

2012

CHAPTER 22

An Act to amend certain Statutes with respect to certain municipal
taxation matters affecting school divisions

(Assented to May 16, 2012)

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

Short title

1 This Act may be cited as *The Miscellaneous Statutes (Municipal
Affairs - Municipal Taxation) Amendment Act, 2012*.

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

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

(2) Subsection 242(1.1) is repealed and the following substituted:

“(1.1) A city shall apply the same incentives that it has provided for by
resolution or bylaw pursuant to subsection (1) to any taxes that the city levies
on behalf of any other taxing authority except for taxes the city levies on
behalf of a school division.

“(1.2) Remission by the city to the other taxing authority of the reduced
amount of taxes collected based on those incentives is remission of those taxes
by the city in full”.

(3) The following subsection is added after subsection 262(4):

“(4.1) If a council exempts property from taxation pursuant to subsection (3)
or (4), the assessment for that property must appear on the assessment roll in
each year of the exemption”.

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

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

(2) Subsection 272(4) is repealed and the following substituted:

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

(3) The following subsection is added after subsection 295(2):

“(3) If a council exempts property from taxation pursuant to subsection (1)
or (2), the assessment for that property must appear on the assessment roll in
each year of the exemption”.

S.S. 2010, c.N-5.2 amended

4(1) *The Northern Municipalities Act, 2010* is amended in the manner set forth in this section.

(2) Subsection 293(4) is repealed and the following substituted:

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

(3) The following subsection is added after subsection 315(2):

“(3) If a council exempts property from taxation pursuant to subsection (1) or (2), the assessment for that property must appear on the assessment roll in each year of the exemption”.

Coming into force

5 This Act comes into force on January 1, 2013.