

2000

## CHAPTER 32

An Act to amend *The Urban Municipality Act, 1984* and to make consequential amendments to *The Assessment Management Agency Act*

(Assented to June 21, 2000)

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 Urban Municipality Amendment Act, 2000*.

**S.S. 1983-84, c.U-11 amended**

**2** *The Urban Municipality Act, 1984* is amended in the manner set forth in this Act.

**Section 2 amended**

**3 Subclause 2(1)(kk)(iv) is repealed and the following substituted:**

“(iv) who is an occupant of land or improvements that are used for business purposes”.

**Section 4 amended**

**4 Subsections 4(10) and (11) are repealed and the following substituted:**

“(10) The minister may, by order, incorporate a resort village if:

(a) after considering the report, if any, respecting the public meeting forwarded to the minister pursuant to subsection (8), the minister is of the opinion that the resort village should be incorporated; or

(b) a vote has been held pursuant to this section and a majority of those voting vote in favour of the incorporation of the resort village.

“(11) If the minister is of the opinion that a resort village with respect to which an application is made should not be incorporated, or if the proposed incorporation is rejected in a vote pursuant to this section:

(a) no subsequent application may be made to incorporate a resort village with substantially the same boundaries until after the expiration of one year after the denial or vote; and

(b) the minister may advise any persons who, in the minister’s opinion, are interested in the disposition of the petition of the decision not to incorporate the proposed resort village”.

**Section 5 amended****5 Subsections 5(5) and (6) are repealed and the following substituted:**

“(5) If an objection is filed with the minister within the time set out in the notice described in subsection (3), the minister may order that a vote of those persons who would, on the day the vote is taken, be electors of the proposed village if it were incorporated be taken on the question of the incorporation of the village.

“(6) The minister may, by order, incorporate a village if:

- (a) the minister is of the opinion that the village should be incorporated; or
- (b) a vote has been held pursuant to this section and a majority of those voting vote in favour of the incorporation of the village”.

**Section 6 amended****6 Subsection 6(1) is repealed.****Section 7 amended****7 Section 7 is amended:**

- (a) in the portion preceding clause (a) by striking out “the Lieutenant Governor in Council or”; and
- (b) in clause (g) by striking out “Lieutenant Governor in Council or”.

**Section 8 amended****8(1) Subsection 8(1) is amended by striking out the portion preceding clause (a) and substituting the following:**

“Where the minister makes an order incorporating a resort village pursuant to section 4 or a village pursuant to section 5:”.

**(2) Subsection 8(2) is amended by striking out “the Lieutenant Governor in Council may, on the request of the council of the rural municipality or the council of the resort village or village, by order, on any terms and conditions that he” and substituting “on the request of the council of the rural municipality or the council of the resort village or village, the minister may, by order, on any terms and conditions that the minister”.**

**Section 13 amended****9(1) Subsection 13(10) is repealed and the following substituted:**

“(10) The minister or the Saskatchewan Municipal Board, as the case may be, may:

- (a) approve an application made pursuant to this section, subject to any terms and conditions that the minister or the Saskatchewan Municipal Board, as the case may be, considers appropriate; or
- (b) reject an application made pursuant to this section”.

**(2) Subsection 13(11) is amended:**

- (a) by striking out the portion preceding clause (a) and substituting: “If the minister or the Saskatchewan Municipal Board, as the case may be, rejects an application pursuant to this section:”;

**(b) in clause (a) by striking out “denial or”; and**

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

“(b) no subsequent application that is substantially similar, in the opinion of the minister or the Saskatchewan Municipal Board, as the case may be, may be made until one year after the rejection”.

**Section 14 amended**

**10(1) Subsection 14(1) is amended by striking out the portion preceding clause (a) and substituting the following:**

“If the minister approves an application made pursuant to subclause 13(7)(a)(i) or, if no application is made pursuant to section 13, after the minister consults with the councils of the municipalities affected by a proposed alteration of boundaries, the minister may, subject to any terms and conditions that the minister considers appropriate, by order:”.

**(2) Subsection 14(2) is amended by striking out “Lieutenant Governor in Council” and substituting “minister”.**

**Section 15 amended**

**11(1) Subsection 15(1) is amended by striking out “On the recommendation of the minister pursuant to subsection 13(10), the Lieutenant Governor in Council may, subject to any terms and conditions that he” and substituting “If the minister approves an application made pursuant to clause 13(7)(b), the minister may, subject to any terms and conditions that the minister”.**

**(2) Subsection 15(2) is amended in the portion preceding clause (a) by striking out “Lieutenant Governor in Council” and substituting “minister”.**

**Section 23 amended**

**12 Section 23 is amended by striking out “Lieutenant Governor in Council or the minister, as the case may be,” and substituting “minister”.**

**Section 24 amended**

**13 Section 24 is amended in the portion preceding clause (a) by striking out “Lieutenant Governor in Council or the minister, as the case may be,” and substituting “minister”.**

**Sections 67 to 69 repealed**

**14 Sections 67 to 69 are repealed.**

**Section 103 amended**

**15(1) Subsection 103(1) is amended by striking out “, including a business that is assessed”.**

**(2) Subsection 103(2) is repealed and the following substituted:**

“(2) The imposing or collecting of licence fees does not prevent:

(a) the assessment of land or improvements held or used by a licensee for business purposes; or

(b) the collection of taxes lawfully imposed on the land or improvements mentioned in clause (a)”.

**Section 105 amended**

**16(1) Clause 105(1)(b) is amended by striking out the portion following subclause (iii).**

**(2) Subsection 105(4) is amended by striking out “Where, pursuant to subsection 240(2), home-based businesses are exempted from business assessment, a” and substituting “A”.**

**Section 107 amended**

**17(1) Subsection 107(2) is repealed and the following substituted:**

“(2) A council shall send a notice of its intention to pass a bylaw pursuant to subsection (1) by ordinary mail to every person whom the council identifies as:

- (a) operating a business in the area proposed to be designated or enlarged pursuant to subsection (1);
- (b) occupying land or improvements used for business purposes in the area mentioned in clause (a); or
- (c) owning land or improvements that are used or intended to be used for business purposes in the area mentioned in clause (a).

“(2.1) The bylaw mentioned in subsection (1) may not be passed if, within 60 days after the day on which the last notice is mailed, the clerk receives a petition signed by:

- (a) at least one-third of the persons who are entitled to a notice pursuant to subsection (2), representing at least one-third of the total land or improvements used or intended to be used for business purposes in the area; or
- (b) any number of persons who are entitled to a notice pursuant to subsection (2), representing at least one-half of the total land or improvements used or intended to be used for business purposes in the area”.

**(2) Subsection 107(3) is amended by striking out “subsection (2) and his” and substituting “subsection (2.1), and the clerk’s”.**

**(3) Subsection 107(4) is amended by striking out “subsection (2)” and substituting “subsection (2.1)”.**

**Section 108 amended**

**18 Subsections 108(2) to (4) are repealed and the following substituted:**

“(2) A board is a body corporate.

“(3) A board consists of:

- (a) at least one person who is a member of the council; and
- (b) any number of other persons:
  - (i) who are electors of the urban municipality; and
  - (ii) who:
    - (A) are assessed for land or improvements used or intended to be used for business purposes in the business improvement district;

(B) occupy for business purposes land or improvements in the business improvement district; or

(C) are nominees of corporations that own land or improvements used or intended to be used for business purposes in the business improvement district or that occupy for business purposes land or improvements in the business improvement district.

“(4) All members of the board are to be appointed by a resolution of the council.

“(5) The council may, by resolution, remove any person appointed pursuant to subsection (4) and appoint another person to replace that person.

“(6) Unless sooner removed from office, a member of the board:

(a) holds office:

(i) until the first meeting of the council after the next general election; and

(ii) until a successor is appointed; and

(b) is eligible for reappointment”.

**Section 108.1 repealed**

**19 Section 108.1 is repealed.**

**Sections 111 and 111.1 repealed.**

**20 Sections 111 and 111.1 are repealed and the following substituted:**

**“Uniform rate or amount**

**111(1)** In this section:

(a) **‘area’** means the floor space of a structure or building and the land appurtenant to it that is occupied by a business or businesses;

(b) **‘rent’** means the consideration paid as base rent for the use or occupation of property, but does not include the cost of utilities, leasehold improvements, taxes, or other payments incidental to the use or occupation of the property, or payments identified as a percentage of sales or revenues.

(2) A council may, by bylaw, authorize a levy or charge on all land and improvements used or intended to be used for business purposes within a business improvement district that the council considers sufficient to raise the amount required for the purposes of the proposed expenditures included in the approved estimates of the board, less any revenues to be received by the board pursuant to clauses 110(a) to (d).

(3) A levy or charge imposed pursuant to subsection (2) must be of:

(a) a uniform rate; or

(b) a uniform amount.

(4) A levy or charge imposed pursuant to subsection (2) may include an allowance for abatements or payments not made pursuant to subsections (7) and (10).

- (5) A levy or charge imposed pursuant to subsection (2) may be collected in the same manner and with the same remedies as provided in this Act for the collection of taxes on land and improvements used or intended to be used for business purposes.
- (6) Notice of any levy or charge imposed pursuant to subsection (2):
- (a) is to be substantially in the form of and may be included in the tax notice mentioned in section 282; and
  - (b) is to be mailed by ordinary mail or delivered to owners of land and improvements in the business improvement district that are used or intended to be used for business purposes.
- (7) The council may provide that, where a levy or charge is imposed pursuant to subsection (2) and a portion of the land, improvements or both is not used for business purposes, a portion of the levy or charge, which is not required to be paid, is to apply to that portion of the land, improvements or both based on one of the following:
- (a) rent that is or would be paid as a portion of all rents;
  - (b) area that is or would be occupied as a portion of all areas.
- (8) The council may adopt a scheme by which any levy or charge imposed pursuant to subsection (2) is apportioned between and payable by tenants, and where the council does so:
- (a) the council may base the portion of the levy or charge payable by each tenant with respect to the land, improvements or both from which the tenant operates his or her business:
    - (i) on the proportion that the tenant's rent bears to the total of all rents payable by tenants who operate businesses in the business improvement district to the same landlord with respect to the same land, improvements or both;
    - (ii) on the proportion that the tenant's area bears to the total of all area that is, or would be, occupied by tenants who operate businesses in the business improvement district from the same land, improvements or both; or
    - (iii) on a combination of subclauses (i) and (ii);
  - (b) the landlord is deemed to be the urban municipality's agent for the collection of the amount, and shall promptly pay over to the urban municipality all amounts collected;
  - (c) notwithstanding the provisions of any lease, the landlord shall collect a levy or charge imposed pursuant to subsection (2) and calculated pursuant to clause (a) of this subsection, in addition to any amounts payable pursuant to the lease, and the tenant shall pay the amount of the levy or charge to the landlord;

- (d) the landlord shall provide information to the urban municipality disclosing the apportionment of the levy or charge among the tenants and any portion of the levy or charge not collected because there is no tenant; and
- (e) the landlord who provides information pursuant to clause (d) may mark the information as confidential financial information for the purposes of clause 18(1)(b) of *The Local Authority Freedom of Information and Protection of Privacy Act*.
- (9) The council may provide that, where a business operated by a landlord occupies premises on the land or improvement or both used for business purposes:
- (a) the landlord is deemed to be a tenant for the purposes of clause (8)(a); and
  - (b) the landlord is required to pay a portion of the levy or charge imposed pursuant to this section based on:
    - (i) the rent that would be paid if the space the landlord occupies were leased; or
    - (ii) the area that would be available to another tenant were it not for the landlord's occupation or use of that area.
- (10) Subject to an abatement of any amount of a levy or charge that is paid but not required to be paid pursuant to subsection (7), any levies or charges payable pursuant to this section are payable at the same time as municipal taxes.
- (11) Where the council adopts a scheme pursuant to subsection (8) and where a levy or charge has not been paid by a landlord to the urban municipality and the urban municipality has reasonable grounds to believe that the tenant has paid the levy or charge to the landlord pursuant to subsection (8), the urban municipality may:
- (a) add the amount of the outstanding levy or charge to the taxes for the land and improvements on which the assessment of the levy or the charge is based; and
  - (b) collect the amount of the outstanding levy or charge in the same manner by which taxes may be collected.
- (12) Where the council determines that any levy or charge imposed pursuant to subsection (2) is to be apportioned among the tenants on the basis of area, notwithstanding, and as an alternative to, any other provision of this section, the council may:
- (a) maintain a list of the operators of businesses in the business improvement district and a schedule of the levies or charges payable by each;
  - (b) for the purposes of the schedule maintained pursuant to clause (a), apportion the amount of the levy or charge payable among the tenants who operate businesses in the business improvement district with respect to the same land, improvements or both, in proportions equal to the proportion that a tenant's area bears to the total of all area that is or would be occupied for business purposes; and

(c) provide a notice of the levy or charge, collect the levy or charge and enforce payment of the levy or charge in the same manner as is provided for in this Act for a business licence fee, with any necessary modification.

(13) A bylaw made pursuant to subsection (2) may exempt any property or class of property from any levy or charge imposed pursuant to subsection (2)".

**Section 237.1 amended**

**21(1) Subsection 237.1(4) is amended by striking out** "preceding January 1 of the current year" **and substituting** "ending September 1 of the previous year".

**(2) The following subsections are added after subsection 237.1(4):**

"(4.1) Subject to subsection (4.2), 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.

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

**Sections 240 to 243 repealed**

**22 Sections 240 to 243 are repealed.**

**New section 243.1**

**23 The following section is added after section 243:**

**"Dispensing with vacancy adjustment**

**243.1(1)** Notwithstanding section 240, where a municipality does not assess businesses, the council may, by bylaw, dispense with the requirements of section 240 to make vacancy adjustments.

(2) A bylaw mentioned in subsection (1) may be made effective on or after January 1, 2000".

**Section 244 amended**

**24(1) Subsection 244(1) is amended:**

**(a) in clause (a) by striking out** ", improvements and businesses" **and substituting** "and improvements";

**(b) in clause (b) by striking out** ", improvement or business" **and substituting** "or improvement";

**(c) in clause (c) by striking out** ", improvement or business, and any phased-in assessed value of the land, improvement or business" **and substituting** "or improvement, and any phased-in assessed value of the land or improvement"; **and**

**(d) by repealing subclause (d)(iii).**

**(2) Subsection 244(2) is repealed and the following substituted:**

"(2) Where two or more persons are the owners or occupants of any land or improvement 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 land or improvement".



**Section 248 amended**

**25(1) Subsection 248(1) is amended by striking out “, improvements or business for the purpose of preparing an assessment roll for any year” and substituting “or improvements”.**

**(2) Subsection 248(4) is amended in the portion preceding clause (a):**

**(a) by striking out “March 1” and substituting “November 1”; and**

**(b) by striking out “January 1” and substituting “September 1”.**

**(3) Subsection 248(6) is repealed and the following substituted:**

“(6) If any land or improvement is sold, the vendor and the purchaser shall notify the assessor or the agency of the sale in the prescribed form”.

**Section 249 amended**

**26(1) Clause 249(1)(b) is amended by striking out “subsection (3)” and substituting “subsections (1.3) and (3)”.**

**(2) The following subsections are added after subsection 249(1):**

“(1.1) When two or more persons are the owners or occupants of any land or improvement 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 clause (1)(b) for the land or improvement.

“(1.2) Any designation made pursuant to subsection (1.1) must be in writing, signed by each owner or occupant of the land or improvement, and delivered to the assessor.

“(1.3) Notwithstanding clause (1)(b) but subject to subsection (3), where an assessor receives a designation in accordance with subsection (1.2), 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 owners or occupants of the land or improvement.

“(1.4) Any designation delivered to an assessor in accordance with subsection (1.2) remains in effect until any owner or occupant of the land or improvement notifies the assessor otherwise, in writing”.

**(3) The following subsection is added after subsection 249(4):**

“(4.1) A bylaw passed pursuant to subsection (3) remains in effect until it is changed or repealed”.

**Section 251 amended**

**27(1) Subsections 251(1) and (1.1) are repealed and the following substituted:**

“(1) A person may give to the secretary of the board of revision a notice of appeal to the board of revision, if the person:

(a) has an interest in any land or improvements or is affected by the valuation or classification of any land or improvements; and

(b) believes that an error has been made in the valuation or classification of the land or improvements or in the preparation or the content of the relevant assessment roll or notice of assessment.

“(1.1) An urban municipality, other taxing authority or the agency may give to the secretary of the board of revision a notice of appeal to the board of revision where the urban municipality, other taxing authority or the agency, as the case may be, believes that an error has been made in the valuation or classification of any land or improvement or in the preparation or the content of the relevant assessment roll or notice of assessment”.

**(2) Clause 251(1.2)(a) is amended by striking out “, improvements or business” and substituting “or improvement”.**

**(3) Subsection 251(4) is amended in the portion preceding clause (a) by adding “reference a specific parcel of land or improvement,” after “must”.**

**(4) Subsection 251(7.1) is amended by striking out “assessor” and substituting “secretary of the board of revision”.**

**Section 252 amended**

**28(1) Subsection 252(3) is repealed.**

**(2) Subsection 252(4) is amended by striking out “, improvement or business” and substituting “or improvement”.**

**Section 253 amended**

**29(1) Clause 253(1)(c) is amended in the portion preceding subclause (i) by adding “subject to subsection (1.1),” before “serve”.**

**(2) The following subsection is added after subsection 253(1):**

“(1.1) After notice has been served pursuant to clause (1)(c), the appellant, the owner named on the assessment roll if other than the appellant, the secretary of the board of revision, and the assessor may agree to have the appeal heard by the board of revision on a date earlier than the date set out in the notice”.

**(3) Subsection 253(2) is repealed and the following substituted:**

“(2) The secretary of the board of revision shall not place an appeal on the list pursuant to subsection (1) unless, in the secretary’s opinion, the appellant has complied with all the requirements set out in section 251, including the requirements for the notice of appeal set out in subsection 251(4).

“(3) Where the secretary of the board of revision is of the opinion that an appellant’s notice of appeal does not comply with subsection 251(4), the secretary shall:

- (a) notify the appellant of the deficiencies in the notice of appeal; and
- (b) grant the appellant an additional period not exceeding 14 days to perfect the notice of appeal”.

## New section 263.2

**30 Section 263.2 is repealed and the following substituted:****“Reconsideration of assessment**

**263.2** On an appeal from a decision of the board of revision with respect to the assessment or classification of land or improvements, the appeal board may adjust, either up or down, the assessment of or change the classification of the land or improvements in order that:

- (a) errors in and omissions from the assessment roll may be corrected; and
- (b) an accurate, fair and equitable entry of assessment for the land or improvements may be placed on the assessment roll”.

## Section 263.3 amended

**31 Subsection 263.3(1) is repealed and the following substituted:**

“(1) A decision made by the board of revision or the appeal board on an appeal of an assessment of any land or improvements applies, to the extent that it relates, to any assessment placed on the assessment roll for the land or improvements 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”.

## Sections 268.1 and 268.2 repealed

**32 Sections 268.1 and 268.2 are repealed.**

## Section 269 amended

**33(1) Clause 269(1)(b) is repealed.**

**(2) Subsection 269(6) is amended by striking out “, improvement or business exempt from taxation pursuant to section 275 cease” and substituting “or improvement that is exempt from taxation pursuant to section 275 ceases”.**

## New section 271

**34 Section 271 is repealed and the following substituted:****“Assessment binding**

**271** If a person assessed has no interest in the land or improvement with respect to which he or she is assessed, the assessment binds the land or improvement but not the person assessed”.

## New section 274

**35 Section 274 is repealed and the following substituted:****“Liability for taxation**

**274** Subject to the other provisions of this Act, taxes are to be levied on land and improvements”.

## Section 275 amended

**36(1) Subsection 275(2) is amended by striking out “, improvements or business” and substituting “or improvement”.**

**(2) Subsection 275(3) is amended by striking out “, improvements or business designated in the bylaw for the purpose of exempting that land, improvements or business” and substituting “or improvement designated in the bylaw for the purpose of exempting that land or improvement”.**

**(3) Subsection 275(4) is amended by striking out “, improvement or business” and substituting “or improvement”.**

**Section 275.1 amended**

**37(1) Subsection 275.1(1) is amended by striking out “, improvements or business” wherever it appears and in each case substituting “or improvements”.**

**(2) Subsection 275.1(3) is amended by striking out “, improvements or business” and substituting “or improvements”.**

**(3) The following subsections are added after subsection 275.1(3):**

“(4) Notwithstanding subsection (1) but subject to subsection (5), where, for the purposes of economic development, a council enters into an agreement pursuant to subsection 275(3) to exempt or partially exempt any land or improvements from taxation, the urban 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 urban municipality levies taxes.

“(5) Where a council enters into an agreement for the purposes mentioned in subsection (4), the council must, 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 urban municipality levies taxes.

“(6) Notwithstanding subsection 275(3), any other taxing authority on whose behalf the urban municipality levies taxes may agree to an extension of an agreement entered into for the purposes mentioned in subsection (4), in which case the taxing authority is deemed to have waived, for the extended term of the agreement, the urban municipality’s obligation to the taxing authority to replace lost tax revenues”.

**Section 278 repealed**

**38 Section 278 is repealed.**

**Section 279.2 amended**

**39(1) Clause 279.2(2)(a) is amended by striking out “, improvements or businesses, or for any class of land, improvements or businesses” and substituting “or improvements, or for any class of land or improvements”.**

**(2) Clause 279.2(3)(b) is amended by striking out “, improvements or businesses, or a class or subclass of land, improvements or businesses” and substituting “or improvements, or a class or subclass of land or improvements”.**

**(3) Subsection 279.2(6) is amended by striking out “, improvements or businesses” and substituting “or improvements”.**

**(4) Subsection 279.2(7) is amended by striking out “, improvements or businesses” and substituting “or improvements”.**

**Section 279.4 amended**

**40(1) Subsection 279.4(1) is amended by striking out “, improvements or business” and substituting “or improvement”.**

**(2) Subsection 279.4(3) is amended by striking out “, improvements or businesses” and substituting “or improvements”.**

**(3) Subsection 279.4(4) is amended by striking out “, improvements or businesses” and substituting “or improvements”.**

**(4) Subsection 279.4(5) is amended by striking out “, improvements or businesses” and substituting “or improvements”.**

**New section 279.5**

**41 The following section is added after section 279.4:**

**“Base tax**

**279.5(1)** Subject to sections 275 and 276, a council may, by bylaw, provide for uniform base amounts of taxes that are to be levied with respect to any land or improvement that is separately recorded on the assessment roll for the purposes of clause 279(a).

(2) The Lieutenant Governor in Council may, by regulation, establish classes of land or improvements for the purposes of this section.

(3) Subject to the approval of the minister, the council of a city may, by bylaw, establish subclasses of land or improvements within the classes established by regulation made pursuant to subsection (2).

(4) Subject to the approval of the minister, the council of an urban municipality may, by bylaw, set subclasses of land and improvements for condominiums, as defined in *The Condominium Property Act, 1993*, within the residential property class as defined in *The Urban Municipality Assessment and Taxation Regulations*.

(5) A bylaw made pursuant to subsection (1) may provide that different amounts of a base tax be applied for different classes of land or improvements, or, where an urban municipality has established subclasses, for different subclasses.

(6) A bylaw made pursuant to subsection (1) may provide that no base tax is payable with respect to a class or subclass.

(7) The council may authorize a levy pursuant to clause 279(a) in addition to any amount collected as a base tax”.

**Section 281 amended**

**42(1) Subsection 281(1) is amended by adding “or treasurer” after “assessor”.**

**(2) Clause 281(2)(c) is repealed and the following substituted:**

“(c) the legal description of the land or improvements with respect to which the person is assessed”.

**(3) Subsection 281(4) is amended in the portion preceding clause (a) by adding “or treasurer” after “assessor”.**

**Section 282 amended**

**43 Subsection 282(1) is repealed and the following substituted:**

“(1) The treasurer shall mail, by ordinary mail, or deliver to each person whose name appears on the tax roll, at the address shown in the tax roll, or to the person’s agent if the address of an agent has been furnished to the treasurer, a notice showing:

(a) the name of the person assessed;

(b) the person’s residential address;

- (c) the legal description of the land or improvements assessed;
- (d) the assessed value of the land or improvements;
- (e) the several rates of taxation for the current year;
- (f) under appropriate headings, the total taxes levied for the current year;
- (g) the arrears of taxes due with respect to the assessed land or improvements; and
- (h) the total taxes due with respect to the assessed land or improvements”.

**Section 283 amended**

**44 Subsection 283(1) is repealed.**

**Section 284 amended**

**45(1) Section 284 is amended by renumbering it as subsection 284(1).**

**(2) Subsection 284(1) is amended:**

**(a) in the portion preceding clause (a) by striking out “, improvements or business on the roll if the roll had not been confirmed, the urban municipality shall adjust the taxes on that land, improvement or business” and substituting “or improvements on the roll if the roll had not been confirmed, the urban municipality shall adjust the taxes on the land or improvements”;**

**(b) in clause (a) by striking out “, improvement or business” and substituting “or improvements”;** and

**(c) in clause (b) by striking out “, improvement or business, the land, improvement or business is” and substituting “or improvements, the land or improvements are”.**

**(3) The following subsection is added after subsection 284(1):**

“(2) 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*”.

**Section 285 amended**

**46(1) Subsections 285(1) and (1.1) are repealed and the following substituted:**

“(1) A council may compromise or abate the whole or a part of a claim of the urban municipality for taxes or other indebtedness by any person to the urban municipality.

“(1.1) Subject to subsection (1.2), where a council compromises or abates a claim of the urban municipality pursuant to subsection (1), the council may compromise or abate the same proportion of a claim of any other taxing authority, on whose behalf the urban municipality levies taxes pursuant to clause 279(b), for taxes or other indebtedness by any person to that taxing authority.

“(1.2) A council may only compromise or abate a claim of another taxing authority pursuant to subsection (1.1) where:

- (a) there has been a change in the land or improvements 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 land or improvements that are 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 ratepayer; or
- (e) the council and other taxing authority agree that the compromise or abatement is in the best interests of the community.

“(1.3) A council that compromises or abates a claim pursuant to subsection (1.1) shall provide the other taxing authority on whose behalf the urban municipality levies taxes pursuant to clause 279(b) with full particulars of the compromise or abatement.

“(1.4) Where a council compromises or abates a claim pursuant to subsection (1) or (1.1), the council may:

- (a) enter into an agreement for payment of any balance owing on any terms that may be agreed on;
- (b) refund any amount already paid; or
- (c) make any other arrangements that are satisfactory to the council”.

**(2) Clause 285(3)(b) is amended by striking out “or any business taxes”.**

**Section 285.1 repealed**

**47 Section 285.1 is repealed.**

**Section 287 amended**

**48 Section 287 is amended:**

**(a) in clause (a) by striking out “land, improvements or business is” and substituting “lands or improvements are”; and**

**(b) in the portion following clause (b) by striking out “, improvements or businesses exempt from taxation, and the grants are calculated on the basis of taxes which would be payable if the lands, improvements or businesses” and substituting “or improvements exempt from taxation, and the grants are calculated on the basis of taxes that would be payable if the lands or improvements”.**

## New section 287.1

**49 The following section is added after section 287:****“Apportionment of taxes where *Indian Act* exemption**

**287.1** Where, pursuant to the *Indian Act* (Canada), land or improvements become exempt from taxation during the year:

- (a) any taxes payable to that date with respect to the land or improvements are to be apportioned between the council and the other taxing authorities on whose behalf the urban 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 land or improvements are to be rebated to the previous owner of the land or improvements by the council and the other taxing authorities on whose behalf the urban 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 land or improvements are abated between the council and the other taxing authorities on whose behalf the urban municipality levies taxes, in shares corresponding to their respective tax rates”.

## Section 293 repealed

**50 Section 293 is repealed.**

## Section 294 amended

**51 Subsection 294(4) is amended by striking out “, improvements or business” and substituting “or improvements”.**

## Section 296 amended

**52(1) Subsection 296(6) is amended:**

- (a) **in the portion preceding clause (a) by striking out “, improvements or business” and substituting “or improvements”; and**
- (b) **in clause (a) by striking out “, improvements or business” and substituting “or improvements”.**

**(2) The following subsection is added after subsection 296(6):**

“(6.1) Subsection (6) applies whether the taxes were levied pursuant to section 279, 279.4 or 279.5”.

## Section 297.1 amended

**53(1) Subsection 297.1(4) is amended by striking out “prescribed by the minister” and substituting “set by the council, by bylaw,”.**

**(2) The following subsection is added after subsection 297.1(4):**

“(5) Any fee set by the council pursuant to subsection (4) is subject to any maximum fee prescribed by the minister for the purposes of that subsection”.

## Section 299 amended

**54 Subsection 299(2) is repealed.**

## Section 299.1 repealed

**55 Section 299.1 is repealed.**



## Section 302 amended

**56 Clause 302(1)(d) is repealed.**

## Section 303 repealed

**57 Section 303 is repealed.**

## Section 333 amended

**58 The following clause is added after clause 333(1)(a.1):**

“(a.2) the Lieutenant Governor in Council may make regulations enabling the minister to make payments of grants to urban municipalities”.

## S.S. 1986, c.A-28.1 amended

**59(1) *The Assessment Management Agency Act* is amended in the manner set forth in this section.**

**(2) Section 2 is amended:**

**(a) in clause (o.1) in the portion preceding subclause (i) by striking out “or business”; and**

**(b) in clause (s):**

**(i) by striking out “or businesses”; and**

**(ii) by striking out “and businesses to determine their physical characteristics and condition” and substituting “to determine the physical characteristics and condition of the property”.**

**(3) Subsection 12(1) is amended:**

**(a) by repealing clause (c.1);**

**(b) in clause (d) in the portion preceding subclause (i) by striking out “and business”;**

**(c) in clause (f) in the portion preceding subclause (i) by striking out “and business”;**

**(d) in clause (i) by striking out “and business”;**

**(e) in clause (j) by striking out “and business”;**

**(f) in clause (k) by striking out “and business”;**

**(g) in clause (m) by striking out “, improvements and businesses” and substituting “and improvements”; and**

**(h) in clause (n.1) by striking out “and business”.**

**(4) Subclause 12(2)(c)(i) is amended by striking out “and businesses”.**

**(5) Subsection 22(1) is amended by striking out “and businesses”.**

**(6) Subsection 22(5.1) is amended by striking out “and business”.**

**(7) Subsection 22(6) is amended by striking out “or business”.**

**(8) Subsection 23(1) is amended by striking out “and businesses for the purpose of making a proper valuation thereof or for the purpose of making a proper business valuation in respect thereof” and substituting “for the purpose of making a proper valuation”.**

**(9) Subsection 23(2) is amended by striking out “, premises or other place” and substituting “or premises”.**

**(10) Subsection 23(3) is amended:**

**(a) in the portion preceding clause (a) by striking out “or a business”;**  
**and**

**(b) in clause (a) by striking out “or a business valuation”.**

**(11) Clause 24(1)(b) is repealed.**

**Coming into force**

**60(1)** Subject to subsections (2) to (5), this Act comes into force on assent.

(2) Sections 17 to 20 and 58 of this Act come into force on assent but are retroactive and are deemed to have been in force on and from January 1, 2000.

(3) Section 23 of this Act:

(a) comes into force on assent but is retroactive and is deemed to have been in force on and from January 1, 2000; and

(b) is repealed on January 1, 2001.

(4) Sections 3, 15 and 16, subsection 21(2), sections 22 and 24, subsection 25(1), and sections 26 to 48, 50 to 57 and 59 of this Act come into force on January 1, 2001.

(5) Subsection 25(3) of this Act comes into force on proclamation.