsection 216(7), the chairperson of the board of revision may appoint one person from among the members of a board of revision to hear and rule on appeals to which this section applies.

(3) A notice of appeal pursuant to this section is to be in the form required pursuant to subclause 211(1)(c)(ii) and subsection 221(6).

(4) Section 252 does not apply to an appellant in an appeal to which this section applies.

**“Fees**

**220(1)** Subject to subsection (6), a council may set fees payable by persons:

- (a) who wish to appeal their assessments or to be involved as a party in a hearing before a board of revision; or
- (b) who wish to obtain copies of a board of revision’s decisions and other documents.

(2) A council may classify property according to type, value or any other criterion for the purposes of the payment of fees pursuant to subsection (1).

(3) The fees payable pursuant to subsection (1) need not be the same for each class of property established pursuant to subsection (2).

- (4) The fees paid by an appellant pursuant to subsection (1) must be refunded if:
- (a) the appellant is successful in whole or in part on an appeal at either the board of revision or the appeal board;
  - (b) the appellant's appeal is not filed by the secretary of the board of revision for the reason mentioned in subsection 222(5);
  - (c) the appellant withdraws an appeal in accordance with section 223; or
  - (d) the appellant enters into an agreement pursuant to section 224 resolving all matters on appeal.
- (5) If an appellant fails to pay the fees required pursuant to subsection (1) within the 30-day period mentioned in subsection 222(1) or within the 60-day period mentioned in subsection 222(2), as the case may be, the appeal is deemed to be dismissed.
- (6) The fees established pursuant to this section must not exceed any prescribed maximum fee or the appropriate amount set out in a prescribed schedule of maximum fees.

#### “DIVISION 6 Appeals to Board of Revision

##### “Appeal procedure

- 221(1)** An appeal of an assessment may only be taken by a person who:
- (a) has an interest in any property affected by the valuation or classification of that property; and
  - (b) believes that an error has been made:
    - (i) in the valuation or classification of the property; or
    - (ii) in the preparation of or the content of the relevant assessment roll or assessment notice.
- (2) If land has been assessed together with improvements on it, no person shall base an appeal on:
- (a) the valuation of land apart from the improvements to the land; or
  - (b) the valuation of improvements apart from the land on which the improvements are situated.
- (3) A northern municipality, other taxing authority, or the agency may appeal an assessment to a board of revision on the grounds that an error has been made in:
- (a) the valuation or classification of any property in the preparation or the content of the relevant assessment roll or assessment notice; or
  - (b) the content of the relevant assessment roll or assessment notice.

- (4) The agency is to be made a party to an appeal if:
  - (a) the agency prepared the valuation or classification of any property being appealed; or
  - (b) the appeal is by a northern municipality or other taxing authority.
- (5) The appellant shall give a separate notice of appeal for each assessment being appealed.
- (6) A notice of appeal must be in writing in the form established in regulations made by the minister and must:
  - (a) set out the specific grounds on which it is alleged that an error exists;
  - (b) set out in summary form, the particular facts supporting each ground of appeal;
  - (c) if known, set out the change to the assessment roll that is requested by the appellant;
  - (d) include:
    - (i) a statement that the appellant and the respondent have discussed the appeal, specifying the date and outcome of that discussion, including the details of any facts or issues agreed to by the parties; or
    - (ii) if the appellant and the respondent have not discussed the appeal, a statement to that effect specifying why no discussion was held; and
  - (e) include the mailing address of the appellant.

**“Filing notice of appeal**

**222(1)** A notice of appeal must be filed, together with any fee set by the council pursuant to section 220, at the address shown on the assessment notice:

- (a) within 30 days after the day on which the notice of assessment is mailed to the person; or
  - (b) if no notice of assessment is mailed to the person, within 30 days after the later of:
    - (i) the date on which the notice stating that the assessment notices have been sent is published pursuant to section 213; and
    - (ii) the date on which the notice of a bylaw dispensing with the preparation of assessment notices is published pursuant to section 213.
- (2) 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 220, within 60 days after the date mentioned in those clauses.

(3) The appellant shall give a notice of appeal pursuant to this section by personal service, by registered mail or by ordinary mail.

(4) If, in the opinion of the secretary of the board of revision, the notice of appeal does not comply with section 221, the secretary shall:

- (a) notify the appellant of the deficiencies in the notice of appeal; and
- (b) grant the appellant one 14-day extension to perfect the notice of appeal.

(5) If the appellant does not comply with a notice given pursuant to subsection (4), the secretary of the board of revision may refuse to file the notice of appeal, which action is deemed to be a refusal by the board of revision to hear the appeal.

(6) Once a notice of appeal is filed, the secretary of the board of revision shall, as soon as is reasonably practicable, provide all other parties to the appeal with a copy of the notice of appeal.

**“Withdrawal of appeal**

**223** An appellant may withdraw his or her appeal for any reason by notifying the secretary of the board of revision at least five days before the day on which the appeal is to be heard by the board of revision.

**“Agreement to adjust assessment**

**224(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.

**“Notice of hearing**

**225(1)** If a hearing is required, the secretary of the board of revision shall set a date, time and location for a 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 of the date, time and location of the hearing and stating that the hearing may proceed in the absence of the appellant, at which time the appeal may be dismissed and no further or other appeal may be taken.

(3) The secretary of the board of revision may give notice pursuant to this section by personal service, by registered mail, or by ordinary mail to the appellant:

- (a) at the address for service indicated in the notice of appeal; or
- (b) if no address is given in the notice of appeal, at the address entered on the assessment roll.

(4) Notwithstanding subsections (2) and (3), the appellant, the assessor and the secretary of the board of revision may agree to an earlier hearing date for the appeal if they also agree to a date for the disclosure of evidence in accordance with section 226.

(5) The secretary of the board of revision shall not set a hearing date for an appeal unless, in the secretary's opinion, the appellant has complied with all the requirements set out in section 221.

**“Disclosure of evidence**

**226(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.

(3) 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.

(4) If a party does not comply with any of subsections (1) to (3), the board of revision may:

- (a) accept and consider the material sought to be filed; or
- (b) refuse to accept or consider the material sought to be filed.

(5) At least 10 days before the date set for the appeal hearing, the assessor shall file with the secretary of the board of revision and serve a copy on all parties to the appeal:

- (a) a complete assessment field sheet; and
- (b) a written explanation of how the assessment was determined.

(6) If an earlier hearing date has been agreed to pursuant to subsection 225(4), the appellant and the assessor are not required to comply with subsections (1) to (5) if they have agreed to dates, before the hearing date, by which they shall disclose to each other and the board of revision the nature of the evidence that the party intends to present, in sufficient detail to allow the other to respond to the evidence at the hearing.

**“Declaration of confidentiality**

**227(1)** Before providing information to the assessor or any other party to an appeal, the party that is to provide the information may:

- (a) declare the information confidential; and
- (b) seek an undertaking of the other party that:
  - (i) all or some of the information so provided is provided solely for the purpose of preparing an assessment or for an appeal hearing; and
  - (ii) no other use may be made of the information.

(2) Failure to provide an undertaking pursuant to subsection (1) forfeits the right of a party to obtain the information being sought by any other process.

(3) No person who is required to comply with an undertaking given pursuant to this section shall fail to do so.

**“Ruling re confidentiality of information**

**228(1)** On the request of any party to an appeal, a board of revision, the appeal board or the Court of Appeal may make an order declaring all or any part of the information provided by that party to be confidential if the board of revision, the appeal board or the Court of Appeal determines that disclosure of that information on the hearing of the appeal could reasonably be expected to:

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

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

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

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

**“Proceedings before board of revision**

**229(1)** Boards of revision are not bound by the rules of evidence or any other law applicable to court proceedings and have the power to determine the admissibility, relevance and weight of any evidence.

(2) Boards of revision may require any person giving evidence before them to do so under oath.

(3) All oaths necessary to be administered to witnesses may be administered by any member of the board of revision hearing the appeal.

(4) A board of revision may make rules to govern its proceedings that are consistent with this Act and with the duty of fairness.

**“Production of assessment roll**

**230** If directed by the board of revision, the person having charge of the assessment roll, or any person having charge of any books, papers or documents relating to the matter of an appeal, shall:

- (a) appear; and
- (b) produce the assessment roll and all papers and writings, or books, papers or documents, in his or her custody connected with the matter of appeal.

**“Witnesses**

**231(1)** A party to an appeal may testify, and may call witnesses to testify, at the hearing of the appeal before the board of revision.

(2) For the purposes of a hearing before a board of revision, a party may request the secretary of the board of revision to issue a subpoena to any person:

- (a) to appear before the board;
- (b) to give evidence; and
- (c) to produce any documents and things that relate to the matters at issue in the appeal.

(3) For the purposes of hearing and deciding an appeal, a board of revision may, by order, summons a person:

- (a) to appear before the board;
- (b) to give evidence; and
- (c) to produce any documents and things that relate to the matters specified in the order.

(4) The party requesting the secretary of a board of revision pursuant to subsection (2) to issue a subpoena, or any party that the board of revision making an order pursuant to subsection (3) specifies in the order, shall serve the subpoena or summons on the person to whom it is directed.

(5) For the purposes of subsection (4), service of a subpoena or summons is to be effected by:

- (a) personal service on the person to whom it is directed; or
- (b) registered mail sent to the address of the person to whom it is directed.

(6) Subject to subsection (7), no person who is served with a subpoena or summons pursuant to subsection (4) shall:

- (a) without just excuse fail to attend at the time and place specified in the subpoena or summons; or
- (b) refuse to testify or produce documents as required pursuant to the subpoena or order.

(7) If a person who is not a party is required by a subpoena or summons to attend at a hearing of an appeal, the person is relieved of the obligation to attend unless, at the time of service of the subpoena or summons, attendance money calculated in accordance with Schedule IV of *The Queen’s Bench Rules* is paid or tendered to the person.

(8) Unless the board of revision otherwise orders, the party responsible for service of a subpoena or summons is liable for payment of attendance money pursuant to subsection (7).

**“Parties to tender all their evidence**

**232** Any party to an appeal shall tender all of the evidence on which the party relies either at or before the board of revision hearing.

**“Failure to appear**

**233(1)** Subject to subsection (3), if an appellant fails to appear either personally or by agent at the board of revision hearing, the board may:

- (a) hear and decide on the appeal in the absence of the party; or
- (b) dismiss the appeal without a hearing.

(2) The decision of the board of revision pursuant to subsection (1) is final and no appeal may be taken by the appellant from that decision.

(3) If an appellant is required to attend more than one board of revision hearing in more than one northern municipality or other municipality on the same day:

- (a) the appellant may apply to the board of revision for an adjournment; and
- (b) on an application pursuant to clause (a), the board of revision shall grant the application.

**“Recording of hearing or testimony**

**234(1)** If, at least two days before the day scheduled for the hearing of an appeal to the board of revision, a party to the appeal requests that the hearing or part of the hearing or the testimony of a witness testifying at a hearing be recorded, the chairperson of the board or panel shall order that the hearing or a part of the hearing or the testimony of a witness be recorded by a person appointed by the board.

(2) If an order is made pursuant to subsection (1), the chairperson of the board of revision or panel may, at the time of making the order or after deciding the appeal, charge against the party who requested the recording or a transcript the costs or a part of the costs of:

- (a) recording the hearing, a part of the hearing or the testimony of a witness, including the cost of the services of the person appointed to make a recording;
- (b) producing a readable transcript of a recording or part of a recording; or
- (c) making copies of a recording or a transcript.

(3) The secretary of the board of revision may withhold the recording or transcript until the costs charged pursuant to subsection (2) are paid.

(4) The secretary of the board of revision shall forward a transcript of the recording to the appeal board if:

- (a) pursuant to this section, a recording is made of a hearing or of part of a hearing or of the testimony of a witness testifying at a hearing;
- (b) the matter that is the subject of the hearing is subsequently appealed to the appeal board; and
- (c) the party to the appeal who requests the transcription has paid the costs of producing the transcript.

**“Amending notice of appeal**

**235(1)** On application made by an appellant appearing before it, a board of revision may, by order, grant leave to the appellant to amend his or her notice of appeal so as to add a new ground on which it is alleged that error exists.

(2) An order made pursuant to subsection (1) may be made subject to any terms and conditions that the board of revision considers appropriate.

(3) An order made pursuant to subsection (1) must be in writing.

**“Decisions of board of revision**

**236(1)** After hearing an appeal, a board of revision or, if the appeal is heard by a panel, the panel may, as the circumstances require and as the board or panel considers just and expedient:

- (a) confirm the assessment; or
- (b) change the assessment and direct a revision of the assessment roll accordingly:
  - (i) subject to subsection (4), by increasing or decreasing the assessment of the subject property;
  - (ii) by changing the liability to taxation or the classification of the subject property; or
  - (iii) by changing both the assessed value of the subject property and its liability to taxation or its classification.

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

(3) A board of revision or panel shall not exercise a power pursuant to subsection (1) except as the result of an appeal.

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

(5) A board of revision shall decide all appeals within 90 days after the date on which the northern municipality publishes a notice pursuant to section 213, and no appeal may be heard after that date unless allowed pursuant to subsection 215(2) or 239(9) or section 280.

(6) Notwithstanding subsection (5), 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 northern municipality publishes a notice pursuant to section 213, and no appeal may be heard after that date unless allowed pursuant to subsection 215(2) or 239(9) or section 280.

(7) After a decision is made pursuant to subsection (1), the secretary of the board of revision shall, by registered mail, send to each party:

- (a) a copy of the decision together with written reasons for the decision; and
- (b) a statement informing the party of the rights of appeal available pursuant to section 242 and the procedure to be followed on appeal.

**“Amendment of assessment roll**

**237** The assessor shall make any changes to its assessment roll that are necessary to reflect the decision of a board of revision or an agreement entered into pursuant to section 224.

**“Immunity**

**238** No action lies or shall be commenced against a board of revision or any member of a board of revision for any loss or damage suffered by a person by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by any of them pursuant to or in the exercise or supposed exercise of any power conferred by this Act or the regulations or in the carrying out or supposed carrying out of any duty imposed by this Act or the regulations.

**“DIVISION 7**

**Appeals to Saskatchewan Municipal Board**

**“Appeals to consolidate assessment appeals**

**239(1)** Notwithstanding section 222, a person may appeal an assessment directly to the appeal board if:

- (a) the person has an interest in property in more than one northern municipality or in one northern municipality and in any other municipality;
- (b) with respect to those properties, the person, in accordance with section 222, gives notices of appeal to the board of revision in more than one of the northern municipalities or other municipalities; and
- (c) the appeal board grants the person leave to have the appeals heard by the appeal board as a single assessment appeal and, for that purpose, consolidates the appeals.

(2) A person who wishes to appeal directly to the appeal board pursuant to this section shall, at the same time he or she gives notices of appeal to the boards of revision pursuant to section 222:

- (a) file with the appeal board:
  - (i) an application for leave to appeal to the appeal board, in the form specified by the appeal board;
  - (ii) a copy of each notice of appeal filed pursuant to section 222; and
  - (iii) the fee specified by the appeal board; and

- (b) give a copy of the application for leave to appeal to the appeal board to:
  - (i) the secretary of each board of revision affected; and
  - (ii) all other parties to the appeals.
- (3) Within 15 days after receiving a copy of the application for leave to appeal to the appeal board pursuant to subsection (2), the respondent or the assessor of each northern municipality or other municipality affected may file with the appeal board a written objection to the application.
- (4) If the respondent or the assessor of a northern municipality or other municipality files a written objection pursuant to subsection (3), the respondent or assessor shall:
  - (a) state the grounds for the objection; and
  - (b) give a copy of the written objection to the appellant and to every other party to the appeals.
- (5) Within 45 days after the application for leave to appeal and supporting materials are filed with the appeal board pursuant to clause (2)(a), the appeal board shall:
  - (a) either grant leave to appeal or dismiss the application; and
  - (b) serve written notice of its decision, with reasons, by ordinary mail on all parties to the appeals and on each board of revision affected by the application for leave to appeal.
- (6) The appeal board may grant leave to appeal if it is of the opinion that the grounds of appeal for each assessment are sufficiently alike to warrant consolidating the appeals into a single assessment appeal before it.
- (7) A decision of the appeal board granting leave to appeal:
  - (a) transfers to the appeal board the appeals brought pursuant to section 221 that were the subject of the application for leave to appeal; and
  - (b) consolidates the appeals mentioned in clause (a) into a single assessment appeal before the appeal board.
- (8) On the appeal board granting leave to appeal, the council of each northern municipality or other municipality affected shall refund any fee that was submitted by the appellant pursuant to section 220.
- (9) Notwithstanding section 236, if the appeal board dismisses an application for leave to appeal brought pursuant to this section, each board of revision affected has an additional 60 days, after the date on which it is advised that leave to appeal was dismissed, to hear the appeal and render its decision.

**“Direct appeals re commercial and industrial property**

**240(1)** Notwithstanding section 222, a person may appeal an assessment directly to the appeal board, without leave, if:

- (a) the person has an interest in properties that are classified as commercial and industrial property pursuant to the regulations;
- (b) the total assessment of those properties as recorded in the assessment roll is greater than the prescribed amount; and
- (c) the person, the applicable board of revision and the northern municipality agree to proceed in accordance with this section.

(2) A person who wishes to appeal directly to the appeal board pursuant to this section shall, at the same time he or she gives a notice of appeal to the board of revision pursuant to section 222:

- (a) file with the appeal board:
  - (i) a notice of appeal to the appeal board, in the form specified by the appeal board; and
  - (ii) the fee specified by the appeal board; and
- (b) give a copy of the notice of appeal to the appeal board to:
  - (i) the secretary of the board of revision affected; and
  - (ii) all other parties to the appeal.

**“Procedure before appeal board**

**241(1)** The procedure respecting appeals to a board of revision apply, with any necessary modification, to an appeal pursuant to section 239 or 240.

(2) Subject to subsection (3), on the hearing of an appeal pursuant to section 239 or 240, the appeal board, in addition to its powers and responsibilities, has all the powers and responsibilities that a board of revision would have with respect to the appeal.

(3) Subject to section 280, the appeal board shall conclude the hearing of any appeal pursuant to section 239 or 240 and render its decision, with written reasons, within nine months after it:

- (a) grants leave to appeal pursuant to section 239; or
- (b) receives a notice of appeal pursuant to section 240.

(4) If the appeal board hears an appeal pursuant to section 239 or 240, the appellant has no right of appeal pursuant to section 242.

**“Appeals from decisions of board of revision**

**242** Subject to subsection 220(5), any party to an appeal before a board of revision has a right of appeal to the appeal board:

- (a) respecting a decision of a board of revision; and
- (b) against the omission, neglect or refusal of that board to hear or decide an appeal.

**“Notice of appeal**

**243(1)** An appellant, including a northern municipality, other taxing authority or the agency, bringing an appeal to the appeal board shall serve on the secretary of the appeal board a notice of appeal setting out all the grounds of appeal.

(2) A notice of appeal pursuant to subsection (1) must be in the form established in regulations made by the minister.

(3) The appellant shall serve the notice of appeal mentioned in subsection (1):

(a) within 30 days after being served with a decision of the board of revision; or

(b) in the case of the omission, neglect or refusal of the board of revision to hear or decide an appeal, at any time within the calendar year for which the assessment was prepared.

(4) The appellant may file a notice of appeal pursuant to this section personally, by registered mail, or by ordinary mail.

(5) Subject to subsection (6), if an appellant does not file in accordance with this section, the appeal is deemed to be dismissed.

(6) If, in the opinion of the appeal board, the appellant’s failure to perfect an appeal in accordance with this section is due to a procedural defect that does not affect the substance of the appeal, the appeal board may allow the appeal to proceed on any terms and conditions that it considers just.

**“Fees on appeal**

**244(1)** When filing a notice of appeal pursuant to section 243, the appellant shall pay the applicable filing fee established for the purpose of an assessment or classification appeal pursuant to this or any other Act.

(2) For the purposes of subsection (1), the fees must be paid within the 30-day period mentioned in subsection 243(3).

(3) If an appellant fails to pay the fee as required pursuant to subsection (1), the appeal is deemed to be dismissed.

(4) If the appellant is successful on an appeal, the appeal board shall refund to the appellant the filing fee paid pursuant to this section.

**“Notification of filing**

**245** Immediately after a notice of appeal is filed with the appeal board, the secretary of the appeal board shall provide a copy of the notice of appeal to:

(a) the secretary of the board of revision; and

(b) every other party to the appeal other than the appellant.

**“Transmittal of board of revision record**

**246** On request of the secretary of the appeal board, the secretary of the board of revision shall, with respect to each appeal to the appeal board, send to the appeal board:

- (a) the notice of appeal to the board of revision;
- (b) materials filed with the board of revision before the hearing;
- (c) any exhibits entered at the board of revision hearing;
- (d) the minutes of the board of revision, including a copy of any order made pursuant to section 235;
- (e) any written decision of the board of revision; and
- (f) the transcript, if any, of the proceedings before the board of revision.

**“Appeal hearing date**

**247(1)** The appeal board shall, with respect to each appeal:

- (a) set the date, time and place of the hearing of the appeal; and
- (b) give written notice of the hearing to each of the parties.

(2) The notice mentioned in clause (1)(b) must set out:

- (a) the name of the appellant and the names of the other parties to the appeal;
- (b) the legal description or address of the property to which the appeal relates; and
- (c) the scheduled date, time and place of the hearing of the appeal.

**“Appeal determined on record**

**248** Subject to section 249, and notwithstanding any power that the appeal board has pursuant to *The Municipal Board Act* to obtain other information, an appeal to the appeal board pursuant to this Act is to be determined on the basis of the materials transmitted pursuant to section 246.

**“New evidence**

**249(1)** The appeal board shall not allow new evidence to be called on appeal unless it is satisfied that:

- (a) through no fault of the person seeking to call the new evidence, the written materials and transcript mentioned in section 246 are incomplete, unclear or do not exist;
- (b) the board of revision has omitted, neglected or refused to make a decision; or
- (c) the person seeking to call the new evidence has established that relevant information has come to the person’s attention and that the information was not obtainable or discoverable by the person through the exercise of due diligence at the time of the board of revision hearing.

(2) If the appeal board allows new evidence to be called pursuant to subsection (1), the appeal board may make use of any powers it possesses pursuant to *The Municipal Board Act* to seek and obtain further information.

**“Proceedings**

**250(1)** In conducting the hearing of an appeal, the appeal board may exercise the powers that are vested in it pursuant to *The Municipal Board Act*.

(2) The appeal board may adjourn the hearing of an appeal to a later date, to the next sitting of the appeal board or to an unspecified date, as the appeal board considers appropriate in the circumstances.

(3) If directed by the appeal board to do so, the person having charge of the assessment roll, or any person having charge of any records relating to the matter of an appeal, shall:

- (a) appear; and
- (b) produce the assessment roll and all records in his or her custody connected with the matter of appeal.

**“Failure to appear**

**251(1)** If notice is given and a party fails to attend the hearing of the appeal, the appeal board may hear and decide the appeal in the absence of the party.

(2) If notice is given and an appellant fails to attend at the hearing of the appeal, the appeal board may dismiss the appeal without conducting a hearing.

**“Decisions**

**252(1)** After hearing an appeal, the appeal board may:

- (a) confirm the decision of the board of revision; or
- (b) modify the decision of the board of revision in order that:
  - (i) errors in and omissions from the assessment roll may be corrected; and
  - (ii) an accurate, fair and equitable assessment for the property may be placed on the assessment roll.

(2) If the appeal board decides to modify the decision of the board of revision pursuant to subsection (1), the appeal board may adjust, either up or down, the assessment or change the classification of the property.

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

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

(5) After a decision is made pursuant to subsection (1), the secretary of the appeal board shall, by ordinary mail, send a copy of the decision together with written reasons, if any, for the decision to each party in the appeal.

(6) If the assessment roll has not been confirmed by the agency pursuant to section 254, the assessor shall make any changes to the assessment roll of the northern municipality that are necessary to reflect the decision of the appeal board.

**“Application of decisions**

**253(1)** A decision made by a board of revision or the appeal board on an appeal of an assessment of any property applies, to the extent that it relates, to any assessment placed on the assessment roll for the property after the appeal is initiated but before the decision is made, without the need for any further appeal being initiated with respect to the assessment.

(2) If the parties to an appeal cannot agree as to whether or to what extent subsection (1) applies in their circumstances, any party to the appeal may apply to the board that issued the decision to issue a ruling on the matter.

(3) On an application pursuant to subsection (2), the board may make any ruling that it considers appropriate and that ruling is subject to appeal in the same manner as any other decision issued by that board.

**“DIVISION 8  
Confirmation of Assessment Roll**

**“Confirmation of assessment roll**

**254(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 northern 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.

**“Subdivision of land**

**255(1)** Subject to subsection (2), if, after the assessment roll is confirmed, a parcel of land is subdivided or titles are issued pursuant to a condominium plan that is approved by the Controller of Surveys, the assessor may:

- (a) cancel the assessment of the parcel;
- (b) reassess the land; and
- (c) amend the assessment and tax rolls accordingly.

(2) Notices of a reassessment pursuant to subsection (1) are to be given in the same manner as a notice of a new assessment, and any interested party may appeal to the board of revision against the decision of the assessor.

(3) An appellant to the board of revision pursuant to subsection (2) or the northern municipality may appeal the decision of that board to the appeal board.

(4) The provisions of this Part governing appeals against assessments apply, with any necessary modification, to appeals pursuant to this section.

**“Assessment binding on property**

**256** If a person assessed has no interest in the property with respect to which the person is assessed, the assessment binds the property but not the person assessed.

**“Proof of assessment**

**256.1** A copy of all or any portion of the assessment roll, certified as a true copy by the assessor, is admissible in evidence as proof, in the absence of evidence to the contrary, of the contents of the assessment roll.

**“PART X.1****Taxation****“DIVISION 1****Interpretation of Part****“Interpretation of Part**

**256.2** In this Part, ‘**tax rate**’ means the rate of taxation determined for a class of property pursuant to section 258.6.

**“DIVISION 2****Tax Roll****“Tax roll required**

**256.3(1)** On or before August 15 in each year, a northern municipality shall prepare a tax roll.

- (2) The tax roll may consist of:
  - (a) one roll for all taxes imposed pursuant to this Act and any other Act; or
  - (b) a separate roll for each tax.

(3) The tax roll may be a continuation of the assessment roll or may be separate from the assessment roll.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the roll.

**“Contents and correction of tax roll**

**256.4(1)** The tax roll must show all of the following for each taxable property:

- (a) a description sufficient to identify the location of the property;
- (b) the name and mailing address of the taxpayer;
- (c) the taxable assessment as determined in accordance with section 195;
- (d) the name, tax rate and amount of each tax imposed with respect to the property;
- (e) the total amount of all taxes imposed with respect to the property;
- (f) the amount of tax arrears, if any;
- (g) if a tax lien has been registered pursuant to any *Tax Enforcement Act* against the land with respect to which any portion of the taxes shown in the notice is due, a notice to that effect;
- (h) any other information that the northern municipality considers appropriate.

(2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the administrator:

- (a) may correct the tax roll for the current year only; and
- (b) on correcting the roll, shall prepare and send an amended tax notice to the taxpayer.

(3) If it is discovered that no tax has been imposed on a taxable property, the northern municipality may impose the tax for the current year only and, in that case, shall prepare and send a tax notice to the taxpayer.

(4) If exempt property becomes taxable or taxable property becomes exempt pursuant to section 259.8, the administrator shall:

- (a) correct the tax roll; and
- (b) on correcting the roll, prepare and send an amended tax notice to the taxpayer.

(5) The date of every entry made on the tax roll pursuant to this section must be shown on the roll.

**“DIVISION 3  
Imposition of Tax**

**“Liability for taxation**

**256.5** Subject to the other provisions of this Act, taxes are to be levied on all property.

**“Taxes imposed on January 1**

**256.6(1)** Taxes imposed with respect to a financial year of a northern municipality pursuant to this Act or any other Act are deemed to have been imposed on January 1.

(2) Subsection (1) does not apply to supplementary property taxes.

**“DIVISION 4  
Tax Notices**

**“Tax notices required**

**256.7(1)** A northern municipality shall annually:

- (a) prepare tax notices for all taxable property shown on the tax roll of the northern municipality; and
- (b) send the tax notices to the taxpayers before September 1 of the year in which the taxes are imposed.

(2) A tax notice may include a number of taxable properties if the same person is the taxpayer for all of them.

(3) A tax notice may consist of:

- (a) one notice for all taxes imposed pursuant to this Act or any other Act;
- (b) a separate notice for each tax; or
- (c) several notices showing one or more taxes.

(4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

(5) A tax notice must show all of the following:

- (a) the same information that is required to be shown on the tax roll;
- (b) the total taxes due;
- (c) the dates on which penalties may be imposed if the taxes are not paid;
- (d) any information required by this or any other Act;
- (e) any other information that the northern municipality considers appropriate.

(6) Notwithstanding clause (5)(a), a council may, by bylaw, authorize that the tax rate for the northern municipality portion of the tax levy be expressed as an effective tax rate, calculated by dividing the amount of revenue required by the total assessment, determined in accordance with section 193, of all property on which the rate is to be imposed.

(7) By agreement with the other taxing authorities on whose behalf a northern municipality collects taxes, a tax notice may show the tax rate for the levy on behalf of the other taxing authorities as an effective tax rate determined in the same manner as is set out in subsection (6).

(8) If a tax lien has been registered pursuant to any *Tax Enforcement Act* against the property with respect to which any portion of the taxes shown in the notice is due, the notice is to contain a statement to that effect.

(9) If a bylaw is passed providing for payment by instalment, allowing a discount or imposing an additional percentage charge, the tax notice is required to contain a written or printed concise statement of:

- (a) the time and manner of payment; and
- (b) the discount allowed or the additional percentage charge imposed.

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

**“Sending tax notices**

**256.8(1)** A copy of the tax notice may be sent:

- (a) by any means to the mailing address of the taxpayer; or
- (b) if requested by a taxpayer, by facsimile or electronic mail at the number or address provided by the taxpayer.

(2) If the mailing address of the taxpayer and the taxable property is unknown to the northern municipality, the northern municipality shall retain the tax notice subject to the northern municipality’s records retention and disposal schedule adopted pursuant to section 71, but the tax notice is deemed to have been sent to the taxpayer.

**“Certification of date of sending tax notice**

**256.9(1)** A designated officer shall certify the date the tax notices are sent pursuant to section 256.8.

(2) The certification of the date mentioned in subsection (1) is admissible in evidence in any proceeding as proof that the tax notices have been sent and that the taxes have been imposed.

**“Deemed receipt of tax notice**

**257(1)** Subject to subsection (2), a tax notice is deemed to be received seven days after it is sent.

(2) If a tax notice is sent by facsimile or electronic mail, it is deemed to be received on the day following its transmission.

**“Correction of tax notice**

**257.1** If a material error, omission or misdescription is discovered in any of the information shown on a tax notice, a designated officer shall prepare and send an amended tax notice to the taxpayer.

**“DIVISION 5  
Payment of taxes**

**“Manner of payment**

**257.2(1)** Subject to the regulations, a council may, 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, by bylaw, provide for incentives for the payment of all or part of arrears of taxes and penalties.

(4) A northern 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 northern municipality levies on behalf of any other taxing authority.

(5) Remission by the northern 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 northern 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 northern 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 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.

**“Application of tax payment**

**257.3(1)** If a person pays only a portion of the taxes owing by the person with respect to any property, a designated officer shall:

(a) first apply the amount in payment of any arrears of taxes due from the person with respect to the property; and

(b) apportion the amount paid between the northern municipality and any other taxing authorities on whose behalf the northern municipality levies taxes in shares corresponding to their respective tax rates for current taxes and to the amount of taxes in arrears owed by the person.

(2) If a person does not indicate to which taxable property a tax payment is to be applied, a designated officer shall decide to which taxable property or properties owned by the taxpayer the payment is to be applied.

**“Cancellation, reduction, refund or deferral of taxes**

**257.4(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 (3), 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 northern 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.

(3) A council may take an action pursuant to clause (2)(a), (c), or (d) 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.

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

(5) The northern municipality shall act pursuant to subsection (6) if:

- (a) the northern municipality compromises or abates a claim for taxes;
- (b) any arrears of taxes levied against the occupant of property exempt from taxation become uncollectable and the northern municipality is unable to enforce their collection; or
- (c) the northern municipality makes a refund of taxes.

(6) In the circumstances set out in subsection (5), the northern municipality shall:

- (a) recover or reduce the liability owing to the school division from school taxes remitted in the compromise or abatement or levied against those occupants; and
- (b) subject to the consent of the Board of Revenue Commissioners, as the case may require, recover from or reduce the liability owing to the Minister of Finance by the proportion of any taxes compromised or abated.

(7) A designated officer shall discharge the registration of an interest based on a tax lien registered in the Land Titles Registry pursuant to any *Tax Enforcement Act* if:

- (a) the interest has been registered against land with respect to which taxes are levied; and
- (b) all amounts in arrears with respect to taxes that were levied before and after the registration of the tax lien have been compromised, abated or paid.

(8) A council may acquire, hold and dispose of property offered or transferred to it in partial or complete settlement or payment of, or as security for any lien or charge or any right to a lien or charge on any taxes, licence fee or other indebtedness owing to the northern municipality.

(9) If the northern municipality acquires property pursuant to subsection (8) in settlement of taxes:

- (a) the property is deemed to have been acquired in accordance with *The Tax Enforcement Act*; and
- (b) *The Tax Enforcement Act*, as it relates to the sale and distribution of proceeds of the sale of real property, applies to the acquisition.

**“Tax becomes debt to northern municipality**

**257.5 Taxes due to a northern municipality:**

- (a) are an amount owing to the northern municipality;
- (b) are recoverable as a debt due to the northern municipality;
- (c) take priority over all claims except those of the Crown; and
- (d) are a lien against the property, if the tax is:
  - (i) a property tax;
  - (ii) a special tax; or
  - (iii) a local improvement special assessment.

**“Tax certificates**

**257.6(1)** On request, a designated officer shall issue a tax certificate showing:

- (a) the amount of taxes imposed in the year with respect to the property specified on the certificate and the amount of taxes owing;
- (b) the total amount of tax arrears, if any;
- (c) the amount of any local improvement special assessment:
  - (i) due with respect to any parcel of land; or
  - (ii) shown on a special assessment roll for a local improvement, certified by the assessor, but not due at that time;
- (d) notice of any intention to undertake a local improvement that the Saskatchewan Municipal Board has approved and that may affect the land;
- (e) if known by the northern municipality, whether there is an outstanding assessment appeal regarding the property before a board of revision or the Saskatchewan Municipal Board; and
- (f) if known by the northern municipality, whether there are outstanding amounts that might be added to the taxes with respect to the property pursuant to section 73, subsection 96.1(1), section 100.081, clause 115(n), subsections 145.06(4) to (6) or section 145.4.

(2) A tax certificate issued pursuant to this section is deemed to have been properly executed and is binding on the northern municipality.

(3) The council shall, by bylaw, set the amount of the fee that may be charged for issuing a tax certificate pursuant to this section.

(4) The amount set pursuant to subsection (3) must not exceed the cost to the northern municipality of providing the certificate.

**“Proof of taxes**

**257.7** A copy of the portion of the tax roll that relates to the taxes payable by any person in the northern municipality, certified as a true copy by a designated officer, is admissible in evidence as proof, in the absence of evidence to the contrary, that the taxes payable are owing.

**“Action for refund of taxes**

**257.8(1)** Notwithstanding *The Limitations Act*, an action or other proceeding for the return by a northern municipality of any money paid to the northern municipality, whether under protest or otherwise, as a result of a claim by the northern municipality, whether valid or invalid, for payment of taxes or tax arrears must be commenced within six months after the payment of the money to the northern municipality.

(2) If no action or other proceeding is commenced within the period mentioned in subsection (1), the payment made to the northern municipality is deemed to have been a voluntary payment.

**“DIVISION 6  
Penalties for Non-payment**

**“Penalties – current year**

**257.9(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 northern municipality shall apply the same penalties that it has provided for by bylaw pursuant to subsection (1) to any taxes that the northern 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**

**258(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 northern municipality shall apply the same penalties that it has provided for by bylaw pursuant to subsection (1) to any taxes that the northern 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.

**“Arrears of certain costs and expenses**

**258.1** The costs and expenses mentioned in section 19 of *The Tax Enforcement Act* that are to be recorded separately on the tax roll of the northern municipality:

(a) are deemed to be part of the arrears of taxes; and

(b) are subject to the penalties mentioned in sections 257.9 and 258 of this Act.

**“Penalties part of taxes**

**258.2** A penalty imposed pursuant to section 257.9 or 258 is part of the tax with respect to which it is imposed.

**“DIVISION 7  
Imposing and Calculating Tax**

**“Tax levy**

**258.3(1)** In this section, **‘taxable assessment’** means a taxable assessment determined in accordance with section 193.

(2) Subject to subsection (3), each council shall authorize a levy on all taxable assessments in the northern municipality:

(a) of a uniform rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budget of the northern municipality; and

(b) of any other rates required by this or any other Act.

(3) The minister shall:

(a) authorize the levy set by a northern hamlet pursuant to subsection (2);

(b) set a mill rate and authorize a levy on all taxable assessments in the district at a uniform rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budget of the district; and

(c) authorize a levy on all taxable assessments in the district of any other rates required by this or any other Act.

(4) The levy authorized by the minister pursuant to subsection (3) may vary for each northern hamlet, northern settlement, recreational subdivision or other area within the district.

(5) Taxes may not be imposed pursuant to this section with respect to property that is exempt from property taxation.

**“Classes of property**

**258.4(1)** The Lieutenant Governor in Council may make regulations:

(a) establishing classes of assessment of property for the purposes of sections 258.5, 258.9 and 259;

(b) respecting limits on mill rate factors that may be set by a council;

(c) prescribing classes of assessment of property for which a mill rate factor may not be set.

(2) A regulation made pursuant to subsection (1) may be made retroactive to a day not earlier than the day on which this section comes into force.

**“Mill rate factors**

**258.5(1)** A council may, by bylaw, set mill rate factors.

(2) A mill rate factor may be made applicable to a class of property established pursuant to section 258.4.

**“Tax rates**

**258.6(1)** The mill rate factors set pursuant to section 258.5, when multiplied by the uniform rate described in clause 258.3(2)(a), establish a tax rate for each class of property established pursuant to section 258.4.

(2) Subject to subsection (3), tax rates may not be amended after the northern municipality sends out tax notices to the taxpayers.

(3) If, after sending out tax notices, a northern municipality discovers an error or omission that relates to the tax rates, the northern municipality may revise the tax rates and send out revised tax notices.

**“Tax rates for other taxing authorities**

**258.7(1)** Notwithstanding any other Act or law, a northern municipality may apply a mill rate factor established pursuant to section 258.5 to a rate mentioned in clause 258.3(2)(b) by agreement with the other taxing authority on whose behalf it collects the taxes for which the rate is set.

(2) Notwithstanding any other Act or law, a northern municipality that applies a mill rate factor pursuant to subsection (1) shall adjust the rate set pursuant to clause 258.3(2)(b) so that the same total amount of tax is levied on behalf of the other taxing authority after applying a mill rate factor.

(3) A northern municipality may not apply a mill rate factor pursuant to subsection (1) by agreement with a school division unless it has entered into an agreement to apply the same tax rate factors with every school division on whose behalf it levies taxes.

**“Calculating amount of property tax**

**258.8** The amount of property tax to be imposed pursuant to this Act or any other Act with respect to a property is calculated by multiplying the taxable assessment determined in accordance with section 193 for the property by the tax rate to be established for that class of property.

**“Minimum tax**

**258.9(1)** Notwithstanding any other provision of this Part, a council may, by bylaw, provide, in accordance with this section, for minimum amounts payable as property tax with respect to the matters mentioned in clause 258.3(2)(a).

(2) A bylaw passed pursuant to subsection (1) may provide for all or any of the following:

(a) a minimum amount of tax or a method of calculating the minimum amount of tax;

(b) different amounts of minimum tax or different methods of calculating minimum tax for different classes of property established pursuant to section 258.4;

(c) that no minimum tax is payable with respect to a class of property.

**“Base tax**

**259(1)** Notwithstanding any other provision of this Part, a council may, by bylaw, provide, in accordance with this section, for uniform base amounts of taxes payable as property tax with respect to the matters mentioned in clause 258.3(2)(a).

- (2) A bylaw passed pursuant to subsection (1) may:
  - (a) provide different amounts of base tax for different classes of property established pursuant to section 258.4;
  - (b) provide that no base tax is payable with respect to a class of property.
- (3) A council may authorize a levy pursuant to clause 258.3(2)(a) with respect to property in addition to any amount collected as base tax.

**“Tax agreement**

**259.1(1)** A council may enter into a tax agreement with anyone who occupies property owned by the northern municipality, including property under the direction, control and management of the northern municipality.

(2) The tax agreement may provide that, instead of paying the tax imposed pursuant to this Act or any other Act and any other fees or charges payable to the northern municipality, the occupant may make an annual payment to the northern municipality, calculated as provided in the agreement.

(3) A tax agreement must provide that the northern municipality accepts payment of the amount calculated pursuant to the agreement in place of the tax and other fees or charges specified in the agreement.

(4) A tax agreement does not apply to any other taxing authority unless the other taxing authority and any other municipality that also levies rates on its behalf agree otherwise.

**“Exemptions from taxation**

**259.2(1)** The following are exempt from taxation in all northern municipalities:

- (a) the interest of the Crown in any property, including property held by any person in trust for the Crown;
- (b) property specially exempted by law;
- (c) subject to subsection (2), property:
  - (i) that is owned and occupied by a registered independent school as defined in *The Education Act, 1995*, if the school is owned or operated by:
    - (A) a non-profit corporation that is incorporated, continued or registered pursuant to *The Non-profit Corporations Act, 1995*;

- (B) a community services co-operative that is incorporated, continued or registered pursuant to *The Co-operatives Act, 1996*; or
  - (C) a body corporate that is operated on a not-for-profit basis and is incorporated or continued pursuant to an Act; and
  - (ii) that consists of:
    - (A) prescribed buildings; and
    - (B) land not exceeding the prescribed amount used in connection with the buildings mentioned in paragraph (A);
  - (d) buildings or any portion of a building occupied by an Indian band, and used for the purposes of a school, together with any land used in conjunction with those buildings or that portion of the building, if the land and buildings are owned by:
    - (i) an Indian band;
    - (ii) a school division; or
    - (iii) any person, society or organization whose property is exempt from taxation pursuant to this or any other Act;
  - (e) every place of public worship and the land used in connection with a place of public worship subject to the following limits:
    - (i) the maximum amount of land that is exempt pursuant to this clause is the greater of:
      - (A) 0.81 hectares; and
      - (B) 10 square metres of land for every one square metre of occupied building space used as a place of public worship;
    - (ii) the place of public worship and land must be owned by a religious organization;
    - (iii) the exemption does not apply to any portion of that place or land that is used as a residence or for any purpose other than as a place of public worship;
  - (f) property owned and occupied by a school division or by the Conseil scolaire fransaskois established pursuant to section 42.1 of *The Education Act, 1995*, and consisting of:
    - (i) office buildings and the land used in connection with those buildings;
    - (ii) buildings used for storage and maintenance purposes and the land used in connection with those buildings; or
    - (iii) buildings used for the purposes of a school and the land used in connection with those buildings;
- except any part of those buildings used as a dwelling and the land used in that connection;

- (g) every cemetery other than a commercial cemetery as defined in *The Cemeteries Act, 1999*;
- (h) every street or road, public square and park and the land used in connection with it;
- (i) every monument erected as a war memorial and the land, not exceeding 0.2 hectares, used in connection with the memorial;
- (j) the property of every public library established pursuant to *The Public Libraries Act, 1996*, to the extent of the actual occupation of the property for the purposes of the institution;
- (k) the buildings and land used in connection with buildings owned by any other municipality or a controlled corporation and used for municipal purposes, except any portion of those buildings or that land that is used:
  - (i) as a residence; or
  - (ii) for any purpose other than a municipal purpose;
- (l) every community hall owned and operated by a co-operative as defined in *The Co-operatives Act, 1996* and the land owned by the co-operative and used in connection with each hall;
- (m) minerals, within the meaning of *The Mineral Taxation Act, 1983*;
- (n) so long as the buildings and lands are actually used and occupied by one of the following institutions, the buildings and lands, not exceeding 1.6 hectares, of and attached to or otherwise used in good faith in connection with and for the purpose of:
  - (i) The Young Men's Christian Association;
  - (ii) The Young Women's Christian Association;
- (o) all property of the northern municipality;
- (p) so long as the buildings and lands are actually used and occupied by one of the following institutions, the buildings and land attached to or owned by a division, branch or local unit of:
  - (i) The Royal Canadian Legion Saskatchewan Command;
  - (ii) the Army, Navy and Air Force Veterans in Canada;
  - (iii) the Disabled Veterans' Association of Saskatchewan; and
  - (iv) the Canadian Mental Health Association (Saskatchewan Division);
- (q) the property owned and occupied by The Canadian National Institute for the Blind;

- (r) buildings situated on a parcel of land where the agricultural operation of the land and any other land used or occupied in connection with the buildings constitutes the occupant's chief source of income;
- (s) buildings, other than a residence, used solely in connection with the agricultural operation of land;
- (t) buildings used in connection with the agricultural operation of land that are not exempt pursuant to clause (r) or (s), but the exemption from taxation of those buildings is limited to the amount of the assessed value of the buildings that is equal to the assessed value of all the land owned by the occupant within the northern municipality and used by him or her for agricultural purposes;
- (u) unoccupied farmstead buildings situated on land that is agricultural in use;
- (v) property of a person, society or organization that is:
  - (i) exempt from taxation pursuant to this or any other Act; and
  - (ii) occupied by another person, society or organization whose property is exempt from taxation pursuant to this or any other Act;
- (w) property that:
  - (i) is specially exempted by law from taxation while used by a person for the purposes specified in the Act that conferred the exemption;
  - (ii) ceases to be used for those purposes by the person; and
  - (iii) is leased and used, in whole or in part, by a person who would not be taxable with respect to the property if he or she were the owner of the property.

(2) If the exemption from taxation provided by clause (1)(c) is less than that granted by any other Act, the exemption granted by that other Act applies.

**“Exemption of specific properties**

**259.3(1)** A council may exempt any property from taxation in whole or in part with respect to a financial year.

(2) Subject to section 259.6, a council may:

- (a) enter into an agreement with the owner or occupant of any property for the purpose of exempting that property from taxation, in whole or in part, for not more than five years; and
- (b) in an agreement entered into pursuant to clause (a), impose any terms and conditions that the council may specify.

**“Taxation appeal**

**259.4(1)** If a person considers that an error has been made in determining that any property is liable to taxation, that person may appeal that matter to the board of revision.

(2) Sections 221 to 253 apply, with any necessary modification, to an appeal made pursuant to subsection (1).

**“Local improvements**

**259.5** Property exempt from taxation pursuant to section 259.2 is not, by virtue of that fact alone, exempt from any special assessment for local improvements.

**“Exempt property and other taxing authorities**

**259.6(1)** If, after the coming into force of this section, a council exempts or partially exempts any property from taxation pursuant to subsection 259.3(1), or enters into an agreement to exempt or partially exempt any property from taxation pursuant to subsection 259.3(2), the council shall raise each year, on behalf of any other taxing authority on whose behalf it levies taxes, an amount equal to the amount that would have been levied on behalf of the other taxing authority if the exemption had not existed.

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

(3) A northern municipality shall raise the amount mentioned in subsection (1) by adjusting the rate levied within the northern municipality on behalf of the other taxing authority pursuant to clause 258.3(2)(b), either at a uniform rate or, by agreement with the other taxing authority, by means of a uniform rate multiplied by the applicable mill rate factors set pursuant to section 258.5.

(4) The amount mentioned in subsection (1) is to be calculated by multiplying the most recent assessment of the property to which the exemption or partial exemption applies by the rate set by the other taxing authority and levied pursuant to clause 258.3(2)(b), subject to any applicable mill rate factors.

(5) Notwithstanding subsection (1) but subject to subsection (6), if, for the purposes of economic development, a council enters into an agreement pursuant to subsection 259.3(2) to exempt or partially exempt any property from taxation, the northern municipality is not required, for the term of the agreement, to replace the tax revenues lost by any other taxing authority on whose behalf the northern municipality levies taxes.

(6) If a council enters into an agreement for the purposes mentioned in subsection (5), the council shall, before February 1 of the first year in which the tax exemption is to take effect, give written notice of the tax exemption to any other taxing authority on whose behalf the northern municipality levies taxes.

(7) Notwithstanding subsection 259.3(2), any other taxing authority on whose behalf the northern municipality levies taxes may agree to an extension of an agreement entered into for the purposes mentioned in subsection (5).

(8) If another taxing authority agrees to an extension pursuant to subsection (7), the other taxing authority is deemed to have waived, for the extended term of the agreement, the obligation of the northern municipality to the taxing authority to replace lost tax revenues.

**“Service fees**

**259.7** If a council has set fees in connection with any services provided by the northern municipality, the fees apply:

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

**“Changes to taxable status**

**259.8(1)** An exempt property or part of an exempt property becomes taxable if:

- (a) the use of the property changes to a use that does not qualify for the exemption; or
  - (b) the occupant of the property changes and the new occupant does not qualify for the exemption.
- (2) A taxable property or part of a taxable property becomes exempt if:
- (a) the use of the property changes to a use that qualifies for the exemption; or
  - (b) the occupant of the property changes and the new occupant qualifies for the exemption.
- (3) If the taxable status of property changes, a tax imposed with respect to the property must be prorated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

**“Taxation of certain improvements**

**259.9(1)** If the owner of an improvement situated on land belonging to another person or the owner of an improvement that is not attached to the land on which it is placed is assessed, the improvement is liable to taxation and is subject to a lien for taxes.

(2) Subsection (1) applies whether or not the land on which the improvement is situated is exempt from taxation.

**“Supplementary property tax roll**

**260(1)** A northern municipality may prepare a supplementary property tax roll.

- (2) A supplementary property tax roll may be a continuation of the property assessment roll prepared pursuant to Part X or separate from it.
- (3) A supplementary property tax roll must show the date for determining the tax that may be imposed pursuant to the tax levy.
- (4) Sections 256.3 and 256.4 apply with respect to a supplementary property tax roll.

- (5) The northern municipality shall:
- (a) prepare supplementary property tax notices for all taxable property shown on the supplementary property tax roll of the northern municipality; and
  - (b) send the supplementary property tax notices to the persons liable to pay the taxes.
- (6) Sections 256.7 to 257.1 apply with respect to supplementary property tax notices.

### “DIVISION 8 Adjustment of Tax Levy

#### “Proration of tax levy

**260.1(1)** Subject to subsection (2), if construction of a building is commenced in any year and the building is assessed in that year, the amount levied on the assessment in that year is to be adjusted to correspond with the portion of the year following the date on which construction of the building was completed.

(2) If the building or a portion of the building mentioned in subsection (1) was occupied before the date mentioned in that subsection, the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy.

(3) If a building has been assessed and is removed or demolished, the amount levied on the assessment in that year is to be adjusted to correspond with that portion of the year that elapsed before the completion of the removal or demolition.

#### “Effect on taxes of appeals re assessments

**260.2(1)** Subject to subsection (2), if the assessment roll is confirmed before appeals to the board of revision, the Saskatchewan Municipal Board or the Court of Appeal have been disposed of, no amendment or alteration to the roll may be made except as provided for in section 204 or 205.

(2) If a decision on appeal would result in a change or alteration in the assessment of property on the roll if the roll had not been confirmed:

(a) the northern municipality shall adjust the taxes on the property in accordance with the appeal decision; and

(b) if:

(i) the appeal decision cancels or reduces the assessment on the property, the northern municipality shall refund all or part of the taxes paid in excess of those required to be paid as a result of the appeal decision; or

(ii) the appeal decision confirms or increases the assessment on the property, the property is liable for and the northern municipality shall collect the amount of taxes that would be payable if the original assessment were that set by the appeal decision.

(3) Any taxes and penalties required to be paid as a result of an appeal decision are recoverable pursuant to this Act and *The Tax Enforcement Act*.

#### “DIVISION 9

#### **Permit Fees as Alternative to Taxation for Trailers and Mobile Homes**

##### “Trailers and mobile homes

**260.3(1)** A council may, by bylaw, authorize and require the operators and every owner or occupant of property who permits one or more trailers or mobile homes used as living quarters to be located on the property:

- (a) to register the occupants on forms provided by the northern municipality;
- (b) to collect from the occupants any permit fees that are imposed by a bylaw passed pursuant to this Act; and
- (c) to pay to the northern municipality the permit fees collected.

(2) In the bylaw mentioned in subsection (1), the council may make any rules concerning the registration, collection and payment that the council may consider expedient.

#### “DIVISION 10

#### **Apportionment of Taxes and Other Amounts**

##### “Property that becomes exempt

**260.4** If property becomes exempt from taxation during the year:

- (a) any taxes payable to that date with respect to the property are to be apportioned between the council and the other taxing authorities on whose behalf the northern municipality levies taxes, in shares corresponding to their respective tax rates;
- (b) any taxes paid in excess of the taxes payable to that date with respect to the property are to be rebated to the previous owner of the property by the council and the other taxing authorities on whose behalf the northern municipality levies taxes, in shares corresponding to their respective tax rates; and
- (c) any taxes that would have been due after that date with respect to the property are abated between the council and the other taxing authorities on whose behalf the northern municipality levies taxes, in shares corresponding to their respective tax rates.

##### “Apportionment of sums other than taxes

**260.5(1)** In this section, ‘**grants**’ means grants received:

- (a) from a corporation whose property is exempt from taxation with respect to that property; or
- (b) from the Government of Canada or the Government of Saskatchewan or any agency of those governments with respect to property exempt from taxation.

(2) If a northern municipality receives grants calculated on the basis of taxes that would be payable if the property with respect to which the grants are paid were not exempt, the grants are to be apportioned between the northern municipality and any other taxing authorities on whose behalf the northern municipality levies taxes, in shares corresponding to their respective tax rates.

(3) Subsection (2) does not apply if the council and the boards of any other taxing authority on whose behalf the northern municipality levies taxes agree that it shall not apply.

(4) A percentage of any revenue from permit fees paid by the occupants of trailers or mobile homes equal to the percentage obtained by dividing the tax rate levied for school taxes by the total of the tax rates levied by the northern municipality for school and municipal purposes is to be paid by the council to the school division in which the trailers or mobile homes are located.

(5) If a separate school division is established in a school division:

(a) the revenue to be paid for school purposes pursuant to this section is to be divided in the proportions and manner prescribed in section 302 of *The Education Act, 1995*; and

(b) the council shall pay the appropriate amounts to each school division or separate school division entitled to receive school taxes.

(6) Section 291 of *The Education Act, 1995*, or sections 299 to 305 of that Act, as the case may require, apply, with any necessary modification, to the payments made pursuant to subsection (5).

**“Apportionment of legal costs**

**260.6** If a northern municipality has incurred reasonable costs to enforce the payment of taxes, other than pursuant to *The Tax Enforcement Act*, that are not recoverable from the person who owed the taxes, the northern municipality may apportion the costs between the northern municipality and the other taxing authorities on whose behalf the northern municipality levied the taxes in shares corresponding to the respective amounts of taxes collected on behalf of the northern municipality and the taxing authorities.

**“Special assessments**

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

**“Statement of account of school taxes**

**260.8(1)** A designated officer of every northern municipality shall transmit to the Saskatchewan Assessment Management Agency and 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) by September 15 of each year, an interim statement of account of school taxes as of August 31 of that year; and

(b) by January 15 of each year, an annual statement of account of school taxes as of December 31 of the previous year.

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

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

(b) show in detail any amounts to be recovered or reduced from the liability owing to the school division.

**“Monthly statement of account**

**260.9(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.

**“DIVISION 11  
Special Taxes**

**“Special tax bylaw**

**261(1)** Subject to the regulations, a council may pass a special tax bylaw to raise revenue to pay for any specific service or purpose to be completed within the taxation year.

(2) A special tax bylaw must be passed annually.

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

(4) The minister may make regulations:

(a) respecting the special taxes that may be levied pursuant to this section, including setting the special taxes that may be levied and prohibiting certain special taxes;

(b) respecting the maximum rates for special taxes that may be levied pursuant to this section.

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

**“Taxable property**

**261.1** A special tax bylaw passed pursuant to section 261 authorizes the council to impose the tax with respect to property in the northern municipality that will benefit from the specific service or purpose stated in the bylaw.

**“Contents of special tax bylaw**

**261.2** A special tax bylaw must:

- (a) state the specific service or purpose for which the bylaw is passed;
- (b) identify the properties that will benefit from the service or purpose and against which the special tax is to be imposed;
- (c) state the estimated cost of the service or purpose;
- (d) state whether the tax rate is to be based on:
  - (i) the assessment prepared in accordance with Part X;
  - (ii) each parcel of land;
  - (iii) each unit of frontage; or
  - (iv) each unit of area;
- (e) set the tax rate to be imposed in each case described in clause (d); and
- (f) provide a process by which interested persons may request the northern municipality to review the application or calculation of a special tax on property if they consider that an error or omission was made in that application or calculation.

**“Use of revenue**

**261.3(1)** The revenue raised by a special tax bylaw must be applied to the specific service or purpose stated in the bylaw.

(2) If there is any excess revenue, the northern municipality shall give public notice of the use to which it proposes to put the excess revenue.

**“DIVISION 12  
Other Taxes**

**“Collection from oil or gas well**

**261.4(1)** If taxes levied in any year with respect to the resource production equipment of a petroleum oil or gas well remain unpaid after that year, the administrator may give notice to any person who purchases oil or gas originating in a well with respect to which the resource production equipment is used that the owner or operator of the well has failed to pay the taxes levied on the resource production equipment.

(2) The administrator shall serve the notice mentioned in subsection (1) by registered mail and the notice is deemed to have been served on the purchaser:

- (a) on the delivery date shown on the signed post office receipt card; or
- (b) if the delivery date is not shown, on the day on which the signed post office receipt card is returned to the administrator.

(3) The notice must:

- (a) identify the wells with respect to which the resource production equipment subject to tax is used; and
- (b) state:
  - (i) the amount of the arrears of taxes claimed; and
  - (ii) the name and address of the owner or operator of the well.

(4) On service of the notice, the purchaser of oil or gas from any well identified in the notice shall, as any moneys become owing from the purchaser to the owner or operator of the well with respect to the purchases, remit the moneys to the northern municipality to the amount claimed in the notice.

(5) On service of the notice, a purchaser of oil or gas from a well identified in the notice is personally liable to the northern municipality to the amount of the purchase price of all oil or gas subsequently purchased by him or her from the owner or operator of the well to the amount of the arrears of taxes claimed in the notice.

(6) The purchaser may deduct from the amount owing from him or her to the owner or operator of the well any sums paid by him or her to the northern municipality pursuant to the notice, and those sums are deemed to be a payment on account of the oil or gas purchased by him or her.

**“Tax increment financing programs**

**261.5(1)** A council may, by bylaw, establish tax increment financing programs in designated areas of the northern municipality for the purpose of encouraging investment or development in those areas.

(2) The Lieutenant Governor in Council may make regulations respecting tax increment financing programs and the required contents of a bylaw to be passed pursuant to this section.

(3) A tax increment financing program may provide:

- (a) that some or all of the incremental municipal taxes coming from the designated area are to be placed into a reserve fund;
- (b) that money in a reserve fund is to be used to:
  - (i) benefit the area by acquiring, constructing, operating, improving and maintaining works, services, facilities and utilities of the northern municipality;

- (ii) repay borrowings associated with activities undertaken pursuant to subclause (i);
  - (iii) fund a financial assistance program for persons who invest in developing or constructing property in the area; or
  - (iv) give financial assistance to persons who invest in developing or constructing property in the area; or
- (c) for any other matter consistent with the purpose of the program that the council considers necessary or advisable.

### “DIVISION 13 Enforcement of Taxes

**“Person liable to pay special tax**

**261.6** The person liable to pay the tax imposed in accordance with a special tax bylaw is the person liable to pay property tax in accordance with section 261.7.

**“Person liable to pay taxes**

**261.7(1)** The person liable to pay property tax pursuant to this Act or any other Act is the person who:

- (a) at the time the assessment is prepared or adopted, is the assessed person; or
- (b) subsequently becomes the assessed person.

(2) The person liable to pay any other tax imposed pursuant to this Act or any other Act is the person who:

- (a) at the time the tax is imposed, is liable in accordance with this Act or any other Act to pay the tax; or
- (b) subsequently becomes liable in accordance with this Act or any other Act to pay the tax.

**“Lien for taxes**

**261.8(1)** The taxes due on any property:

- (a) are a lien against the property; and
- (b) are collectable by action or distraint in priority to every claim, privilege, lien or encumbrance, except that of the Crown.

(2) A lien, and its priority, mentioned in this section are not lost or impaired by any neglect, omission or error of any employee of the northern municipality.

**“Right to collect rent to pay taxes**

**261.9(1)** If taxes for which the owner is liable are due on any property occupied by a tenant, the northern municipality may send a notice to the tenant requiring the tenant to pay the rent, as it becomes due, to the northern municipality until the taxes, including costs, have been paid.

- (2) The northern municipality has the same authority as the landlord of the property to collect rent by distress, or otherwise, until the taxes, including costs, have been paid.
- (3) This section does not prevent the northern municipality from exercising any other right it has to collect the taxes from the tenant or any other person liable for their payment.
- (4) The notice required pursuant to subsection (1) may be sent:
- (a) at any time, if the taxes due are in arrears; or
  - (b) after the tax notice has been sent, if the taxes are due but not in arrears.
- (5) Not less than 14 days before a northern municipality sends a notice pursuant to subsection (1), it shall send a notice to the owner of the property advising the owner of the intention of the northern municipality to proceed pursuant to subsection (1).
- (6) From moneys paid to the northern municipality pursuant to this section, the northern municipality may pay any sums that it considers necessary for supplying the tenant with heat or other service that, but for the notice, would have been supplied by the landlord of the property.
- (7) From moneys paid to the northern municipality pursuant to this section, the northern municipality may pay to the insurer of the property the premium of any insurance on improvements on the property, to the extent of the insurable value of the improvements.
- (8) From moneys paid to the northern municipality pursuant to this section, the northern municipality may insure the interest of the northern municipality in all or any improvements on property with respect to which rent is payable pursuant to this section against loss or damage to the extent of all taxes that may be due at the time of any such loss or damage, including costs.
- (9) Moneys paid by the northern municipality in accordance with subsections (6), (7) and (8) may be deducted from moneys received pursuant to this section, in which case only the balance of moneys so received is to be applied to the unpaid taxes.
- (10) If a landlord has appointed an agent to collect rents for property for which a notice is sent pursuant to subsection (1), the northern municipality may send the agent notice in writing requiring the agent:
- (a) to account for all rents received by the agent from the property; and
  - (b) to pay to the northern municipality all those rents, less a reasonable commission for collection plus other necessary expenses.
- (11) On receipt of a written notice pursuant to subsection (10), the agent is personally liable to the northern municipality for all rents received and not paid to the northern municipality as required.
- (12) Nothing done by a northern municipality pursuant to this section is to be construed as entry into possession of the property.

- (13) The northern municipality:
- (a) is not accountable for any moneys except those actually received by it pursuant to this section; and
  - (b) is not under any liability by reason of any act done pursuant to this section.
- (14) A tenant may deduct from the rent any taxes paid by the tenant to the northern municipality pursuant to this section, other than taxes the tenant is required to pay pursuant to the terms of the tenancy.
- (15) Any amount deducted pursuant to subsection (14) is deemed to be payment on account of rent by the tenant to the landlord or any other person entitled to receive the rent.

**“Insurance proceeds**

- 262(1)** If improvements are damaged or destroyed and taxes for those improvements are unpaid, any money payable pursuant to an insurance policy for loss or damage to those improvements is payable on demand, to the extent of the unpaid taxes, by the insurer to the northern municipality.
- (2) In default of paying the moneys to the northern municipality pursuant to subsection (1), the northern municipality may sue for and recover from the insurer the amount of the unpaid taxes.
- (3) Subsection (1) applies only to the limit of the insurance policy, and only to the portion of the insurance proceeds not used in repairing or rebuilding the improvements damaged or destroyed.

**“Distress and seizure of goods**

- 262.1(1)** A northern municipality wishing to recover tax arrears pursuant to this Part may issue a distress warrant.
- (2) If a distress warrant has been issued, a civil enforcement agency or a designated officer shall place sufficient goods under seizure to satisfy the amount of the claim shown in the warrant.
- (3) The person placing goods under seizure may ask the person who owns or has possession of the seized goods to sign a bailee’s undertaking agreeing to hold the seized goods for the northern municipality.
- (4) If a person refuses to sign a bailee’s undertaking, the person placing goods under seizure may remove the goods from the premises.
- (5) If a bailee’s undertaking is signed pursuant to subsection (3), the goods specified in it are deemed to have been seized.
- (6) A seizure pursuant to this section continues until the northern municipality:
- (a) abandons the seizure by written notice; or
  - (b) sells the goods.

(7) A northern municipality is not liable for wrongful or illegal seizure or for loss of or damage to goods held under a seizure pursuant to this section if a bailee's undertaking relating to the seized goods has been signed pursuant to subsection (3).

**“Goods affected by distress warrant**

**262.2(1)** A person may, on behalf of the northern municipality, seize the following goods pursuant to a distress warrant:

- (a) goods belonging to the person who is liable to pay the taxes, wherever those goods may be found within the northern municipality;
- (b) goods in the possession of the person who is liable to pay the taxes, wherever those goods may be found within the northern municipality;
- (c) subject to subsection 261.9(1), goods found on the property with respect to which taxes have been levied and that are owned by or are in possession of any occupant of the property except a tenant.

(2) If goods are subject to a valid lien in favour of an owner for all or part of their price, those goods may not be seized pursuant to the distress warrant, but the interest only of the defaulter, or of any other occupant of the property other than the owner, in the goods is liable to distress and sale.

(3) If a person who is liable to pay tax is in possession of goods belonging to others for the purpose of storing and warehousing the goods, or selling them on commission, or as agent, those goods may not be seized pursuant to the distress warrant.

(4) A vendor's or lessor's share of the crop grown on the land sold or demised is not liable to distress or sale for taxes due with respect to other land owned or occupied by the purchaser or lessee.

(5) An animal not belonging to the defaulter or to any occupant of the premises with respect to which the taxes are due is not liable to distress or sale for taxes owing by the defaulter, but any interest in an animal of the defaulter or occupant or of the spouse, daughter, son, daughter-in-law or son-in-law of the defaulter or occupant, or of any other relative of the defaulter or occupant who lives with him or her as a member of his or her family, is liable to distress or sale for taxes.

(6) For the purposes of this section, if there is a security interest that is a mortgage on goods that would be liable to distress and sale pursuant to this section if they had not been mortgaged:

- (a) the security interest is not deemed to transfer the goods to the mortgagee; and
- (b) the ownership of the goods is deemed to have remained in the mortgagor.

(7) Goods exempt by law from seizure under execution may not be seized pursuant to the distress warrant unless the goods belong to the person liable to pay the taxes.

(8) A person claiming an exemption pursuant to subsection (7) shall indicate the goods for which an exemption is claimed.

(9) The costs chargeable respecting any action taken pursuant to this section are those payable pursuant to *The Distress Act*.

**“Date for issuing distress warrant**

**262.3(1)** Subject to subsection (2), a distress warrant may not be issued until 30 days after the date on which the tax notice is mailed or delivered to the person liable to pay the tax.

(2) If, before the period mentioned in subsection (1) expires, a northern municipality has reason to believe that a person is about to move out of the northern municipality goods that are to be seized pursuant to a distress warrant, the northern municipality may apply to a justice of the peace for an order authorizing the northern municipality to issue the distress warrant before the period mentioned in subsection (1) expires.

**“Right of entry**

**262.4** A northern municipality attempting to seize goods pursuant to a distress warrant has the same right as a landlord pursuant to *The Landlord and Tenant Act*:

- (a) to break open and enter a building, yard or place to which goods have been fraudulently or clandestinely conveyed; and
- (b) to seize the goods.

**“Notice of seizure**

**262.5** The person placing goods under seizure shall:

- (a) give notice of the seizure to:
  - (i) the person who is liable to pay the tax; or
  - (ii) any adult member of the person’s family at the person’s home; or
- (b) if the person or a family member cannot be found, post a copy of the notice of seizure on a conspicuous part of the property.

**“Right to pay taxes**

**262.6(1)** After goods have been seized pursuant to a distress warrant, any person may pay the taxes.

(2) On payment of the taxes pursuant to subsection (1), the northern municipality shall release the goods from seizure to the person from whom they were seized.

(3) A person may exercise the right pursuant to subsection (1) at any time before the northern municipality sells the goods at a public auction or becomes the owner of the goods pursuant to section 262.8.

**“Right to release goods**

**262.7(1)** After goods have been seized pursuant to a distress warrant, the northern municipality may release the goods from seizure whether or not any part of the taxes for which seizure was made has been paid.

(2) The right of the northern municipality to release goods is without prejudice to the right of the northern municipality to recover, by distress or otherwise, the taxes or the balance of the taxes owing.

(3) After goods are released pursuant to subsection (1), the northern municipality shall post a notice of the release:

- (a) in a conspicuous place in the northern municipality office; and
- (b) on the property where the goods were seized.

**“Sale of seized goods by auction**

**262.8(1)** The northern municipality shall offer for sale at a public auction goods that have been seized pursuant to a distress warrant if the taxes are not paid.

(2) Subject to subsection (5), the northern municipality shall advertise a public auction by posting a notice in at least three public places in the northern municipality near the goods to be sold not less than 10 days before the date of the auction.

(3) The advertisement must specify:

- (a) the date, time and location of the public auction;
- (b) the conditions of sale;
- (c) a description of the goods to be sold; and
- (d) the name of the person whose goods are to be sold.

(4) The advertisement must state that, immediately after the public auction, the northern municipality will become the owner of any goods not sold at the public auction.

(5) If goods seized are of a perishable nature:

- (a) it is not necessary to give 10 days' notice of their sale; and
- (b) the northern municipality may dispose of the goods in any manner that it considers expedient, having regard to the circumstances.

(6) The northern municipality may bid at the sale up to the amount due for taxes and costs.

(7) The public auction must be held not more than 120 days after the goods are seized pursuant to the distress warrant.

(8) The northern municipality may adjourn the holding of a public auction but shall post a notice in accordance with subsections (2) and (3) showing the new date on which the public auction is to be held.

(9) Immediately after the public auction, the northern municipality becomes the owner of any goods offered for sale but not sold at a public auction.

**“Distribution of sale proceeds**

**262.9(1)** The moneys paid for goods at a public auction or pursuant to section 262.8 must be distributed in the following order:

- (a) taxes;
- (b) any lawful expenses of the northern municipality with respect to the goods.

(2) If there are any moneys remaining after payment of the taxes and expenses listed in subsection (1), the northern municipality shall notify the previous owner that:

- (a) there is money remaining; and
- (b) the previous owner may apply to recover all or part of the money remaining.

**“Distribution of surplus sale proceeds**

**263(1)** If a claim is made pursuant to subsection 262.9(2) by the person for whose taxes the goods were seized and the claim is admitted, the surplus must be paid to the claimant.

(2) If a claim to the surplus pursuant to subsection (1) is contested, the northern municipality shall pay the surplus to the local registrar of the court acting at the judicial centre nearest to the northern municipality, who shall retain the money until the respective rights of the parties have been determined by action at law or otherwise.

**“Licence fees recoverable**

**263.1(1)** A northern municipality may levy a licence fee that remains unpaid for 14 days after it becomes payable, with costs, by distress on the licensee’s goods or on the licensee’s interest in goods.

(2) Sections 262.1 to 263 apply, with any necessary modification, to the recovery of the licence fee pursuant to subsection (1).

(3) If, before the 14-day period described in subsection (1) expires, a northern municipality has reason to believe that a person is about to move out of the northern municipality goods that are to be seized, the northern municipality may apply to a justice of the peace for an order authorizing the northern municipality to seize goods before the period for payment expires.

**“Priority of distress**

**263.2** A distress for taxes that are not a lien against property or for a licence fee has priority over a distress for rent by the landlord of the property occupied by the person taxed or licensed, notwithstanding that the landlord’s seizure may be prior in time.

**“Goods in hands of persons other than debtor**

**263.3(1)** A northern municipality may give a distress warrant to the sheriff, bailiff, assignee, liquidator, receiver or trustee with respect to goods liable to seizure for taxes that:

- (a) are under seizure or attachment;
- (b) have been seized by the sheriff or by a bailiff;
- (c) are claimed by or in possession of any assignee for the benefit of creditors or a liquidator, receiver or trustee; or
- (d) have been converted into cash, which is undistributed.

(2) On receipt of a distress warrant pursuant to subsection (1), the sheriff, bailiff, assignee, liquidator, receiver or trustee shall pay the amount of the taxes to the northern municipality in preference and priority to all other fees, charges, liens or claims whatever, except:

- (a) the payment of any fees of a sheriff or bailiff making a seizure; and
- (b) those of the Crown.

(3) Goods in the hands of an executor, administrator, receiver, trustee or liquidator pursuant to a winding-up order are liable only for the taxes that were assessed against the deceased owner or against the company that was being wound up before the date of the death of the owner or the date of the authorized assignment, receiving order or winding-up order, while:

- (a) the executor, administrator, receiver, trustee or liquidator occupies the property; or
- (b) the goods remain on the property.

(4) All taxes mentioned in subsection (3) are a preferential lien and charge on the goods, and on the proceeds of their sale, in priority to every claim, privilege, lien or encumbrance, except that of the Crown.

**“Demolition or removal of certain improvements prohibited**

**263.4(1)** In this section, **‘improvement’** includes any part of an improvement.

(2) No owner shall demolish or remove any improvement with respect to which there are taxes outstanding or that is situated on land with respect to which there are taxes outstanding, without the prior written consent of the northern municipality.

(3) If a person is convicted of a contravention of subsection (2), the convicting judge may assess and order damages against that person in an amount not exceeding the outstanding taxes.

(4) If an improvement is removed contrary to subsection (2), within 12 months after the date of removal, the northern municipality may, by its authorized bailiff:

- (a) seize the improvement in its new situation, and for that purpose enter on the land to which the improvement has been removed for the purpose of severing it from the land, if necessary, and removing it, in which case the improvement is to be restored to its former position; or

(b) distraint on the improvement for the unpaid taxes and costs and sell the improvement in the same manner that goods distrained for taxes may be sold.

(5) The expenses necessarily incurred in seizing and restoring the improvement may be added to the tax roll and collected in the same manner as taxes.

**“Improvements on Crown lands**

**263.5(1)** In this section, ‘**disposition**’ means a disposition as defined in *The Provincial Lands Act*.

(2) Notwithstanding any other provision of this Act or any other Act, improvements on Crown lands in a northern municipality may be sold and disposed of for taxes at the same time and in the same manner as goods distrained for taxes may be sold and disposed of if:

- (a) the Crown lands are held pursuant to a disposition;
- (b) improvements are erected or placed on the Crown lands by the purchaser or the purchaser’s agent; and
- (c) taxes levied by the northern municipality with respect to occupancy of the Crown lands pursuant to the disposition remain unpaid.

(3) The purchaser of an improvement sold and disposed of pursuant to subsection (1) has a free right of entry on the land on which the improvement stands for the purpose of severing it from the land, if necessary, and of removing it.

(4) The northern municipality may:

- (a) bid at the sale up to the amount due for taxes and costs; and
- (b) purchase the improvement.

**“Recovery of taxes removed from tax roll**

**263.6(1)** If the amount of any taxes that has been removed by the council from the tax roll because the amount was uncollectable becomes collectable from the same owner, the council, by resolution, may cause the amount of the taxes to be reinserted into the tax roll.

(2) If the amount of any taxes has been reinserted into the tax roll pursuant to subsection (1), the amount is subject to the same penalties and methods of enforcement of collection as if the amount had not been removed from the tax roll”.

**Section 280 amended**

**9(1) Clause 280(1)(a) is amended:**

**(a) in subclause (i) by striking out “subsection 229.3(7)” and substituting “section 258.5”; and**

**(b) in subclause (ii) by striking out “section 262 or 262.1” and substituting “section 260.8 or 260.9”.**

**(2) Clause 280(9)(b) is amended by striking out “subsection 192(2) or section 201 or 221” and substituting “subsection 200(1) or section 204 or 211”.**

**Section 286 amended**

**10** Clause 286(1)(d) is amended by striking out “Part X” and substituting “Parts X and X.1”.

**S.S. 1993, c.L-33.1, section 56 amended**

**11** Subsection 56(2) of *The Local Improvements Act, 1993* is amended by striking out “section 238 of *The Northern Municipalities Act*” and substituting “Division 6 of Part X.1 of *The Northern Municipalities Act*”.

**Coming into force**

**12** This Act comes into force on January 1, 2009.