

## PART II

# REVISED REGULATIONS OF SASKATCHEWAN

### CHAPTER N-5.1 REG 12

#### *The Northern Municipalities Act*

Sections 194.02, 194.1, 195, 195.1, 229.2, 229.3, 229.4 and 286.01

Order in Council 685/96, dated October 8, 1996

(Filed October 9, 1996)

#### PRELIMINARY

##### Title

**1** These regulations may be cited as *The Northern Municipality Assessment and Taxation Regulations*.

##### Interpretation

**2** In these regulations:

- (a) “**Act**” means *The Northern Municipalities Act*;
- (b) “**another taxing authority**” or “**other taxing authority**” means a taxing authority on whose behalf a northern municipality levies a rate pursuant to clause 229(1)(b) of the Act, and includes a school division, a municipal public library board, and the province with respect to any levy pursuant to sections 5 and 6 of *The Hospital Revenue Act*.

#### PROPERTY CLASSES AND PERCENTAGE OF VALUES

##### Classes of property

**3** The following classes of property are prescribed for purposes of subsection 194.02(2) of the Act:

- (a) LAND, which includes all land;
- (b) IMPROVEMENTS, which includes all improvements.

##### Percentages of value

**4** The following percentages of value are applicable to the classes of property prescribed in section 3, for the purposes of subsection 194.02(5) of the Act:

- (a) LAND - 60%;
- (b) IMPROVEMENTS - 100%.

##### Tax phase-in and minimum tax

**5** The following classes of land and improvements are prescribed for the purposes of tax phase-in pursuant to subsection 229.2(6) and minimum tax pursuant to subsection 229.4(3) of the Act:

- (a) AGRICULTURAL, which includes only:
  - (i) land and improvements, other than occupied dwellings, for which the predominant potential use, or use, is the production of agricultural products; or

- (ii) any other land that is not developed for any use, has been left in or is being returned permanently to its native state or cannot be used for agricultural purposes;
- (b) RESIDENTIAL, which, except for land and improvements classified as SEASONAL RESIDENTIAL, includes only land and improvements used or intended to be used for, or in conjunction with, a residential purpose, including vacant land subdivided into lots for residential use, provided that where land is used as a yardsite in conjunction with a purpose mentioned in clause (a), three acres of that land is to be classified as RESIDENTIAL;
- (c) SEASONAL RESIDENTIAL, which includes:
  - (i) only land and improvements:
    - (A) used or intended to be used for, or in conjunction with, both residential and recreational purposes;
    - (B) located in recreational subdivisions or in the Northern Saskatchewan Administration District outside of the boundaries of towns, northern villages, northern hamlets and northern settlements;
    - (C) normally used for a maximum of six months in any year, as determined by the municipal assessor; and
    - (D) not being the principal residence in Canada of the occupant; and
  - (ii) land and improvements for seasonal camps, seasonal tourist camps and outfitters;
- (d) COMMERCIAL AND INDUSTRIAL, which includes only land and improvements:
  - (i) used or intended to be used for business purposes;
  - (ii) used or intended to be used for institutional, government, recreational or cultural purposes;
  - (iii) used or intended to be used for mines or petroleum oil wells and gas wells; or
  - (iv) not specifically included in another class.

**Mill rate factors**

**6** The following classes of assessment of land and improvements are prescribed for the purposes of mill rate factors pursuant to subsection 229.3(3) of the Act:

- (a) AGRICULTURAL, which includes only the assessments of:
  - (i) land and improvements, other than occupied dwellings, for which the predominant potential use, or use, is the production of agricultural products; or
  - (ii) any other land that is not developed for any use and cannot be used for production of agricultural products;

(b) RESIDENTIAL, which, except for land and improvements classified as SEASONAL RESIDENTIAL, includes only the assessments of land and improvements used or intended to be used for, or in conjunction with, a residential purpose, including vacant land subdivided into lots for residential use, provided that where land is used as a yardsite in conjunction with a purpose mentioned in clause (a), three acres of that land is to be classified as RESIDENTIAL;

(c) SEASONAL RESIDENTIAL, which includes:

(i) only the assessments of land and improvements:

(A) used or intended to be used for, or in conjunction with, both residential and recreational purposes;

(B) located in recreational subdivisions or in the Northern Saskatchewan Administration District outside of the boundaries of towns, northern villages, northern hamlets and northern settlements;

(C) normally used for a maximum of six months in any year, as determined by the municipal assessor; and

(D) not being the principal residence in Canada of the occupant; and

(ii) the assessments of land and improvements for seasonal camps, seasonal tourist camps and outfitters;

(d) COMMERCIAL AND INDUSTRIAL, which includes only the assessments of land and improvements:

(i) used or intended to be used for business purposes;

(ii) used or intended to be used for institutional, government, recreational or cultural purposes;

(iii) used or intended to be used for mines or petroleum oil wells and gas wells; or

(iv) not specifically included in another class.

**Assessor may determine**

7(1) The municipal assessor, where one use is clearly distinct from the predominant use and is not integrated with or directly related to the predominant use, may:

(a) determine that portions of any land or improvements or both that include more than one use, or portions of its assessment, belong to different classes established pursuant to these regulations; and

(b) apportion the fair value assessment of the land, improvements or both among those classes.

(2) Pursuant to section 192 of the Act, if the assessor determines that portions of any land or improvements or both, or portions of its assessment, belong to different classes established pursuant to these regulations, land, improvements or both may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion of the land, improvements or both within a class.

**Date of classification**

**8** Lands and improvements, and the assessments of land and improvements, are to be classified as belonging to the classes established pursuant to these regulations, in each year as of January 1, except for a new improvement or a newly subdivided parcel that is to be classified as of the date it is added to the assessment roll.

VACANCY ADJUSTMENT

**Application of vacancy adjustment**

**9** Subject to section 10, for the purposes of section 194.1 of the Act, the vacancy adjustment applies to taxes paid or payable with respect to land or improvements that:

- (a) constitute separate business premises; and
- (b) have been used, or are intended to be used for business purposes.

**Commencement and prorating**

**10(1)** The vacancy adjustment applies:

- (a) for the period during which the land or improvements, or a portion of the land or improvements, are not being used for business purposes commencing two months after the date that the northern municipality receives a notice pursuant to these regulations that the land or improvements are not being used for business purposes; and
- (b) if the land or improvements have not been used for business purposes for at least two consecutive months.

(2) The vacancy adjustment calculated pursuant to section 19 for each year is to be prorated for the portion of the year during which the land or improvements are not being used for business purposes, excluding the period prior to which the vacancy adjustment commences pursuant to subsection (1).

**Adjustment for portion**

**11** In determining that a vacancy adjustment applies for a portion of land or improvements not being used for business purposes, the assessor shall:

- (a) consider whether or not that portion constitutes separate business premises that are not being used for business purposes; and
- (b) base his or her calculations on the portion of the leasable area of the land, improvements or both that is not being used for business purposes.

**Owner to give notice**

**12** An owner of land or improvements who wishes to take advantage of the vacancy adjustment must request it and give notice to the assessor of the northern municipality in which the land or improvements are located that the land or improvements are not being used for business purposes.

**Contents of notice**

**13** In giving notice for the purposes of section 12, the owner shall:

- (a) notify the assessor of the date when the land or improvements ceased to be used for business purposes; and
- (b) provide the assessor with a satisfactory description of the land or improvements, indicating the area of the land or improvements, or of the portion, that is not being used for business purposes.

**Notice of use for business purposes**

**14** An owner of land or improvements, the taxes for which have been the subject of a vacancy adjustment, shall, immediately after the land or improvements commence or recommence to be used for business purposes, give notice of that fact to the assessor of the northern municipality, together with a description of the land or improvements, or portion of the land or improvements, that are once again being used for business purposes.

**Other taxing authorities**

**15** Subject to *The Hospital Revenue Act*, the vacancy adjustment applies to taxes levied on behalf of all taxing authorities pursuant to section 229 of the Act, and is to be deducted by the northern municipality in the share applicable to other taxing authorities from amounts to be paid to them by the northern municipality.

**Taxes reduced**

**16** The taxes due in any year on the land and improvements are to be reduced, and refunded if previously paid, by the amount of any vacancy adjustment calculated pursuant to these regulations.

**Abatement in advance**

**17(1)** If the assessor anticipates that land or improvements, or a portion of them, will continue not to be used for business purposes over the course of the year, an abatement for the vacancy adjustment may be granted by council at the time of the tax notice or subsequently, but before the end of the year.

(2) An abatement granted pursuant to subsection (1) continues as long as the land or improvements are not being used for business purposes.

**Where not available**

**18(1)** Notwithstanding any other provision of these regulations, the vacancy adjustment does not apply to taxes paid or payable if the owner:

- (a) fails to give notice in accordance with section 12 or 14; or
- (b) provides false information in any notice required pursuant to these regulations.

(2) Where any owner has done anything mentioned in clause (1)(a) or (b), the amount of any vacancy adjustment already provided may be collected as taxes due.

**Formulas**

**19** Subject to section 10, the assessor may calculate the vacancy adjustment as the amount V in one of the following formulas as council may determine:

$$(a) \quad V = 25\% \times C \times \frac{D}{E};$$

$$(b) \quad V = \frac{A}{B} \times C \times \frac{D}{E}$$

if council decides to raise an amount of tax, in place of what would have been raised from business assessment, from a levy on assessments of all land and improvements;

$$(c) \quad V = \frac{A}{F} \times C \times \frac{D}{E}$$

if council decides to raise an amount of tax, in place of what would have been raised from business assessment, from a levy on assessments of all land and improvements used or intended to be used for business purposes;

where:

A is the total tax raised from all business assessments within the northern municipality in the year preceding the year in which the bylaw not to assess businesses took effect;

B is the total tax raised from all land, improvements and business assessments within the northern municipality in the year preceding the year in which the bylaw not to assess businesses took effect;

C is the total property tax for the current year of all the land and improvements that have been used or that are intended to be used for business purposes, in or on which the business premises for which the vacancy adjustment has been requested are located;

D is the leasable area of the land, improvements or both that constitutes the business premises for which the vacancy adjustment is requested;

E is the total leasable area of the land, improvements or both, as determined by the assessor to be appropriate, intended to be used for business purposes, in or on which the business premises for which the vacancy adjustment is requested are located; and

F is the total tax raised from all business assessments and assessments of land and improvements that are used or intended to be used for business purposes within the northern municipality in the year preceding the year in which the bylaw not to assess business took effect.

**Where not for business purposes**

**20** Where the assessor determines that the land, improvements or both are not intended, or are no longer intended to be used for business purposes, the amount of the vacancy adjustment is zero.

**TAX REVENUE FOR OTHER TAXING AUTHORITIES**

**Where boundaries not same**

**21** Subject to section 22, for the purposes of section 195.1 of the Act, the amount that would have been levied on behalf of another taxing authority if a northern municipality that no longer assesses businesses had continued to assess businesses is to be calculated and raised in the following manner if the boundaries of the northern municipality and the boundaries of the other taxing authority are not the same:

- (a) determine the amount raised by the mill rate set by the other taxing authority in the current year applied to assessments of land and improvements used or intended to be used for business purposes within the northern municipality that are within the boundaries of the other taxing authority, and multiply that amount by 33%;
- (b) add the amount obtained by the calculation in clause (a) to the amount raised in the current year by the mill rate set by the other taxing authority applied to land and improvements assessments within the northern municipality that are within the boundaries of the other taxing authority;
- (c) increase the mill rate to be levied within the northern municipality for the other taxing authority to raise the amount determined in clause (b).

**Where boundaries the same**

**22** The amount that would have been levied on behalf of another taxing authority if a northern municipality that no longer assesses businesses had continued to assess businesses is to be calculated as the amount raised by the mill rate set by the other taxing authority in the current year applied to assessments of lands and improvements that are within the northern municipality:

- (a) if the boundaries of the northern municipality and the boundaries of the other taxing authority are the same; or
- (b) if all urban, rural and northern municipalities within the boundaries of the other taxing authority have passed bylaws not to assess businesses.

**MAXIMUM PERCENTAGE FOR BUSINESS ASSESSMENT**

**Maximum percentage set**

**23** Pursuant to clause 195(1.2)(a) of the Act, the maximum percentage for the purposes of subsection 195(1.1) of the Act is 50%.

COMING INTO FORCE

**Coming into force**

**24(1)** Sections 1 and 2 and this section come into force on the day on which these regulations are filed with the Registrar of Regulations.

(2) Subject to subsection (3), sections 3 to 8 come into force on the day on which subsections 194.02(2), 229.2(6), 229.3(3) and 229.4(3) and section 286.01 of the Act, as enacted by *The Northern Municipalities Amendment Act, 1996*, come into force.

(3) If these regulations are filed with the Registrar of Regulations after the day mentioned in subsection (2), sections 3 to 8 come into force on the day on which these regulations are filed with the Registrar of Regulations.

(4) Subject to subsection (5), sections 9 to 22 come into force on the day on which subsection 194.1(12) of the Act, as enacted by *The Northern Municipalities Amendment Act, 1996*, comes into force.

(5) If these regulations are filed with the Registrar of Regulations after the day mentioned in subsection (4), sections 9 to 22 come into force on the day on which these regulations are filed with the Registrar of Regulations.

(6) Subject to subsection (7), section 23 comes into force on the day on which subsection 195(1.2) of *The Northern Municipalities Act*, as enacted by *The Northern Municipalities Amendment Act, 1996*, comes into force.

(7) If these regulations are filed with the Registrar of Regulations after the day mentioned in subsection (6), section 23 comes into force on the day on which these regulations are filed with the Registrar of Regulations.

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**CHAPTER R-26.1 REG 10**

*The Rural Municipality Act, 1989*

Sections 283, 283.1, 285.2, 286, 330.2, 330.3, 339.3 and 414.1

Order in Council 686/96, dated October 8, 1996

(Filed October 9, 1996)

PRELIMINARY

**Title**

**1** These regulations may be cited as *The Rural Municipality Assessment and Taxation Regulations*.

**Interpretation**

**2** In these regulations:

(a) “**Act**” means *The Rural Municipality Act, 1989*;

(b) “**another taxing authority**” or “**other taxing authority**” means a taxing authority on whose behalf a municipality levies a rate pursuant to clause 330(1)(b) of the Act, and includes a school division, a municipal public library board, and the province with respect to any levy pursuant to sections 5 and 6 of *The Hospital Revenue Act*.



PROPERTY CLASSES AND PERCENTAGE OF VALUES

**Classes of property**

**3** The classes of property prescribed for the purposes of subsection 285.2(2) of the Act are:

- (a) NON-ARABLE (RANGE) LAND AND IMPROVEMENTS, which includes only land, and improvements, other than occupied dwellings:
  - (i) for which the predominant potential use is as range land or pasture land, determined as the best use that could reasonably be made of the majority of the surface area; or
  - (ii) the majority of the surface area of which is not developed for any use, has been left in or is being returned permanently to its native state or cannot be used for agricultural purposes;
- (b) OTHER AGRICULTURAL LAND AND IMPROVEMENTS, which includes only land and improvements, other than occupied dwellings:
  - (i) for which the predominant potential use is cultivation, determined as the best use that could reasonably be made of the majority of the surface area;
  - (ii) used for dairy production, intensive use for raising poultry or livestock or production of poultry or livestock products, an apiary, seed growing or plants grown in an artificial environment; or
  - (iii) used for other agricultural purposes, except for land and improvements classified as NON-ARABLE (RANGE) LAND AND IMPROVEMENTS;
- (c) RESIDENTIAL, which, except for land and improvements classified as MULTI-UNIT RESIDENTIAL or SEASONAL RESIDENTIAL, includes only land and improvements used or intended to be used for, or in conjunction with, a residential purpose, including vacant land subdivided into lots for residential use, provided that where land is used as a yardsite in conjunction with a purpose mentioned in clause (a) or (b), three acres of that land is to be classified as RESIDENTIAL;
- (d) MULTI-UNIT RESIDENTIAL, which includes only:
  - (i) land and improvements designed and used for or intended to be used for, or in conjunction with, a residential purpose and to accommodate four or more self-contained dwelling units within a parcel, or in the case of a condominium, a parcel within the meaning of *The Condominium Property Act, 1993*; and
  - (ii) vacant land zoned for use for multiple dwelling units;
- (e) SEASONAL RESIDENTIAL, which includes:
  - (i) only land and improvements:
    - (A) used or intended to be used for, or in conjunction with, both residential and recreational purposes;

- (B) located in communities predominantly of a resort nature, in parks, or in rural areas;
- (C) normally used for a maximum of six months in any year, as determined by the municipal assessor; and
- (D) not being the principal residence in Canada of the occupant; and
- (ii) land and improvements for seasonal camps;
- (f) COMMERCIAL AND INDUSTRIAL, which includes only land and improvements:
  - (i) used or intended to be used for business purposes, including but not limited to land and improvements for office, wholesale, retail, service, hotel, motel, industrial and manufacturing activities and transportation, communications and utilities;
  - (ii) used or intended to be used for institutional, government, recreational or cultural purposes;
  - (iii) used or intended to be used for mines or petroleum oil wells and gas wells; or
  - (iv) not specifically included in another class of property;
- (g) ELEVATORS, which includes only:
  - (i) land and improvements designed and used for receiving, processing and shipping grains, oilseeds and special forages, and licensed by the Canadian Grain Commission; and
  - (ii) land and improvements used in conjunction with the land and improvements described in subclause (i); and
- (h) RAILWAY RIGHTS OF WAY AND PIPELINE, which includes only railway roadway, railway superstructure, and pipeline, and other land and improvements used in conjunction with a pipeline.

**Percentages of value**

**4** The percentages of value applicable to the classes of property prescribed in section 3, for the purposes of subsection 285.2(5) of the Act, are the following:

- (a) NON ARABLE (RANGE) LAND AND IMPROVEMENTS - 50%;
- (b) OTHER AGRICULTURAL LAND AND IMPROVEMENTS - 70%;
- (c) RESIDENTIAL - 75%;
- (d) MULTI-UNIT RESIDENTIAL - 85%;
- (e) SEASONAL RESIDENTIAL - 70%;
- (f) COMMERCIAL AND INDUSTRIAL - 100%;
- (g) ELEVATORS - 60%;
- (h) RAILWAY RIGHTS OF WAY AND PIPELINE - 70%.

**Tax phase-in and minimum tax**

**5** The following classes of land and improvements are prescribed for the purposes of tax phase-in pursuant to subsection 330.2(6) of the Act and minimum tax pursuant to subsection 339.3(3) of the Act:

- (a) AGRICULTURAL, which includes land and improvements classified as NON-ARABLE (RANGE) LAND AND IMPROVEMENTS or OTHER AGRICULTURAL LAND AND IMPROVEMENTS pursuant to section 3;
- (b) RESIDENTIAL, which includes land and improvements classified as RESIDENTIAL and MULTI-UNIT RESIDENTIAL pursuant to section 3;
- (c) SEASONAL RESIDENTIAL, which includes land and improvements classified as SEASONAL RESIDENTIAL pursuant to section 3;
- (d) COMMERCIAL AND INDUSTRIAL, which includes land and improvements classified as COMMERCIAL AND INDUSTRIAL, ELEVATORS, and RAILWAY RIGHTS OF WAY AND PIPELINE pursuant to section 3.

**Mill rate factors**

**6** The following classes of assessment of land and improvements are prescribed for the purposes of mill rate factors pursuant to subsection 330.3(3) of the Act:

- (a) AGRICULTURAL, which includes the assessments of land and improvements classified as NON-ARABLE (RANGE) LAND or OTHER AGRICULTURAL LAND AND IMPROVEMENTS pursuant to section 3;
- (b) RESIDENTIAL, which includes the assessments of land and improvements classified as RESIDENTIAL and MULTI-UNIT RESIDENTIAL pursuant to section 3;
- (c) SEASONAL RESIDENTIAL, which includes the assessments of land and improvements classified as SEASONAL RESIDENTIAL pursuant to section 3;
- (d) COMMERCIAL AND INDUSTRIAL, which includes the assessments of land and improvements classified as COMMERCIAL AND INDUSTRIAL, ELEVATORS, and RAILWAY RIGHTS OF WAY AND PIPELINE pursuant to section 3.

**Assessor may determine**

**7(1)** The municipal assessor, where one use is clearly distinct from the predominant use and is not integrated with or directly related to the predominant use, may:

- (a) determine that portions of any land or improvements or both that include more than one use, or portions of its assessment, belong to different classes established pursuant to these regulations; and
- (b) apportion the fair value assessment of the land, improvements or both among those classes.

(2) Pursuant to section 294 of the Act, if the assessor determines that portions of any land or improvements or both, or portions of its assessment, belong to different classes established pursuant to these regulations, land, improvements or both may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion of the land, improvements or both within a class.

**Date of classification**

**8** Land and improvements, and the assessments of land and improvements, are to be classified as belonging to the classes established pursuant to these regulations, in each year as of January 1, except for a new improvement or a newly subdivided parcel that is to be classified as of the date it is added to the assessment roll.

VACANCY ADJUSTMENT

**Application of vacancy adjustment**

**9** Subject to section 10, for the purposes of section 283 of the Act, the vacancy adjustment applies to taxes paid or payable with respect to land or improvements that:

- (a) constitute separate business premises; and
- (b) have been used, or are intended to be used for business purposes.

**Commencement and prorating**

**10(1)** The vacancy adjustment applies:

- (a) for the period during which the land or improvements, or a portion of the land or improvements, are not being used for business purposes commencing two months after the date that the municipality receives a notice pursuant to these regulations that the land or improvements are not being used for business purposes; and
- (b) if the land or improvements, or a portion of the land or improvements, have not been used for business purposes for at least two consecutive months.

(2) The vacancy adjustment calculated pursuant to section 19 for each year is to be prorated for the portion of the year during which the land or improvements are not being used for business purposes, excluding the period prior to which the vacancy adjustment commences pursuant to subsection (1).

**Adjustment for portion**

**11** In determining that a vacancy adjustment applies for a portion of land or improvements not being used for business purposes, the assessor shall:

- (a) consider whether or not that portion constitutes separate business premises that are not being used for business purposes; and
- (b) base his or her calculations on the portion of the leasable area of the land, improvements or both that is not being used for business purposes.

**Owner to give notice**

**12** An owner of land or improvements who wishes to take advantage of the vacancy adjustment must request it and give notice to the assessor of the municipality in which the land or improvements are located that the land or improvements are not being used for business purposes.

**Contents of notice**

**13** In giving notice for the purposes of section 12, the owner shall:

- (a) notify the assessor of the date when the land or improvements ceased to be used for business purposes; and
- (b) provide the assessor with a satisfactory description of the land or improvements, indicating the area of the land or improvements, or of the portion, that is not being used for business purposes.

**Notice of use for business purposes**

**14** An owner of land or improvements, the taxes for which have been the subject of a vacancy adjustment, shall, immediately after the land or improvements commence or recommence to be used for business purposes, give notice of that fact to the assessor of the municipality, together with a description of the land or improvements, or portion of the land or improvements, that are once again being used for business purposes.

**Other taxing authorities**

**15** Subject to *The Hospital Revenue Act*, the vacancy adjustment applies to taxes levied on behalf of all taxing authorities pursuant to section 330 of the Act, and is to be deducted by the municipality in the share applicable to other taxing authorities from amounts to be paid to them by the municipality.

**Taxes reduced**

**16** The taxes due in any year on the land and improvements are to be reduced, and refunded if previously paid, by the amount of any vacancy adjustment calculated pursuant to these regulations.

**Abatement in advance**

**17(1)** If the assessor anticipates that land or improvements, or a portion of them, will continue not to be used for business purposes over the course of the year, an abatement for the vacancy adjustment may be granted by council at the time of the tax notice or subsequently, but before the end of the year.

(2) An abatement granted pursuant to subsection (1) continues as long as the land or improvements are not being used for business purposes.

**Where not available**

**18(1)** Notwithstanding any other provision of these regulations, the vacancy adjustment does not apply to taxes paid or payable if the owner:

- (a) fails to give notice in accordance with section 12 or 14; or
- (b) provides false information in any notice required pursuant to these regulations.

(2) Where any owner has done anything mentioned in clause (1)(a) or (b), the amount of any vacancy adjustment already provided may be collected as taxes due.

**Formulas**

**19** Subject to section 10, the assessor may calculate the vacancy adjustment as the amount V in one of the following formulas, as council may determine:

$$(a) \quad V = 25\% \times C \times \frac{D}{E};$$

$$(b) \quad V = \frac{A}{B} \times C \times \frac{D}{E}$$

if council decides to raise an amount of tax, in place of what would have been raised from business assessment, from a levy on assessments of all land and improvements;

$$(c) \quad V = \frac{A}{F} \times C \times \frac{D}{E}$$

if council decides to raise an amount of tax, in place of what would have been raised from business assessment, from a levy on assessments of all land and improvements used or intended to be used for business purposes;

where:

A is the total tax raised from all business assessments within the municipality in the year preceding the year in which the bylaw not to assess businesses took effect;

B is the total tax raised from all land, improvements and business assessments within the municipality in the year preceding the year in which the bylaw not to assess businesses took effect;

C is the total property tax for the current year of all the land and improvements that have been used or that are intended to be used for business purposes, in or on which the business premises for which the vacancy adjustment has been requested are located;

D is the leasable area of the land, improvements or both that constitutes the business premises for which the vacancy adjustment is requested;

E is the total leasable area of the land, improvements or both, as determined by the assessor to be appropriate, intended to be used for business purposes, in or on which the business premises for which the vacancy adjustment is requested are located; and

F is the total tax raised from all business assessments and assessments of land and improvements that are used or intended to be used for business purposes within the municipality in the year preceding the year in which the bylaw not to assess business took effect.

**Where not for business purposes**

**20** Where the assessor determines that the land, improvements or both are not intended, or are no longer intended to be used for business purposes, the amount of the vacancy adjustment is zero.

**TAX REVENUE FOR OTHER TAXING AUTHORITIES**

**Where boundaries not same**

**21** Subject to section 22, for the purposes of section 283.1 of the Act, the amount that would have been levied on behalf of another taxing authority if a municipality that no longer assesses businesses had continued to assess businesses is to be calculated and raised in the following manner if the boundaries of the municipality and the boundaries of the other taxing authority are not the same:

- (a) determine the amount raised by the mill rate set by the other taxing authority in the current year applied to assessments of land and improvements used or intended to be used for business purposes within the municipality that are within the boundaries of the other taxing authority, and multiply that amount by 33%;
- (b) add the amount obtained by the calculation in clause (a) to the amount raised in the current year by the mill rate set by the other taxing authority applied to land and improvements assessments within the municipality that are within the boundaries of the other taxing authority;
- (c) increase the mill rate to be levied within the municipality for the other taxing authority to raise the amount determined in clause (b).

**Where boundaries the same**

**22** The amount that would have been levied on behalf of another taxing authority if a municipality that no longer assesses businesses had continued to assess businesses is to be calculated as the amount raised by the mill rate set by the other taxing authority in the current year applied to assessments of lands and improvements that are within the municipality:

- (a) if the boundaries of the municipality and the boundaries of the other taxing authority are the same; or
- (b) if all urban, rural and northern municipalities within the boundaries of the other taxing authority have passed bylaws not to assess businesses.

**MAXIMUM PERCENTAGE FOR BUSINESS ASSESSMENT**

**Maximum percentage set**

**23** Pursuant to clause 286(5)(a) of the Act, the maximum percentage for the purposes of subsection 286(4) of the Act is 50%.

COMING INTO FORCE

**Coming into force**

**24(1)** Sections 1 and 2 and this section come into force on the day on which these regulations are filed with the Registrar of Regulations.

(2) Subject to subsection (3), sections 3 to 8 come into force on the day on which subsection 286(5) of the Act, as enacted by *The Rural Municipality Amendment Act, 1996*, comes into force.

(3) If these regulations are filed with the Registrar of Regulations after the day mentioned in subsection (2), sections 3 to 8 come into force on the day on which these regulations are filed with the Registrar of Regulations.

(4) Subject to subsection (5), sections 9 to 22 come into force on the day on which subsection 283(12) of the Act, as enacted by *The Rural Municipality Amendment Act, 1996*, comes into force.

(5) If these regulations are filed with the Registrar of Regulations after the day mentioned in subsection (4), sections 9 to 22 come into force on the day on which these regulations are filed with the Registrar of Regulations.

(6) Subject to subsection (7), section 23 comes into force on the day on which subsections 285.2(2), 330.2(6), 330.3(3) and 339.3(3) and section 414.1 of the Act, as enacted by *The Rural Municipality Amendment Act, 1996*, come into force.

(7) If these regulations are filed with the Registrar of Regulations after the day mentioned in subsection (6), section 23 comes into force on the day on which these regulations are filed with the Registrar of Regulations.

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**CHAPTER U-11 REG 11**

*The Urban Municipality Act, 1984*

Sections 239.3, 240, 242, 243, 279.2, 279.3, 279.4 and 333.1

Order in Council 687/96, dated October 8, 1996

(Filed October 9, 1996)

PRELIMINARY

**Title**

**1** These regulations may be cited as *The Urban Municipality Assessment and Taxation Regulations*.

**Interpretation**

**2** In these regulations:

(a) “**Act**” means *The Urban Municipality Act, 1984*;

(b) “**another taxing authority**” or “**other taxing authority**” means a taxing authority on whose behalf an urban municipality levies a rate pursuant to clause 279(b) of the Act, and includes a school division, a municipal public library board, and the province with respect to any levy pursuant to sections 5 and 6 of *The Hospital Revenue Act*.



PROPERTY CLASSES AND PERCENTAGE OF VALUES

**Classes of property**

**3** The classes of property prescribed for the purposes of subsection 239.3(2) of the Act are:

- (a) NON-ARABLE (RANGE) LAND AND IMPROVEMENTS, which includes only land and improvements, other than occupied dwellings:
  - (i) for which the predominant potential use is as range land or pasture land, determined as the best use that could reasonably be made of the majority of the surface area; or
  - (ii) the majority of the surface area of which is not developed for any use, has been left in or is being returned permanently to its native state or cannot be used for agricultural purposes;
- (b) OTHER AGRICULTURAL LAND AND IMPROVEMENTS, which includes only land and improvements, other than occupied dwellings:
  - (i) for which the predominant potential use is cultivation, determined as the best use that could reasonably be made of the majority of the surface area;
  - (ii) used for dairy production, intensive use for raising poultry or livestock or production of poultry or livestock products, an apiary, seed growing or plants grown in an artificial environment; or
  - (iii) used for other agricultural purposes, except for land and improvements classified as NON-ARABLE (RANGE) LAND AND IMPROVEMENTS;
- (c) RESIDENTIAL, which, except for land and improvements classified as MULTI-UNIT RESIDENTIAL or SEASONAL RESIDENTIAL, includes only land and improvements used or intended to be used for, or in conjunction with, a residential purpose, including vacant land subdivided into lots for residential use, provided that where land is used as a yardsite in conjunction with a purpose mentioned in clause (a) or (b), three acres of that land is to be classified as RESIDENTIAL;
- (d) MULTI-UNIT RESIDENTIAL, which includes only:
  - (i) land and improvements designed and used for or intended to be used for, or in conjunction with, a residential purpose and to accommodate four or more self-contained dwelling units within a parcel, or in the case of a condominium, a parcel within the meaning of *The Condominium Property Act, 1993*; and
  - (ii) vacant land zoned for use for multiple dwelling units;
- (e) SEASONAL RESIDENTIAL, which includes:
  - (i) only land and improvements:
    - (A) used or intended to be used for, or in conjunction with, both residential and recreational purposes;

- (B) located in communities predominantly of a resort nature, in parks, or in rural areas;
- (C) normally used for a maximum of six months in any year, as determined by the municipal assessor; and
- (D) not being the principal residence in Canada of the occupant; and
- (ii) land and improvements for seasonal camps;
- (f) COMMERCIAL AND INDUSTRIAL, which includes only land and improvements:
  - (i) used or intended to be used for business purposes, including but not limited to land and improvements for office, wholesale, retail, service, hotel, motel, industrial and manufacturing activities, transportation, communications and utilities;
  - (ii) used or intended to be used for institutional, government, recreational or cultural purposes;
  - (iii) used or intended to be used for mines or petroleum oil wells and gas wells; or
  - (iv) not specifically included in another class of property;
- (g) ELEVATORS, which includes only:
  - (i) land and improvements designed and used for receiving, processing and shipping grains, oilseeds and special forages and licensed by the Canadian Grain Commission; and
  - (ii) land and improvements used in conjunction the land and improvements described in subclause (i); and
- (h) RAILWAY RIGHTS OF WAY AND PIPELINE, which includes only railway roadway, railway superstructure, and pipeline, and other land and improvements used in conjunction with a pipeline.

**Percentages of value**

**4** The percentages of value applicable to the classes of property prescribed in section 3, for the purposes of subsection 239.3(5) of the Act, are the following:

- (a) NON ARABLE (RANGE) LAND AND IMPROVEMENTS - 50%;
- (b) OTHER AGRICULTURAL LAND AND IMPROVEMENTS - 70%;
- (c) RESIDENTIAL - 75%;
- (d) MULTI-UNIT RESIDENTIAL - 85%;
- (e) SEASONAL RESIDENTIAL - 70%;
- (f) COMMERCIAL AND INDUSTRIAL - 100%;
- (g) ELEVATORS - 60%;
- (h) RAILWAY RIGHTS OF WAY AND PIPELINE - 70%.

**Tax phase-in and minimum tax**

**5** The following classes of land and improvements are prescribed for the purposes of tax phase-in pursuant to subsection 279.2(6) of the Act and minimum tax pursuant to subsection 279.4(3) of the Act:

- (a) AGRICULTURAL, which includes land and improvements classified as NON-ARABLE (RANGE) LAND AND IMPROVEMENTS or OTHER AGRICULTURAL LAND AND IMPROVEMENTS pursuant to section 3;
- (b) RESIDENTIAL, which includes land and improvements classified as RESIDENTIAL and MULTI-UNIT RESIDENTIAL pursuant to section 3;
- (c) SEASONAL RESIDENTIAL, which includes land and improvements classified as SEASONAL RESIDENTIAL pursuant to section 3;
- (d) COMMERCIAL AND INDUSTRIAL, which includes land and improvements classified as COMMERCIAL AND INDUSTRIAL, ELEVATORS, and RAILWAY RIGHTS OF WAY AND PIPELINE pursuant to section 3.

**Mill rate factors**

**6** The following classes of assessment of land and improvements are prescribed for the purposes of mill rate factors pursuant to subsection 279.3(3) of the Act:

- (a) AGRICULTURAL, which includes the assessments of land and improvements classified as NON-ARABLE (RANGE) LAND AND IMPROVEMENTS or OTHER AGRICULTURAL LAND AND IMPROVEMENTS pursuant to section 3;
- (b) RESIDENTIAL, which includes the assessments of land and improvements classified as RESIDENTIAL and MULTI-UNIT RESIDENTIAL pursuant to section 3;
- (c) SEASONAL RESIDENTIAL, which includes the assessments of land and improvements classified as SEASONAL RESIDENTIAL pursuant to section 3;
- (d) COMMERCIAL AND INDUSTRIAL, which includes the assessments of land and improvements classified as COMMERCIAL AND INDUSTRIAL, ELEVATORS, and RAILWAY RIGHTS OF WAY AND PIPELINE pursuant to section 3.

**Assessor may determine**

**7(1)** The municipal assessor, where one use is clearly distinct from the predominant use and is not integrated with or directly related to the predominant use, may:

- (a) determine that portions of any land or improvements or both that include more than one use, or portions of its assessment, belong to different classes established pursuant to these regulations; and
- (b) apportion the fair value assessment of the land, improvements or both among those classes.

**(2)** Pursuant to section 244 of the Act, if the assessor determines that portions of any land or improvements or both, or portions of its assessment, belong to different classes established pursuant to these regulations, land, improvements or both may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion of the land, improvements or both within a class.

**Date of classification**

**8** Land and improvements, and the assessments of land and improvements, are to be classified as belonging to the classes established pursuant to these regulations, in each year as of January 1, except for a new improvement or a newly subdivided parcel that is to be classified as of the date it is added to the assessment roll.

VACANCY ADJUSTMENT

**Application of vacancy adjustment**

**9** Subject to section 10, for the purposes of section 240 of the Act, the vacancy adjustment applies to taxes paid or payable with respect to land or improvements that:

- (a) constitute separate business premises; and
- (b) have been used, or are intended to be used for business purposes.

**Commencement and prorating**

**10(1)** The vacancy adjustment applies:

- (a) for the period during which the land or improvements, or a portion of the land or improvements, are not being used for business purposes commencing two months after the date that the urban municipality receives a notice pursuant to these regulations that the land or improvements are not being used for business purposes; and
- (b) if the land or improvements, or a portion of the land or improvements, have not been used for business purposes for at least two consecutive months.

(2) The vacancy adjustment calculated pursuant to section 19 for each year is to be prorated for the portion of the year during which the land or improvements are not being used for business purposes, excluding the period prior to which the vacancy adjustment commences pursuant to subsection (1).

**Adjustment for portion**

**11** In determining that a vacancy adjustment applies for a portion of land or improvements not being used for business purposes, the assessor shall:

- (a) consider whether or not that portion constitutes separate business premises that are not being used for business purposes; and
- (b) base his or her calculations on the portion of the leasable area of the land, improvements or both that is not being used for business purposes.

**Owner to give notice**

**12** An owner of land or improvements who wishes to take advantage of the vacancy adjustment must request it and give notice to the assessor of the urban municipality in which the land or improvements are located that the land or improvements are not being used for business purposes.

**Contents of notice**

**13** In giving notice for the purposes of section 12, the owner shall:

- (a) notify the assessor of the date when the land or improvements ceased to be used for business purposes; and
- (b) provide the assessor with a satisfactory description of the land or improvements, indicating the area of the land or improvements, or of the portion, that is not being used for business purposes.

**Notice of use for business purposes**

**14** An owner of land or improvements, the taxes for which have been the subject of a vacancy adjustment, shall, immediately after the land or improvements commence or recommence to be used for business purposes, give notice of that fact to the assessor of the urban municipality, together with a description of the land or improvements, or portion of the land or improvements, that are once again being used for business purposes.

**Other taxing authorities**

**15** Subject to *The Hospital Revenue Act*, the vacancy adjustment applies to taxes levied on behalf of all taxing authorities pursuant to section 279 of the Act, and is to be deducted by the urban municipality in the share applicable to other taxing authorities from amounts to be paid to them by the urban municipality.

**Taxes reduced**

**16** The taxes due in any year on the land and improvements are to be reduced, and refunded if previously paid, by the amount of any vacancy adjustment calculated pursuant to these regulations.

**Abatement in advance**

**17(1)** If the assessor anticipates that land or improvements, or a portion of them, will continue not to be used for business purposes over the course of the year, an abatement for the vacancy adjustment may be granted by council at the time of the tax notice or subsequently, but before the end of the year.

(2) An abatement granted pursuant to subsection (1) continues as long as the land or improvements are not being used for business purposes.

**Where not available**

**18(1)** Notwithstanding any other provision of these regulations, the vacancy adjustment does not apply to taxes paid or payable if the owner:

- (a) fails to give notice in accordance with section 12 or 14; or
- (b) provides false information in any notice required pursuant to these regulations.

(2) Where any owner has done anything mentioned in clause (1)(a) or (b), the amount of any vacancy adjustment already provided may be collected as taxes due.

**Formulas**

**19** Subject to section 10, the assessor may calculate the vacancy adjustment as the amount V in one of the following formulas, as council may determine:

$$(a) \quad V = 25\% \times C \times \frac{D}{E};$$

$$(b) \quad V = \frac{A}{B} \times C \times \frac{D}{E}$$

if council decides to raise an amount of tax, in place of what would have been raised from business assessment, from a levy on assessments of all land and improvements;

$$(c) \quad V = \frac{A}{F} \times C \times \frac{D}{E}$$

if council decides to raise an amount of tax, in place of what would have been raised from business assessment, from a levy on assessments of all land and improvements used or intended to be used for business purposes;

$$(d) \quad V = \frac{(G - H)}{G} \times C \times \frac{D}{E}$$

if the mill rate factors set by the council of a city are set with the effect of raising taxes that would have been raised by a levy on business assessment, by the levy on the commercial and industrial class of assessment, excluding the subclass of assessments of land and improvements that are owned and occupied by non-profit charitable, cultural or recreational organizations;

where:

A is the total tax raised from all business assessments within the urban municipality in the year preceding the year in which the bylaw not to assess businesses took effect;

B is the total tax raised from all land, improvements and business assessments within the urban municipality in the year preceding the year in which the bylaw not to assess businesses took effect;

C is the total property tax for the current year of all the land and improvements that have been used or that are intended to be used for business purposes, in or on which the business premises for which the vacancy adjustment has been requested are located;

D is the leasable area of the land, improvements or both that constitutes the business premises for which the vacancy adjustment is requested;

E is the total leasable area of the land, improvements or both, as determined by the assessor to be appropriate, intended to be used for business purposes, in or on which the business premises for which the vacancy adjustment is requested are located;

F is the total tax raised from all business assessments and assessments of land and improvements that are used or intended to be used for business purposes within the urban municipality in the year preceding the year in which the bylaw not to assess business took effect;

G is the highest mill rate factor set by council pursuant to subsections 279.3(1) and (2) of the Act, applicable to any subclass of the commercial and industrial class of assessment of land and improvements set by regulation pursuant to subsection 279.3(3) of the Act; and

H is the mill rate factor set by council pursuant to subsections 279.3(1) and (2) of the Act, applicable to a subclass of the commercial and industrial class of assessment, set by the council of a city pursuant to subsection 279.3(6) of the Act, that includes the assessment of land and improvements that are owned and occupied by non-profit charitable, cultural or recreational organizations.

**Where not for business purposes**

**20** Where the assessor determines that the land, improvements or both are not intended, or are no longer intended, for use for business purposes, the amount of the vacancy adjustment is zero.

**TAX REVENUE FOR OTHER TAXING AUTHORITIES**

**Where boundaries not same**

**21** Subject to section 22, for the purposes of section 243 of the Act, the amount that would have been levied on behalf of another taxing authority if an urban municipality that no longer assesses businesses had continued to assess businesses is to be calculated and raised in the following manner if the boundaries of the urban municipality and the boundaries of the other taxing authority are not the same:

- (a) determine the amount raised by the mill rate set by the other taxing authority in the current year applied to assessments of land and improvements used or intended to be used for business purposes within the urban municipality that are within the boundaries of the other taxing authority, and multiply that amount by 33%;
- (b) add the amount obtained by the calculation in clause (a) to the amount raised in the current year by the mill rate set by the other taxing authority applied to land and improvements assessments within the urban municipality that are within the boundaries of the other taxing authority;
- (c) increase the mill rate to be levied within the urban municipality for the other taxing authority to raise the amount determined in clause (b).

**Where boundaries the same**

**22** The amount that would have been levied on behalf of another taxing authority if an urban municipality that no longer assesses businesses had continued to assess businesses is to be calculated as the amount raised by the mill rate set by the other taxing authority in the current year applied to assessments of lands and improvements that are within the urban municipality:

- (a) if the boundaries of the urban municipality and the boundaries of the other taxing authority are the same; or
- (b) if all urban, rural and northern municipalities within the boundaries of the other taxing authority have passed bylaws not to assess businesses.

MAXIMUM PERCENTAGE FOR BUSINESS ASSESSMENT

**Maximum percentage set**

**23** Pursuant to clause 242(3)(a) of the Act, the maximum percentage for the purposes of subsection 242(2) of the Act is 50%.

COMING INTO FORCE

**Coming into force**

**24(1)** Sections 1 and 2 and this section come into force on the day on which these regulations are filed with the Registrar of Regulations.

(2) Subject to subsection (3), sections 3 to 8 come into force on the day on which subsections 239.3(2), 279.2(6), 279.3(3) and 279.4(3) and section 333.1 of the Act, as enacted by *The Urban Municipality Amendment Act, 1996*, come into force.

(3) If these regulations are filed with the Registrar of Regulations after the day mentioned in subsection (2), sections 3 to 8 come into force on the day on which these regulations are filed with the Registrar of Regulations.

(4) Subject to subsection (5), sections 9 to 22 come into force on the day on which sections 240 and 243 of the Act, as enacted by *The Urban Municipality Amendment Act, 1996*, come into force.

(5) If these regulations are filed with the Registrar of Regulations after the day mentioned in subsection (4), sections 9 to 22 come into force on the day on which these regulations are filed with the Registrar of Regulations.

(6) Subject to subsection (7), section 23 comes into force on the day on which subsection 242(3) of the Act, as enacted by *The Urban Municipality Amendment Act, 1996*, comes into force.

(7) If these regulations are filed with the Registrar of Regulations after the day mentioned in subsection (6), section 23 comes into force on the day on which these regulations are filed with the Registrar of Regulations.



**SASKATCHEWAN REGULATIONS 80/96**

*The Wildlife Act*

Section 63

Order in Council 688/96, dated October 8, 1996

(Filed October 9, 1996)

**Title**

**1** These regulations may be cited as *The Wildlife Amendment Regulations, 1996* (No. 3).

**R.R.S. c.W-13.1 Reg 1, new Part VII.1**

**2** *The Wildlife Regulations, 1981* are amended by adding the following part after Part VII:

**“PART VII.1**

**Big Game Damage Compensation**

**INTERPRETATION**

**“Interpretation**

**60.1** In this Part:

- (a) **‘big game’** means white-tailed deer, mule deer, antelope, elk, moose or bear;
- (b) **‘field crops’** means annual seeded crops, perennial crops, market garden crops, trees on tree nurseries, sod on sod farms, leafcutter bees and leafcutter bee shelters.

**LOSSES TO FIELD CROPS**

**“Producer eligible for compensation**

**60.11** A producer of a commercial agricultural crop in Saskatchewan is eligible for compensation in accordance with these regulations for losses to field crops resulting from damage caused by big game.

**“Determination of loss**

**60.2** The minister, after inspecting the damaged field crop prior to harvesting, shall determine the loss eligible for compensation by estimating:

- (a) in the case of annual seeded crops, market garden crops, trees on tree nurseries, sod on sod farms and leafcutter bees, the harvestable production lost as a result of the damage caused by big game;
- (b) in the case of perennial crops:
  - (i) the cost of replacing the plants damaged by big game where the plants are completely destroyed; or
  - (ii) an amount based on the damage by big game to the plants where the plants are not completely destroyed; or
- (c) in the case of leafcutter bee shelters damaged by big game, the cost of repairing or replacing those shelters.

**“Determination of compensation**

**60.21(1)** The minister shall pay to the producer 70% of the loss estimated pursuant to clause 60.2(a):

- (a) at the maximum fixed price option for that crop offered under the crop insurance program pursuant to *The Crop Insurance Act*; or
  - (b) where the damage occurs to a field crop for which crop insurance pursuant to *The Crop Insurance Act* is not available, at a price for that crop determined by the minister.
- (2) In the case of damage to perennial crops, the minister shall pay to the producer 70% of the loss estimated pursuant to clause 60.2(b).
- (3) In the case of damage to leafcutter bee shelters, the minister shall pay to the producer 70% of the loss estimated pursuant to clause 60.2(c).
- (4) An amount payable by the minister pursuant to subsection (1) or (2) may be reduced by any amount the minister considers appropriate where, in the minister's opinion, it is agronomically feasible to produce another crop in the same growing season on the area damaged by big game.

**“Restrictions on payment**

**60.3** The minister shall not make any payment pursuant to section 60.21 where, in the minister's opinion:

- (a) the amount of compensation is less than \$500 per field crop;
- (b) any portion of the damaged field crop is harvested prior to an inspection by the minister;
- (c) the producer has not made every reasonable effort to harvest the field crop to avoid winter damage by big game; or
- (d) the producer has not made every reasonable effort to utilize prevention measures offered by the Department of Environment and Resource Management, and all other reasonable prevention measures, to control damage caused by big game to field crops.

**“No payment where access unduly restricted**

**60.31(1)** The minister shall not make any payment pursuant to section 60.21 where access to the land by licensed hunters has been unduly restricted by the producer.

- (2) A restriction on access is not undue if the intent of the restriction is to:
- (a) protect persons, buildings or property;
  - (b) protect livestock in a manner consistent with the producer's normal livestock operations;
  - (c) control or restrict vehicle travel; or
  - (d) manage or limit the number of hunters.

## LOSSES TO STACKED HAY, SILAGE BALES AND HONEY

### **“Producer eligible for compensation**

**60.4** A producer of a commercial agricultural product in Saskatchewan is eligible for compensation in accordance with these regulations for losses to stacked hay, silage bales and honey resulting from damage caused by big game.

### **“Determination of loss**

**60.41** The minister, after inspecting the stacked hay, silage bales or honey damaged by big game, shall determine the loss eligible for compensation by estimating the volume of the stacked hay, silage bales or honey damaged by big game.

### **“Determination of compensation**

**60.5** The minister shall pay to the producer 70% of the loss estimated pursuant to section 60.41:

- (a) at the maximum fixed price option for that crop offered under the crop insurance program pursuant to *The Crop Insurance Act*; or
- (b) where the damage occurs to stacked hay, silage bales or honey for which crop insurance pursuant to *The Crop Insurance Act* is not available, at a price for that crop determined by the minister.

### **“Compensation respecting storage yard sites**

**60.51(1)** If the damage mentioned in section 60.4 is with respect to a storage yard site, the minister shall deduct \$500 from the payment for each storage yard site for which compensation is to be paid.

(2) The maximum compensation to be paid by the minister respecting a storage yard site is \$5,000.

(3) Where there is more than one storage yard site on a quarter section of land or river lot, the combination of storage yard sites on that quarter section or river lot are deemed to be one storage yard site.

### **“Restrictions on payment**

**60.6** The minister shall not make any payment pursuant to section 60.5 where:

- (a) the amount of compensation is less than \$500; or
- (b) the producer has not made every reasonable effort to utilize prevention measures offered by the Department of Environment and Resource Management, and all other reasonable prevention measures, to control damage caused by big game to stacked hay, silage bales and honey.

## GENERAL

### **“Applications for compensation**

**60.7** An application for compensation:

- (a) is to be made on a form provided by the minister within a period determined by the minister; and
- (b) is to contain any information that the minister may require.

**“No double recovery**

**60.8** Where an applicant for compensation pursuant to these regulations is eligible to receive compensation under a crop insurance contract pursuant to *The Crop Insurance Act*, no compensation is to be paid by the minister pursuant to these regulations to that applicant respecting a loss that is covered by the crop insurance contract.

**“Reconsideration by minister**

**60.9(1)** Within 30 days of a determination by the minister pursuant to these regulations, an applicant may request, in writing, that the minister reconsider the determination.

(2) Where the minister receives a request pursuant to subsection (1), the minister shall reconsider the determination and may confirm, reverse or vary that determination.

(3) Nothing in these regulations entitles an applicant to a hearing before the minister”.

**Coming into force**

**3** These regulations come into force on November 15, 1996.