

PART II

REVISED REGULATIONS OF SASKATCHEWAN

CHAPTER C-30.1 REG 1

The Consumer Protection Act

Section 38

Order in Council 794/96, dated December 4, 1996

(Filed December 5, 1996)

Title

1 These regulations may be cited as *The Consumer Protection Regulations*.

Interpretation

2 In these regulations, “**Act**” means *The Consumer Protection Act*.

Exemptions

3 For the purposes of section 4 of the Act, the following are prescribed as exempt from the application of Part II of the Act:

- (a) a type or kind of transaction or proposed transaction respecting a security as defined in *The Securities Act, 1988*;
- (b) a type or kind of transaction or proposed transaction that is governed by *The Saskatchewan Insurance Act, The Trust and Loan Corporations Act or The Credit Union Act, 1985*.

Service of documents

4 For the purposes of Part II of the Act, any notice, document or legal process that is required to be served pursuant to that Part may be served:

- (a) in the case of an individual:
 - (i) by personal service on that individual; or
 - (ii) by registered mail addressed to the last known residential address of the individual;
- (b) in the case of a supplier, where the supplier is a corporation:
 - (i) and has no registered office in Saskatchewan, by sending it by registered mail to the address of the corporation as shown on the receipt or other printed matter given to the consumer before or at the time of the transaction or proposed transaction;
 - (ii) and the corporation is a manufacturer and its address is not shown on any receipt or other printed matter given to the consumer before or at the time of the transaction or proposed transaction, by sending it by registered mail to the retail seller whose place of business, for the purposes of this section, is deemed to be the registered office of the manufacturer;
 - (iii) by leaving it at, or sending it by registered mail to, the registered office of the corporation;
 - (iv) by personally serving any director, officer, receiver-manager or liquidator of the corporation; or

- (v) by personally serving any attorney required to be appointed by an extra-provincial corporation registered in Saskatchewan pursuant to *The Business Corporations Act*; and
- (c) in the case of a supplier, where the supplier is not a corporation:
 - (i) by leaving it at, or sending it by registered mail to, the supplier's place of business, and where the supplier carries on business at more than one place of business, by leaving it at, or sending it by registered mail, to any of those places of business; or
 - (ii) by personally serving the supplier or any employee of the supplier at the supplier's place of business.

Coming into force

5(1) Subject to subsection (2), these regulations come into force on the day on which *The Consumer Protection Act* comes into force.

(2) If these regulations are filed with the Registrar of Regulations after *The Consumer Protection Act* comes into force, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

CHAPTER E-0.1 REG 22

The Education Act

Section 372

Order in Council 786/96, dated December 4, 1996

(Filed December 5, 1996)

PART I

Title, Interpretation and Application

Title

1 These regulations may be cited as *The 1996 School Grant Regulations*.

Interpretation

2(1) In these regulations:

- (a) “**Act**” means *The Education Act*;
- (b) “**approved**” means approved by the minister;
- (c) “**basic grant**” means the difference between a school division's or conseil scolaire's total recognized expenditure and total recognized revenue;
- (d) “**basic program**” means the sum of the expenditures set out for a school division or conseil scolaire in subsection 8(1);
- (e) “**city francophone education area**” means a francophone education area that includes a city wholly or substantially within the francophone education area's boundaries;
- (f) “**city school division**” means a school division that includes a city wholly or substantially within the school division's boundaries;

- (g) **“community northern factor”** means the appropriate community northern factor as specified in Table 2;
- (h) **“downpayment”** means:
- (i) with respect to a school division, the contribution to capital from revenue required of a school division by the Saskatchewan Municipal Board in connection with authorization for capital borrowing for capital projects; or
 - (ii) with respect to a conseil scolaire, the contribution to capital from revenue required of a conseil scolaire by the minister in connection with authorization for capital borrowing for capital projects;
- (i) **“enrolment”** or **“enrolled”** means:
- (i) in the case of kindergarten pupils in a kindergarten program commencing for the first time in the fall of any year, 40% of the number of kindergarten pupils reported to the minister in the Principal's September Statistical Report; and
 - (ii) in the case of pupils reported in the Principal's September Statistical Report, other than high-cost disabled pupils and the kindergarten pupils described in subclause (i), the recognized enrolment with respect to the school year for which the recognition applies;
- (j) **“equalization factor”** means the mill rate in Table 3 that is fixed by the minister for the purposes of clause 304(3)(a) of the Act;
- (k) **“full-time equivalent pupils”** means the number of pupils determined in accordance with section 5;
- (l) **“high-cost disabled pupil”** means a high-cost disabled pupil as defined in section 48 of *The Education Regulations, 1986*;
- (m) **“home attendance area”** means the area from which a pupil attends a certain school, as determined by the board of education or conseil scolaire that is fiscally responsible for the provision of educational services for the pupil;
- (n) **“home-based education pupil”** means a pupil who is receiving instruction in a registered home-based education program;
- (o) **“language program”** means:
- (i) with respect to a school division, a course of educational instruction conducted in a language other than English and includes English as a second language;
 - (ii) with respect to a conseil scolaire, a course of educational instruction for English as a second language;
- (p) **“low-cost disabled pupil”** means a pupil who is a low-cost disabled pupil as defined in section 48 of *The Education Regulations, 1986*;
- (q) **“non-city francophone education area”** means a francophone education area that does not include a city within the boundaries of the francophone education area;

- (r) “**non-city school division**” means a school division that does not include a city within the boundaries of the school division;
 - (s) “**northern factor**” means the appropriate northern factor in Table 1;
 - (t) “**northern school division**” means a school division located in the Northern Saskatchewan Administration District;
 - (u) “**parent-management board**” means a recognized agency that is incorporated pursuant to *The Non-profit Corporations Act, 1995*;
 - (v) “**recognized**” means:
 - (i) recognized by the minister; or
 - (ii) stated by these regulations to be recognized;
 - (w) “**Special Needs Program Pupil**” means:
 - (i) a low-cost disabled pupil;
 - (ii) a high-cost disabled pupil as determined by the director of the school division or the director of the conseil scolaire and approved by the Special Education Branch of the department as meeting the criteria of clause 49(d) or (g) of *The Education Regulations, 1986*;
 - (iii) a gifted pupil, as determined by the director of the school division or the director of the conseil scolaire; or
 - (iv) a pupil with speech or language disabilities, as determined by the director of the school division or the director of the conseil scolaire;
 - (x) “**Special Needs Program Unit**” means one full-time equivalent special education support staff serving Special Needs Program Pupils, as determined by the Special Education Branch of the department;
 - (y) “**total approved cost**” means the sum of the construction cost, any consultants’ fees and any other costs that may be approved by the department on a project-by-project basis.
- (2) All references to tables are to the tables in the Appendix to these regulations.

Application

- 3** These regulations apply only to grants made with respect to the 1996 calendar year.

PART II

Recognized Enrolment and Enrolment-based Expenditures

Deemed enrolment of high-cost disabled pupils

- 4** For the purposes of determining enrolment, a high-cost disabled pupil is deemed to be enrolled:

- (a) in the Elementary Level from three years of age up to and including 10 years seven months of age;

(b) in the Middle Level from 10 years eight months of age up to and including 14 years seven months of age; and

(c) in the Secondary Level from 14 years eight months of age up to but not including 22 years of age.

Number of full-time equivalent pupils

5(1) For the purposes of this section, “**ratio of instructional time**” means the ratio of instructional time devoted to instruction to the total available instructional time per week for the pupil.

(2) The number of full-time equivalent pupils in a program is equal to the number of pupils enrolled in the program:

(a) where:

(i) the pupils are enrolled in kindergarten to grade 12 and the program is not a language program; and

(ii) the ratio of instructional time is equal to or greater than 0.75;

(b) where:

(i) the pupils are enrolled in kindergarten to grade 6 and the program is a language program; and

(ii) the ratio of instructional time is equal to or greater than 0.75; and

(c) where:

(i) the pupils are enrolled in grades 7 to 12 and the program is a language program; and

(ii) the ratio of instructional time is equal to or greater than 0.6.

(3) In any case other than one described in subsection (2), the number of full-time equivalent pupils in a program is to be calculated in accordance with the following formula:

$$\text{FTE} = \text{NP} \times \text{IT}$$

where:

FTE is the number of full-time equivalent pupils;

NP is the number of pupils enrolled in the program; and

IT is the ratio of instructional time.

Enrolment factor

6(1) Subject to section 10, unless otherwise determined by the minister, the numbers of pupils recognized in each category of recognized enrolment are those determined in accordance with this section.

(2) The minister shall add to the appropriate Elementary Level, Middle Level and Secondary Level enrolments the number of pupils reported to the minister on the Principal's September Statistical Report in “**other**” or “**special**” Elementary Level, Middle Level and Secondary Level programs.

(3) The number of recognized high-cost disabled pupils is the number of pupils, other than Special Needs Program Pupils, determined by the Special Education Branch of the department for recognition in each category.

Pupils deemed not enrolled

7 A pupil is deemed not to have been enrolled for the purpose of determining the enrolment pursuant to section 6 where:

- (a) a board of education or conseil scolaire:
 - (i) enrolls a pupil who is not a resident of Saskatchewan; and
 - (ii) does not charge a tuition fee for that pupil; and
- (b) there is no recognized exchange program or no reciprocal student exchange between the receiving school division or conseil scolaire in Saskatchewan and that pupil's home jurisdiction.

Recognized expenditures

8(1) Subject to subsections (2) to (10), recognized enrolment-based expenditures of a school division or a conseil scolaire consist of the amounts calculated on the basis of the basic rate per pupil enrolled set out in Table 4 with respect to expenditures for the following:

- (a) administration;
- (b) instruction;
- (c) plant operation and maintenance;
- (d) non-capital furniture and equipment;
- (e) non-capital renovations and repairs;
- (f) current interest expenses;
- (g) bank charges;
- (h) special events transportation.

(2) With respect to expenditures for pupils enrolled in special programs, the recognized enrolment-based expenditures in a school division or conseil scolaire are to be increased by the recognized incremental rates per pupil set out in Table 5.

(3) With respect to expenditures for an approved language program, the recognized enrolment-based expenditures of a school division are to be increased by:

- (a) the appropriate amount set out in Table 8 for each full-time equivalent pupil; and
- (b) a one-time expenditure for the purchase of instructional resource material needed for implementation of the program calculated on the basis of the appropriate rate set out in Table 8.

(4) With respect to expenditures of an approved language program, the recognized enrolment-based expenditures of a conseil scolaire are to be increased by:

- (a) the appropriate amount set out in Table 9 for each full-time equivalent pupil; and

(b) a one-time expenditure for the purchase of instructional resource material needed for implementation of the program calculated on the basis of the appropriate rate set out in Table 9.

(5) With respect to expenditures for northern school divisions where the enrolment is less than 600 pupils, the recognized enrolment-based expenditures are to be increased in an amount to be calculated in accordance with the following formula:

$$REI = (600 - E) \times \$363$$

where:

REI is the recognized enrolment-based expenditure increase; and

E is the enrolment in the school division.

(6) Where a pupil is a home-based education pupil, the minister shall recognize 50% of the appropriate basic rate per pupil as set out in Table 4, for each pupil reported on the Home-Based Education Pupil Statistical Report.

(7) In a non-city school division or non-city francophone education area, the recognized enrolment-based expenditures of the school division or francophone education area are to be increased in an amount equal to the sum of the amounts calculated for each school in accordance with the following formula:

$$REI = RSE \times LF \times \$253$$

where:

REI is the recognized enrolment-based expenditure increase;

RSE is the recognized Secondary Level enrolment in the school; and

LF is the locational factor for the school determined in accordance with subsection (8) or (9).

(8) The locational factor for the purposes of subsection (7) is to be calculated in accordance with the following formula:

$$LF = .5 + \frac{.275 (D1 - 15) + .225 (D2 - 15)}{35}$$

where:

LF is the locational factor for the school;

D1 is the distance to the nearest school in which secondary pupils are enrolled, other than a school described in subsection (9), to a maximum distance of 50 kilometres;

D2 is the distance to the second nearest school in which secondary pupils are enrolled, other than a school described in subsection (9), to a maximum distance of 50 kilometres;

D1-15 is deemed to be zero, if it is a negative number; and

D2-15 is deemed to be zero, if it is a negative number.

(9) Notwithstanding subsection (8), where the school with respect to which the locational factor is being calculated is a school located on a Hutterite colony, a French Type A or Type B school designated pursuant to section 180 of the Act, or a school that is the only school in a school division or francophone education area, the locational factor is 0.5.

(10) With respect to the implementation of core curriculum, the recognized enrolment-based expenditures of a school division or conseil scolaire are to be increased by \$10 per pupil.

Small school factors

9(1) In the case of a non-city school division or non-city francophone education area where the total number of pupils enrolled in kindergarten or in any grade in grades 1 to 12 in any school in the division or francophone education area is less than 20, the basic program is increased by an amount equal to the sum of the amounts calculated for each school in accordance with subsections (2) to (4).

(2) The amount for each school is determined in accordance with the formula:

$$\text{BPI} = A \times B \times \text{LF}$$

where:

BPI is the basic program increase;

A in the case of kindergarten, is \$440 or, in the case of any grade, is \$800;

B is the difference between 20 and the number of students enrolled in the kindergarten or the grade, as the case may be, to a maximum difference of 10; and

LF is the locational factor for the school or each level as determined in accordance with subsection (3) or (4).

(3) Locational factors for purposes of subsection (2) are to be calculated in accordance with the following formulas:

(a) for kindergarten or any grade in the Elementary Level:

$$\text{LFE} = .0275(\text{D1}-10) + .0225(\text{D2}-10)$$

where:

LFE is the locational factor for kindergarten or any grade in the Elementary Level;

D1 is the distance to the nearest school, other than a school described in subsection (4), to a maximum of 30 kilometres;

D2 is the distance to the second nearest school, other than a school described in subsection (4), to a maximum of 30 kilometres;

D1-10 is deemed to be zero, if it is a negative number; and

D2-10 is deemed to be zero, if it is a negative number;

(b) for any grade in the Middle Level:

$$\text{LFM} = .0367(\text{D1-15}) + .03(\text{D2-15})$$

where:

LFM is the locational factor for any grade in the Middle Level;

D1 is the distance to the nearest school, other than a school described in subsection (4), to a maximum of 30 kilometres;

D2 is the distance to the second nearest school, other than a school described in subsection (4), to a maximum of 30 kilometres;

D1-15 is deemed to be zero, if it is a negative number; and

D2-15 is deemed to be zero, if it is a negative number;

(c) for any grade in the Secondary Level:

$$\text{LFS} = .0183(\text{D1-20}) + .015(\text{D2-20})$$

where:

LFS is the locational factor for any grade in the Secondary Level;

D1 is the distance to the nearest school, other than a school described in subsection (4), to a maximum of 50 kilometres;

D2 is the distance to the second nearest school, other than a school described in subsection (4), to a maximum of 50 kilometres;

D1-20 is deemed to be zero, if it is a negative number; and

D2-20 is deemed to be zero, if it is a negative number.

(4) Notwithstanding subsection (3), where the school with respect to which the small school factor is being calculated is a school located on a Hutterite colony, a French Type A or Type B school designated pursuant to section 180 of the Act, or a school that is the only school in a school division or francophone education area, the locational factor is 0.5.

Increased enrolment

10(1) Where the total enrolment of a school division or a conseil scolaire as at March 1 of the 1995-96 school year or September 30 of the 1996-97 school year indicates an increase in total enrolment of more than 1% in relation to the total enrolment as set out in all Principals' September Statistical Reports for the school division or the conseil scolaire for the 1995-96 school year, the board of education or conseil scolaire may notify the minister of the increase.

(2) Where a board of education or conseil scolaire notifies the minister of an increase pursuant to subsection (1), the minister shall, subject to subsections (3) and (4), recalculate the basic program for the school division or the conseil scolaire on the basis of any increase in total enrolment that is in excess of 1%.

(3) Where an increase in total enrolment mentioned in subsection (1) is calculated for September 30 of the 1996-97 school year, only 40% of the increase is recognized for the purposes of subsection (2).

(4) When recalculating any basic program pursuant to subsection (2), the minister may take into account any special factors that the minister considers appropriate, including a major shift in attendance of pupils or the withdrawal of a significant number of pupils sponsored by another department or agency, and make adjustments to the recalculation on that basis.

Continuous enrolment increase

11 Where the enrolment of a school division or conseil scolaire meets the criteria for the enrolment increase pursuant to section 10 for two consecutive years, the minister shall recognize the previous year's increase in total enrolment with respect to amounts up to 1%.

Declining enrolment

12(1) Subject to subsection (2), the minister shall take into account the declining enrolment of a school division or conseil scolaire by increasing the basic program by an amount calculated on the basis of the sum of:

- (a) 60% of the percentage drop in enrolment between the 1995-96 school year and the 1994-95 school year; and
- (b) 40% of the percentage drop in enrolment between the 1993-94 school year and the 1994-95 school year.

(2) When including or excluding enrolments for the purpose of arriving at the amount of decline in enrolment pursuant to this section, the minister may take into account any special factors that the minister considers appropriate, including a major shift in attendance of pupils or the withdrawal of a significant number of pupils sponsored by another department or agency, and make adjustments to the recalculation on that basis.

(3) Comprehensive school pupils for whom services are directly purchased from a comprehensive school operated by a joint board are to be included in their home school division or conseil scolaire for the purposes of calculations pursuant to this section.

Sparsity factor

13 The minister shall increase the basic program and the recognized tuition fees for all non-city school divisions and non-city francophone education areas by a percentage determined by the number of pupils per square kilometre as set out in Table 11.

Shared services

14(1) Where a school division, other than a school division in Regina or Saskatoon, participates in a shared services program, the minister shall increase the basic program of the school division by an amount that is to be calculated in accordance with the following formula:

$$RE = \frac{NSD}{NSSR} \times NRSS \times \$57,604$$

where:

RE is the recognized basic program increase;

NSD is the number of pupils in the school division, excluding pupils who are the responsibility of the Government of Canada;

NSSR is the number of pupils in the shared services region, excluding pupils who are the responsibility of the Government of Canada; and

NRSS is the number of recognized shared services staff in the shared services region.

(2) Where a conseil scolaire participates in a shared services program, the minister shall increase the basic program of the conseil scolaire by \$47.60 per pupil.

Special needs

15(1) For the purposes of the special needs program, the minister shall increase the recognized expenditures of a school division or conseil scolaire by an amount to be calculated in accordance with the following formula:

$$REI = NASP \times \$26,250 \times 0.9$$

where:

REI is the recognized expenditure increase; and

NASP is the number of approved Special Needs Program Units determined by the Special Education Branch of the department for the school division or conseil scolaire for 1996.

(2) For the purposes of a prevention program for the Targeted Behavioral Program, the minister shall:

(a) increase the recognized expenditures of a school division or conseil scolaire by an amount to be calculated in accordance with the following formula:

$$REI = E \times \$10$$

where:

REI is the recognized expenditure increase; and

E is the enrolment of the school division; and

(b) increase the recognized expenditures of a school division or conseil scolaire by an amount to be calculated in accordance with the following formula:

$$REI = NATB \times \$25,000 \times 0.9$$

where:

REI is the recognized expenditure increase; and

NATB is the number of approved Targeted Behavioral Program Units determined by the Special Education Branch of the department for the school division or conseil scolaire for 1996.

(3) For the purposes of a Supplementary Designated Disabled Pupil Program, the minister shall increase the recognized expenditures of a school division or conseil scolaire by an amount that is to be calculated in accordance with the following formula:

$$REI = RAS - \left[\frac{(HC1 \times \$4,525) + (HC2 \times \$6,750)}{40,000} \right] \times \$5,880$$

where:

REI is the recognized expenditure increase;

RAS is the number of approved staff instructing designated disabled pupils, as determined by the Special Education Branch of the department;

HC1 is the number of High Cost 1 designated disabled pupils, as determined by the Special Education Branch of the department;

HC2 is the number of High Cost 2 designated disabled pupils, as determined by the Special Education Branch of the department; and

REI is deemed to be zero, if it is a negative number.

(4) Where the 1990 Special Needs Program recognition of a school division, excluding any amount attributed to pupils who were the responsibility of the Government of Canada, was calculated as 1.03 times its 1989 recognition, the recognized expenditures of the division are to be increased by the difference between the 1990 recognition and the sum of the amounts calculated in accordance with subsections (1) to (3).

Application of northern factor

16 In the case of a northern school division, all recognized expenditures mentioned in this Part are subject to multiplication by the northern factor for that school division set out in Table 1.

PART III

Recognized Transportation, Board and Room and Facility Rental Expenditures

Recognized transportation expenditures

17 Recognized transportation expenditures of school divisions and conseils scolaires are to be calculated pursuant to sections 18 to 21.

Recognized transportation expenditures - city school divisions and city francophone education areas

18(1) For pupils transported by means of regular transportation in city school divisions and other approved school divisions in which transportation expenditures are declared by the minister to be eligible for grant support, transportation allowances equal:

(a) in the case of pupils for whom approved transportation is provided for a full school year, the total actual aggregate costs of transportation to a maximum of the amount specified in item 1 of Table 6 with respect to the appropriate type of pupil, per pupil per year; and

(b) in the case of approved transportation for pupils, other than high-cost disabled pupils, to whom transportation is provided for less than a full school year, the actual costs of transportation to a maximum of the rate specified in item 1 of Table 6 per pupil per day.

(2) For pupils who live within city boundaries who are transported by means of regular transportation in city francophone education areas in which transportation expenditures are declared by the minister to be eligible for grant support, transportation allowances equal:

(a) in the case of pupils for whom approved transportation is provided for a full school year, the total actual aggregate costs of transportation to a maximum of the amount specified in item 1 of Table 6 with respect to the appropriate type of pupil, per pupil per year; and

- (b) in the case of approved transportation for pupils, other than high-cost disabled pupils, to whom transportation is provided for less than a full school year, the actual costs of transportation to a maximum of the rate specified in item 1 of Table 6 per pupil per day.
- (3) For pupils who live outside city boundaries who are transported by means of regular rural transportation service in city francophone education areas, transportation allowances equal the sum of:
 - (a) the amount specified in item 2 of Table 6 per pupil per year for each pupil for whom regular rural transportation service is provided; and
 - (b) an amount equal to the product of:
 - (i) the recognized amount per kilometre of daily regular rural transportation service travel as specified in item 2 of Table 6; and
 - (ii) the number of kilometres travelled by the regular rural transportation service for the transportation of pupils in one school day.

**Recognized transportation expenditures - non-city school divisions
and non-city francophone education areas**

- 19(1)** For transportation in approved non-city school divisions and non-city francophone education areas, other than northern school divisions, transportation allowances equal the amounts calculated pursuant to this section.
- (2) For pupils transported by means of regular rural transportation service, transportation allowances equal the sum of:
 - (a) the amount specified in item 2 of Table 6 per pupil per year for each pupil for whom regular rural transportation service is provided; and
 - (b) an amount equal to the product of:
 - (i) the recognized amount per kilometre of daily regular rural transportation service travel as specified in item 2 of Table 6; and
 - (ii) the number of kilometres travelled by the regular rural transportation service for the transportation of pupils in one school day.
 - (3) For pupils transported by a supplemental means of transportation in addition to regular rural transportation service, transportation allowances to parents equal the total actual costs of transportation to a maximum of the amount per vehicle per kilometre of approved travel as specified in item 2 of Table 6.
 - (4) For pupils transported solely by a means of transportation other than regular rural transportation, transportation allowances to parents equal the total actual costs of transportation to a maximum of the amount per vehicle per kilometre of approved travel as specified in item 2 of Table 6.

Recognized transportation expenditures - northern school divisions

- 20(1)** For local transportation in northern school divisions, transportation allowances equal the amounts calculated pursuant to this section.
- (2) For pupils transported by means of regular rural transportation service, transportation allowances equal the sum of:
 - (a) the product of:
 - (i) the amount specified in item 3 of Table 6 per pupil per year for each pupil for whom regular rural transportation service is provided; and

- (ii) the northern factor for the appropriate northern school division as set out in Table 1; and
- (b) an amount equal to the product of:
 - (i) the recognized amount per kilometre of daily regular rural transportation service travel as specified in item 3 of Table 6;
 - (ii) the number of kilometres travelled by the regular rural transportation service for the transportation of pupils in one school day; and
 - (iii) the northern factor for the appropriate northern school division as set out in Table 1.
- (3) For pupils transported by a supplemental means of transportation in addition to regular rural transportation service, transportation allowances to parents equal the total actual costs of transportation to a maximum of:
 - (a) with respect to pupils in northern school divisions other than the Northern Lights School Division, the product of the amount per vehicle per kilometre of approved travel as specified in item 3 of Table 6 and the northern factor for the appropriate northern school division as set out in Table 1; and
 - (b) with respect to pupils in the Northern Lights School Division, the product of the amount per vehicle per kilometre of approved travel as specified in item 3 of Table 6 and the appropriate community northern factor as determined in accordance with Table 2.
- (4) For pupils transported solely by a means of transportation other than regular rural transportation, transportation allowances to parents equal the total actual costs of transportation to a maximum of:
 - (a) with respect to pupils in northern school divisions other than the Northern Lights School Division, the product of:
 - (i) the amount per vehicle per kilometre of approved travel as specified in item 3 of Table 6; and
 - (ii) the northern factor for the appropriate northern school division as set out in Table 1; and
 - (b) with respect to pupils in the Northern Lights School Division, the product of:
 - (i) the amount per vehicle per kilometre of approved travel as specified in item 3 of Table 6; and
 - (ii) the appropriate community northern factor as determined in accordance with Table 2.

Other than local transportation - northern school divisions

- 21** For transportation, other than local transportation, in northern school divisions in which transportation expenditures are declared by the minister to be eligible for grant support, transportation allowances equal:
- (a) for high-cost disabled pupils boarding away from home, the actual approved travel costs to and from the home and the place of boarding; and

- (b) for pupils other than high-cost disabled pupils boarding away from home, the total actual approved travel costs to a maximum of:
 - (i) with respect to pupils travelling by land from northern school divisions other than the Northern Lights School Division, the product of:
 - (A) the amount per pupil per kilometre of approved travel by land as specified in item 4 of Table 6 for each kilometre of approved travel that each pupil travels on land; and
 - (B) the northern factor for the appropriate northern school division as specified in Table 1;
 - (ii) with respect to pupils travelling by land from the Northern Lights School Division, the product of:
 - (A) the amount per pupil per kilometre of approved travel by land as specified in item 4 of Table 6 for each kilometre of approved travel that each pupil travels on land; and
 - (B) the community northern factor set out in Table 2 for the community in which a pupil attends school; and
 - (iii) with respect to pupils travelling by air, the amount per pupil per kilometre of approved air travel specified in item 4 of Table 6 for each kilometre of approved travel that each pupil travels by air.

Recognized room and board expenditures

22 Where a school division or conseil scolaire pays a room and board allowance for a pupil who resides elsewhere than at home and who receives educational services outside that pupil's home attendance area, the recognized expenditure with respect to that allowance consists of amounts calculated on the basis of:

- (a) for school divisions or conseils scolaires, other than northern school divisions, the total actual costs of room and board to a maximum of the amount set out in Table 7 for the specified type of pupil, per pupil per month;
- (b) for northern school divisions other than the Northern Lights School Division, the total actual costs of room and board to a maximum of the product of:
 - (i) the amount for the specified type of pupil per month set out in Table 7 for each month during which expenditure is made for room and board for a pupil residing elsewhere than at home; and
 - (ii) the northern factor for the appropriate northern school division set out in Table 1;
- (c) for the Northern Lights School Division, the total actual costs of room and board to a maximum of the product of:
 - (i) the amount for the specified type of pupil per month set out in Table 7 for each month during which expenditure is made for room and board for a pupil residing elsewhere than at home; and
 - (ii) the community northern factor set out in Table 2 for the community in which a pupil attends school.

Recognized facility rental expenditures

23 Recognized expenditures for expenditures to rent facilities required for school activities consist of amounts calculated on the basis of:

- (a) for school divisions or conseils scolaires, other than northern school divisions, the total actual approved rental costs to a maximum of:
 - (i) for classroom rentals, the amount set out in Table 10 per approved classroom per month for each approved classroom rented each month; and
 - (ii) for gymnasias and halls, for each school, the lesser of the two amounts calculated on the basis of the two alternative rates set out in Table 10;
- (b) for northern school divisions other than the Northern Lights School Division, the total actual approved rental costs to a maximum of the product of:
 - (i) an amount calculated as specified in subclause (a)(i) plus an amount calculated as specified in subclause (a)(ii); and
 - (ii) the northern factor for the appropriate northern school division as set out in Table 1;
- (c) for the Northern Lights School Division, the total actual approved rental costs to a maximum of the product of:
 - (i) an amount calculated as specified in subclause (a)(i) plus an amount calculated as specified in subclause (a)(ii); and
 - (ii) the community northern factor as specified in Table 2 for the community in which the rental occurs.

PART IV

Recognized Educational Service Expenditures

Recognized expenditures

24 Recognized educational service expenditures of a school division or conseil scolaire consist of:

- (a) the total actual costs of employing substitute teachers for a maximum of seven consecutive days when the regular teacher is granted leave with full pay for the purpose of attending a seminar or workshop that has received the prior approval of the minister;
- (b) in the case of the approved purchase of technical aids for high-cost disabled pupils who meet the criteria of clause 49(a), (b), (c), (e), (f) or (h) of *The Education Regulations, 1986*, the total actual cost to a maximum of \$3,600 per pupil;
- (c) the actual cost of tuition fees where a secondary pupil is enrolled in the Saskatchewan Government Correspondence School except where the pupil is a home-based education pupil;

- (d) 50% of the actual cost of tuition fees where a secondary pupil who is a home-based education pupil is enrolled in the Saskatchewan Government Correspondence School;
- (e) in the case of the South Island Correspondence School, the actual cost of tuition fees where:
- (i) an elementary pupil is enrolled in the South Island Correspondence School; and
 - (ii) the enrollment is approved by the minister but is not recognized pursuant to subsection 8(1);
- (f) subject to clause (h), payments to other school divisions or conseils scolaires, approved agencies or individuals, other than historical high schools as defined in *The Independent Schools Regulations*, for the purchase of educational services in the amount equal to the least of the following:
- (i) the actual cost of the purchase of educational services;
 - (ii) the amount calculated as the sum of:
 - (A) the application of the basic rate set out in Table 4 to the actual number of pupils for whom educational services are purchased;
 - (B) the application of the appropriate incremental rate set out in Table 5 to the actual number of high-cost disabled pupils, other than Special Needs Program Pupils, for whom educational services are purchased; and
 - (C) when comprehensive educational services are purchased, the application of the comprehensive rate set out in Table 5 to the actual number of pupils for whom educational services are purchased;
 - (iii) the amount of revenue reported by the school division or conseil scolaire providing the educational services, with respect to the provision of those services;
- (g) payments to historical high schools, as defined in *The Independent Schools Regulations*, other than Athol Murray College of Notre Dame and College Mathieu (High School) that meet the requirements of subsection 35(2), for the purchase of educational services in an amount equal to the application of the basic rate set out in Table 4 to the actual number of pupils for whom educational services are purchased; and
- (h) payments by a northern school division to other northern school divisions or approved educational institutions in the Northern Saskatchewan Administration District with respect to the purchase of educational services in an amount calculated in accordance with the following formula:

$$RE = F \times NF$$

where:

RE is the recognized expenditure;

F is the amount calculated in accordance with clause (f) with respect to the educational services; and

NF is the northern factor for the northern school division purchasing the educational services as set out in Table 1.

PART V

Additional Recognized Expenditures

Substitute or temporary teachers costs for sick leave

25 Recognized expenditure costs for substitute or temporary teachers consist of:

(a) in the case of school divisions, that portion of the previous school year's costs of employing substitute or temporary teachers in place of regular teachers who were absent on sick leave and that is in excess of the equivalent of two mills calculated on the total equalized assessment for that year of the school division that is approved by the minister; and

(b) in the case of conseils scolaires and comprehensive schools operated by a joint board, that portion of the previous school year's costs of employing substitute or temporary teachers in place of regular teachers who were absent on sick leave that is in excess of the equivalent of two mills calculated on the product of:

(i) the conseil scolaire's expenditures or the expenditures of a comprehensive school that is operated by a joint board;

(ii) 0.427; and

(iii) 68.3.

Additional recognized expenditures

26(1) The minister may recognize any expenditures, in addition to those described in Parts II, III and IV, that the minister considers appropriate.

(2) In determining the recognized local expenditures of a conseil scolaire for the purposes of an operating grant to that conseil scolaire, the minister:

(a) shall recognize the expenditures described in Parts II, III and IV, subject to any modifications that the minister considers necessary or appropriate; and

(b) may recognize any additional expenditures that the minister considers appropriate.

PART VI

Recognized Revenue

Recognized local revenue

27(1) Recognized local revenue is to be determined in accordance with this Part.

(2) The assessment to be used in the calculation of grants for a year is the amount determined jointly by the minister and the school division, but where the final equalized assessment differs from the estimated equalized assessment, the appropriate adjustment is to be added to or recovered from the subsequent year's grant.

(3) The assessed value of a property is to be added to the estimated equalized assessment where a municipality has exempted that property from the property tax roll pursuant to:

- (a) subsection 275(2) or (3) of *The Urban Municipality Act, 1984*; or
- (b) subsection 331(3) or (4) of *The Rural Municipality Act, 1989*.

(4) Revenue from trailer fees and from grants in lieu of taxes received due to exempt assessments is to be converted to an equivalent assessment, and those assessments are to be added to the equalized assessment of the school division for the purpose of calculating grants.

Fee Revenue

28(1) Fee revenues received by a school division or conseil scolaire, other than a northern school division, from other school divisions, conseils scolaires, the conseil général, individuals, governments or institutions for the provision of educational services for pupils are recognized in the amount equal to the sum of:

- (a) the application of the basic rate set out in Table 4 to the actual number of pupils for whom educational services are provided; and
- (b) the application of the incremental rates set out in Table 5 to:
 - (i) the actual number of high-cost disabled pupils, other than Special Needs Program Pupils, for whom educational services are provided; and
 - (ii) the actual number of pupils for whom comprehensive educational services are provided.

(2) Fee revenues received by a northern school division from other school divisions, individuals, governments or institutions with respect to the provision of educational services for pupils are recognized in the amount equal to the product of:

- (a) an amount equal to the amount determined in subsection (1); and
- (b) the northern factor set out in Table 1 for the school division in which the pupil attends school.

Other recognized revenues

29(1) The minister may recognize any revenues, in addition to those described in sections 27 and 28, that the minister considers appropriate.

(2) In determining the recognized local revenue of a conseil scolaire for the purposes of an operating grant to that conseil scolaire, the minister:

- (a) shall recognize the revenues described in section 28, subject to any modifications that the minister considers necessary or appropriate; and
- (b) may recognize any additional revenues that the minister considers appropriate.

PART VII
Capital Expenditures

Recognized capital expenditures

30 Recognized capital expenditures of a school division consist of:

- (a) with respect to expenditures for recognized debt retirement for school facilities and, in the case of a school division located in the Northern Saskatchewan Administration District, teachers' residences, the sum of:

- (i) actual payments of principal and interest for approved capital loans and debentures; and
- (ii) actual payments made to other school divisions in lieu of direct debt retirement;

less any payments received from other school divisions, the Government of Canada, Indian bands or institutions for capital debt retirement; and

- (b) the replenishment of any cash reserve funds recognized by the minister:
 - (i) in equal annual instalments, including principal and interest, for a term agreed on by a board of education and the minister where those cash reserve funds are utilized by the board of education with the minister's approval for approved capital projects; and
 - (ii) at an interest rate approved by the minister at the time the funding arrangement is completed.

PART VIII Capital Funding

Interpretation of Part

31 In this Part:

- (a) “**ability to pay factor**” means the difference between one and the ratio of a school division's basic grant to its net recognized expenditure;
- (b) “**actual usable area**” means the entire area of floor space in a school, in square metres, excluding any area of floor space used for:
 - (i) walls;
 - (ii) internal circulation in the school, including corridors, hallways, mudrooms, vestibules and foyers;
 - (iii) mechanical and boiler rooms;
 - (iv) janitorial and building maintenance areas;
 - (v) student washrooms;
 - (vi) gymnasium service areas, which include areas of floor space used for those purposes set out in Table B of the Saskatchewan Education, Training and Employment School Facilities Funding Guidelines, 1995;
 - (vii) survey areas as defined in the Saskatchewan Education, Training and Employment School Facilities Funding Guidelines, 1995;
- (c) “**average provincial mill**” means the mathematical average of the value of one mill from all school divisions offering K-12 curricula for the assessment year prior to the fiscal year in which the capital project is approved;

(d) “**base share**” means a numerical value calculated in accordance with the following formula:

$$BS = (0.7 + UF) \times [(0.5 \times APF) + 0.25]$$

where:

BS is the base share;

UF is the utilization factor calculated pursuant to these regulations; and

APF is the ability to pay factor calculated pursuant to these regulations;

(e) “**debenture interest**” means any revenue earned as interest on moneys received from the sale of debentures, before the issuance of the final approval of the capital project, that may be recognized by the minister;

(f) “**estimated school division downpayment**” means the estimated value of a division’s contribution to capital funding as determined by the department prior to public tender and is the product of:

(i) the difference between:

(A) the estimated cost of the project; and

(B) the sum of:

(I) all applicable federal tax rebates;

(II) all third party funding;

(III) debenture interest; and

(IV) unused capital surplus; and

(ii) the school division share percentage;

(g) “**maximum provincial contribution**” means the maximum value, in the minister’s discretion, of provincial funding for a capital project and is the difference between:

(i) the estimated cost of the project; and

(ii) the sum of:

(A) the estimated school division downpayment;

(B) all applicable federal tax rebates;

(C) all third party funding;

(D) debenture interest; and

(E) unused capital surplus;

(h) “**mill factor**” means a numerical value calculated in accordance with the following formula:

$$ML = \frac{\log(BM \div APM)}{6.81626} \times BS$$

where:

ML is the mill factor;

BM is the value of the particular school division’s mill;

APM is the average provincial mill; and

BS is the base share for the school division, calculated pursuant to these regulations;

- (i) “**net recognized expenditure**” means the difference between a school division’s total recognized expenditure and tuition fee revenue;
- (j) “**recognized usable area**” means the recognized area of floor space in a school, in square metres, as determined in accordance with the Saskatchewan Education, Training and Employment School Facilities Funding Guidelines, 1995;
- (k) “**school division share percentage**” means the level of school division funding used for capital estimating purposes and is the sum of:
 - (i) the base share; and
 - (ii) the mill factor;
- (l) “**target school**” means the specific school for which a capital funding request is made by a school division;
- (m) “**total actual usable area**” means the sum of:
 - (i) the actual usable area in a target school; and
 - (ii) the sum of the actual usable areas for all schools currently in operation that are located within a 30-kilometre radius of a target school;
- (n) “**total construction cost**” means the board of education’s choice of publicly tendered offers to construct a capital project, exclusive of consultants’ fees, department construction allowances, miscellaneous costs, site purchase costs, and the federal goods and services tax;
- (o) “**total construction estimate**” means the sum of all proposed construction estimates exclusive of consultants’ fees, department construction allowances, miscellaneous costs, site purchase costs, and the federal goods and services tax;
- (p) “**total project cost**” means the total construction cost plus consultants’ fees, department construction allowances, miscellaneous costs, site purchase costs, and all applicable provincial taxes, but excluding the federal goods and services tax;
- (q) “**total project estimate**” means the sum of the total construction estimate, consultants’ fees, department construction allowances, miscellaneous costs, site purchase costs, and all applicable provincial taxes, but excluding the federal goods and services tax;
- (r) “**total recognized usable area**” means the sum of:
 - (i) the recognized usable area for a target school; and

(ii) the sum of the recognized usable areas for all schools currently in operation that are:

- (A) located within a 30-kilometre radius of a target school; and
- (B) located in the same school division as a target school.

Utilization factor

32(1) Subject to subsection (2), the utilization factor for a target school is the amount calculated as the difference between:

- (a) 0.8; and
 - (b) the quotient of the total recognized usable area divided by the total actual usable area.
- (2) The utilization factor is to be deemed to be zero where:
- (a) the utilization factor, as calculated pursuant to subsection (1), yields a negative or zero value; or
 - (b) the capital project:
 - (i) has a total approved cost less than \$100,000; and
 - (ii) does not involve the addition of new instructional area or the renovation of existing instructional areas to new instructional program areas.

Building grants

33(1) Subject to subsection (6), in the case of capital projects approved before April 1, 1993, the amount of a downpayment paid by a school division is to be determined by the regulations in effect for the year in which funding approval was received.

(2) Subject to subsections (6) and (8), in the case of capital projects approved on or after April 1, 1993 and before April 1, 1995, the downpayment is the difference between:

- (a) the total project cost with federal goods and services tax added; and
 - (b) the sum of:
 - (i) the maximum provincial contribution;
 - (ii) all applicable federal tax rebates;
 - (iii) all third party funding;
 - (iv) debenture interest; and
 - (v) unused capital surplus.
- (3) Subject to subsections (6) and (10), in the case of capital projects approved on or after April 1, 1995, the downpayment is the difference between:
- (a) the total project cost with federal goods and services tax added; and
 - (b) the sum of:
 - (i) the maximum provincial contribution;

- (ii) all applicable federal tax rebates;
- (iii) all third party funding;
- (iv) debenture interest; and
- (v) unused capital surplus.

(4) Subject to subsections (7) and (10), for projects approved on or after April 1, 1995, and where an approved project involves accessibility modifications only, the downpayment is the difference between:

- (a) the total project cost with federal goods and services tax added; and
- (b) the sum of:
 - (i) the maximum provincial contribution;
 - (ii) all applicable federal tax rebates;
 - (iii) all third party funding;
 - (iv) debenture interest; and
 - (v) unused capital surplus.

(5) Subject to subsections (7) and (10), for projects approved on or after April 1, 1995, and where an approved project involves the installation of telecommunications or computer cable networks under the guidelines of the Telecommunications Enhancement Fund Program, the downpayment is an amount equal to the product of:

- (a) the total project cost with federal goods and services tax added; and
- (b) the sum of:
 - (i) the maximum provincial contribution;
 - (ii) all applicable federal tax rebates;
 - (iii) all third party funding;
 - (iv) debenture interest; and
 - (v) unused capital surplus.

(6) For the purposes of subsections (1), (2) and (3), the minimum value of the downpayment of the school division is the lesser of:

- (a) one-half mill applied to the total equalized assessment of the school division; and
- (b) for:
 - (i) roof projects, \$5,000;
 - (ii) fuel tank removal, \$5,000 per tank;
 - (iii) relocatable classroom transfer, \$5,000 per classroom to a maximum of three classrooms; and
 - (iv) all other capital projects, \$50,000.

(7) For the purposes of subsections (4) and (5), there is no minimum value for the downpayment of the school division.

(8) For the purposes of subsection (2), the downpayment shall be set at its minimum value with respect to subsection (6) where the total project cost with federal goods and services tax added is less than or equal to the sum of:

- (a) the maximum provincial contribution;
- (b) all applicable federal tax rebates;
- (c) all third party funding;
- (d) debenture interest; and
- (e) unused capital surplus.

(9) Where subsection (8) applies, the revised maximum provincial contribution will be the difference between the total project cost with federal goods and services tax added and the sum of:

- (a) the minimum school division downpayment;
- (b) all applicable federal tax rebates;
- (c) all third party funding;
- (d) debenture interest; and
- (e) unused capital surplus.

(10) For the purposes of subsections (3), (4) and (5), provided that the scope of the project does not exceed the limits set out in the Saskatchewan Education, Training and Employment School Facilities Funding Guidelines, 1995, the maximum provincial contribution will be revised to reflect the total project cost with federal goods and services tax added where:

- (a) the total construction cost is greater than the total construction estimate by a value that is the lesser of:
 - (i) 5% of the total construction estimate; or
 - (ii) \$50,000; or
- (b) the total construction cost is less than the total construction estimate by a value that is the lesser of:
 - (i) 5% of the total construction estimate; or
 - (ii) \$50,000.

(11) Where subsection (10) applies, the downpayment of the school division will be recalculated for:

- (a) accessibility projects, pursuant to subsection (4);
- (b) telecommunications projects or cable network projects, pursuant to subsection (5); and
- (c) all other projects, pursuant to subsection (3).

Northern teacherage allowances

34 Northern teacherage allowances are payable to a northern school division to a maximum amount equal to the difference between:

- (a) the previous year's actual teacherage expenditure; and
- (b) the previous year's actual teacherage expenditure divided by the northern factor for that school division set out in Table 1.

Historical high schools cash reserves

35(1) Subject to subsection (2), the replenishment of cash reserve funds within the meaning of clause 30(b) is payable to assist historical high schools, as defined in *The Independent Schools Regulations*, other than Athol Murray College of Notre Dame and College Mathieu (High School), that are considered by the minister to be eligible for assistance, for capital construction in an amount equal to 20% of the recognized costs of the facilities, including architect's fees.

(2) A historical high school, as defined in *The Independent Schools Regulations*, other than Athol Murray College of Notre Dame and College Mathieu (High School), is eligible for the replenishment of cash reserves pursuant to this section only where it:

- (a) has been in operation for not less than five years;
- (b) has had an enrolment during each of the preceding two years of operation of not less than 60 pupils in grades 9 to 12;
- (c) meets the requirements of the minister, the Act and the regulations with respect to courses of study, qualifications of teachers, operating schedules and supervisions;
- (d) furnishes the minister with any information that the minister may require with respect to finances, structure and administration of the school; and
- (e) with respect to capital projects, submits preliminary drawings and cost estimates of proposed projects to the minister.

PART IX
Miscellaneous

Independent schools

36(1) Subject to subsections (2) and (3), grants to assist in the operation of a historical high school, as defined in *The Independent Schools Regulations*, are payable for each pupil enrolled in grades 9 to 12 in the school who is a Saskatchewan resident, but who is not sponsored by a board of education, in the amount of \$1,847.

(2) Grants are payable to a historical high school pursuant to subsection (1) only where the historical high school meets the criteria set out in subsection 35(2).

(3) Athol Murray College of Notre Dame and College Mathieu (High School) are not eligible for grants pursuant to this section.

(4) Grants to assist in the operation of Ranch Ehrlo Society, incorporated pursuant to *The Non-profit Corporations Act, 1995*, are payable with respect to the provision of educational services to recognized pupils by the Society in an amount recognized by the minister.

Grants to parent-management boards

37 Grants are payable to parent-management boards for approved classes established for the instruction of pre-school and school-aged high-cost disabled pupils in an amount equal to the sum of:

- (a) the basic rates and recognized incremental rates per pupil per year set out in Tables 4 and 5 for each pupil enrolled; and
- (b) expenditures for transportation calculated pursuant to sections 18 to 21.

Grant in lieu of actual tax in excess of equalization factor

38 A grant is payable to a conseil scolaire equivalent to the sum of the differences between the revenue generated by the actual mill rate and the revenue that would be generated by the equalization factor calculated for each pupil enrolled in the francsaskois school in the francophone education area for the conseil scolaire.

PART X

Repeal and Coming into force

R.R.S. c.E-0.1 Reg 21 repealed

39 *The 1995 School Grant Regulations* are repealed.

Coming into force

40 These regulations come into force on the day on which they are filed with the Registrar of Regulations, but are retroactive and are deemed to have been in force on and from January 1, 1996.

Appendix

TABLE 1
[Clause 2(1)(s)]

Northern Factors

<i>Northern School Division</i>	<i>Northern Factor</i>
Northern Lights	1.30
Creighton	1.32
Ile-a-la-Crosse	1.325

TABLE 2
[Clause 2(1)(g)]

Community Northern Factors

<i>Community (Northern Lights SD)</i>	<i>Community Northern Factor</i>
Beauval	1.34
Black Lake	1.81
Brabant	1.38
Buffalo Narrows	1.32
Camsell Portage	1.72
Cole Bay	1.40
Cumberland House	1.36
Denare Beach	1.35
Deschambault Lake	1.32
Dore Lake	1.35
Flin Flon	1.34
Fond-du-lac	1.81
Garson Lake	1.36
Green Lake	1.18
Jans Bay	1.39
Kinoosao	1.62
La Loche	1.36
La Plonge	1.34
La Ronge	1.17
Michel Village	1.50
Missinipi	1.26
Montreal Lake	1.33
Patuanak	1.32
Pelican Narrows	1.36
Pinehouse	1.41
Prince Albert	1.00
Sandy Bay	1.38
Sled Lake	1.35
Southend	1.35
Stanley Mission	1.26
St. George Hill	1.46
Stony Rapids	1.81
Sturgeon Landing	1.42
Sucker River	1.26
Timber Bay	1.33
Turnor Lake	1.43
Uranium City	1.72
Weyakwin	1.21
Wollaston Lake	1.48

TABLE 3
[Clause 2(1)(f)]

Equalization Factor

<i>Location of school division or conseil scolaire</i>	<i>Mills</i>
All school divisions or conseils scolaires	68.4

TABLE 4
[Subsection 8(1)]

Basic Rates Per Year Per Pupil Enrolled

<i>Type of pupil</i>	<i>Rate for Regina and Saskatoon School Divisions</i>	<i>Rate for Prince Albert Public, Prince Albert Separate and Moose Jaw Public School Divisions</i>	<i>Rate for other school divisions and for conseils scolaires</i>
Kindergarten	\$1,634	\$1,663	\$1,723
Elementary Level	3,159	3,211	3,315
Middle Level	3,386	3,442	3,554
Secondary Level	3,901	3,961	4,079

TABLE 5
[Subsection 8(2)]

Recognized Incremental Rates Per Year

<i>Type of pupil</i>	<i>Rate per pupil enrolled</i>
High-cost disabled Level 1	\$4,525
High-cost disabled Level 2	6,750
Supplemental Designated Disabled Pupil	5,880
Comprehensive	253

TABLE 6
[Sections 18 to 21]

Pupil Transportation Rates

1. City school divisions or city conseils scolaires and other approved school divisions or conseils scolaires:	
(a) recognized per high-cost disabled pupil per year	\$2,260.00
(b) recognized per pupil where the distance travelled is less than 4 KM and, other than high-cost disabled pupil, per year	416.00
(c) recognized per pupil where the distance travelled is greater than 4Km and, other than high-cost disabled pupil, per year	624.00

(d) recognized per pupil, where the distance travelled is less than 4 Km and other than high-cost disabled pupil, per day	2.08
(e) recognized per pupil, where the distance travelled is less than 4 Km and other than high-cost disabled pupil, per day	3.12
2. Approved non-city school divisions or non-city conseils scolaires:	
(a) recognized per pupil per year	\$133.00
(b) recognized per kilometre of daily regular rural transportation service travel	149.00
(c) recognized payment to parents per vehicle per kilometre of approved travel	0.2561
3. Local transportation in northern school division:	
(a) recognized per pupil per year	\$133.00
(b) recognized per kilometre of daily regular rural transportation service travel	149.00
(c) recognized payment to parents per vehicle per kilometre of approved travel	0.2561
4. Other than local transportation in northern school divisions:	
(a) recognized payment to parents per vehicle per kilometre of approved travel by land	\$0.2561
(b) recognized per pupil per kilometre of approved travel by air	0.9752

TABLE 7
[Section 22]

Room and Board Rates

<i>Type of pupil</i>	<i>Rate per month</i>
High-cost disabled	\$420
Other than high-cost disabled	304

TABLE 8
[Clause 8(3)(a)]

Approved Language Program and Implementation - School Division

<i>Recognized rate per full-time equivalent</i>	<i>Percentage of time used in second language instruction</i>	<i>Implementation year grant per pupil</i>
\$225	0 - 24	\$ 44
318	25 - 49	90
415	50 - 100 (Type B)	144
521	75 - 100 (Type A)	201

TABLE 9
[Subsection 8(4)]
Approved Language Program and Implementation - Conseils Scolaires

<i>Recognized rate per full-time equivalent</i>	<i>Percentage of time used in French language instruction</i>	<i>Implementation year grant per pupil</i>
\$415	50 - 74	\$144
521	75 - 100	201

TABLE 10
[Section 23]
Maximum Recognized Rental for Facilities

<i>Facility</i>	<i>School division or conseil scolaire rates</i>
Classrooms	\$ 293/month
Gymnasias and halls	\$ 52/pupil/year or \$8,863/year

TABLE 11
[Section 13]
Sparsity Factor

<i>Number of pupils per square kilometre</i>	<i>Sparsity Percentage</i>
0.24	2.31
0.245	2.42
0.25	2.31
0.255	2.2
0.26	2.09
0.265	1.98
0.27	1.87
0.275	1.76
0.28	1.65
0.285	1.54
0.29	1.43
0.295	1.32
0.3	1.21
0.305	1.1
0.31	0.99
0.315	0.88
0.32	0.77
0.325	0.66
0.33	0.55
0.335	0.44
0.34	0.11
0.345	0.22
0.35	0.11
0.355	0.0

CHAPTER L-14.01 REG 1

The Libraries Co-operation Act

Section 14

Order in Council 792/96, dated December 4, 1996

(Filed December 5, 1996)

Title

1 These regulations may be cited as *The Libraries Co-operation Honoraria Regulations*.

Interpretation

2 In these regulations:

- (a) “**Act**” means *The Libraries Co-operation Act*;
- (b) “**board**” means the Multitype Library Board established pursuant to the Act.

Honoraria

3 For the purposes of section 10 of the Act, members of the board who are not members of the Public Service of Saskatchewan and who are not employed by a library or library system are entitled to honoraria for services rendered to the board at the rate or rates established by Treasury Board.

Coming into force

4(1) Subject to subsection (2), these regulations come into force on the day on which *The Libraries Co-operation Act* comes into force.

(2) If these regulations are filed with the Registrar of Regulations after the day on which *The Libraries Co-operation Act* comes into force, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

CHAPTER P-39.2 REG 1

The Public Libraries Act, 1996

Section 83

Order in Council 793/96, dated December 4, 1996

(Filed December 5, 1996)

PRELIMINARY

Title

1 These regulations may be cited as *The Public Libraries Regulations, 1996*.

Interpretation

2 In these regulations, “**Act**” means *The Public Libraries Act, 1996*.

Basic library services

3 For the purposes of clause 2(a) of the Act, the following library services are basic library services:

- (a) the provision of a level of service determined locally at the community level, including:
 - (i) providing individuals with access to library resources through home access, publicly accessible computers, local branch libraries, area resource libraries and regional resource centres;

- (ii) providing that a minimum base level of service is available provincially to ensure access to public libraries' resources and catalogued collections;
 - (iii) providing public access to local and union catalogues through the province-wide library electronic network;
 - (iv) participating in the development of electronic information access as a method of delivering reference and information services;
 - (v) making materials available to the public through direct lending, reciprocal borrowing, interlibrary loans and various types of home delivery;
 - (vi) providing appropriately qualified and trained staff to assist the public to use library resources and services; and
 - (vii) developing a Saskatchewan universal public library card to link the individual to the system;
- (b) the development of library collections according to the needs and interests of communities, including:
- (i) the designing, by each library system, of a process and method for evaluating and assessing local needs on an ongoing basis;
 - (ii) the organizing, cataloguing and classifying of those collections; and
 - (iii) maintaining catalogues of information resources and making them accessible to all Saskatchewan residents; and
- (c) the development of programs that meet local needs for cultural, economic, educational and recreational information organized around the themes of:
- (i) promoting and raising the awareness of library resources;
 - (ii) increasing information competencies;
 - (iii) exploring and discovering new ideas; and
 - (iv) advocating library values.

REGIONAL LIBRARY AGREEMENTS

Terms and conditions of regional library agreements

4 A regional library agreement entered into pursuant to section 29 of the Act is to contain the terms and conditions set out in Part A of the Appendix.

When agreements to be entered into

5 The council of every municipality mentioned in section 29 of the Act shall enter into a regional library agreement within six months of the coming into force of the Act.

Copy to be provided to Provincial Librarian

6 A copy of every regional library agreement, and any other agreement made by a regional library board to provide library services, is to be forwarded to the Provincial Librarian before the day on which the agreement comes into effect.

BOUNDARIES

Boundaries

7 For the purposes of section 4 of the Act, the boundaries of municipal libraries, regional libraries and the northern library system are set out in Part B of the Appendix.

Notice of change

8(1) For the purposes of clause 4(2)(a) of the Act, notice of a proposed change to a boundary is to be provided to:

- (a) all participating municipalities within the boundaries of a regional library whose boundaries would change as a result of the proposal;
 - (b) chairpersons of the boards and library directors of a municipal library, a regional library system or the northern library system whose boundaries would change as a result of the proposal;
 - (c) the Provincial Librarian; and
 - (d) the minister.
- (2) The notice of a proposed change is to contain the following:
- (a) where the change is proposed by a public library board, a participating municipality within the boundaries of the area served by a regional library or a northern municipality, a copy of the resolution or motion requesting the proposed change;
 - (b) the reasons for the proposed change;
 - (c) that one of the matters to be dealt with at the meeting of the affected parties held pursuant to subsection 4(3) of the Act is the disposition of assets.

Affected parties

9 For the purposes of subsection 4(3) of the Act, the following are the affected parties:

- (a) the municipality that made the request for the change;
- (b) the library director, or his or her delegate, of the municipal library, regional library system or the northern library system whose boundaries would change as a result of the proposal;
- (c) any other person the Provincial Librarian considers appropriate.

Meeting to be arranged by Provincial Librarian

10 Within 30 days after receiving the notice of the proposed boundary change, the Provincial Librarian shall arrange a meeting of the affected parties to take place within 60 days after the date the Provincial Librarian received the notice.

Arbitration

11(1) If a consensus respecting the proposed changes and disposition of assets cannot be achieved within 90 days of the first meeting, any of the affected parties may request the Provincial Librarian to submit the matter to arbitration.

(2) Where the Provincial Librarian considers it appropriate to submit the matter to arbitration, he or she may:

- (a) direct the affected parties to appoint an arbitrator within any time the Provincial Librarian considers appropriate; and
- (b) may make any directions respecting the service of notice of the arbitration on any of the affected parties that he or she considers appropriate.

(3) If the affected parties are unable to agree on an arbitrator and:

- (a) the minister has proposed a change to a boundary, any of the affected parties may apply to the Court of Queen's Bench for the appointment of an arbitrator; and
- (b) the minister has not proposed a change to a boundary, the Provincial Librarian may appoint an arbitrator.

(4) In accordance with subsection 4(4) of the Act, *The Arbitration Act, 1992* applies to any arbitration initiated pursuant to this section.

Boundary changes

12 Where the Lieutenant Governor in Council amends these regulations to reflect a consensus or arbitrator's decision respecting a change to the boundaries, the disposition of assets is to take place in accordance with the terms of that consensus or decision.

DISSOLUTION OF REGIONAL LIBRARY BOARD

Powers of minister on dissolution

13(1) Where a regional library board intends to dissolve, the board shall provide notice of that intent to the minister.

(2) Where the minister receives a notice of intent to dissolve, the minister shall appoint a committee of three persons, one of whom is to be the Provincial Librarian, to make recommendations to the minister respecting:

- (a) the division or transfer of assets and the settlement of outstanding claims and liabilities;
- (b) changes to the boundaries of the regional libraries adjoining the regional library that intends to dissolve;
- (c) the division of assets between the municipalities participating in the regional library or the transfer of the assets to one or more regional libraries that are to provide library services to the municipalities that receive library services from the regional library board that intends to dissolve; and
- (d) the date on which the dissolution should be effective.

Committee report

14(1) The committee appointed pursuant to section 13 shall meet within 30 days of being appointed and shall prepare a report for the minister containing its recommendations respecting the matters mentioned in section 13 and any other matters that the committee considers relevant.

- (2) The minister shall consider the report and may make any order respecting the recommendations that the minister considers appropriate.

LOCAL LIBRARY BOARDS

Appointments

15(1) Local library board members are to be appointed for one-year terms by the municipal councils, and appointments are effective on the date they are made.

(2) In each year a local library board shall appoint from its members a chairperson and any other officers it considers necessary to carry out its business.

(3) The staff member in charge of the branch library shall act as secretary to the local library board and to the committees of that board, but is not entitled to vote.

Annual meeting and report

16(1) The local library board shall hold an annual meeting before the annual meeting of the regional library board and may hold any other meetings that may be necessary to conduct the business of the board at any time.

(2) The local library board shall present its annual report to the relevant municipal councils and the regional library by March 31 in each year.

Consultation between regional and local library boards

17(1) Except in the case of the appointment of a regional library director, the powers of the regional library board set out in section 38 of the Act are to be carried out in consultation with the local library board.

(2) A regional library board may delegate those powers to the local library board and, where those powers are delegated, the local library board shall carry them out in consultation with the regional library director.

(3) A local library board shall prepare an annual budget of necessary local expenditures and present it to the council or councils concerned by March 1 in each year.

(4) A local library board shall supply minutes of all its meetings to the regional library board.

NORTHERN COMMUNITY PUBLIC LIBRARIES

Petition by electors to establish northern community public library

18(1) In this section, “**electors**” means electors within the meaning of *The Local Government Election Act*.

(2) The electors of a northern municipality may petition the minister respecting the establishment of a northern community public library.

(3) The petition is to be in the form required by the minister and is to contain:

(a) the signatures of at least 10% of the electors of that northern municipality;
and

(b) the name and address of a person residing within the proposed northern municipality who will undertake on behalf of the petitioners all further communications with the minister respecting the petition.

(4) The minister, where he or she considers it appropriate, may approve the establishment of a northern community public library after considering the petition.

(5) The establishment of the library is not effective until the council of the northern municipality passes a bylaw of support.

Petition by council to establish northern community public library

19(1) The council of one or more northern municipalities may petition the minister respecting the establishment of a northern community public library.

(2) The petition is to be in the form required by the minister.

(3) The minister, where he or she considers it appropriate, may approve the establishment of a northern community public library after considering the petition.

Annual meetings

20 A northern community public library board shall hold an annual meeting of the northern community public library board not later than February 28 in each year.

Secretary to board

21 The staff member of the northern community public library board in charge of a northern community public library shall act as secretary to the northern community public library board and to committees of that board, but is not entitled to vote.

MISCELLANEOUS

Boards may set charges

22 For the purposes of clause 6(3)(b) of the Act, the following are services for which municipal library boards, regional library boards, the northern library system board and northern community public library boards may charge a fee:

- (a) the lending of original paintings, drawings, prints and reproductions;
- (b) copying;
- (c) receiving books through inter-library loans from outside Saskatchewan;
- (d) postage or courier costs for sending or returning loaned library materials;
- (e) lending audio-visual equipment or other library equipment to patrons;
- (f) enhanced research by library staff and related costs.

Mediation

23(1) In the event of a dispute within the provincial public library system, the minister or the Provincial Librarian, at the request of one of the parties to the dispute and with the consent of the other parties to the dispute, may appoint a mediator to assist the parties in resolving the dispute.

(2) Where a mediator is appointed, the mediator shall endeavour to assist the parties to settle the issues that are in dispute.

(3) The costs associated with the mediation are to be shared equally among the parties unless the person who appointed the mediator orders otherwise.

(4) Evidence arising from anything said, evidence of anything said or evidence of an admission or communication made in the course of mediation pursuant to this section is not admissible in any action or proceeding, except with the consent of the mediator and the parties to the dispute.

(5) This section does not apply to boundary changes.

Convening meetings

24(1) For the purposes of subsection 10(2) of the Act, the minister or the Provincial Librarian may convene meetings of all or any of the chairpersons of the boards of public libraries and library directors by providing 15 days notice of the time and date of the proposed meeting.

(2) Where a chairperson or library director receives notice of a meeting, that chairperson or library director, or his or her delegate, shall attend the meeting.

Qualifications of Provincial Librarian

25 For the purposes of section 9 of the Act, the Provincial Librarian must have a degree in library or information science from a university accredited by the American Library Association.

Aboriginal representation

26 Where a public library board, a municipal library board, or a regional library board enters into an agreement to facilitate the participation of Aboriginal peoples in the provincial public library system pursuant to section 66 of the Act, the agreement is to address the matter of representation of Aboriginal peoples on the board and executive committee.

Policy statements

27(1) A municipal library board, a regional library board, the northern library system board and a northern community public library board shall submit a copy of any policy statements prepared pursuant to section 67 of the Act to the minister.

(2) Any amendments to a policy statement are to be submitted to the minister within one month of their approval by the board.

Reports to be forwarded

28 Every public library board shall provide a copy of the report and audited financial statement mentioned in section 74 of the Act to the Provincial Librarian by May 15 in each year.

Joint ventures

29 All joint venture agreements entered pursuant to section 80 of the Act are to include terms and conditions that address the following matters:

- (a) a statement of purpose for the joint venture;
- (b) the rights, duties and privileges of the parties to the agreement;
- (c) the financial responsibilities of parties to the agreement;
- (d) a facility design that ensures reasonable access to the facility by the public;
- (e) a process to resolve disputes;

- (f) a provision for periodic review of the agreement;
- (g) the method of dissolution on termination of the agreement;
- (h) a clarification of the role of the public library board respecting access to library services by all patrons.

REPEAL AND COMING INTO FORCE

R.R.S. c.P-39.1 Reg 1 repealed

30 Sections 3 to 13 and 21 to 23 of *The Public Libraries Regulations* are repealed.

Coming into force

31 These regulations come into force on December 31, 1996.

Appendix

PART A

[Section 4]

Terms and Conditions of Regional Library Agreement

1. Review of Agreement

The regional library board shall conduct a review of the Agreement at least once every five years and on the request of any party to the Agreement. A request for a review must be in writing to the secretary of the regional library board with a copy to the Provincial Librarian.

The regional library board shall conduct the review within 12 months of receiving the written request and, if appropriate, shall prepare a revised agreement for the approval of the municipalities.

2. Changes to Agreement

Any changes to the Agreement brought about by a review are subject to the approval of two-thirds of the participating municipalities representing two-thirds of the participating population. Changes to the Agreement are effective and binding on all participating municipalities when the changes have been approved in writing and signed by the appropriate signing officers of each of the participating municipalities representing two-thirds of the participating municipalities and representing two-thirds of the participating population.

3. Dispute Resolution

Disputes arising out of the interpretation or performance of the Agreement are to be dealt with by mediation pursuant to section 23 of the regulations and, where the mediation fails to resolve the dispute or the parties do not agree to mediation, by arbitration in accordance with section 11 of the regulations, with any necessary changes.

4. Aboriginal Participation

Where an agreement is entered into for the participation of Aboriginal peoples in the regional library system pursuant to section 66 of the Act, the agreement is to address the matter of representation of Aboriginal peoples on the board and executive committee.

5. Finances

The regional library board shall determine the amount of the annual levies to be made by each participating municipality.

Where a municipality contributes more than 25% of the annual municipal grants made to a regional library board, the regional library board shall not require any increase in the amount of the grant unless the municipality agrees.

The regional library board, by bylaw, may set out procedures for the payment of levies, set the date by which levies shall be paid and set out the manner in which interest is to be calculated on amounts not paid when due.

Participating municipalities shall make payments of the levies and interest in accordance with the bylaw passed by the regional library board.

6. Acts of God

The regional library board is not responsible for any disruption of services due to acts of God or other cause for which the regional library board is not responsible.

7. General Provision

Any term or condition of the Agreement that is or is held to be void, prohibited, unenforceable or inconsistent with the provisions of the Act or regulations is severable from the Agreement without in any way invalidating the remaining terms or conditions of the Agreement.

The Agreement is to be construed in accordance with the laws of Saskatchewan.

PART B
[Section 7]

Boundaries of Saskatchewan Public Library Systems

Regina Public Library:

That territory in the Province of Saskatchewan deemed the legal description of the boundaries of the incorporated area of the City of Regina as stated by Order in Council 760/94.

Saskatoon Public Library:

That territory in the Province of Saskatchewan deemed the legal description of the boundaries of the incorporated area of the City of Saskatoon as stated by Order in Council 506/91.

Chinook Regional Library:

All that portion of the Province of Saskatchewan described as follows: Commencing at the intersection of the line dividing Ranges 4 and 5, West of the 3rd Meridian with the southern boundary of the Province; thence northerly along the said dividing line to the northern boundary of Township 2; thence easterly along the said northern boundary to the intersection of the western boundary of Section 4, Township 3, Range 4, West of the 3rd Meridian; thence northerly along the western boundaries of Sections 4, 9, 16, 21, 28 and 33 to the northern boundary of said Township; thence easterly along the northern boundary to the line dividing Ranges 3 and 4, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 21; thence westerly along the said northern boundary to the point where it is intersected by the north bank of Lake Diefenbaker; thence westerly following the north bank of Lake Diefenbaker and the left bank of the South Saskatchewan River to the point where it is intersected by the western boundary of the province; thence southerly along the said western boundary to the southern boundary of the province; thence easterly along the said southern boundary to the point of commencement.

Lakeland Library Region:

All that portion of the Province of Saskatchewan described as follows: Commencing at the intersection of the western boundary of the Province of Saskatchewan and the mid-point of projected Section 27, Township 65, Range 27, West of the 3rd Meridian; thence easterly along the mid-points of projected Section 27, 26 and 25 to the line dividing Ranges 26 and 27; thence southerly along said dividing line to the intersection of the north boundary of projected Section 19, Township 65, Range 26, West of the 3rd Meridian; thence easterly along the northern boundary of projected Section 19 to the eastern boundary of said Section; thence southerly along the eastern boundary of projected Section to the intersection of the northern boundary of projected Section 17; thence easterly along the northern boundary of said section to its mid-point; thence southerly along the midpoint of said Section; to the northern boundary of projected Section 8; easterly along northern boundary of said Section to its eastern boundary; thence southerly along the eastern boundary of said Section to the intersection of the northern boundary of projected Section 4; thence easterly along said northern boundary to its intersection with the eastern boundary of said Section; thence southerly along the eastern boundary of said Section to the northern boundary of Township 64; thence easterly along the said northern boundary of said Township to the line dividing Ranges 26 and 25, West of the 3rd Meridian; thence southerly along

the said dividing line to its intersection with the Northern boundary of projected Section 19, Range 25; West of the 3rd Meridian; thence easterly along the northern boundary of projected Sections 19, 20, 21, 22, 23 and 24 to the line dividing Ranges 25 and 24, West of the 3rd Meridian; thence southerly along the eastern boundary of projected Sections 24 and 25 to the intersection of the northern boundary of Section 7, Range 24, West of the 3rd Meridian; thence easterly along northern boundary of said Section to the intersection of its eastern boundary; thence southerly along the eastern boundary of said Section to the intersection of the northern boundary of Section 5; thence easterly along the northern boundary of Sections 5, 4 and 3 to the intersection of its eastern boundary; thence southerly along its eastern boundary to the northern boundary of Township 63; thence easterly along the northern boundary of said Township to the intersection of the eastern boundary of Section 31, Range 21, West of the 3rd Meridian; thence southerly along the eastern boundary of Section 31 to its intersection with the northern boundary of Section 29; thence easterly along the northern boundary of Sections 29, 28, 27, 26, 25, Range 21, West of the 3rd Meridian, Sections 30, 29, 28, 27, 26, 25, Range 20, West of the 3rd Meridian, Sections 30, 29 and 28, Range 19, West of the 3rd Meridian; thence northerly along the western boundary of Section 34, Township 63 and projected Section 3, Township 64; thence easterly along the northern boundaries of projected Sections 3, 2 and 1, Township 64, Range 19, West of the 3rd Meridian; thence easterly along the northern boundaries of projected Sections 6, 5 and 4, Range 18, West of the 3rd Meridian; thence northerly along the western boundaries of projected Sections 10, 15, 22, 27 and 34; thence easterly along the northern boundaries of projected Sections 34 to 36, Township 64, Range 18, West of the 3rd Meridian; thence northerly along the western boundaries of projected Sections 1, 12, 13, 24, 25 and 36 to the northern boundary of Township 65; thence easterly along the northern boundary of said Township to the dividing line between Ranges 16 and 17; West of the 3rd Meridian; thence southerly along the said mid-point to the northern boundary of Township 64; thence easterly along the said northern boundary to the dividing line between Ranges 14 and 13; West of the 3rd Meridian; thence southerly along said dividing line to the intersection to the northern boundary of Township 59; thence easterly along the said northern boundary to the line dividing Ranges 12 and 13, West of the 3rd Meridian; thence southerly along said dividing line to the northern boundary of Township 55; thence westerly along said northern boundary to the line dividing Ranges 13 and 14, West of the 3rd Meridian; thence southerly along said dividing line to the northern boundary of Township 52; thence easterly along said northern boundary to the line dividing Ranges 13 and 12, West of the 3rd Meridian; thence southerly along said dividing line to the northern boundary of Township 48; thence easterly along said northern boundary to the line dividing Ranges 9 and 8, West of the 3rd Meridian; thence southerly along said dividing line to the northern boundary of Township 45; thence easterly along said northern boundary to the line dividing Ranges 8 and 7, West of the 3rd Meridian; thence southerly along said dividing line to the northern boundary of Township 41; thence easterly along said northern boundary to the intersection of the left bank of the North Saskatchewan River; thence; southwesterly along the said left bank to the line dividing Ranges 14 and 15, West of the 3rd Meridian; thence southerly along said dividing line to the northern boundary of Township 40; thence westerly along said northern boundary to the line dividing Ranges 15 and 16, West of the 3rd Meridian; thence southerly along said dividing line to the northern boundary of Township 39; thence westerly along said northern boundary to the line dividing Ranges 21 and 22, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 42; thence westerly along said northern boundary to the line dividing Ranges 24 and 25, West of the 3rd Meridian; thence southerly along said dividing line to the northern boundary of Township 39; thence westerly along said northern boundary to the intersection of the western boundary of the Province of Saskatchewan; thence northerly along the said western boundary to the point of commencement.

Palliser Regional Library:

All that portion of the Province of Saskatchewan described as follows: Commencing at the intersection of the southern boundary of the Province of Saskatchewan and the line dividing Ranges 4 and 5, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 2; thence easterly along said northern boundary to the intersection of the westerly boundary of Section 4, Township 3, Range 4, West of the 3rd Meridian; thence northerly along the westerly boundaries of Sections 4, 9, 16, 28 and 33 to the northern boundary of said Township 3; thence easterly along said northern boundary to the line dividing Ranges 4 and 3, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 21; thence westerly along said northern boundary to where it is intersected by the west bank of Lake Diefenbaker; thence northerly following the west bank of

Lake Diefenbaker and the left bank of the South Saskatchewan River to where it intersects the northern boundary of Township 27; thence easterly along said northern boundary to the line dividing Ranges 6 and 5, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 28; thence easterly along said northern boundary to the line dividing Ranges 4 and 3, West of the 3rd Meridian; thence southerly along said dividing line to the northern boundary of Township 27; thence easterly along said northern boundary to the intersection of the east bank of Last Mountain Lake; thence southerly along said east bank of Last Mountain Lake to its intersection with the left bank of the Qu'Appelle River; thence southerly along the said left bank to its intersection with the line dividing Ranges 23 and 22, West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 18; thence easterly along said northern boundary to the line dividing Ranges 22 and 21, West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 9; thence westerly along said northern boundary to the line dividing Ranges 24 and 25, West of the 2nd Meridian; thence southerly along said dividing line to the north boundary of Section 12, Township 5, Range 25, West of the 2nd Meridian; thence westerly along said northern boundary to the intersection of the north bank of Willow Bunch Lake; thence westerly along said north bank to the line dividing Ranges 25 and 26, West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 4; thence westerly along said northern boundary to the line dividing Ranges 26 and 27, West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 3; thence easterly along said northern boundary to the line dividing Ranges 25 and 24, West of the 2nd Meridian; thence southerly along said dividing line to the intersection of the southern boundary of the Province of Saskatchewan; thence westerly along said southern boundary to the point of commencement.

Parkland Regional Library:

All that portion of the Province of Saskatchewan described as follows: Commencing at the intersection of the eastern boundary of the Province of Saskatchewan and the left bank of the Qu'Appelle River; thence westerly along said left bank and north bank of all lakes joined by said river to the intersection of said left bank with the line dividing Ranges 12 and 13; West of the 2nd Meridian; thence northerly along said dividing line to the northern boundary of Township 21; thence westerly along said northern boundary to the line dividing Ranges 16 and 17, West of the 2nd Meridian; thence southerly along said dividing line to its intersection with the left bank of the Qu'Appelle River; thence westerly along left bank and the east bank of Last Mountain Lake to the intersection of the northern boundary of Township 27; thence easterly along said northern boundary to the line dividing Ranges 22 and 21, West of the 2nd Meridian; thence northerly along said dividing line to the northern boundary of Township 39; thence easterly along said northern boundary to the line dividing Ranges 13 and 12, West of the 2nd Meridian; thence northerly along said dividing line to the north boundary of Township 40; thence easterly along said northern boundary to the line dividing Ranges 11 and 10, West of the 2nd Meridian; thence southerly along said dividing line to the north boundary of Township 39; thence easterly along said northern boundary to the line dividing Ranges 10 and 9, West of the 2nd Meridian to the northern boundary of Township 38; thence easterly along said northern boundary to its intersection with the eastern boundary of the Province of Saskatchewan; thence southerly along said eastern boundary to the point of commencement.

Southeast Regional Library:

All that portion of the Province of Saskatchewan described as follows: Commencing at the intersection of the eastern boundary of the Province of Saskatchewan and the left bank of the Qu'Appelle River; thence westerly along said left bank and the North bank of all lakes joined by said river to the line dividing Ranges 12 and 13, West of the 2nd Meridian; thence northerly along said dividing line to the northern boundary of Township 21; thence westerly along said northern boundary to the line dividing Ranges 16 and 17, West of the 2nd Meridian; thence southerly along said dividing line to its intersection with the left bank of the Qu'Appelle River; thence westerly along the left bank of the Qu'Appelle River to the line dividing Ranges 22 and 23, West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 18; thence easterly along said North boundary to the line dividing Ranges 22 and 21, West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 9; thence westerly along said northern boundary to the line dividing Ranges 24 and 25, West of the 2nd Meridian; thence southerly along said dividing line to the intersection of the northern boundary of Section 12, Township 5, Range 25, West of the 2nd Meridian; thence westerly along said northern boundary to the intersection of the North bank of Willow Bunch Lake; thence

westerly along said northern bank to the line dividing Ranges 25 and 26, West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 4; thence westerly along said northern boundary to the line dividing Ranges 26 and 27, West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 3; thence easterly along said northern boundary to the line dividing Ranges 25 and 24, West of the 2nd Meridian; thence southerly along said dividing line to the intersection of the Southern boundary of the Province of Saskatchewan; thence easterly along said southern boundary to its intersection with the eastern boundary of the Province; thence northerly along the eastern boundary of the Province of Saskatchewan to the point of commencement.

Wapiti Regional Library:

All that portion of the Province of Saskatchewan described as follows: Commencing at the intersection of the eastern boundary of the said Province and the northern boundary of Township 38, Range 30, West of the 1st Meridian; thence westerly along said northern boundary to the line dividing Ranges 9 and 10, West of the 2nd Meridian; thence northerly along said dividing line to the northern boundary of Township 39; thence westerly along northern boundary to the line dividing Ranges 10 and 11, West of the 2nd Meridian; thence northerly along said dividing line to the northern boundary of Township 40; thence westerly along said northern boundary to the line dividing Ranges 12 and 13, West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 39; thence westerly along said northern boundary to the line dividing Ranges 21 and 22, West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 36; thence westerly along said northern boundary to the line dividing Ranges 24 and 25, West of the 2nd Meridian; thence northerly along said dividing line to the northern boundary of Township 39; thence westerly along said northern boundary to the line dividing Ranges 27 and 28, West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 36; thence westerly along said northern boundary to the line dividing Ranges 1 and 2, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 41; thence westerly along the said northern boundary to its intersection with the left bank of the South Saskatchewan River; thence northerly along the said left bank to its intersection with the northern boundary of Township 42; thence westerly along said northern boundary to the line dividing Range 2 and 3, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 42 and 43A; thence westerly along said northern boundary to the line dividing Ranges 3 and 4, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 43; thence westerly along said northern boundary to the line dividing Ranges 3 and 4, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 44; thence westerly, southerly, westerly, northerly, westerly along the boundaries of Township 44 to its intersection with the left bank of the North Saskatchewan River; thence southwesterly along the said left bank to its intersection with the northern boundary of Township 41; thence westerly along said northern boundary to the line dividing Ranges 7 and 8, West of the 3rd Meridian; thence northerly along the said dividing line to the northern boundary of Township 45; thence westerly along the said northern boundary of said Township to the line dividing Ranges 8 and 9, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 48; thence westerly along said northern boundary to the line dividing Ranges 12 and 13; West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 52; thence westerly along said northern boundary to the line dividing Ranges 13 and 14, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 55; thence easterly along said northern boundary to the line dividing Ranges 13 and 12; thence northerly along said dividing line to the northern boundary of Township 57; thence easterly along said northern boundary to the line dividing Ranges 10 and 9, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 59, thence easterly along said northern boundary to the intersection of the western boundary of the Prince Albert National Park; thence northerly along said western boundary to its intersection with the northern boundary of said National Park; thence easterly along said northern boundary to the eastern boundary; thence southerly along said eastern boundary to its intersection with the northern boundary of Township 57; thence easterly along said northern boundary to the line dividing Ranges 22 and 21, West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 55; thence easterly along said northern boundary to the line dividing Ranges 12 and 11; West of the 2nd Meridian; thence southerly along said dividing line to its intersection with the left bank of the North Saskatchewan River; thence easterly along the said left bank to its intersection with the line dividing Ranges 8 and 7, West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 54; thence easterly along said northern boundary to the intersection of the eastern boundary of the Province of Saskatchewan; thence southerly along the said eastern boundary of the Province to the point of commencement.

Wheatland Regional Library:

All that portion of the Province of Saskatchewan described as follows: Commencing at the intersection of the left bank of the South Saskatchewan River and the western boundary of the Province of Saskatchewan; thence easterly along the said left bank of the South Saskatchewan River and the north bank of Lake Diefenbaker to its intersection with the northern boundary of Township 27, West of the 3rd Meridian; thence easterly along the said northern boundary, to the line dividing Ranges 6 and 5, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 28; thence easterly along the said northern boundary to the line dividing Ranges 4 and 3, West of the 3rd Meridian; thence southerly along said dividing line to the northern boundary of Township 27; thence westerly along the said northern boundary to the line dividing Ranges 21 and 22, West of the 2nd Meridian; thence northerly along said dividing line to the northern boundary of Township 36; thence westerly along the said northern boundary to the line dividing Ranges 24 and 25; West of the 2nd Meridian; thence northerly along said dividing line to the northern Boundary of Township 39; thence westerly along the said northern boundary to the line dividing Ranges 27 and 28; West of the 2nd Meridian; thence southerly along said dividing line to the northern boundary of Township 36; thence westerly along the said northern boundary to the line dividing Ranges 1 and 2, West of the 3rd Meridian; thence northerly along the said dividing line to the northern boundary of Township 41; thence westerly along the said northern boundary to its intersection with the left bank of the South Saskatchewan River; thence northerly along the said left bank to its intersection with the northern boundary of Township 43; thence westerly along said northern boundary to the line dividing Ranges 2 and 3; West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 42 and 43A; thence westerly along said northern boundary to the line dividing Ranges 3 and 4, West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 43; thence westerly along said northern boundary to the line dividing Ranges 4 and 5; thence northerly along said dividing line to the northern boundary of Township 44; thence westerly, southerly, westerly, northerly and westerly along the boundaries of Township 44 to its intersection with left bank of North Saskatchewan River; thence southwestly along the said left bank to the line dividing Ranges 14 and 15, West of the 3rd Meridian; thence southerly along said dividing line to the northern boundary of Township 40; thence westerly along said northern boundary to the line dividing Ranges 15 and 16; West of the 3rd Meridian; thence southerly along said dividing line to the northern boundary of Township 39; thence westerly along said northern boundary to the line dividing Ranges 21 and 22; West of the 3rd Meridian; thence northerly along said dividing line to the northern boundary of Township 42; thence westerly along said northern boundary to the line dividing Ranges 24 and 25; West of the 3rd Meridian; thence southerly along said dividing line to the northern boundary of Township 39; thence westerly along said northern boundary to its intersection with the western boundary of the Province of Saskatchewan; thence southerly along said western boundary to the point of commencement.

Pahkisimon Nuyeh Library System:

That geographic area of the Province of Saskatchewan described as the Northern Saskatchewan Administration District.

SASKATCHEWAN REGULATIONS 91/96

The Municipal Board Act

Section 75

Board Order, dated December 4, 1996

(Filed December 4, 1996)

Title

1 These regulations may be cited as *The Saskatchewan Municipal Board Fees Amendment Regulations, 1996*.

R.R.S. M-23.2 Reg 3 amended

2 *The Saskatchewan Municipal Board Fees Regulations* are amended in the manner set forth in these regulations.

Section 3 repealed

3 Section 3 is repealed.

Section 4 amended

4 Section 4 is amended:

(a) in clause (1)(a) by striking out “\$25 for each \$10,000” and substituting “\$50 for each \$100,000”;

(b) by repealing subsection (2) and substituting the following:

“(2) The maximum fee payable pursuant to clause (1)(a) is \$600”;

(c) in subsection (3) by striking out “with respect to *The Local Improvements Act, The Local Improvements Act, 1993, or The Conservation and Development Act*” and substituting “with respect to *The Local Improvements Act, 1993, The Conservation and Development Act, or The Condominium Property Act, 1993*”; and

(d) by adding the following subsection after subsection (3):

“(4) With the exception of appeals brought pursuant to *The Condominium Property Act, 1993*, the appeal fees imposed by this section are to be refunded where the person making the appeal is successful”.

New sections 4.2 and 4.3

5 Section 4.2 is repealed and the following substituted:

“Section 18.1 appeals

4.2 Every person who makes an appeal to the board pursuant to section 18.1 of the Act shall pay a fee of \$50 at the time of filing the appeal.

“Section 18.2 appeals

4.3 Every person who makes an appeal to the board pursuant to section 18.2 of the Act shall pay a fee of \$50 at the time of filing the appeal”.

Section 5 repealed

6 Section 5 is repealed.

Coming into force

7(1) Subject to subsection (2), these regulations come into force on January 1, 1997.

(2) If these regulations are filed with the Registrar of Regulations after January 1, 1997, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 92/96

The Education and Health Tax Act

Section 44

Order in Council 785/96, dated December 4, 1996

(Filed December 5, 1996)

Title

1 These regulations may be cited as *The Education and Health Tax Amendment Regulations, 1996*.

R.R.S. c.E-3 Reg 1 amended

2 *The Education and Health Tax Regulations, 1986* are amended in the manner set forth in these regulations.

Section 2 amended

3 **Clause 2(g) is amended by striking out “of the Act” and substituting “or 5.3 of the Act, as the case may be”.**

Section 5 amended

4 **The following clause is added after clause 5(1)(x):**

“(x.1) ‘**telephone services using 1-800 telephone lines**’ includes telephone services using 1-888 telephone lines”.

Section 17.1 amended

5(1) **Clause 17.1(1)(c) is amended by striking out “in Canada” and substituting “in all jurisdictions”.**

(2) **Clause 17.1(2)(c) is amended by striking out “in Canada” and substituting “in all jurisdictions”.**

Section 17.2 repealed

6 **Section 17.2 is repealed.**

New sections 17.4 to 17.7

7 **The following sections are added after section 17.3:**

“TAX ON INTERJURISDICTIONAL VEHICLES

“**Reciprocal agreements**

17.4 For the purposes of clause 5.1(f) of the Act, the following are prescribed as reciprocal agreements:

- (a) the International Registration Plan; and
- (b) the Canadian Agreement on Vehicle Registration.

“**Manner of payment**

17.5 A person who is required to pay the tax mentioned in section 5.3 of the Act shall pay the tax to the vehicle licensing authority in the jurisdiction in which the interjurisdictional vehicle is registered.

“**Repair parts**

17.6 For the purposes of clause 5.4(1)(c) of the Act, prescribed repair parts are repair or replacement parts:

- (a) that are specifically designed or manufactured for use on an interjurisdictional vehicle or a trailer mentioned in section 5.4 of the Act; and
- (b) that are purchased or acquired by a person named in a valid apportioned cab card:
 - (i) issued by the vehicle licensing authority in the jurisdiction in which the interjurisdictional vehicle is registered; and
 - (ii) presented by that person to the person from whom the parts are being purchased or acquired.

“Refunds and credits

17.7(1) The amount of a refund or credit authorized to be provided pursuant to section 5.8 of the Act is the amount calculated in accordance with the following formula:

$$RC = T - (1.5\% \times T) \times M$$

where:

RC is the amount of the refund or credit payable on the interjurisdictional vehicle;

T is the amount of tax paid on the interjurisdictional vehicle pursuant to section 5 of the Act; and

M is the number of whole or partial calendar months between the date that T was paid and the date that the tax payable pursuant to section 5.3 of the Act was paid on the interjurisdictional vehicle.

(2) A person eligible for a refund or credit pursuant to subsection 5.8(3) of the Act may apply to the minister for the refund or credit or to any vehicle licensing authority authorized by the minister for that purpose.

(3) An amount equal to 25% of the refund or credit authorized to be provided pursuant to subsection 5.8(3) of the Act shall be paid or credited to the person so entitled in each of the four calendar years following the date on which the person became eligible for the refund or credit but only if the person pays the tax imposed by section 5.3 of the Act in each of those four calendar years.

(4) No person is entitled to a refund or credit mentioned in this section if:

(a) the person did not pay any tax on the interjurisdictional vehicle after December 31, 1992;

(b) the interjurisdictional vehicle is a leased vehicle;

(c) the person did not pay the tax imposed by section 5.3 of the Act within four years after the end of the calendar year in which the tax imposed by section 5 of the Act was paid on the interjurisdictional vehicle; or

(d) the person does not apply to the minister for a refund or credit mentioned in this section within one year from the date on which the tax imposed by section 5.3 of the Act was paid on the interjurisdictional vehicle”.

Coming into force

8(1) Subject to subsections (2) and (3), these regulations come into force on January 1, 1997.

(2) Section 4 of these regulations comes into force on the day on which these regulations are filed with the Registrar of Regulations but is retroactive and is deemed to have been in force on and from April 1, 1996.

(3) Section 5 of these regulations comes into force on the day on which these regulations are filed with the Registrar of Regulations but is retroactive and is deemed to have been in force on and from April 1, 1969.

SASKATCHEWAN REGULATIONS 93/96

The Crown Minerals Act

Section 22

Order in Council 787/96, dated December 4, 1996

(Filed December 5, 1996)

Title

1 These regulations may be cited as *The Crown Oil and Gas Royalty Amendment Regulations, 1996*.

R.R.S. c.C-50.2 Reg 9 amended

2 *The Crown Oil and Gas Royalty Regulations* are amended in the manner set forth in these regulations.

Section 2 amended

3 Section 2 is amended:

(a) in clause (a) by striking out “pursuant to *The Oil and Gas Conservation Act* and the regulations made pursuant to that Act” **and substituting** “by the minister as an approved waterflood project for the purposes of these regulations”;

(b) in clause (d) by striking out “the project” **and substituting** “the EOR project”;

(c) in clause (e):

(i) in subclause (i) by striking out “from or allocated to the Crown lands”;

(ii) in subclause (ii) by striking out “from or allocated to the Crown lands”;

(d) in subclause (h)(i):

(i) by repealing paragraph (A) and substituting the following:

“(A) that has been cased and that has not been completed or abandoned, and:

(I) that has gas indicated as the well objective on the well licence and the department has not received written notice from the operator indicating the well objective has been changed to an objective other than gas; or

(II) that does not have gas indicated as the well objective on the well licence and the department has received written notice from the operator indicating the well objective has been changed to gas;

and includes all reserves within the boundaries of the drainage unit for the zone from which the wellbore is expected to produce”;
and

(ii) in paragraph (B) by striking out “and all rights and interests in those reserves”;

(e) in clause (m) by striking out “EOR” and substituting “approved waterflood”;

(f) in clause (n) by striking out “from or allocated to Crown lands”;

(g) in clause (r) by striking out “gravity” and substituting “density”;

(h) by repealing clause (s) and substituting the following:

“(s) ‘oil well’ means:

(i) a wellbore:

(A) that has been cased and that has not been completed or abandoned, and:

(I) that has oil indicated as the well objective on the well licence and the department has not received written notice from the operator indicating the well objective has been changed to an objective other than oil; or

(II) that does not have oil indicated as the well objective on the well licence and the department has received written notice from the operator indicating the well objective has been changed to oil;

and includes all reserves within the boundaries of the drainage unit for the zone from which the wellbore is expected to produce; or

(B) that is completed in a zone for the purposes of producing oil, and includes all reserves in that zone within the boundaries of the drainage unit for that zone and is not part of a gas well in that zone; or

(ii) any other wellbore or group of wellbores, in conjunction with any reserves, that may be approved by the minister from time to time as an oil well”;

(i) by repealing clause (u) and substituting the following:

“(u) ‘operator’ means:

(i) the person:

(A) designated by the royalty payers as the operator of an oil well or gas well for the purposes of remitting royalties to the minister on behalf of the royalty payers who are not special operators; and

(B) listed as the operator of the oil well or gas well on the department’s records for the purposes of these regulations; or

(ii) any other person designated by the minister as the operator of an oil well or gas well for the purposes of these regulations;

“(u.1) ‘operator’s reporting share’ means the portion of oil and gas produced from an oil well or gas well for which an operator or special operator is responsible for remitting the royalties to the minister pursuant to these regulations”;

(j) by repealing clause (x) and substituting the following:

“(x) **‘reactivated oil well’** means an oil well that:

- (i) was a shut-in or suspended oil well during the entire 1993 calendar year and no other oil well produced oil through the same wellbore as the shut-in or suspended oil well during that year;
- (ii) is a vertical oil well that first produces oil on or after January 1, 1994 through the wellbore of, and from a zone penetrated by, an oil well that was a shut-in or suspended oil well during the entire 1993 calendar year and no other oil well produced oil through the same wellbore during the entire 1993 calendar year; or
- (iii) is approved by the minister as a reactivated oil well”;

(k) by repealing clause (ff) and substituting the following:

“(ff) **‘waterflood project’** means:

- (i) a project that is designed to enhance the total recovery of oil through the use of water injection for the purposes of repressuring, cycling or pressure maintenance and that has been approved pursuant to *The Oil and Gas Conservation Act* as a waterflood project; or
- (ii) any other project or group of projects that is otherwise approved by the minister from time to time as a waterflood project”; **and**

(l) in clause (gg) by adding “and includes the total drilled length of the opening” **after** “test hole”.

New section 3

4 Section 3 is repealed and the following substituted:

“Production from more than one zone

3(1) Where oil is capable of being produced through a wellbore from more than one zone and that wellbore exists for the purposes of producing oil, the reserves in each zone, in combination with the wellbore, are to be considered a separate oil well unless the minister determines from time to time that the reserves in all the zones or any combination of the zones, in combination with the wellbore, are to be treated as one oil well with all oil produced from the oil well deemed to be produced from a zone or any combination of zones approved by the minister.

(2) Where gas is capable of being produced through a wellbore from more than one zone and that wellbore exists for the purposes of producing gas, the reserves in each zone, in combination with the wellbore, are to be considered a separate gas well unless the minister determines from time to time that the reserves in all the zones or any combination of the zones, in combination with the wellbore, are to be treated as one gas well with all gas produced from the gas well deemed to be produced from a zone or any combination of zones approved by the minister”.

New section 4

5 Section 4 is repealed and the following substituted:

“Allocation and measurement of production

4 For the purposes of these regulations:

- (a) where a reference is made in these regulations to allocating oil or gas to Crown lands, that allocation is an allocation pursuant to an agreement for unit operation or a unit operation order made pursuant to *The Oil and Gas Conservation Act*;
- (b) where an allocation of oil and gas to Crown lands is made pursuant to an agreement for unit operation or a unit operation order made pursuant to *The Oil and Gas Conservation Act*, the oil or gas allocated to Crown lands is deemed to be produced from those Crown lands;
- (c) where the production of oil or gas from an oil well or gas well is estimated pursuant to section 99 of *The Oil and Gas Conservation Regulations, 1985*, that estimate is deemed to be the actual amount produced; and
- (d) the minister may allocate production of oil or gas to an oil well or gas well, and that production is deemed to have been produced from that oil well or gas well and a portion of that production, as determined by the minister, is deemed to have been produced from Crown lands”.

Section 7 amended

6 Clause 7(1)(a) is amended by striking out “that well” and substituting “an oil well or gas well”.

New section 9

7 Section 9 is repealed and the following substituted:

“Special operator

9(1) Where a royalty payer disposes of oil or gas produced from or allocated to Crown lands separately from the operator, the operator shall advise the minister in a form acceptable to the minister, and the minister may designate the royalty payer as a special operator respecting a portion of the oil or gas produced from or allocated to those Crown lands.

(2) A royalty payer who has been designated pursuant to subsection (1) as a special operator shall determine the royalties payable on the oil or gas mentioned in subsection (1) and remit those royalties to the minister in the manner and at the time or times provided in subsection 7(2) instead of remitting an amount equal to those royalties to the operator as required by subsection 7(6).

(3) Where a royalty payer is designated as a special operator respecting the oil or gas pursuant to subsection (1), the operator shall:

- (a) respecting that oil or gas, determine the royalty share pursuant to clause 15(c), 28(c), or 45(c) or any combination of those clauses that the case may require, and provide that information to the special operator; and
- (b) provide the special operator with all other information necessary to enable the special operator to comply with subsection (2).

(4) The operator shall provide the information mentioned in subsection (3) in sufficient time to enable the special operator to comply with subsection (2).

(5) Notwithstanding subsection 7(2), where a royalty payer is designated as a special operator respecting the oil or gas pursuant to subsection (1), the operator is relieved from any obligation to remit to the minister all amounts that the royalty payer is liable to pay the Crown respecting that oil or gas on account of a royalty calculated pursuant to these regulations”.

New section 11

8 Section 11 is repealed and the following substituted:

“Liability of royalty payer

11 A royalty payer is liable to pay the royalties required by these regulations, respecting all oil and gas produced from or allocated to any Crown lands on or after January 1, 1996, that relate to:

- (a) the royalty payer’s working interest share of the oil and gas that is included in the operator’s reporting share of oil or gas; and
- (b) where there is an agreement for unit operation or a unit operation order made pursuant to *The Oil and Gas Conservation Act*, the royalty payer’s working interest share of the oil and gas that is allocated to the unit tracts in which the royalty payer has a working interest pursuant to the agreement or order and that is included in the operator’s reporting share of oil or gas”.

Section 13 amended

9 Subsection 13(1) is amended by striking out the portion preceding clause (a) and substituting the following:

“(1) No later than the 15th day in a month, the minister shall estimate and set the HOP and NOP for the previous month after consideration of the following:”.

Section 16 amended

10 Section 16 is amended:

- (a) **in subsection (2) by striking out “sale of the oil” and substituting “sale of that oil”; and**
- (b) **in subsection (4):**
 - (i) **by striking out “or” after clause (b);**
 - (ii) **by adding “or” after clause (c); and**
 - (iii) **by adding the following clause after clause (c):**

“(d) the price of the oil for a month is predetermined or fixed in an arm’s-length agreement and the minister is satisfied that the predetermined or fixed price does not reflect the current market price of the oil for that month”.

Section 17 amended

11 Subsection 17(1) is amended by adding “that is produced from or allocated to Crown lands” after “from that gas well”.

Section 18 amended

12 Section 18 is amended:

- (a) **by repealing subclause (g)(iv) and substituting the following:**
 - “(iv) that has not had its wellbore, or any portion of its wellbore, utilized for any purpose since December 31, 1983”;

- (b) by repealing subclause (h)(ii) and substituting the following:**
“(ii) that has not had its wellbore, or any portion of its wellbore, utilized for any purpose since December 31, 1983”;
- (c) by repealing subclause (i)(ii) and substituting the following:**
“(ii) that is not a re-entry horizontal oil well except in the case where the wellbore from which the re-entry horizontal oil well was drilled:
(A) was drilled on or after January 1, 1994;
(B) was never abandoned; and
(C) was never utilized, in whole or in part, for any purpose”; **and**
- (d) in clause (j):**
- (i) by repealing subclause (ii) and substituting the following:**
“(ii) that first produces oil from the zone noted as the expected producing zone or formation on the well licence”;
- (ii) by repealing subclause (iii) and substituting the following:**
“(iii) that has not had its wellbore, or any portion of its wellbore, utilized for any purpose since December 31, 1983”; **and**
- (iii) in paragraph (iv)(A):**
- (A) in the portion preceding subparagraph (I) by striking out “does not contain”;**
- (B) in subparagraph (I) by adding “does not contain” before “another”;**
- (C) in subparagraph (II) by adding “does not contain” before “another”;**
- (D) in subparagraph (III) by adding “has not contained” before “another”; and**
- (E) in subparagraph (IV) by adding “does not contain” before “an”.**

Section 19 amended

13 Section 19 is amended in the portion preceding clause (a) by striking out “for” and substituting “, for the portion of oil produced from or allocated to Crown lands that is included in”.

Section 20 amended

14 Section 20 is amended in the portion preceding clause (a) by striking out “for” and substituting “, for the portion of oil produced from or allocated to Crown lands that is included in”.

Section 21 amended

15 Section 21 is amended in the portion preceding clause (a) by striking out “for” and substituting “, for the portion of oil produced from or allocated to Crown lands that is included in”.

Section 22 amended

16 Section 22 is amended:

(a) in clause (2)(a) by striking out “development oil” and substituting “development oil well”; and

(b) by adding the following subsection after subsection (2):

“(3) The minister may reduce the volume of oil for the purposes of section 19, 20 or 21 for an oil well where:

(a) the oil well is:

(i) a vertical oil well that is approved pursuant to section 17 of *The Oil and Gas Conservation Act*; or

(ii) a horizontal oil well that is approved pursuant to section 17.1 of *The Oil and Gas Conservation Act* and does not meet the conditions outlined in section 30.3 of *The Oil and Gas Conservation Regulations, 1985*; and

(b) the person who submits an application for a licence to drill the oil well pursuant to Part IV of *The Oil and Gas Conservation Regulations, 1985* agrees with the reduction in volume”.

Section 24 amended

17 Section 24 is amended in the portion preceding clause (a) by striking out “minister is notified by a royalty payer that” and substituting “office of the department responsible for administering this section is notified by a royalty payer that the oil well should be re-evaluated because”.

Section 26 amended

18 Clause 26(ff) is amended:

(a) in paragraph (i)(C) by adding “of” after “10%”; and

(b) in subclause (iv) by striking out “1994” and substituting “1995”.

Section 28 amended

19 Section 28 is amended:

(a) by striking out the portion preceding clause (a) and substituting the following:

“**28** The royalty excepted and reserved and the payments to be made respecting EOR oil produced from or allocated to any Crown lands within an EOR project on or after January 1, 1994 is to be determined for each EOR project by:”;

(b) in clause (a):

(i) in the portion preceding subclause (i) by striking out “in any” and substituting “for each royalty”;

(ii) in subclause (i) by striking out “EOR projects” and substituting “an EOR project”; and

(iii) in subclause (ii) by striking out “EOR projects other than those” and substituting “an EOR project other than a project”;

(c) in clause (b) by striking out “an EOR project” and substituting “the Crown lands within the EOR project”; and

(d) in clause (d) by striking out “calculate” and substituting “calculating”.

Section 29 amended

20 Section 29 is amended by striking out “royalties to be” and substituting “royalties”.

New section 41

21 Section 41 is repealed and the following substituted:

“Special operator to provide information

41 A royalty payer who is designated as a special operator pursuant to section 9 shall provide to the operator all information necessary to enable the operator to calculate the royalties pursuant to section 28 and to file the statement pursuant to section 30”.

Section 42 amended

22 Section 42 is amended:

(a) by repealing clause (a) and substituting the following:

“(a) ‘**associates**’ means any corporations that are considered to be associated corporations within the meaning of section 256 of the *Income Tax Act* (Canada) in relation to another operator or special operator and includes any other persons or corporations that are considered by the minister to be associates for the purposes of these regulations;

“(a.1) ‘**C_g**’ means a factor determined in accordance with the following formula and rounded to the nearest ten-thousandth:

$$C_g = \frac{K_g}{230.76} \text{ ”};$$

(b) by repealing clause (b);

(c) by repealing clause (f) and substituting the following:

“(f) ‘**GP**’ means the greater of:

(i) the PGP as set by the minister for each month in accordance with subsection 43(2); and

(ii) \$35 per thousand cubic metres;

“(f.1) ‘**gross price**’ means the total of:

(i) a price, expressed in dollars per thousand cubic metres rounded to the nearest cent, equal to:

(A) the price received pursuant to the first arm’s-length sales agreement; or

- (B) a fair market value approved by the minister in cases where:
 - (I) the minister is satisfied that the price received pursuant to paragraph (A) does not reflect the fair market value of the gas at the point of sale;
 - (II) the minister is satisfied a price pursuant to paragraph (A) cannot be determined;
 - (III) the minister believes one of the purposes of the sales agreement is to unduly or artificially reduce the royalty payable on the production of old gas or new gas; or
 - (IV) there is consideration for the sale of gas in addition to or instead of the price received pursuant to the sales agreement; and
- (ii) for gas sales that occur:
 - (A) downstream of a fieldgate, nil; or
 - (B) upstream of a fieldgate, an amount that may be approved by the minister to raise the price determined pursuant to subclause (i) to a fieldgate level”;

(d) in clause (g) by striking out “Kg” wherever it appears and in each case substituting “K_g”;

(e) by adding the following clause after clause (i):

“(i.1) ‘OGP’ means the operator average gas price at the fieldgate, expressed in dollars per thousand cubic metres rounded to the nearest cent, as determined by each operator or special operator for each month in accordance with section 44.3”;

(f) by adding the following clauses after clause (j):

“(j.1) ‘PGP’ means the provincial average gas price at the fieldgate, expressed in dollars per thousand cubic metres rounded to the nearest cent, as set by the minister for each month in accordance with subsection 43(2);

“(j.2) ‘transportation allowance’ means, for gas produced in Saskatchewan and sold downstream of the fieldgate, the total of:

- (i) the transmission charges payable to the carrier or carriers for transmission of the gas, other than for sales that are excluded pursuant to section 44.2 during a month, between the fieldgate and the point of sale, in cases where the seller of the gas deals at arm’s length with the carrier or carriers of gas between the fieldgate and the point of sale; and
- (ii) an amount established from time to time by order of the minister for a month respecting the costs of transmission of the gas, other than for sales that are excluded pursuant to section 44.2, in cases where the seller of the gas does not deal at arm’s length with a carrier or carriers of gas between the fieldgate and the point of sale or where, in the opinion of the minister, the transmission charges payable to a carrier or carriers of gas between the fieldgate and the point of sale are not reasonable charges for the transmission of that gas”; **and**

(g) by repealing clause (k) and substituting the following:

“(k) ‘ X_g ’ means a factor determined in accordance with the following formula and rounded to the nearest whole number:

$$X_g = K_g \times 57.69”.$$

New section 43

23 Section 43 is repealed and the following substituted:

“Minister to estimate and set PGP

43(1) The minister shall estimate the PGP for a month after consideration of the following:

- (a) prices specified in contracts applicable to sales of gas produced in Saskatchewan and delivered to purchasers during the month;
 - (b) transportation charges applicable to the sales pursuant to clause (a);
 - (c) volume shrinkage due to gas volumes delivered to and used for purposes of fuel gas by the carriers of gas between the fieldgate and the point of sale;
 - (d) the historical trend of the percentage of gas volumes produced in Saskatchewan and contracted for sale during a month that is actually delivered for sale during the month;
 - (e) estimated average prices and sales volumes provided by operators and special operators for the month;
 - (f) any event or other information that, in the opinion of the minister, may have affected the level of gas prices in Saskatchewan.
- (2) No later than the 15th day in a month, the minister shall set the PGP for the previous month by adjusting the PGP estimated in accordance with subsection (1), to account for:
- (a) the difference between the PGP estimated in accordance with subsection (1) for the most recent month that is being processed by the department’s billing system and the actual weighted average gas price at the fieldgate determined by the department for that same month on the basis of actual gas sales information received pursuant to section 44.2;
 - (b) the effect of all gas sales amendments, affecting sales of gas on or after January 1, 1996, processed by the department since the previous month’s billing cycle; and
 - (c) the amount of sales value that was not accounted for in the adjustment to the PGP estimated and set for the previous month because of the 2% limit mentioned in subsection (3).
- (3) The adjustment mentioned in subsection (2) is not to exceed 2% of the PGP estimated in accordance with subsection (1)”.

New section 44

24 Section 44 is repealed and the following substituted:

“Notice of PGP

44 The department shall make the PGP for a month available to each operator and special operator”.

New sections 44.1 to 44.3

25 The following sections are added after section 44:

“Election of OGP or PGP

44.1(1) An operator or special operator must elect to use either the OGP or the PGP to calculate the royalty payable pursuant to clause 45(d) by the operator or special operator.

(2) The election pursuant to subsection (1) must be received on a form approved by the department:

(a) on or before January 15, 1996, if the operator or special operator was recognized by the department prior to January 1, 1996 as an operator or special operator respecting gas that is subject to royalty pursuant to these regulations; or

(b) on or before the 15th day of the month following the month in which the operator or special operator first becomes an operator or special operator respecting gas that is subject to royalty pursuant to these regulations, if the operator or special operator was not recognized by the department prior to January 1, 1996 as an operator or special operator respecting gas that is subject to royalty pursuant to these regulations.

(3) The minister shall approve an operator or special operator to use the PGP if:

(a) the operator or special operator and all associates in relation to that operator or special operator that are operators or special operators have elected to use the PGP pursuant to subsections (1) and (2); or

(b) the operator or special operator has previously been approved by the minister to use the OGP and, together with all associates in relation to that operator or special operator that are operators or special operators, provides the department with a written notice of the election to commence using the PGP.

(4) The minister shall approve an operator or special operator to use the OGP if:

(a) the operator or special operator and all associates in relation to that operator or special operator that are operators or special operators have elected to use the OGP pursuant to subsections (1) and (2);

(b) the operator or special operator and any associates in relation to that operator or special operator that are operators or special operators did not make the same election pursuant to subsection (1); or

(c) the operator or special operator or any associates in relation to that operator or special operator that are operators or special operators fails to submit an election pursuant to subsections (1) and (2).

(5) Where changes occur respecting an operator's or special operator's ownership, corporate structure or relationship to any associates that are operators or special operators:

(a) the operator or special operator shall notify the department of the changes; and

(b) the minister may approve a change to the operator's or special operator's previous approval pursuant to subsection (3) or (4).

(6) The minister's approval pursuant to:

(a) clause 3(a) and subsection (4) is effective on:

(i) January 1, 1996 for an operator or special operator who is recognized by the department prior to January 1, 1996 as an operator or special operator respecting gas that is subject to royalty pursuant to these regulations; or

(ii) the first day of the first month in which the operator or special operator first becomes an operator or special operator respecting gas that is subject to royalty pursuant to these regulations, if the operator or special operator was not recognized by the department prior to January 1, 1996 as an operator or special operator respecting gas that is subject to royalty pursuant to these regulations;

(b) clause 3(b) is effective on the first day of the month following the month in which the written notice is received by the department; and

(c) subsection (5) is effective on a date approved by the minister.

"Sales excluded from PGP and OGP

44.2 Each operator and special operator is required to submit, on forms prescribed by the department and at the time or times required by the department, details of their sales of gas during a month other than:

(a) sales of gas not produced in Saskatchewan;

(b) sales of gas previously purchased at arm's length;

(c) non-arm's-length sales of gas used as fuel in oilfield and gasfield operations; and

(d) sales of gas produced from oil wells where the point of sale occurs upstream of the fieldgate.

"Calculation of OGP

44.3 The OGP is to be calculated for every month for each operator or special operator in accordance with the following:

$$\text{OGP} = \frac{S-T}{V+F}$$

where:

S is the total gross value of gas sales for the month where the gross value of each gas sale is determined by multiplying the gross price of each sale, other than sales excluded pursuant to section 44.2, by the volume of gas delivered to the purchaser at the point of sale;

T is the transportation allowance for the month;

V is the volume of gas sales included in S; and

F is any volume of gas delivered to the arm's-length carrier or carriers of the gas to compensate for fuel and line loss respecting any gas sales included in S where the value was not included in the transportation allowance for the month”.

New section 45

26 Section 45 is repealed and the following substituted:

“Calculation of gas royalties

45 The royalties excepted and reserved and the payments to be made respecting old gas or new gas that is produced from or allocated to any Crown lands on or after January 1, 1996 are to be determined for each oil well, subject to subsection 47(2), or gas well, for each month, by:

(a) calculating the appropriate Crown royalty rate, expressed as a percentage, respecting each category of gas produced from the well for the month, which, subject to Part VI, is to be the greater of nil or the rate determined in accordance with the following table:

Monthly Gas Production in Thousands of Cubic Metres	Crown Royalty Rate expressed as a percentage of Total Monthly Production
0 - 115.4	$(MGP \times C_g) - SRC$
Over 115.4	$(K_g - \frac{X_g}{MGP}) - SRC ;$

(b) determining the Crown royalty share of each category of gas produced from the well for the month by applying the appropriate Crown royalty rate for the well for the month respecting each category, as calculated pursuant to clause (a), to the total monthly production of each category produced from the well for the month;

(c) determining each royalty payer's share of the Crown royalty share, as determined pursuant to clause (b), of each category of gas produced from the well for the month by applying the royalty payer's proportionate share of each category to the Crown royalty share of each category; and

(d) calculating the royalty payable by each royalty payer for the month respecting each category of gas produced from the well for the month by applying the well-head value, determined pursuant to section 46, of the operator or special operator who is responsible for remitting the payment, to the royalty payer's share of the Crown royalty share as determined pursuant to clause (c)”.

New section 46

27 Section 46 is repealed and the following substituted:

“Well-head value of gas

46 For the purposes of section 45, the operator’s or special operator’s well-head value of each category of gas is the amount, if any, by which the PGP or the OGP approved for use by the minister pursuant to section 44.1 for the operator or special operator respecting that gas, exceeds the gas cost allowance applicable to each category of gas”.

Section 47 amended

28 Subsection 47(2) is amended:

(a) in the portion preceding clause (a) by striking out “to be classified as new gas for the purposes of calculating and paying royalties” and substituting “subject to royalties”; and

(b) in clause (a) by adding “classified the gas as new gas and” before “issued”.

Section 48 amended

29 Clause 48(b) is amended:

(a) by repealing subclause (ii) and substituting the following:

“(ii) that has not had its wellbore, or any portion of its wellbore, utilized for any purpose since December 31, 1983”; and

(b) in the portion following subparagraph (iv)(B)(III) by striking out “gas well,” and substituting “gas well.”.

New section 49

30 Section 49 is repealed and the following substituted:

“Exploratory gas royalty incentives

49 For the purposes of determining the appropriate Crown royalty share pursuant to clause 45(b), the appropriate Crown royalty rate is the lesser of the new gas Crown royalty rate calculated pursuant to clause 45(a) and a rate equal to 5% minus the SRC, for the portion of gas produced from or allocated to Crown lands that is included in the first 25 million cubic metres of new gas produced from a qualifying exploratory gas well”.

Section 52 amended

31 Section 52 is amended by striking out the portion preceding clause (a) and substituting the following:

“Re-evaluation of gas well location

52 A gas well must be re-evaluated to determine if it qualifies as a qualifying exploratory gas well as if the gas well locations that affected its qualification had not existed at the time the particular well was licensed where, before the gas well is spudded, the office of the department responsible for administering this section is notified by a royalty payer that the gas well should be re-evaluated because each gas well location that affected that gas well’s qualification pursuant to clause 48(b) has either:”.

Transition

32 All orders issued pursuant to *The Crown Oil and Gas Royalty Regulations* between January 1, 1996 and the date on which these regulations come into force are deemed to have been made pursuant to those regulations as amended by these regulations and any GP set by those orders is deemed to be the PGP set in accordance with section 43 of *The Crown Oil and Gas Royalty Regulations* as amended by these regulations.

Coming into force

33(1) Subject to subsection (2), these regulations come into force on the day on which they are filed with the Registrar of Regulations, but are retroactive and are deemed to have been in force on and from January 1, 1996.

(2) Subclause 10(b)(iii) comes into force on the day on which these regulations are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 94/96

The Freehold Oil and Gas Production Tax Act

Section 32

Order in Council 788/96, dated December 4, 1996

(Filed December 5, 1996)

Title

1 These regulations may be cited as *The Freehold Oil and Gas Production Tax Amendment Regulations, 1996*.

R.R.S. c.F-22.1 Reg 1 amended

2 *The Freehold Oil and Gas Production Tax Regulations, 1995* are amended in the manner set forth in these regulations.

Section 2 amended

3 Section 2 is amended:

(a) in subclause (f)(i):

(i) by repealing paragraph (A) and substituting the following:

“(A) that has been cased and that has not been completed or abandoned, and:

(I) that has gas indicated as the well objective on the well licence and the department has not received written notice from the operator indicating the well objective has been changed to an objective other than gas; or

(II) that does not have gas indicated as the well objective on the well licence and the department has received written notice from the operator indicating the well objective has been changed to gas;

and includes all reserves within the boundaries of the drainage unit for the zone from which the wellbore is expected to produce”;
and

(ii) in paragraph (B) by striking out “and all rights and interests in those reserves”;

(b) in subclause (p)(i):

(i) by repealing paragraph (A) and substituting the following:

“(A) that has been cased and that has not been completed or abandoned, and:

(I) that has oil indicated as the well objective on the well licence and the department has not received written notice from the operator indicating the well objective has been changed to an objective other than oil; or

(II) that does not have oil indicated as the well objective on the well licence and the department has received written notice from the operator indicating the well objective has been changed to oil;

and includes all reserves within the boundaries of the drainage unit for the zone from which the wellbore is expected to produce”;
and

(ii) in paragraph (B) by striking out “and all rights and interests in those reserves”;

(c) by adding the following clause after clause (q):

“(q.1) ‘operator’s reporting share’ means the portion of oil and gas produced from an oil well or gas well for which an operator or special operator is responsible for remitting the taxes to the minister pursuant to these regulations”;

(d) in subclause (aa)(i) by adding “as a waterflood project” **after** “Act”;
and

(e) in clause (bb) by adding “and includes the total drilled length of the opening” **after** “test hole”.

New section 3

4 Section 3 is repealed and the following substituted:

“Production from more than one zone

3(1) Where oil is capable of being produced through a wellbore from more than one zone and that wellbore exists for the purposes of producing oil, the reserves in each zone, in combination with the wellbore, are to be considered a separate oil well unless the minister determines from time to time that the reserves in all the zones or any combination of the zones, in combination with the wellbore, are to be treated as one oil well with all oil produced from the oil well deemed to be produced from a zone or any combination of zones approved by the minister.

(2) Where gas is capable of being produced through a wellbore from more than one zone and that wellbore exists for the purposes of producing gas, the reserves in each zone, in combination with the wellbore, are to be considered a separate gas well unless the minister determines from time to time that the reserves in all the zones or any combination of the zones, in combination with the wellbore, are to be treated as one gas well with all gas produced from the gas well deemed to be produced from a zone or any combination of zones approved by the minister”.

Section 4 amended

5 Clause 4(d) is repealed and the following substituted:

“(d) the minister may allocate production of oil or gas to an oil well or gas well, and that production is deemed to have been produced from that oil well or gas well and a portion of that production, as determined by the minister, is deemed to have been produced from freehold lands”.

Section 7 amended

6 Section 7 is amended:

(a) by repealing subsection (1) and substituting the following:

“(1) Where a taxpayer disposes of oil or gas produced from or allocated to freehold lands separately from the operator or other taxpayers, the operator shall advise the minister in a form acceptable to the minister, and the minister may designate the taxpayer as a special operator respecting a portion of the oil or gas produced from or allocated to those freehold lands”;

(b) by repealing subsection (2) and substituting the following:

“(2) A taxpayer who has been designated pursuant to subsection (1) as a special operator shall determine the taxes payable on the oil or gas mentioned in subsection (1) and remit those taxes to the minister in the manner and at the time or times provided in section 7 of the Act instead of remitting an amount equal to those taxes to the operator as required by subsection 7(4) of the Act”; **and**

(c) in subsection (5) by striking out “to the Crown” and substituting “to the minister”.

New section 8

7 Section 8 is repealed and the following substituted:

“Liability of taxpayer

8 A taxpayer is liable to pay the taxes imposed by the Act, respecting all oil and gas produced from or allocated to any freehold lands on or after January 1, 1996, that relate to:

(a) the taxpayer’s working interest share of the oil and gas that is included in the operator’s reporting share of oil or gas; and

(b) where there is an agreement for unit operation or a unit operation order made pursuant to *The Oil and Gas Conservation Act*, the taxpayer’s working interest share of the oil and gas that is allocated to the unit tracts in which the taxpayer has a working interest pursuant to the agreement or order and that is included in the operator’s reporting share of oil or gas”.

Section 10 amended

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

“(1) No later than the 15th day in a month, the minister shall estimate and set the HOP and NOP for the previous month after consideration of the following:”.

Section 13 amended

9 Subsection 13(4) is amended:

(a) **by striking out “or” after clause (b);**

(b) **by adding “or” after clause (c); and**

(c) **by adding the following clause after clause (c):**

“(d) the price of the oil for a month is predetermined or fixed in an arm’s-length agreement and the minister is satisfied that the predetermined or fixed price does not reflect the current market price of the oil for that month”.

Section 15 amended

10 Section 15 is amended:

(a) **by repealing subclause (g)(iv) and substituting the following:**

“(iv) that has not had its wellbore, or any portion of its wellbore, utilized for any purpose since December 31, 1983”;

(b) **by repealing subclause (h)(ii) and substituting the following:**

“(ii) that has not had its wellbore, or any portion of its wellbore, utilized for any purpose since December 31, 1983”;

(c) **by repealing subclause (i)(ii) and substituting the following:**

“(ii) that is not a re-entry horizontal oil well except in the case where the wellbore from which the re-entry horizontal oil well was drilled:

(A) was drilled on or after January 1, 1994;

(B) was never abandoned; and

(C) was never utilized, in whole or in part, for any purpose”; **and**

(d) **by repealing subclause (j)(iii) and substituting the following:**

“(iii) that has not had its wellbore, or any portion of its wellbore, utilized for any purpose since December 31, 1983”.

Section 19 amended

11 Clause 19(3)(b) is repealed and the following substituted:

“(b) the person who submits an application for a licence to drill the oil well pursuant to Part IV of *The Oil and Gas Conservation Regulations, 1985* agrees with the reduction in volume”.

Section 23 amended

12 Subclause 23(gg)(iii) is amended by striking out “any lands” and substituting “lands”.

Section 27 amended

13 Section 27 is amended:

(a) **by repealing clause (j) and substituting the following:**

“(j) the freehold EOR income subject to tax of the project”;

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

“(k) the Crown-acquired EOR income subject to tax of the project”.

Section 38 amended

14 Section 38 is amended by striking out “submit” and substituting “file”.

Section 41 amended

15 Section 41 is amended:

(a) **by repealing clause (a) and substituting the following:**

“(a) ‘**associates**’ means any corporations that are considered to be associated corporations within the meaning of section 256 of the *Income Tax Act* (Canada) in relation to another operator or special operator and includes any other persons or corporations that are considered by the minister to be associates for the purposes of these regulations;

“(a.1) ‘**C_g**’ means a factor determined in accordance with the following formula and rounded to the nearest ten-thousandth:

$$C_g = \frac{K_g}{230.76} \quad ”;$$

(b) **by repealing clause (b);**

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

“(f) ‘**GP**’ means the greater of:

(i) the PGP as set by the minister for each month in accordance with subsection 42(2); and

(ii) \$35 per thousand cubic metres;

“(f.1) ‘**gross price**’ means the total of:

(i) a price, expressed in dollars per thousand cubic metres rounded to the nearest cent, equal to:

(A) the price received pursuant to the first arm’s-length sales agreement; or

(B) a fair market value approved by the minister in cases where:

(I) the minister is satisfied that the price received pursuant to paragraph (A) does not reflect the fair market value of the gas at the point of sale;

(II) the minister is satisfied a price pursuant to paragraph (A) cannot be determined;

(III) the minister believes one of the purposes of the sales agreement is to unduly or artificially reduce the tax payable on the production of old gas or new gas; or

(IV) there is consideration for the sale of gas in addition to or instead of the price received pursuant to the sales agreement; and

(ii) for gas sales that occur:

(A) downstream of a fieldgate, nil; or

(B) upstream of a fieldgate, an amount that may be approved by the minister to raise the price determined pursuant to subclause (i) to a fieldgate level”;

(d) by adding the following clause after clause (i):

“(i.1) ‘**OGP**’ means the operator average gas price at the fieldgate, expressed in dollars per thousand cubic metres rounded to the nearest cent, as determined by each operator or special operator for each month in accordance with section 43.3”;

(e) by adding the following clause after clause (j):

“(j.1) ‘**PGP**’ means the provincial average gas price at the fieldgate, expressed in dollars per thousand cubic metres rounded to the nearest cent, as set by the minister for each month in accordance with subsection 42(2)”;

(f) by adding the following clause after clause (k):

“(k.1) ‘**transportation allowance**’ means, for gas produced in Saskatchewan and sold downstream of the fieldgate, the total of:

(i) the transmission charges payable to the carrier or carriers for transmission of the gas, other than for sales that are excluded pursuant to section 43.2 during a month, between the fieldgate and the point of sale, in cases where the seller of the gas deals at arm’s length with the carrier or carriers of gas between the fieldgate and the point of sale; and

(ii) an amount established from time to time by order of the minister for a month respecting the costs of transmission of the gas, other than for sales that are excluded pursuant to section 43.2, in cases where the seller of the gas does not deal at arm’s length with a carrier or carriers of gas between the fieldgate and the point of sale or where, in the opinion of the minister, the transmission charges payable to a carrier or carriers of gas between the fieldgate and the point of sale are not reasonable charges for the transmission of that gas”.

New section 42

16 Section 42 is repealed and the following substituted:

“Minister to estimate and set PGP

42(1) The minister shall estimate the PGP for a month after consideration of the following:

(a) prices specified in contracts applicable to sales of gas produced in Saskatchewan and delivered to purchasers during the month;

- (b) transportation charges applicable to the sales mentioned in clause (a);
 - (c) volume shrinkage due to gas volumes delivered to and used for purposes of fuel gas by the carriers of gas between the fieldgate and the point of sale;
 - (d) the historical trend of the percentage of gas volumes produced in Saskatchewan and contracted for sale during a month that is actually delivered for sale during the month;
 - (e) estimated average prices and sales volumes provided by operators and special operators for the month;
 - (f) any event or other information that, in the opinion of the minister, may have affected the level of gas prices in Saskatchewan.
- (2) No later than the 15th day in a month, the minister shall set the PGP for the previous month by adjusting the PGP estimated in accordance with subsection (1), to account for:
- (a) the difference between the PGP estimated in accordance with subsection (1) for the most recent month that is being processed by the department's billing system and the actual weighted average gas price at the fieldgate determined by the department for that same month on the basis of actual gas sales information received pursuant to section 43.2;
 - (b) the effect of all gas sales amendments, affecting sales of gas on or after January 1, 1996, processed by the department since the previous months billing cycle; and
 - (c) the amount of sales value that was not accounted for in the adjustment to the PGP estimated and set for the previous month because of the 2% limit mentioned in subsection (3).
- (3) The adjustment mentioned in subsection (2) is not to exceed 2% of the PGP estimated in accordance with subsection (1)".

New section 43

17 Section 43 is repealed and the following substituted:

"Notice of PGP

43 The department shall make the PGP for a month available to each operator and special operator".

New sections 43.1 to 43.3

18 The following sections are added following section 43:

"Election of OGP or PGP

43.1(1) An operator or special operator must elect to use either the OGP or the PGP to calculate the tax payable pursuant to clause 44(d) by the operator or special operator.

(2) The election pursuant to subsection (1) must be received on a form approved by the department:

- (a) on or before January 15, 1996, if the operator or special operator was recognized by the department prior to January 1, 1996 as an operator or special operator respecting gas that is subject to tax pursuant to these regulations; or

- (b) on or before the 15th day of the month following the month in which the operator or special operator first becomes an operator or special operator respecting gas that is subject to tax pursuant to these regulations, if the operator or special operator was not recognized by the department prior to January 1, 1996 as an operator or special operator respecting gas that is subject to tax pursuant to these regulations.
- (3) The minister shall approve an operator or special operator to use the PGP if:
- (a) the operator or special operator and all associates in relation to that operator or special operator that are operators or special operators have elected to use the PGP pursuant to subsections (1) and (2); or
- (b) the operator or special operator has previously been approved by the minister to use the OGP and, together with all associates in relation to that operator or special operator that are operators or special operators, provides the department with a written notice of the election to commence using the PGP.
- (4) The minister shall approve an operator or special operator to use the OGP if:
- (a) the operator or special operator and all associates in relation to that operator or special operator that are operators or special operators have elected to use the OGP pursuant to subsections (1) and (2);
- (b) the operator or special operator and any associates in relation to that operator or special operator that are operators or special operators did not make the same election pursuant to subsection (1); or
- (c) the operator or special operator or any associates in relation to that operator or special operator that are operators or special operators fails to submit an election pursuant to subsections (1) and (2).
- (5) Where changes occur respecting an operator's or special operator's ownership, corporate structure or relationship to any associates that are operators or special operators:
- (a) the operator or special operator shall notify the department of the changes; and
- (b) the minister may approve a change to the operator's or special operator's previous approval pursuant to subsection (3) or (4).
- (6) The minister's approval pursuant to:
- (a) clause (3)(a) and subsection (4) is effective on:
- (i) January 1, 1996 for an operator or special operator who is recognized by the department prior to January 1, 1996 as an operator or special operator respecting gas that is subject to tax pursuant to these regulations; or
- (ii) the first day of the first month in which the operator or special operator first becomes an operator or special operator respecting gas that is subject to tax pursuant to these regulations, if the operator or special operator was not recognized by the department prior to January 1, 1996 as an operator or special operator respecting gas that is subject to tax pursuant to these regulations;

- (b) clause (3)(b) is effective on the first day of the month following the month in which the written notice is received by the department; and
- (c) subsection (5) is effective on a date approved by the minister.

“Sales excluded from PGP and OGP

43.2 Each operator and special operator is required to submit, on forms prescribed by the department and at the time or times required by the department, details of their sales of gas during a month other than:

- (a) sales of gas not produced in Saskatchewan;
- (b) sales of gas previously purchased at arm’s length;
- (c) non-arm’s-length sales of gas used as fuel in oilfield and gasfield operations; and
- (d) sales of gas produced from oil wells where the point of sale occurs upstream of the fieldgate.

“Calculation of OGP

43.3 The OGP is to be calculated for every month for each operator or special operator in accordance with the following:

$$\text{OGP} = \frac{S-T}{V+F}$$

where:

S is the total gross value of gas sales for the month where the gross value of each gas sale is determined by multiplying the gross price of each sale, other than sales excluded pursuant to section 43.2, by the volume of gas delivered to the purchaser at the point of sale;

T is the transportation allowance for the month;

V is the volume of gas sales included in S; and

F is any volume of gas delivered to the arm’s-length carrier or carriers of the gas to compensate for fuel and line loss respecting any gas sales included in S where the value was not included in the transportation allowance for the month”.

Section 44 amended

19 Section 44 is amended:

(a) in the portion preceding clause (a) by striking out “1994 is” and substituting “1996 are”; and

(b) by repealing clause (d) and substituting the following:

“(d) calculating the tax payable by each taxpayer for the month respecting each category of gas produced from the well for the month by applying the well-head value, determined pursuant to section 45, of the operator or special operator who is responsible for remitting the payment, to the taxpayer’s share of the tax share as determined pursuant to clause (c)”.

New section 45

20 Section 45 is repealed and the following substituted:

“Well-head value of gas

45 For the purposes of section 44, the operator’s or special operator’s well-head value of each category of gas is the amount, if any, by which the PGP or the OGP approved for use by the minister pursuant to section 43.1 for the operator or special operator respecting that gas, exceeds the gas cost allowance applicable to each category of gas”.

Section 46 amended

21 Subsection 46(2) is amended:

(a) in the portion preceding clause (a) by striking out “to be classified as new gas for the purposes of calculating and paying taxes” and substituting “subject to taxes”; and

(b) in clause (a) by adding “classified the gas as new gas and” before “issued”.

Section 47 amended

22 Subclause 47(b)(ii) is repealed and the following substituted:

“(ii) that has not had its wellbore, or any portion of its wellbore, utilized for any purpose since December 31, 1983”.

Transition

23 All orders issued pursuant to *The Freehold Oil and Tax Production Tax Regulations, 1995* between January 1, 1996 and the date on which these regulations come into force are deemed to have been made pursuant to those regulations as amended by these regulations and any GP set by those orders is deemed to be the PGP set in accordance with section 42 of *The Freehold Oil and Gas Production Tax Regulations, 1995* as amended by these regulations.

Coming into force

24(1) Subject to subsection (2), these regulations come into force on the day on which they are filed with the Registrar of Regulations, but are retroactive and are deemed to have been in force on and from January 1, 1996.

(2) Clause 9(c) comes into force on the day on which these regulations are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 95/96

The Potash Production Tax Schedule of The Mineral Taxation Act, 1983

Section 11

and

The Mineral Taxation Act, 1983

Section 46

Order in Council 789/96, dated December 4, 1996

(Filed December 5, 1996)

Title

1 These regulations may be cited as *The Potash Production Tax Amendment Regulations, 1996 (No. 2)*.

R.R.S. c.M-17.1 Reg 6 amended

2 *The Potash Production Tax Regulations* are amended in the manner set forth in these regulations.

Section 2 amended

3 **Clause 2(1)(p) is amended:**

- (a) **by striking out “or” after subclause (vii);**
- (b) **by adding “or” after subclause (viii); and**
- (c) **by adding the following subclause after subclause (viii):**

“(ix) the cost of directly or indirectly acquiring from a person who is not dealing with the producer at arm’s length, any interest or right under or in relation to any patent, copyright, trademark, industrial design or other form of intellectual property or similar intangible”.

Section 7 amended

4 **Section 7 is amended:**

- (a) **in subsection (2) by striking out “subsection (3)” and substituting “subsections (3) and (3.1)”;**
- (b) **in subsection (3) by striking out “Where” and substituting “Subject to subsection (3.1), where”;**
- (c) **by adding the following subsection after subsection (3):**

“(3.1) No deduction is to be made for the cost of directly or indirectly acquiring from a person who is not dealing with the producer at arm’s length, any interest or right under or in relation to any patent, copyright, trademark, industrial design or other form of intellectual property or similar intangible”; **and**

- (d) **in clause (8)(b) by striking out “clause (c)” and substituting “clause (2)(c)”.**

Coming into force

5 These regulations come into force on the day on which they are filed with the Registrar of Regulations, but are retroactive and are deemed to have been in force on and from January 1, 1995.

SASKATCHEWAN REGULATIONS 97/96

The SaskEnergy Act

Section 64

Order in Council 791/96, dated December 4, 1996

(Filed December 5, 1996)

Title

1 These regulations may be cited as *The SaskEnergy Amendment Regulations, 1996*.

R.R.S. c.S-35.1 Reg 1 amended

2 *The SaskEnergy Regulations* are amended in the manner set forth in these regulations.

Section 8 amended

3 Section 8 is amended:

(a) **in subclause (a)(ii) by adding** “plus the average cost to the corporation or its subsidiary in transporting the gas from the point of receipt to the TransGas energy pool during the period for which the calculation is being made” **after** “with the written agreement”; **and**

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

“(d) **‘payment in lieu of taxes base’**, with respect to a direct sale customer, means the amount determined according to the following formula:

$$PB = (CG \times GJ) + TC$$

where:

PB is the payment in lieu of taxes base for the direct sale customer;

CG is the cost of gas applicable to the direct sale customer;

GJ is the amount of gas, as measured in giga joules, delivered to the direct sale customer during the period for which the calculation is being made; and

TC is the cost to the corporation or its subsidiary in transporting the gas from the TransGas energy pool to the direct sale customer’s point of delivery during the period for which the calculation is being made;

(e) **‘TransGas energy pool’** means a notional hub that contains a collection of customer energy accounts that relate to the movement of gas from a point of receipt to a point of delivery on the TransGas transmission system through this notional hub”.

Section 9 amended

4 Subsections 9(2) to (4) are repealed and the following substituted:

“(2) The cost of gas for a direct sale customer for a month is the provincial average gas price, as set by the Department of Energy and Mines for the month prior to the month for which the cost of gas will apply, plus the average cost to the corporation or its subsidiary in transporting the gas from the point of receipt to the TransGas energy pool during the month for which the calculation is being made”.

Section 12 amended

5 Subsection 12(3) is repealed.

New section 12.1

6 The following section is added after section 12:

“Exceptions

12.1 The obligations set out in sections 11 and 12 on the corporation or any of its subsidiaries do not apply with respect to:

(a) the corporation, its subsidiaries, the Crown, any agents of the Crown, Her Majesty in right of Canada, any agents of Her Majesty in right of Canada, the Government of Saskatchewan or the Government of Canada as customers;

(b) any customer who, in the estimation of the corporation or any of its subsidiaries, is using or will use more than 100,000 m³ of gas annually; or

(c) a gas sale that the corporation or any of its subsidiaries designates as a special gas sale”.

Coming into force

7(1) Subject to subsections (2) and (3), these regulations come into force on November 1, 1996.

(2) Subject to subsection (3), if these regulations are filed with the Registrar of Regulations after November 1, 1996, these regulations come into force on the day on which they are filed with the Registrar of Regulations but are retroactive and are deemed to have been in force on and from November 1, 1996.

(3) Sections 5 and 6 of these regulations come into force on the day on which they are filed with the Registrar of Regulations but are retroactive and are deemed to have been in force on and from November 1, 1992.

SASKATCHEWAN REGULATIONS 98/96

The Summary Offences Procedure Act, 1990

Section 55

Order in Council 795/96, dated December 4, 1996

(Filed December 5, 1996)

Title

1 These regulations may be cited as *The Summary Offences Procedure Amendment Regulations, 1996 (No. 4)*.

R.R.S. c.S-63.1 Reg 2 amended

2 *The Summary Offences Procedure Regulations, 1991* are amended in the manner set forth in these regulations.

Section 16 amended

3 The following subsection is added after subsection 16(3):

“(3.1) For the purposes of subsection 32.4(2) of the Act, an affidavit of default of payment of restitution order is to be in Form D.1 of Part 1 of the Appendix”.

Appendix, Part 1 amended

4 Part I of the Appendix is amended by adding the following form is added after Form D:

"FORM D.1
Affidavit of Default of Payment of Restitution Order
[Subsection 32.4(2)]

Court of Queen's Bench for Saskatchewan

(location)

Affidavit of Default of Payment of Restitution Order

I, _____, of _____, Saskatchewan, make oath and say:

1. That I am the person to be paid pursuant to the restitution order # _____ made by _____ on _____.
2. That attached and marked Exhibit "A" to this my affidavit is a copy of restitution order # _____.
3. That the offender has:
 - not paid any of the of the amount ordered.
 - OR
 - paid \$ _____ of the amount ordered.
4. That \$ _____ remains unpaid pursuant to the order.
(amount)
5. That I make this affidavit in support of the registration of the restitution order with this Honourable court pursuant to subsection 32.4(2) of *The Summary Offences Procedure Act, 1990*.

SWORN BEFORE ME at the _____ of)
 _____ in the Province of)
 of Saskatchewan, this _____ day of)
 _____, 19 ____ .) _____

(Signature)

A Commissioner for Oaths in and for
the Province of Saskatchewan.

My commission expires on _____".

Coming into force

5 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

