

2009

CHAPTER 23

An Act repealing *The Education Property Tax Credit Act* and making amendments to certain Acts consequential to the enactment of *The Education Amendment Act, 2009 (No. 3)*

(Assented to May 14, 2009)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

PART I
Short Title

Short title

1 This Act may be cited as *The Miscellaneous Statutes (Education Property Tax) Repeal and Amendment Act, 2009*.

PART II
Repeal

S.S. 2005, c.E-4.1 repealed

2 *The Education Property Tax Credit Act* is repealed.

PART III
The Cities Act

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

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

Section 2 amended

4 **The following clause is added after clause 2(1)(v):**

“(v.1) ‘**other taxing authority**’ means any local government authority or association for which a city, pursuant to an Act, may be required to levy taxes, and includes:

- (i) a conservation and development area within the meaning of *The Conservation and Development Act*;
- (ii) a public library or regional library as defined in *The Public Libraries Act, 1996*;
- (iii) a school division within the meaning of *The Education Act, 1995*”.

Section 232 amended

5 Section 232 is amended by adding “or a rate mentioned in section 288 of *The Education Act, 1995* for school divisions” **after** “pursuant to section 255”.

Section 256 amended

6(1) Subsection 256(1) is amended by adding “but subject to subsection (3)” **after** “other Act or law”.

(2) Subsection 256(3) is repealed and the following substituted:

“(3) A city shall not apply a mill rate factor pursuant to subsection (1) to the tax required to be levied pursuant to *The Education Act, 1995*”.

Section 263 amended

7 Subsections 263(3) and (4) are repealed and the following substituted:

“(3) A city shall raise the amount mentioned in subsection (1) by adjusting the rate levied within the city on behalf of the other taxing authority pursuant to clause 253(2)(b), either:

(a) in the case of the rate levied on behalf a school division within the meaning of *The Education Act, 1995*, at the rates required by *The Education Act, 1995*; or

(b) in the case of a taxing authority other than a school division, at a uniform rate or, by agreement with that other taxing authority, by means of a uniform rate multiplied by the applicable mill rate factors set pursuant to section 255.

“(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 253(2)(b), subject, in the case of a taxing authority mentioned in clause (3)(b), to any applicable mill rate factors”.

New section 274

8 Sections 274 and 274.1 are repealed and the following substituted:

“Monthly return to Minister of Education

274 On or before the tenth day of each month, every city shall provide a return in the manner and containing the information directed by the Minister of Education to:

(a) the Minister of Education; and

(b) every school division that is wholly or partly within the city”.

Section 360 amended

9 Subclause 360(1)(a)(ii) is repealed and the following substituted:

“(ii) a city employee, other than with respect to the preparation and delivery of monthly returns to the Minister of Education and school divisions pursuant to section 274”.

PART IV
The Municipalities Act

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

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

Section 262 amended

11 Section 262 is amended by adding “or a rate mentioned in section 288 of *The Education Act, 1995* for school divisions” after “pursuant to section 286”.

Section 287 amended

12(1) Subsection 287(1) is amended by adding “but subject to subsection (3)” after “other Act or law”.

(2) Subsection 287(3) is repealed and the following substituted:

“(3) A municipality shall not apply a mill rate factor pursuant to subsection (1) to the tax required to be levied pursuant to *The Education Act, 1995*”.

Section 298 amended

13 Subsections 298(3) and (4) are repealed and the following substituted:

“(3) A municipality shall raise the amount mentioned in subsection (1) by adjusting the rate levied within the municipality on behalf of the other taxing authority pursuant to clause 283(2)(b), either:

(a) in the case of the rate levied on behalf a school division within the meaning of *The Education Act, 1995*, at the rates required by *The Education Act, 1995*; or

(b) in the case of a taxing authority other than a school division, at a uniform rate or, by agreement with that other taxing authority, by means of a uniform rate multiplied by the applicable mill rate factors set pursuant to section 285.

“(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 283(2)(b), subject, in the case of a taxing authority mentioned in clause (3)(b), to any applicable mill rate factors”.

New section 311

14 Sections 311 and 311.1 are repealed and the following substituted:

“Monthly return to Minister of Education

311 On or before the tenth day of each month, every municipality shall provide a return in the manner and containing the information directed by the Minister of Education to:

(a) the Minister of Education; and

(b) every school division that is wholly or partly within the municipality”.

Section 404 amended

15 Subclause 404(1)(a)(ii) is repealed and the following substituted:

“(ii) an employee of a municipality, other than with respect to the preparation and delivery of monthly returns to the Minister of Education and school divisions pursuant to section 311”.

PART V

The Northern Municipalities Act

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

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

Section 256.2 amended

17 Section 256.2 is amended by adding “or a rate mentioned in section 288 of *The Education Act, 1995* for school divisions” **after** “pursuant to section 258.6”.

Section 258.7 amended

18(1) Subsection 258.7(1) is amended by adding “but subject to subsection (3)” **after** “other Act or law”.

(2) Subsection 258.7(3) is repealed and the following substituted:

“(3) A northern municipality shall not apply a mill rate factor pursuant to subsection (1) to the tax required to be levied pursuant to *The Education Act, 1995*”.

Section 259.6 amended

19 Subsections 259.6(3) and (4) are repealed and the following substituted:

“(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:

(a) in the case of the rate levied on behalf a school division within the meaning of *The Education Act, 1995*, at the rates required by *The Education Act, 1995*; or

(b) in the case of a taxing authority other than a school division, at a uniform rate or, by agreement with that 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, in the case of a taxing authority mentioned in clause (3)(b), to any applicable mill rate factors”.

New section 260.8**20 Sections 260.8 and 260.9 are repealed and the following substituted:****“Monthly return to Minister of Education**

260.8 On or before the tenth day of each month, every northern municipality shall provide a return in the manner and containing the information directed by the Minister of Education to:

- (a) the Minister of Education; and
- (b) every school division that is wholly or partly within the northern municipality”.

Section 280 amended**21 Subclause 280(1)(a)(ii) is repealed and the following substituted:**

“(ii) an employee of the northern municipality, other than with respect to the preparation and delivery of monthly returns to the Minister of Education and school divisions pursuant to section 260.8”.

PART VI
Transitional and Coming into Force

Transitional

22(1) Notwithstanding any other Act or law and notwithstanding the terms of any contract or agreement, all agreements made between a municipality and a school division pursuant to section 256 of *The Cities Act*, section 287 of *The Municipalities Act* or section 258.7 of *The Northern Municipalities Act*, as those provisions read before the coming into force of this Act, are terminated.

(2) This Act prevails if there is any conflict between this Act and:

- (a) any other Act or law; and
- (b) any agreement.

(3) Notwithstanding any other Act or law and notwithstanding anything in any agreement, no action or other proceeding lies or shall be instituted against any of the following based on any claim for loss or damage arising from the enactment or application of this Act:

- (a) the Crown in right of Saskatchewan;
- (b) any member or former member of the Executive Council; or
- (c) any officer, director, employee or agent, or former officer, director, employee or agent, of the Crown in right of Saskatchewan.

(4) Every claim for loss or damage resulting from the enactment or application of this Act is extinguished.

Coming into force

23(1) Subject to subsection (2), this Act comes into force on April 1, 2009.

(2) If this Act is assented to after April 1, 2009, this Act comes into force on assent but is retroactive and is deemed to have been in force on and from April 1, 2009.

