

The Conservation and Development Act

being

Chapter C-27 of *The Revised Statutes of Saskatchewan, 1978*
(effective February 26, 1979).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER C-27

An Act to assist Conservation and Development of the Agricultural Resources of Saskatchewan

SHORT TITLE

Short title

- 1 This Act may be cited as *The Conservation and Development Act*.

INTERPRETATION

Interpretation

- 2 In this Act:

“area”

- (a) “**area**” means a conservation and development area established pursuant to this Act or any former *Conservation and Development Act*;

“area authority”

- (b) “**area authority**” means a duly elected governing body of an area;

“department”

- (c) “**department**” means the Department of Agriculture;

“election”

- (d) “**election**” means an election of members of an area authority;

“engineer”

- (e) “**engineer**” means an engineer registered and licensed as a professional engineer under *The Engineering Profession Act*, or a person graduated in science or engineering from a recognized university or attending such a university with a view to graduating in science or engineering, who is appointed to a position in the public service of Saskatchewan, or is employed by an agency of the Government of Canada assisting in the conservation and development of the soil and water resources of Saskatchewan;

“minister”

- (f) “**minister**” means the Minister of Agriculture;

“owner”

- (g) “**owner**” means the registered owner of land or a purchaser of land under an agreement for sale thereof or a lessee of provincial land under a lease thereof for a term of five years or more;

“public utility”

- (h) “**public utility**” means a person who owns, operates, manages or controls a system, works, plant, equipment or service:
- (i) for the conveyance of telephone or telegraph messages;
 - (ii) for the conveyance of travellers or goods over a railway or other roadway; or
 - (iii) for the generation, production, transmission, delivery or supply of water, heat, electricity, oil, gas or other hydrocarbons or any other substance, either directly or indirectly, to or for the public.

“secretary treasurer”

- (i) “**secretary treasurer**” means the secretary treasurer of the area authority;

“works”

(j) “works” means any work that is necessary to save, conserve or develop any land or any water resource.

R.S.S. 1965, c.221, s.2; 1972, c.17, s.2; R.S.S. c.C-27, s.2.

PART I

CONSERVATION AND DEVELOPMENT AREAS

Powers of minister to establish areas

3(1) The minister may in his discretion, upon petition or application pursuant to section 5 or without such petition or application, by order establish conservation and development areas if in his opinion land therein is being benefitted or can be benefitted by means of works.

(2) An area may consist of a quarter section of land, or any tract of land or several isolated tracts of land.

(3) An area established under subsection (1) may include land within a drainage district or a water users’ district.

(4) Every area established under subsection (1) shall be entitled “The _____ Conservation and Development Area” and every order establishing an area shall assign a name thereto.

(5) The minister may alter the name of an area upon the request of the area authority and notice of such alteration shall be published in *The Saskatchewan Gazette*.

(6) Where the name of an area is changed the seal theretofore used by the area authority shall continue to be the seal thereof until changed by the area authority.

R.S.S. 1965, c.221, s.3; R.S.S. 1978, c.C-27, s.3.

Publication of notice of establishment

4 The minister shall cause to be published in the *Gazette* a notice of an order establishing an area stating the name assigned thereto and the description of the lands included therein.

1970, c.10, s.2; R.S.S. 1978, c.C-27, s.4.

Petition of application for establishment

5(1) A petition for the establishment of an area, signed by at least two-thirds of the owners of land within the proposed area, may be made to the minister.

(2) The petition shall define the proposed area by setting out each parcel of land to be included therein and shall be accompanied by a statutory declaration of one of the petitioners that the petition is signed by at least the required number of owners of land within the proposed area and that the signatures on the petition are the signatures of the petitioners.

(3) The petition and statutory declaration shall be in the form prescribed by the regulations.

R.S.S. 1965, c.221, s.5; 1970, c.10, s.3; R.S.S. 1978, c.C-27, s.5.

Alteration of disestablishment of area before commencement of election proceedings

6(1) At any time prior to the appointment of a returning officer under section 16, the minister may by order:

- (a) add land to or withdraw land from an area; or
- (b) disestablish an area.

(2) The minister shall cause to be published in the *Gazette* a notice of any order made under subsection (1).

R.S.S. 1965, c.221, s.6; R.S.S. 1978, c.C-27, s.6.

Extension of area

7(1) At any time after the establishment of an area the area authority may, upon resolution passed at a regular or special meeting, present a petition to the minister for the extension of the area.

(2) The petition shall:

- (a) be signed by the chairman and the secretary treasurer of the area authority and at least two-thirds of the owners of lands proposed to be added to the area;
- (b) contain a full description of each parcel of land proposed to be added to the area;
- (c) be accompanied by a copy of the resolution certified under the hand of the secretary treasurer and a statutory declaration of one of the persons signing the petition that the petition is signed by at least the required number of owners of lands proposed to be added to the area and that the signatures on the petition are the signatures of the petitioners.

(3) The petition and statutory declaration shall be in the form prescribed by the regulations.

(4) Upon receipt of the petition the minister may by order, after such inquiries as he deems expedient, add to the area the lands described in the petition.

(5) The minister shall cause to be published in the *Gazette* a notice of the order setting forth a description of the lands added to the area.

R.S.S. 1965, c.221, s.7; 1970, c.10, s.4; R.S.S. 1978, c.C-27, s.7.

Same

8(1) Where lands outside an area are directly or indirectly benefitted by means of works constructed in the area or will be directly or indirectly benefitted by works to be constructed in the area, the area authority may, at a regular or special meeting, pass a resolution requesting the minister to add those lands to the area.

(2) Subject to subsection (4), upon receipt of a copy of the resolution certified under the hand of the secretary treasurer of the area authority the minister may by order, after such inquiries as he deems expedient, add to the area all or any of the lands described in the resolution.

(3) The minister shall cause to be published in the *Gazette* a notice of the order setting forth a description of the lands added to the area.

(4) The minister shall not make an order under subsection (2) until each of the owners of the lands described in the resolution has been given notice of the resolution and has had an opportunity to institute proceedings pursuant to regulations made under subsection (5), and where such proceedings have been instituted in respect of any parcel of land and the decision following upon the proceedings is that the parcel shall not be added to the area the minister shall not include that parcel in the order.

(5) For the purpose of subsection (4) the Lieutenant Governor in Council may make regulations:

(a) prescribing the manner of giving notice of a resolution passed under subsection (1) to owners of lands described in the resolution;

(b) providing for an opportunity for owners of such lands to prevent the addition of their lands to an area, first by way of a request for a review, by the area authority concerned, of the resolution, and next by way of appeal to the Saskatchewan Assessment Commission from the decision of the area authority following upon any such review;

(c) respecting the manner of conducting reviews and appeals under the regulations;

(d) generally for the carrying out of the purpose and intent of this section.

R.S.S. 1965, c.221, s.8; R.S.S. 1978, c.C-27, s.8.

Reduction of area

9(1) At any time after the establishment of an area or the extension of an area the area authority may, at a regular or special meeting, pass a resolution requesting the minister to withdraw from the area the parcels of land described in the resolution.

(2) Upon receipt of a copy of the resolution certified under the hand of the secretary treasurer of the area authority and accompanied by a statutory declaration of an engineer employed in the department that no portion of any of the parcels of land described in the resolution is benefitted by works constructed or will be benefitted by works to be constructed or properly liable to an assessment for the costs of operating, maintaining or repairing any works or of conducting the affairs and business of the area, the minister may by order, after such inquiries as he deems expedient, withdraw from the area the parcels of land described in the resolution or such of them as in his opinion ought to be withdrawn.

(3) The minister shall cause to be published in the *Gazette* a notice of the order setting forth a description of the lands withdrawn from the area.

R.S.S. 1965, c.221, s.9; R.S.S. 1978, c.C-27, s.9.

Transfer of lands

10(1) Two area authorities may, at regular or special meetings, pass complementary resolutions requesting the minister to transfer land described in the resolutions from one of the areas to the other.

(2) Upon receipt of copies of the complementary resolutions, certified under the hand of the secretary treasurers of the area authorities concerned, the minister, after satisfying himself:

(a) that appropriate provisions have been made for transfer of tax funds that have been collected for construction and maintenance purposes on the land involved; and

(b) that satisfactory agreement has been reached for the future construction, operation and maintenance of works associated with the land involved;

may by order, transfer the land involved from one area to the other.

(3) The minister shall cause to be published in the *Gazette* a notice of the order setting forth the nature of the transfer of the land pertaining to each area and a description of the land so transferred.

1970, c.10, s.5; R.S.S. 1978, c.C-27, s.10.

Amalgamation of area

11(1) The minister may by order amalgamate two or more areas upon receipt of copies of resolutions certified by the secretary treasurers of the area authorities concerned and, where an order is so made, notice of the amalgamation setting forth the names of the areas amalgamated and the name and a description of the lands of the new established area shall be published in the *Gazette*.

(2) Where two or more areas amalgamate pursuant to subsection (1), the area authorities of the amalgamated areas shall remain in office until an area authority for the new established area has been elected, as prescribed by the regulations.

(3) The assets and liabilities of the area authorities of the amalgamated areas shall, as of the date of the amalgamation, become the assets and liabilities of the area authority of the new established area.

(4) Section 15 and sections 17 to 21 apply to the membership and election of the area authority of the new established area.

1970, c.10, s.5; R.S.S. 1978, c.C-27, s.11.

PART II**WORKS****Construction and maintenance of works**

12(1) Where the minister is of opinion that construction of works is necessary to save, conserve or develop any land or water resource within an area, he may direct that construction be commenced by the department, or in accordance with any arrangements that may be made between the Government of Canada and the Government of Saskatchewan, or he may enter into a contract with any person or body corporate for the construction of works.

(2) Where an area authority is of opinion that construction of works is necessary to save, conserve or develop any land or water resource within its area it may:

- (a) pass a resolution or bylaw authorizing the construction of such works; and
- (b) subject to the provisions of this Act and *The Water Rights Act*, construct, operate and maintain such works.

R.S.S. 1965, c.221, s.10; R.S.S. 1978, c.C-27, s.12.

Existing works

13(1) Subject to subsection (2), all works heretofore done and deemed by the minister to have been done to save, conserve and develop any of the agricultural resources of the province, and which may be found in any area, may be continued in whole or in part under this Act.

(2) Subsection (1) does not apply to works within a drainage district or water users' district unless the responsibility for the works is assumed by the area authority pursuant to an agreement in writing:

- (a) in the case of a drainage district, between the area authority and the rural municipality responsible for the continuation of the works; or
- (b) in the case of a water users' district, between the area authority and the water users' association responsible for the continuation of the works.

R.S.S. 1965, c.221, s.11; R.S.S. 1978, c.C-27, s.13.

Area authority responsible for maintenance and repair of works

14 The maintenance and repair of any works constructed under authority of section 12 or continued under authority of section 13 shall be under the direction of an engineer employed in the department, and the area authority shall be responsible for such maintenance and repair.

R.S.S. 1965, c.221, s.12; R.S.S. 1978, c.C-27, s.14.

PART III

Area Authority

MEMBERSHIP

Members

15(1) An area authority shall consist of three members or such greater number as may be prescribed by the regulations.

(2) The term of office of members of the area authority shall be prescribed by the regulations.

(3) Where an area includes two or more drainage or subdrainage basins each requiring principal works or more than one system of works extending from or leading to principal works, the minister may, for the purpose of providing for representation of the owners of land in any such basin, cause the area to be divided into divisions by an engineer employed in the department and in such case, without altering the total number of members required by subsection (1), there shall be such number of representatives on the area authority from each division as the minister may by order specify.

(4) Where by reason of an addition of lands to an area it is necessary pursuant to the regulations to increase the membership of the area authority, the minister shall, in accordance with the regulations, appoint the required additional member or members who shall hold office until the next election.

R.S.S. 1965, c.221, s.13; R.S.S. 1978, c.C-27, s.15.

Appointment by minister in certain cases

16(1) Notwithstanding anything in this Act, where an area is established without a petition and includes all the land in a rural municipality and no other land the minister shall by order appoint the members of the council of the municipality as the area authority.

(2) The minister shall cause such order to be published in the *Gazette*.

(3) The council of the municipality may, at a regular or special meeting held at any time after the appointment of the members of the council as the area authority, pass a resolution requesting the minister to appoint a returning officer for the purpose of electing a new area authority.

(4) Upon receipt of a copy of the resolution certified under the hand of the secretary of the municipality the minister may, after such inquiries as he deems expedient, appoint a returning officer for the purpose of such election and sections 20 and 21 shall apply thereto.

(5) The members of the council of the municipality shall continue to constitute the area authority until their successors are elected whereupon the order made under subsection (1) shall be deemed to be revoked.

(6) Where an area to which subsection (1) applies has been extended by the addition thereto of land in an adjacent rural municipality the minister may, on the recommendation of the council of that municipality, appoint one or more members to the area authority to represent that municipality, and a member so appointed shall hold office for such term, and his or their successors shall be appointed or elected in such manner, as may be prescribed by the regulations.

R.S.S. 1965, c.221, s.14; 1970, c.10, s.6; R.S.S. 1978, c.C-27, s.16.

Qualifications of members

17 The members of an area authority shall be owners or occupants of land within the area and of the full age of eighteen years.

R.S.S. 1965, c.221, s.15; R.S.S. 1978, c.C-27, s.17.

ELECTION OF MEMBERS

Appointment of returning officer

18(1) If upon the expiration of thirty days from the date of publication of the notice under section 4 no substantial objection by an owner of land described in the notice has been received by the minister, the minister shall appoint a returning officer for the purpose of an election of members of the area authority.

(2) The Saskatchewan Assessment Commission shall be the sole and uncontrolled judge as to whether any objection received by the minister is or is not a substantial objection.

R.S.S. 1965, c.221, s.16; R.S.S. 1978, c.C-27, s.18.

Persons entitled to vote

19 The persons entitled to vote at an election of members of the area authority shall be those designated by the regulations.

R.S.S. 1965, c.221, s.17; R.S.S. 1978, c.C-27, s.19.

Procedure

20 The proceedings for nomination of candidates for election as members of an area authority and the proceedings preliminary to, during and subsequent to an election, including proceedings in case of a recount, shall be as prescribed by the regulations, and the proceedings so prescribed shall follow, as nearly as may be, the provisions of sections 60, 63 to 71, 74 to 77, 79 to 82, 83 to 97 and 99 to 156 of *The Rural Municipality Act*, omitting inapplicable provisions.

R.S.S. 1965, c.221, s.18; R.S.S. 1978, c.C-27, s.20.

Errors not affecting result of election

21 No election shall be declared invalid by reason of non-compliance with the provisions of the regulations as to the holding of the polls or the counting of the votes or by reason of any mistake in the use of any of the forms prescribed by the regulations or by reason of any other irregularity, if it appears to the minister that the election was conducted in accordance with the principles laid down in the regulations and that such non-compliance, mistake or irregularity did not affect the result of the election.

R.S.S. 1965, c.221, s.19; R.S.S. 1978, c.C-27, s.21.

BODY CORPORATE

Name of area authority

22 Every area authority shall be a body corporate under the name of "The _____ Conservation and Development Area Authority", the blank being filled in to correspond with the name of the area.

R.S.S. 1965, c.221, s.20; R.S.S. 1978, c.C-27, s.22.

POWERS AND DUTIES

General

23 In addition to the powers conferred upon it by this Act the area authority shall have such further powers for the conduct of the affairs and business of the area as may be prescribed by the minister.

R.S.S. 1965, c.221, s.21; R.S.S. 1978, c.C-27,
s.23.

Works

24(1) An area authority shall construct all works authorized to be constructed and shall operate and maintain such works and all works continued pursuant to this Act.

(2) For the purpose of constructing works authorized, the area authority shall have the powers conferred by *The Expropriation Act* insofar as they are applicable to the undertaking and are not inconsistent with this Act or with the authority given to the area authority.

(3) Lands required for the works of an area authority, whether vested in the Crown or in any other person, or any interest in or right or privilege with regard to such land that is so required, may be taken and acquired by the area authority and all the provisions of *The Expropriation Act* shall apply as if they were included in this Act but the minister may impose such terms and conditions as he thinks proper in the public interest in connection with the acquisition under this subsection of any such lands or of any interest in or right or privilege affecting such lands.

(4) Where an area authority considers it desirable to do so it may, instead of proceeding under subsection (3), and where the minister considers it desirable to do so he may on behalf of an area authority:

(a) acquire land required for the works of the area authority, or an interest in such land, by agreement with the owner of the land; or

(b) acquire a right or privilege with regard to land required for the works of the area authority by easement agreement with the owner of the land.

(5) *The Public Utilities Easements Act* applies *mutatis mutandis* with respect to an easement agreement entered into under clause (b) of subsection (4).

(6) Subject to subsection (7), any land, and any interest in or right or privilege with regard to land, acquired under subsection (3) or (4) shall, when no longer required for the purposes of the area, be sold, leased or otherwise disposed of.

(7) Where land or an interest in or a right or privilege with regard to land is to be sold, leased or otherwise disposed of pursuant to subsection (6) it shall if practicable be sold to the person from whom it was acquired.

(8) The area authority may, for the purpose of maintaining and repairing works in the area, acquire any mechanical power by purchase or term contract or otherwise upon such terms and conditions as may be approved by the minister.

(9) In addition to the duties imposed upon it by this Act, the area authority shall perform such work on any or all of the lands within the area as may be required by the minister.

R.S.S. 1965, c.221, s.22; R.S.S. 1978, c.C-27,
s.24.

Election of chairman and appointment of officers

25(1) The area authority shall within sixty days after its election hold a meeting at which it shall elect a chairman from its own number, who shall preside at meetings of the authority.

(2) At the same meeting the area authority shall appoint a secretary treasurer and an auditor and fix the remuneration of the secretary treasurer.

R.S.S. 1965, c.221, s.23; 1970, c.10, s.7; R.S.S. 1978, c.C-27, s.25.

Security by secretary treasurer

26(1) The secretary treasurer shall before entering upon his duties give security to the area authority by a bond or policy of guarantee of a corporation empowered to grant securities, bonds or policies for the integrity and faithful accounting of public officers or servants occupying positions of trust; and such security shall be renewed yearly and may be changed when required by the area authority.

(2) The bond may be in a form approved by the minister and a duplicate thereof shall be forthwith transmitted to the minister.

R.S.S. 1965, c.221, s.24; R.S.S. 1978, c.C-27, s.26.

Meetings

27(1) The area authority shall hold two regular meetings in each year, one before the first day of June and the other not later than the first day of December, and meetings shall be at least four months apart.

(2) A special meeting of the area authority may be called at any time and place by the chairman or by any two members, and due notice thereof shall be given by the secretary treasurer to each member.

(3) A majority of the members of the area authority shall constitute a quorum.

(4) In the absence of the chairman from a meeting, the other members present shall elect one of their number to be chairman of the meeting.

(5) The chairman of a meeting may vote on all questions and a question on which there is an equality of votes shall be deemed to be negatived.

R.S.S. 1965, c.221, s.25; R.S.S. 1978, c.C-27, s.27.

Remuneration of members

28(1) The area authority may by resolution authorize its members to attend conventions and meetings, other than area authority meetings, and to perform duties for the area authority.

(2) Where members of the area authority attend meetings and conventions and perform duties authorized in accordance with subsection (1) or where they attend area authority meetings, the area authority may pass a resolution fixing the amount of:

- (a) the remuneration to be received by members for every day or part of a day;
- (b) the allowance to be received by members for every mile necessarily travelled and for sustenance and accommodation;

while attending such area authority meetings, other meetings or conventions or while performing such duties.

(3) Where the duties of an area authority are of an emergent nature, the payment or non-payment of remuneration and allowances to members of the area authority shall be at the discretion of the area authority and the payment shall be made in accordance with a resolution of the area authority.

(4) No payment shall be made under this section until the member of the area authority claiming payment has filed with the secretary treasurer an itemized account showing the work done, services performed, or meetings and conventions attended, the mileage travelled and sustenance and accommodation claimed and until either the chairman or a resolution of the area authority authorizes payment.

1976-77, c.14, s.1; R.S.S. 1978, c.C-27, s.28.

Fiscal year and audit

29(1) The fiscal year of the area authority shall end on the thirty-first day of December.

(2) The area authority shall cause its books and records to be audited annually, at the expense of the area authority, by an auditor approved by the minister and, upon request, the area authority shall forward a copy of the report of the auditor to the minister.

R.S.S. 1965, c.221, s.27; 1970, c.10, s.9; R.S.S. 1978, c.C-27, s.29.

Claims against area for damages

30(1) An area shall be civilly liable for damages if any land, crop, live stock building or appurtenance is injuriously affected by the exercise of any of the powers conferred upon the area authority by this Act.

(2) Subject to subsection (3), a written notice of a claim for damages mentioned in subsection (1) setting out particulars of the claim shall be served upon or sent by registered mail to the secretary treasurer of the area authority concerned within sixty days after the date the alleged injury occurred or within sixty days after the date the alleged injury became known to the claimant and, where this subsection has not been complied with, the claimant's right to damages for the alleged injury shall be forever barred.

(3) In the case of an infant, a lunatic or a person of unsound mind, the notice of claim shall be served or mailed in accordance with subsection (2) within sixty days after he has ceased to be under the disability or, in case of his death while under disability, within sixty days after his death and, where this subsection has not been complied with, the claimant's right to damages for the alleged injury shall be forever barred.

1970, c.10, s.10; R.S.S. 1978, c.C-27, s.30.

Compensation determined by judge failing agreement

31(1) Where the claimant and the area authority concerned do not agree upon the amount of compensation for damages and the claim has not been barred under section 30, the compensation shall, subject to section 32, be determined by a judge of the district court, upon application to him by either party.

(2) Upon such application the judge shall appoint a time and place for a hearing and notice thereof shall be given by the applicant to the other party at such time and in such manner as the judge directs.

(3) The decision of the judge is final and binding upon all persons concerned, except where leave is granted to appeal from his decision, in which case the judgment of the Court of Appeal is final and binding upon all persons concerned.

1970, c.10, s.10; R.S.S. 1978, c.C-27, s.31.

Arbitration in case of small claims

32(1) Where the amount claimed by the claimant is less than \$500, the amount of compensation payable may, by agreement, be determined by the award of three arbitrators, one of whom shall be appointed by the area authority, one by the claimant and the third by the arbitrators appointed by the area authority and the claimant.

(2) The award of the arbitrators may be filed with the local clerk of the district court and, when so filed, is final and binding on all parties and without appeal.

(3) If within thirty days of agreement to arbitrate the arbitrators have not been appointed or if, upon appointment, within sixty days thereafter an award has not been made, section 31 shall govern.

(4) *The Arbitration Act* shall apply so far as applicable.

1970, c.10, s.10; R.S.S. 1978, c.C-27, s.32.

Annual meeting of owners and occupants

33(1) An annual meeting of the owners and occupants of land within the area shall be held on a day to be fixed each year by the area authority.

(2) The secretary treasurer shall at least fourteen clear days before the day fixed for the annual meeting cause a notice of the meeting, in the following form, to be either:

(a) published in a newspaper circulating in the area and posted in at least two conspicuous places in each rural municipality and local improvement district or portions thereof within the area; or

(b) mailed by first class mail to all owners of land within the area:

NOTICE

ANNUAL MEETING

The _____ Conservation and Development Area.

Notice is hereby given that the annual meeting of The _____ Conservation and Development Area will be held in *(state location or description of the building in which the meeting is to be held)* at *(state name of place)* on ____ day, the ____ day of _____ 19 ____ , at ____ o'clock in the ____ noon.

(3) At the time and place mentioned in the notice the chairman and the secretary treasurer of the area authority shall attend and submit to the meeting their respective reports for the year ending on the preceding thirty-first day of December and the secretary treasurer shall also submit an auditor's report for the year ending on the preceding thirty-first day of December and an interim financial statement for the current year.

R.S.S. 1965, c.221, s.29; 1970, c.10, s.11; R.S.S. 1978, c.C-27, s.33.

PART IV

ASSESSMENTS

Levy for costs of construction, etc.

34(1) In this Part "assessment roll" and "roll" mean the assessment and tax roll mentioned in section 58.

(2) The costs of the construction of works constructed or to be constructed by the area authority, the costs of operating, maintaining and repairing all works constructed or continued in the area pursuant to this Act and the costs of conducting the affairs and business of the area shall be raised through a levy upon the assessed benefitted lands in the area.

(3) Notwithstanding anything in subsection (2), an owner of land liable to a levy in respect of the costs of construction of works may, before the authorization pursuant to section 40 of a loan to meet those costs, pay to the area authority the whole or any portion of the amount of the tax that may be charged against the land in respect of the costs, and thereupon the land shall, where the whole of such amount is paid, not be liable to the levy in respect of the costs or, where a portion of such amount is paid, be liable to a levy to the extent only of the portion remaining unpaid.

(4) Subject to subsection (5), a rate shall be levied equally on each assessed benefitted acre; but where there are, or may be, variations in the benefits, the benefitted acres may be placed in groups on the basis of the benefits derived and in such case the rate shall be the same for each acre in the same assessment group.

(5) The Lieutenant Governor in Council may, if he considers that the lands to be taxed are not or will not be benefitted equally, prescribe the basis on which the lands shall be taxed so that each parcel of land will be taxed equitably in relation to the assessment of each other parcel having regard to the varying degrees to which the respective parcels of land are benefitted or to be benefitted, and thereupon the land shall be taxed on the basis so prescribed.

(6) Where a municipality in which lands in respect of which the area authority proposes to levy a rate are situated agrees to make a grant to the area authority the area authority may accept the grant:

- (a) in lieu of levying the rate against those lands for the current year in which case the area authority shall make no levy for that year; or
- (b) as a reduction in the amount to be raised for the current year by levying a rate on those lands.

(7) Where, in the opinion of the area authority, it is in the interest of owners in the area to provide a fund for the payment of costs that may be incurred, by reason of flooding or other unforeseen conditions, in the construction, operation, maintenance and repair of works and in the conduct of the affairs and business of the area, the area authority may fix a rate to be levied annually against lands that may be benefitted through the incurring of such costs, and the moneys collected shall be deposited by the secretary treasurer in a separate account and shall be used only for the purpose of paying such costs.

1970, c.10, s.12; R.S.S. 1978, c.C-27, s.34.

Works on public utility land

35(1) Where works are to be constructed, replaced, altered or maintained on, through, or over any land controlled by a public utility, the construction, replacement, alteration or maintenance of the works may be carried out in whole or in part by the public utility.

(2) Where the public utility does not exercise its powers under subsection (1) or does not complete the construction, replacement, alteration or maintenance of the works within a reasonable time and without unnecessary delay, the area authority may, after notifying the public utility of its intentions to do so, construct, replace, alter or maintain the works.

1972, c.17, s.3; R.S.S. 1978, c.C-27, s.35.

Assessment and payment of increased costs

36(1) Notwithstanding section 34, a public utility shall be assessed for and shall pay all the increase in cost of the construction, replacement, alteration or maintenance of works that is caused by the existence of the public utility.

(2) Where the amount of increase in cost to be borne by a public utility under subsection (1) cannot be agreed upon between the public utility and the area authority, the Saskatchewan Assessment Commission shall decide the matter, on application to it by either party, and its decision shall be final and binding on the public utility and the area authority.

1972, c.17, s.3; 1973, c.17, s.1; R.S.S. 1978, c.C-27, s.36.

Temporary loans

37(1) The area authority may by resolution authorize the chairman and the secretary treasurer to borrow such sums of money as may be required to meet the current expenditures of the area authority until the taxes for the year can be collected; but the amount borrowed pursuant to this subsection shall not exceed the estimated amount of the taxes receivable in the current year.

(2) A bylaw or resolution providing for an expenditure not included in the current budget and providing for the creation of a debt not payable within the current year shall have no force or effect until it is approved by The Local Government Board; and the Board before giving such approval may require the bylaw or resolution to be submitted to a vote in the manner prescribed for debenture loans.

(3) The Local Government Board may permit the area authority to secure a debt created by a bylaw or resolution under subsection (2) by promissory note or other form of security in favour of any person, institution or corporation and may set the maximum rate of interest payable and the period within which such debt shall be repaid.

1970, c.10, s.12; R.S.S. 1978, c.C-27, s.37.

Power to raise money by debenture loan

38 Subject to sections 39 to 51, the area authority may from time to time raise by way of loan on debenture such amount as may be necessary to meet the costs of works to be constructed by the area authority or to meet the costs of maintaining or repairing or maintaining and repairing any works heretofore or hereafter constructed for the benefit of any of the lands in the area.

R.S.S. 1965, c.221, s.32; R.S.S. 1978, c.C-27, s.38.

Estimate of costs and plan of works, etc.

39(1) Where the area authority is of the opinion that it is necessary to raise money by way of loan on debenture to meet any of the costs mentioned in section 38, the secretary treasurer shall, pursuant to the direction of the area authority and with the assistance of an engineer employed in the department, prepare an estimate of the costs and a plan showing the works, the character of the maintenance and repair deemed necessary and the lands to be benefitted.

(2) The area authority shall transmit the estimate and the plan to The Local Government Board.

R.S.S. 1965, c.221, s.33; R.S.S. 1978, c.C-27, s.39.

Authorization by Local Government Board

40 The Local Government Board shall consider the estimate and the plan, the necessity for or expediency of the works, maintenance and repair, the financial position of the area authority and all such other matters as in its opinion may call for consideration, and shall fix the amount that may be raised by way of loan on debenture and the rate of interest that the debentures shall carry, and authorize the area authority to raise that amount.

R.S.S. 1965, c.221, s.34; R.S.S. 1978, c.C-27, s.40.

Bylaw and notice of authorization

41 Upon receipt of such authorization the area authority shall give two readings to a bylaw, in a form approved by The Local Government Board, providing for raising by way of loan on debenture the amount authorized by the said board and repayment of the loan in such annual instalments, not exceeding thirty, and in such manner, as may be specified by the said board, and shall cause to be published in the *Gazette* a notice of the authorization.

R.S.S. 1965, c.221, s.35; R.S.S. 1978, c.C-27,
s.41.

Power of area authority to give notice of bylaw or hold vote

42(1) Within thirty days after the date of the second reading of the bylaw the area authority may pass a resolution providing for:

- (a) the giving of notice to the persons entitled to vote on the bylaw of its intention to borrow the amount specified in the bylaw on the conditions therein set forth; or
- (b) the holding of a vote on the bylaw.

(2) A notice given pursuant to a resolution passed under subsection (1) shall be in the form prescribed by the regulations, and shall be given by publication in one issue of a newspaper circulating in the area and by posting a copy in at least two widely separated conspicuous places:

- (a) in each township in which any of the land to be assessed for repayment of the loan are situated; and
- (b) in a town or village that by reason of its proximity to such lands is, in the opinion of the area authority, suitable for the purpose.

R.S.S. 1965, c.221, s.36; R.S.S. 1978, c.C-27,
s.42.

Demand for poll

43(1) Within twenty days from the date of the publication of the notice in a newspaper any five persons entitled to vote on the bylaw, or one-quarter of the total number of such persons, whichever is the lesser, but in any case not less than two, may demand that a poll be held for and against the bylaw.

(2) A demand for a poll shall be in writing and shall be delivered to the secretary treasurer who shall forthwith transmit a certified copy thereof to The Local Government Board.

R.S.S. 1965, c.221, s.37; R.S.S. 1978, c.C-27,
s.43.

Duty of secretary treasurer where no poll demanded

44 If a poll is not demanded pursuant to section 43 the area authority shall give the bylaw third reading and finally pass it and the secretary treasurer shall forthwith transmit to The Local Government Board:

- (a) a certified copy of the bylaw under the seal of the area authority;
- (b) a certified copy of the notice given pursuant to section 42 and a statutory declaration of the secretary treasurer proving that the notice was published and posted as required by that section and stating that a poll has not been demanded;
- (c) a statutory declaration showing the lands to be assessed for repayment of the loan.

R.S.S. 1965, c.221, s.38; R.S.S. 1978, c.C-27,
s.44.

Poll

45(1) If a poll for and against the bylaw is to be held pursuant to a resolution passed under clause (b) of subsection (1) of section 42 or is demanded pursuant to section 43 the area authority shall fix a day and time for taking the poll and appoint a returning officer.

(2) The returning officer shall:

- (a) name one or more polling places in the area, which place or places shall be as centrally situated as conveniently may be, or if he deems it advisable for the greater convenience of voters he may divide the area into two or more polling divisions and name one or more polling places for each;
- (b) appoint a deputy returning officer for each polling place and, if necessary, a poll clerk to assist him; and
- (c) appoint the time when and the place where he will sum up the votes given for and against the bylaw.

(3) The area authority shall pay the returning officer, the deputy returning officers and clerks and all the expenses of the voting.

R.S.S. 1965, c.221, s.39; R.S.S. 1978, c.C-27,
s.45.

Notice of poll and forms

46(1) The returning officer shall give notice to the persons entitled to vote of the day and time of polling and the situation of the polling place or places.

(2) The notice shall be in the form prescribed by the regulations and shall be given, in the manner prescribed by subsection (2) of section 42, not less than seven nor more than fourteen days before the date of voting.

(3) The ballot papers, the directions to voters, the poll book and all other documents, notices and forms required for use in connection with the poll shall be in such forms as may be prescribed by the regulations.

R.S.S. 1965, c.221, s.40; R.S.S. 1978, c.C-27,
s.46.

Conduct of poll

47 The poll shall be taken at each polling place and all proceedings thereat and preliminary and subsequent thereto shall be in accordance with this Act and the regulations

R.S.S. 1965, c.221, s.41; R.S.S. 1978, c.C-27, s.47

Qualification of voters

48 The persons entitled to vote shall be:

- (a) the owners of the lands to be assessed for repayment of the loan who are of the full age of eighteen years; and
- (b) in the place of and on behalf of any such owner, his agent under a general power of attorney or under a power of attorney empowering him to deal with the land.

R.S.S. 1965, c.221, s.42; R.S.S. 1978, c.C-27, s.48.

Voters' list

49 The secretary treasurer shall supply to each deputy returning officer before the opening of the poll a certified list of the names of the persons entitled to vote at his polling place and, subject to section 50, no person other than those named in the list or mentioned in clause (b) of section 48 shall be entitled to vote.

R.S.S. 1965, c.221, s.43; R.S.S. 1978, c.C-27, s.49.

Vote by person not on list

50(1) A person who is otherwise entitled to vote and whose name is not contained in the list supplied to the deputy returning officer for the polling division in which the land in respect of which he is entitled to vote is situated may make application to the deputy returning officer for a certificate that his name has not been entered in the list and that he is entitled to vote, and may upon the issue of such certificate proceed to vote.

(2) The deputy returning officer may if he sees fit refuse to grant a certificate to any person until that person takes a declaration setting forth the facts entitling him to vote.

R.S.S. 1965, c.221, s.44; R.S.S. 1978, c.C-27, s.50.

One vote only

51 No person shall vote in more than one polling division.

R.S.S. 1965, c.221, s.45; R.S.S. 1978, c.C-27, s.51.

Result

52 Immediately after summing up the number of votes for and against the bylaw in accordance with the regulations the returning officer shall certify to the area authority the result of the voting.

R.S.S. 1965, c.221, s.46; R.S.S. 1978, c.C-27, s.52.

Recount

53 If it is made to appear to the satisfaction of the minister within seven days of the date of the certificate that a recount should be held and if a deposit, sufficient in his opinion to cover the necessary expenses, is made by the applicant, the minister may direct a recount and the time, place and method of holding the recount shall be, as nearly as may be, such as are prescribed by the regulations for a recount in the case of an election of members of an area authority.

R.S.S. 1965, c.221, s.47; R.S.S. 1978, c.C-27, s.53.

Declaration that bylaw carried

54 Upon the expiration of fourteen days from the issue of the certificate under section 52 or, where a recount is held, from the date of the written statement of the person appointed under the regulations as to the result of the recount, the area authority shall, if two-thirds of the persons entitled to vote who voted on the bylaw have voted in favour thereof, give the bylaw third reading and declare it carried.

R.S.S. 1965, c.221, s.48; R.S.S. 1978, c.C-27, s.54.

Transmission of certified copy of bylaw, etc., to Local Government Board

55 Forthwith after the bylaw is declared carried the secretary treasurer shall transmit to The Local Government Board:

- (a) a certified copy of the bylaw;
- (b) a certified copy of the notice provided for in section 46 and one or more statutory declarations proving the posting of the notice;
- (c) a statutory declaration showing the lands to be benefitted;
- (d) a certified copy of the returning officer's statement as to the result of the poll; and
- (e) where a recount has been held, a certified copy of the written statement of the person conducting the recount as to the result of the recount.

R.S.S. 1965, c.221, s.49; R.S.S. 1978, c.C-27, s.55.

Assent to bylaw and form of debentures

56 Upon receipt of the documents referred to in section 49 and if satisfied that the requirements of this Act have been substantially complied with, The Local Government Board may assent to the bylaw, approve the form of the debentures and specify the manner in which the debentures shall be issued.

R.S.S. 1965, c.221, s.50; R.S.S. 1978, c.C-27, s.56.

Issue of debentures

57(1) Subject to subsection (2), when the bylaw is assented to by The Local Government Board the area authority may issue a debenture or debentures, in the form approved and the manner specified by the said board, to secure the amount of the principal of the loan and the interest thereon as provided for in the bylaw, or of any less amount, upon the terms specified in the bylaw.

(2) The debenture or debentures before being issued shall be sent for registration to the minister, who shall cause a proper record thereof to be kept.

(3) The minister or deputy minister shall thereupon, if satisfied that the bylaw has been assented to by The Local Government Board, register and countersign the debenture or debentures and such countersigning shall be conclusive evidence that the area has been legally constituted and that all the formalities in respect of the loan and the issue of the debenture or debentures have been complied with and the legality of the issue of the debenture or debentures shall be thereby conclusively established and their validity shall not be questioned by any court.

(4) The debenture or debentures and the coupons thereto attached shall be sufficient to bind the area authority and create a charge or lien upon the benefitted lands and lands to be benefitted and the rates and taxes levied under this Act upon those lands.

R.S.S. 1965, c.221, s.51; R.S.S. 1978, c.C-27, s.57.

ASSESSMENT AND TAX ROLL

Preparation of roll

58(1) For the purpose of levying a rate to provide moneys required by the area authority in each year to pay the costs mentioned in section 36, to repay any money borrowed under the authority of section 37 and to pay the instalments of principal and interest payable in respect of debentures, the secretary treasurer shall as soon as possible in each year prepare an assessment and tax roll for the area.

(2) The roll shall be in such form as may be prescribed by the regulations showing:

- (a) the number of assessed benefitted acres;
- (b) the rate to be levied against the assessments as set by resolution of the area authority; and
- (c) the tax payable in respect of each parcel of land.

(3) If the secretary treasurer does not know and cannot, after reasonable inquiry, ascertain the name of any person whose name ought to be entered in the roll, the entry of the word "unknown" therein shall be sufficient for the assessment and taxation of that person.

1970, c.10, s.13; R.S.S. 1978, c.C-27, s.58.

Notice of assessment

59(1) Immediately after the preparation of the assessment roll the secretary treasurer shall mail to each person whose name and address appear on the roll a notice setting forth the land in respect of which he is assessed and the number of acres shown upon the roll as acres to be benefitted, and every such notice shall contain a statement of the last date upon which complaints against the assessment may be lodged with the secretary treasurer.

(2) The secretary treasurer shall enter upon the roll the date on which each notice of assessment was mailed, and such entry is *prima facie* evidence of the fact of mailing and the date thereof.

(3) No assessment shall be invalidated by reason of any error, omission or misdescription in any assessment notice or by reason of the non-receipt of the notice by the person assessed.

(4) Notwithstanding subsection (1), the area authority may, on or before the thirty-first day of January in any year, pass a resolution dispensing with the mailing of assessment notices except in cases where the assessment of land is altered or is a new assessment since the previous assessment notice was mailed, but this shall not affect the right of appeal to the court of revision and to the Saskatchewan Assessment Commission.

(5) Where the mailing of assessment notices has been dispensed with the secretary treasurer shall immediately after the preparation of the assessment roll cause a notice in the following form to be posted in each post office in the area and to be published in a newspaper circulating in the area:

The _____ Conservation and Development Area Authority.
_____ Assessment Roll, 19 ____ .

Notice is hereby given that the assessment roll of The _____ Conservation and Development Area Authority has been prepared and is open to inspection at the office of the secretary treasurer, until the time for giving notice of complaints has expired, from ten o'clock in the forenoon until four o'clock in the afternoon on every juridical day except Saturday.

A person who desires to complain against an assessment or nonassessment may, within twenty days after the date of this notice, notify the secretary treasurer in writing of his complaint in accordance with section 62 of *The Conservation and Development Act*.

Dated this ____ day of _____, 19 ____ .

.....
Secretary treasurer.

.....
Address.

R.S.S. 1965, c.221, s.53; 1970, c.10, s.14; R.S.S. 1978, c.C-27, s.59.

Fraudulent assessment

60 If a secretary treasurer makes a fraudulent assessment or wilfully or fraudulently inserts in the assessment roll the name of a persons who should not be entered therein, or wilfully or fraudulently omits the name of a person who should be inserted therein, or wilfully neglects to perform any duty imposed on him by this Act, he is guilty of an offence and liable on summary conviction to a fine not exceeding \$100.

R.S.S. 1965, c.221, s.54; R.S.S. 1978, c.C-27, s.60.

COURT OF REVISION

Constitution

61(1) The area authority shall form a court of revision for the trial of complaints of any person as to himself or any other person being wrongfully assessed on the roll or omitted therefrom or as to being assessed in respect of property of which he is not the owner or as to the number of acres stated on the roll to be contained in any parcel of land or as to the number of acres thereof to be benefitted.

(2) The secretary treasurer shall be the clerk of the court of revision and shall record all the proceedings thereof.

R.S.S. 1965, c.221, s.55; R.S.S. 1978, c.C-27, s.61.

Complaints

62(1) A person desiring to complain may within twenty days from the date of the mailing of the assessment notice under section 59 notify the secretary treasurer in writing of the particulars and grounds of his complaint.

(2) Every complaint shall be in the following form:

To the Secretary Treasurer of The _____ Conservation and Development Area.

Sir, —I hereby complain against the assessment (or non-assessment) of _____ on the following grounds (*here state grounds of complaint*).

My address for service in connection with this complaint is _____

Dated this ____ day of _____, 19 ____ .

.....

Complainant.

R.S.S. 1965, c.221, s.56; R.S.S. 1978, c.C-27, s.62.

Time and place of hearing

63 The area authority shall fix the time and place when and where it will sit as a court of revision to hear complaints respecting the assessments.

R.S.S. 1965, c.221, s.57; R.S.S. 1978, c.C-27, s.63.

Notice

64(1) The secretary treasurer shall notify each complainant and every person whose assessment is affected by a complaint, of the time and place of the sitting of the area authority to hear complaints.

(2) The notice shall be sent by registered letter to the post office address given in the complaint or, if no address is there given, to the address entered on the assessment roll, at least fifteen days before the sitting of the court of revision.

R.S.S. 1965, c.221, s.58; R.S.S. 1978, c.C-27, s.64.

List of complaints

65 Before the sittings of the court of revision, the secretary treasurer shall prepare a list of the complaints in a form prescribed in the regulations and the list shall be posted at his office and during the sittings at the place where the court of revision is being held.

1970, c.10, s.15; R.S.S. 1978, c.C-27, s.65.

Witnesses

66 The secretary treasurer may, when required to do so, issue a summons to any person to attend as a witness at the court of revision; and if a person so summoned, having been tendered compensation for his time at the rate of \$2 per day and mileage at the rate of ten cents per mile, both ways, where a railway is not available, or actual railway fare, both ways, where a railway is available, fails to attend, or having attended or being present in court refuses to be sworn, if required to give evidence, he is guilty of an offence and liable on summary conviction to a fine not exceeding \$50, but the court of revision may for good and sufficient reason excuse such person from attending and in that event no fine shall be incurred by reason of non-attendance.

R.S.S. 1965, c.221, s.60; R.S.S. 1978, c.C-27, s.66.

Conduct of hearing

67 The complaints shall be heard as far as possible in the order in which they stand upon the list, but the court of revision may adjourn or expedite the hearing of any complaint as it thinks fit.

R.S.S. 1965, c.221, s.61; R.S.S. 1978, c.C-27, s.67.

Nonappearance

68 If the complainant or any other person whose assessment is affected or may be affected by the decision of the court of revision fails to appear in person or by an agent the authority may proceed in his absence, and, unless the complainant or other person has submitted to the court of revision a statement in writing giving in detail his reasons for appealing, its decision shall be final and not subject to review.

R.S.S. 1965, c.221, s.62; R.S.S. 1978, c.C-27, s.68.

Evidence

69(1) It shall not be necessary to hear upon oath the complainant or secretary treasurer or any person complained against, except where the court of revision deems it necessary or proper or where the evidence of such person is tendered on his own behalf or is required by the opposite party.

(2) All oaths necessary to be administered to witnesses may be administered by any member of the court of revision hearing the complaint.

R.S.S. 1965, c.221, s.63; R.S.S. 1978, c.C-27, s.69.

AMENDMENT OF ASSESSMENT ROLL

Amendment of roll

70(1) Forthwith after the conclusion of the sitting the secretary treasurer shall amend the assessment roll in accordance with the decisions of the court of revision.

(2) Every amendment shall be made in ink of a different colour from that of the original roll and shall be verified by the initials of the secretary treasurer.

R.S.S. 1965, c.221, s.64; R.S.S. 1978, c.C-27,
s.70.

Additions to roll

71(1) If at any time not later than three weeks before the date fixed for holding the court of revision it is discovered that any property has been omitted from the assessment roll the secretary treasurer shall forthwith notify the owner thereof by registered letter that application will be made to the court of revision to add his name and the property to the roll and that he is required to attend the court of revision to show cause why he should not be assessed in respect of the property.

(2) After notice has been given under subsection (1) and after the expiration of the time mentioned in the notice or if the person is not known then without notice the area authority may, unless good cause is shown to the contrary, assess the owner of the property, and direct the secretary treasurer to enter the property upon the assessment roll with the name of the owner, if known, together with particulars as to the area to be benefitted and any other necessary or proper particulars.

(3) Upon the entry being made the owner shall be deemed to have been duly assessed.

R.S.S. 1965, c.221, s.65; R.S.S. 1978, c.C-27,
s.71.

Roll valid and binding

72(1) The roll as finally passed by the court of revision shall be valid and bind all parties concerned notwithstanding any defect, error or mis-statement in or with regard to the roll, or any defect, error or mis-statement in any notice required by this Act or any omission to deliver or transmit such notice.

(2) The assessment roll as revised under the foregoing provisions shall be the revised assessment roll of the area unless it is altered by the Saskatchewan Assessment Commission under the provisions of this Act as to appeals, or otherwise altered pursuant to this Act.

R.S.S. 1965, c.221, s.66; R.S.S. 1978, c.C-27,
s.72.

Alteration or cancellation of tax

73(1) When it appears to the area authority that the assessment of any parcel of land in the area is erroneous, owing to some factor that ought to have been taken into consideration having been omitted from consideration at the time of the general assessment, or when the assessment then made has resulted in injustice owing to the fact that any parcel of land is not to be benefitted or any work thereon has been discontinued, or for any other reason, then the authority may, with the consent of the council of the municipality responsible for collecting the tax, or the Minister of Municipal Affairs in respect of a local improvement district, alter or cancel the amount of tax otherwise payable.

(2) No alteration in or cancellation of an amount of tax under this section shall be subject to appeal.

(3) In making any alteration in or cancellation of an amount of tax the area authority may, with the consent of the municipal council or the Minister of Municipal Affairs, as the case may require, make such refund of taxes paid prior to the change as may seem equitable to the authority and the council or the Minister of Municipal Affairs.

(4) The area authority may at any time correct any gross and palpable errors in the roll, and any corrections so made shall be initialed by the secretary treasurer.

(5) When it appears to the area authority that the payment of all or part of the tax and penalties, if any, on all or any portion of any parcel of land in the area would work an injustice or hardship on the owner, the authority may, with the consent of the municipal council or the Minister of Municipal Affairs, as the case may require, cancel or refund all or part of the tax and penalties, if any, owing or paid.

1970, c.10, s.16; R.S.S. 1978, c.C-27, s.73.

APPEAL FROM COURT OF REVISION TO SASKATCHEWAN ASSESSMENT COMMISSION

Right of appeal

74 Subject to section 68, an appeal lies to the Saskatchewan Assessment Commission not only against a decision of the court of revision on a complaint but also against the omission, neglect or refusal of the court of revision to hear or decide a complaint.

R.S.S. 1965, c.221, s.68; R.S.S. 1978, c.C-27, s.74.

Proceedings on appeal

75 In all appeals under section 74 the proceedings shall be as follows:

Notice of appeal

1. where the decision of the court of revision is given at the time of the hearing, the appellant shall in person or by agent serve upon the secretary treasurer within fourteen days after the decision of the court a written notice of his intention to appeal to the commission;

Same

2. where the decision of the court of revision is not given at the time of the hearing, the secretary treasurer shall forward a notice of the decision to the appellant by registered letter, and the appellant shall serve his notice of intention to appeal, within fourteen days after the date of the registration of the letter;

Same

3. in case of the omission, neglect or refusal of the court of revision to hear or decide a complaint the appellant shall serve his notice of intention to appeal, within fourteen days after the completion of the sittings of the court;

Same

4. the appellant shall in any case forward a copy of the notice to the Saskatchewan Assessment Commission within the time limited by paragraph 1, 2 or 3 for serving the notice;

List of appeals

5. the secretary treasurer shall, immediately after the time limited for service of the notice, forward a list of all appeals to the secretary of the commission and the commission shall fix a day and place for the hearing of the appeals;

Notification of parties interested

6. the secretary treasurer shall, immediately upon being notified by the commission of the day fixed for the hearing of the appeals, give notice in writing to all parties interested in the appeals respectively of the time and place fixed by the commission for the hearing of the appeals;

Time of notice

7. such notice shall be posted by registered mail to the post office address of the appellant as stated in his complaint, at least fifteen days before the day fixed for the hearing of the appeals; provided that if the secretary treasurer fails to have the required service of the notice made or to have it made in proper time, the commission may direct the service to be made for a subsequent day then to be fixed by it for the hearing of the appeal;

Posting of notice

8. the secretary treasurer shall also, immediately upon being notified by the commission of the day fixed for the hearing of the appeals, cause a conspicuous notice to be posted in his office containing the names of all the appellants and persons against whose assessments appeals have been taken, brief statements of the grounds or causes of the appeals and the time and place fixed by the commission for the hearing of the appeals;

Secretary treasurer to be clerk of commission

9. the secretary treasurer shall be the clerk of the commission at its sittings for hearing the appeals and may issue notices to parties and witnesses to attend and to produce documents;

Persons served with notice required to attend

10. every person served with notice shall attend pursuant to the notice, and the notice shall be of the same force and effect as a subpoena;

Hearing and determination of appeals

11. at the time appointed the commission shall hear the appeals and it may adjourn the hearing from time to time and defer the decision thereon at pleasure, but all appeals shall be determined before the first day of August; and all deferred decisions shall be in writing and when given shall be filed with the secretary treasurer;

Production of roll

12. the person having charge of the assessment roll passed by the court of revision shall appear at the hearing and produce the roll and all papers and writings in his custody connected with the matter of appeal, and the roll shall be confirmed, altered or amended in accordance with the decision of the commission if then given, and the chairman or, in his absence, another member of the commission shall write his initials opposite any part of the roll in which a mistake, error or omission is corrected or supplied; and if the commission reserves its decision the secretary treasurer shall after the decision is given forthwith alter and amend the roll in accordance with the decision and write his name or initials opposite every alteration or correction;

Powers of commission

13. in the proceedings the commission shall possess all such powers for compelling the attendance and for the examination on oath of all parties, whether claiming or objecting or objected to, and all other persons whomsoever, and for the production of books, papers, rolls and documents and for the enforcement of its orders and decisions, as belong to or might be exercised by a judge of the district court in respect of any civil proceeding in that court;

Inspection of property

14. the commission may inspect any property that is the subject of an appeal and may base its decision wholly or in part upon such an inspection;

Cost of proceedings

15. the costs of a proceeding before the commission shall be paid by or apportioned between the parties in such manner as the commission thinks proper, and where costs are ordered to be paid by any party payment thereof may be enforced by execution to be issued in the same manner as upon a judgment for costs in the district court;

Same

16. no costs shall be awarded except the costs of witnesses and of procuring their attendance and the costs of issuing and of enforcing execution, and such costs shall be on the same scale as costs in a civil proceeding in the district court;

Decision final

17. subject to section 77 the decision of the commission shall be final and conclusive in every case upon which it adjudicates.

R.S.S. 1965, c.221, s.69; R.S.S. 1978, c.C-27, s.75.

Filing of decisions

76 The local clerk of the district court at any judicial centre shall, at the request of the commission or any party interested, file the orders and decisions of the commission in the same manner as if they were orders or decisions of the court.

R.S.S. 1965, c.221, s.70; R.S.S. 1978, c.C-27, s.76.

STATED CASES FROM SASKATCHEWAN ASSESSMENT COMMISSION TO
COURT OF APPEAL

Stated case for opinion of Court of Appeal

77(1) Any party to the proceedings before the Saskatchewan Assessment Commission may, within thirty days after the decision of the commission, by writing addressed to the secretary of the commission, request the commission to submit a case for the opinion of the Court of Appeal on a question of law only, and a party making such request shall at the same time deposit with the secretary of the commission the sum of \$10 as security for costs.

(2) A judge of the Court of Appeal may, before or after the expiration of the time allowed by subsection (1) for requesting a stated case, enlarge the time for making such request.

(3) Within fifteen days after the receipt of such request and deposit, the commission shall submit in writing a stated case for the opinion of the court.

(4) The costs of and incidental to a stated case shall be in the discretion of the court.

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CONSERVATION AND DEVELOPMENT

(5) Where a case is stated, the secretary of the commission shall forthwith file the case with the registrar of the court, who shall enter the case for argument before the court.

(6) The court shall hear and determine the question and within thirty days give its opinion and cause it to be forwarded to the commission, but the court may, if it thinks fit, cause any case to be remitted to the commission for amendment, and thereupon the commission shall amend the case accordingly and the opinion of the court shall be delivered after the amendment.

R.S.S. 1965, c.221, s.71; R.S.S. 1978, c.C-27,
s.77.

Correction of roll

78 After receipt of the opinion of the court on a stated case, the commission shall, if the opinion is at variance with the conclusion at which it had arrived, direct the secretary treasurer of the area authority to make the necessary amendment to the assessment roll in accordance with the opinion, and the secretary treasurer shall forthwith do so.

R.S.S. 1965, c.221, s.72; R.S.S. 1978, c.C-27,
s.78.

BINDING EFFECT OF ASSESSMENT ROLL

Binding effect of amended roll

79 When the roll is finally completed the secretary treasurer shall over his signature enter at the foot of the last page of the roll the following certificate, filling in the date of the entry: "Roll finally completed this ____ day of _____, 19 ____", and the roll as thus finally completed and certified shall be valid and bind all parties affected, notwithstanding any defect, error or mis-statement in or with regard to the roll, or any defect, error or mis-statement in any notice required by this Act or any omission to deliver or transmit such notice.

R.S.S. 1965, c.221, s.73; R.S.S. 1978, c.C-27,
s.79.

Evidence of roll

80 A copy of the roll or of any portion thereof written or printed without any erasure or interlineation and certified to be a true copy by the secretary treasurer, shall be received as *prima facie* evidence in any court of justice without the production of the original assessment roll.

R.S.S. 1965, c.221, s.74; R.S.S. 1978, c.C-27,
s.80.

COLLECTION OF RATES

Copy of portion of roll or statement respecting roll to be forwarded to municipalities and Minister of Municipal Affairs

81 Subject to section 83, the secretary treasurer shall, not later than the thirty-first day of May, forward to the secretary treasurer of each municipality and to the Minister of Municipal Affairs on behalf of each local improvement district in which land to be taxed is situated:

- (a) a copy of the relative portion of the roll certified by him to be a true copy; or
- (b) where the rate to be levied in respect of a municipality or local improvement district remains the same as for the year immediately preceding, a statement to that effect; or
- (c) where the rate to be levied in respect of a municipality or local improvement district remains substantially the same, a statement to that effect with a list of any additions or changes.

1970, c.10, s.17; R.S.S. 1978, c.C-27, s.81.

Entries in municipal and local improvement district tax rolls

82 Upon receipt of the portion of the assessment roll, or the statement, or the statement and list, mentioned in section 81, the secretary treasurer of the municipality or the Minister of Municipal Affairs, as the case may be, shall:

- (a) enter upon the tax roll of the municipality or local improvement district opposite the description of each parcel of land assessed, the amount to be levied thereon as shown in the portion of the last assessment roll and in the list or lists, if any, received by him; and
- (b) notify each owner of land affected of the amount so entered.

R.S.S. 1965, c.221, s.76; R.S.S. 1978, c.C-27, s.82.

Procedure where complaints, etc., pending

83 Where at the time of compliance with section 81 the assessment roll has not, by reason of pending complaints, appeals or stated cases, been finally completed and certified in accordance with section 79 the secretary treasurer shall:

- (a) where clause (a) of section 81 applies, omit from the relative portion of the assessment roll therein mentioned the parcels of land in respect of which the roll has not been finally completed; or
- (b) where clause (b) or (c) of section 81 applies, include in the statement therein mentioned a list of the parcels of land in respect of which the assessment roll has not been completed;

and with respect to each such parcel of land section 82 shall be deemed to have been suspended until the secretary treasurer of the municipality or the Minister of Municipal Affairs, as the case may be, receives from the secretary treasurer of the area authority a statement setting forth the particulars entered in the assessment roll with respect to that parcel of land in accordance with the decision following upon the complaint, appeal or stated case relating thereto.

R.S.S. 1965, c.221, s.77; R.S.S. 1978, c.C-27, s.83.

Payment to area authority of amounts collected

84 The secretary treasurer of the municipality and the Minister of Municipal Affairs shall before the tenth day of each month remit the amounts collected to the secretary treasurer of the area.

R.S.S. 1965, c.221, s.78; R.S.S. 1978, c.C-27, s.84.

Recovery of taxes

85 All taxes imposed upon lands under this Act shall upon the entry of the amounts upon the tax roll of a municipality or local improvement district be deemed to be a tax, not subject to appeal, payable to the municipality or to the Minister of Municipal Affairs and except in the case of provincial lands shall be and constitute a lien upon the lands upon which they are respectively imposed; and the like proceedings, remedies and penalties for and in respect of the payment or non-payment of the taxes may be taken, acted upon and imposed in the like manner, within the same time and by the same persons and tribunals as if the taxes were in fact and in law taxes owing to the municipality or the said minister.

1970, c.10, s.18, R.S.S. 1978, c.C-27, s.85.

ASSESSMENT AND TAXATION OF LANDS ADDED TO AREA

Addition of lands to roll

86 When in any year lands are, after the roll that year has been prepared, added to the area, the secretary treasurer shall forthwith add to the roll such of the said lands as are liable to be assessed and taxed for that year, and section 34, subsections (2) and (3) of section 58 and sections 59 to 85 shall apply *mutatis mutandis* with respect to the assessment of the lands added to the roll and the collection of the taxes to be imposed on those lands.

1970, c.10, s.19; R.S.S. 1978, c.C-27, s.86.

GENERAL

Offences and penalties

87(1) Every person who interferes with, molests or hinders any person lawfully engaged in the construction or maintenance of works or in carrying out any of the provisions of this Act or the regulations is guilty of an offence and liable on summary conviction to a fine not exceeding \$25, or to imprisonment for a term not exceeding sixty days, or to both fine and imprisonment.

(2) Every person who carelessly or willfully or without authority tampers with any of the works in an area or without authority does anything that may interfere in any way with the operation of any works in an area is guilty of an offence and liable on summary conviction to a fine not exceeding \$200, or to imprisonment for a term not exceeding one year, or to both fine and imprisonment.

R.S.S. 1965, c.221, s.81; R.S.S. 1978, c.C-27, s.87.

Agreements respecting construction or works, etc.

88(1) The minister may direct that such agreements as appear to him advisable for the benefit of owners and occupants of land in any area be made, upon terms and conditions agreed to by such owners and occupants, in order to enable or facilitate the construction of any works or series of works or the undertaking of any other measure for the conservation and development of agricultural resources in the area.

(2) The minister may delegate to the board the power conferred upon him by subsection (1).

R.S.S. 1965, c.221, s.82; R.S.S. 1978, c.C-27, s.88.

Official trustee

89(1) The Lieutenant Governor in Council may appoint an official trustee to conduct the affairs of any area.

(2) For the purposes of this Act the trustee shall be deemed to be the area authority and shall have all the powers conferred by this Act upon or otherwise possessed by the authority or its officers.

(3) The trustee shall be remunerated out of the funds of the authority or otherwise as the Lieutenant Governor in Council may decide.

(4) The Lieutenant Governor in Council may remove the official trustee and appoint in his place another official trustee or order an election of a new authority or in some other manner provide for the resumption of the conduct of the business of the authority by a board of trustees and give all necessary or proper directions consequent thereon.

R.S.S. 1965, c.221, s.83; 1967, c.46, s.3; R.S.S. 1978, c.C-27, s.89.

Disorganization of area

90(1) A petition for the disorganization of an area signed by at least two-thirds of the persons whose names appear upon the last assessment roll may be presented to the area authority.

(2) Upon receipt of a petition the area authority shall make an application to the minister for an order disorganizing the area and shall at the same time file a statement of its assets and outstanding indebtedness, and the minister, if satisfied that the continuation of the area will not further the conservation and development of the agricultural resources therein, shall, subject to subsection (3), by order dissolve the area authority and disorganize the area, and thereupon the area shall for all purposes cease to exist.

(3) No order shall be made under subsection (2) until all indebtedness of the area authority has been paid and the area authority has disposed of its assets in a manner approved by the minister.

(4) Subject to subsection (5), where in respect of an area no area authority has been in office for a period of not less than three years the minister may by order, notice of which shall be published in the *Gazette*, disorganize the area and thereupon the area shall for all purposes cease to exist.

(5) Before disorganizing an area under subsection (4) the minister may by order make such provision as he deems necessary for the adjustment, settlement and disposition of all matters that may arise out of the disorganization, including the disposition of the assets and settlement of the liabilities of the area authority formerly in office, and where any property of that area authority is to be transferred to another area authority or to a municipality or to the Minister of Municipal Affairs on behalf of a local improvement district the Minister of Agriculture may order that the title to and rights in respect of that property shall be vested in the other area authority or in the municipality or in the Minister of Municipal Affairs on behalf of the local improvement district, as the case may require, and every decision of the Minister of Agriculture with respect to such adjustment, settlement and disposition shall be final and binding on all parties concerned.

R.S.S. 1965, c.221, s.84; R.S.S. 1978, c.C-27,
s.90.

Regulations

91(1) For the purpose of carrying out the provisions of this Act according to their true intent and of supplying any deficiency therein, the Lieutenant Governor in Council may make regulations and orders not inconsistent with the spirit of this Act which shall have the same force and effect as if incorporated herein.

(2) Without limiting the generality of subsection (1), the Lieutenant Governor in Council may make regulations and orders:

- (a) prescribing the form of the petition for the establishment or disorganization of an area;
- (b) prescribing the form of the statutory declaration to accompany the petition for the establishment of an area;
- (c) subject to section 20, prescribing the proceedings for nomination of candidates for election as members of an area authority and the proceedings preliminary to, during and subsequent to an election including proceedings in case of a recount.

R.S.S. 1965, c.221, s.85; R.S.S. 1978, c.C-27,
s.91.