



The Saskatchewan Gazette

PUBLISHED WEEKLY BY AUTHORITY OF THE QUEEN'S PRINTER

PART II/PARTIE II

Volume 99

REGINA, THURSDAY, APRIL 17, 2003/ JEUDI, 17 AVRIL 2003

No. 16/n° 16

PART II/PARTIE II

REVISED REGULATIONS OF SASKATCHEWAN/ RÈGLEMENTS RÉVISÉS DE LA SASKATCHEWAN

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REVISED REGULATIONS OF SASKATCHEWAN

CHAPTER C-11.1 REG 1

The Cities Act

Subsections 359(1) and (2)

and

Section 364

Order in Council 280/2003, dated April 8, 2003

and

The Cities Act

Subsection 359(3)

Minister's Order, dated March 25, 2003

(Filed April 9, 2003)

PART I

Preliminary Matters

Title

- 1** These regulations may be cited as *The Cities Regulations*.

Interpretation

- 2** In these regulations:

- (a) “**Act**” means *The Cities Act*;
- (b) “**board**” means:
 - (i) any board, association, commission, committee or other body that:
 - (A) is established by the council of a city; and
 - (B) receives the majority of its funds from that city; and
 - (ii) any board of a controlled corporation;
- (c) “**Form**” means a Form set out in Part II of the Appendix;
- (d) “**public accounts**” means a city’s public accounts prepared pursuant to section 156 of the Act;
- (e) “**Table**” means a Table set out in Part I of the Appendix.

Oath

- 3** Form A is the form to be used as the oath to be taken by a member of council pursuant to section 68 of the Act.

Application of *The Local Government Election Act*

- 4** When, by the Act or any other Act, a vote of a city’s electors is to be conducted respecting a bylaw, resolution or question:

- (a) the council shall conduct the vote in accordance with Part V of *The Local Government Election Act*; and
- (b) all procedures or preparations, the conduct of the vote and the procedures at the close of the poll are to be carried out in accordance with Part V of that Act and all forms set out in that Act apply, with any necessary modification.

Emergency closure of streets

5 The notice requirements respecting temporary street closure set out in subsection 15(2) of the Act do not apply in the case of an emergency in which there is a present or imminent event, situation or condition:

- (a) that requires immediate action or prompt co-ordination and regulation of action; and
- (b) for which the normal use of the street would:
 - (i) constitute a significant risk or danger to public safety;
 - (ii) result in damage to property; or
 - (iii) endanger or interfere with those responding to the emergency.

Direct appeals re commercial and industrial property

6 For the purposes of clause 214(1)(b) of the Act, the prescribed amount is \$1,000,000.

PART II
Public Accounts

Report of expenditures

7(1) Commencing with the 2003 financial year and for every subsequent financial year, every city shall report its operating expenditures in its public accounts:

- (a) under functional categories such as:
 - (i) general government;
 - (ii) transportation;
 - (iii) protective;
 - (iv) environmental health;
 - (v) public health and welfare;
 - (vi) environmental development;
 - (vii) recreation and culture;
 - (viii) water and sewer utility;
 - (ix) transit utility; and
 - (x) other utilities; and
- (b) under object categories such as:
 - (i) personnel services – wages, salaries and benefits for members of council and for city officers and employees;
 - (ii) professional and contractual services;
 - (iii) heat, light, power, water and telephone;

- (iv) materials and supplies;
- (v) grants, donations and subsidies;
- (vi) capital outlay from operations;
- (vii) amounts to service:
 - (A) short-term debts; and
 - (B) long-term debts; and
- (viii) other categories to be specified by the city in the report.

(2) Every city shall set out in its public accounts the amount the city has budgeted as operating expenses for each functional category reported pursuant to this section.

Report of revenues

8 Commencing with the 2003 financial year and for every subsequent financial year, every city shall report its budgeted and actual operating revenues in its public accounts under headings such as:

- (a) total taxes levied, less requisitions, compromises, abatements and adjustments;
- (b) net municipal tax levied;
- (c) mobile home licence fees;
- (d) grants in lieu of taxes;
- (e) operating grants and transfers from other governments;
- (f) charges for city services and local improvements, including:
 - (i) user charges and fees;
 - (ii) licences, levies and permits;
 - (iii) fines and penalties;
 - (iv) development charges;
 - (v) land sales;
 - (vi) utilities, namely:
 - (A) water;
 - (B) sewer;
 - (C) transit and transportation; and
 - (D) others;
- (g) investment income, interest, dividends, commissions and tax penalties; and
- (h) miscellaneous amounts and other revenues to be specified by the city in the report.

Limitations and requirements of report**9** The report in a city's public accounts of:

- (a) remuneration paid by the city and by any board:
 - (i) must include remuneration of \$20,000 or more paid to any employee of the city or of any board for the year with respect to which the report is prepared;
 - (ii) must not include any amounts paid by the city or any board with respect to any benefits, pension benefits or disability benefits to or on behalf of any employee of the city or of any board; and
 - (iii) must contain the name and most recent employment title of each employee of the city or of any board who was paid \$20,000 or more for the year with respect to which the report is prepared;
- (b) expenditures made by the city and by any board pursuant to contracts:
 - (i) must include expenditures pursuant to contracts for any goods or services if the aggregate of the expenditures pursuant to the contracts for any of those goods or services is \$10,000 or more;
 - (ii) with respect to the contracts mentioned in subclause (i), must contain the names of the persons and organizations:
 - (A) with whom the contracts were made; and
 - (B) to whom payments were made;
- (c) grants by the city or by any board to persons or organizations:
 - (i) must include grants of \$2,000 or more; and
 - (ii) must contain the names of the persons and organizations to whom they were made;
- (d) goods and services provided by the city and by any board in aid of persons or organizations:
 - (i) if the value of any goods or services is not readily ascertainable, must not include the value of those goods or services;
 - (ii) if the aggregate value of all grants of goods or services to any persons or organizations is \$2,000 or more, must include those grants of goods or services to those persons or organizations; and
 - (iii) if grants of goods or services to any persons or organizations mentioned in subclause (ii) were made, must contain the names of the persons and organizations;

(e) expenditures for travel and other expenses incurred by any employees of the city or of any board related to the business of the city or of any board or related to attendance at conventions or meetings relating to any city or board matter:

(i) must include any expenditures, the aggregate of which is \$2,000 or more; and

(ii) must not include the regular salary or other compensation for services of the employees; and

(f) expenditures for membership in any association, for the receiving or entertaining of guests, or for honouring persons who, in the council's opinion, have served the city with honour or who have brought honour to the city:

(i) must include any expenditures of \$1,000 or more; and

(ii) must contain the name of each person to whom or on whose behalf an expenditure of \$1,000 or more was made.

Remuneration and expenses of members of councils

10 Every city shall report in its public accounts, in full:

(a) the remuneration of each member of council or board; and

(b) the amounts paid to or on behalf of each member of council or board with respect to business conducted on behalf of the city or board.

Confidentiality

11 If the receipt of a payment by a person is to be kept confidential by law, the payment shall not be reported in the city's public accounts in any manner that will or might disclose the identity of the recipient of the payment.

PART III

Classification of Property

Classes of property

12 The following classes of property are established pursuant to clause 166(1)(a) of the Act:

(a) Non-arable (Range) Land and Improvements, which includes only land and improvements, other than occupied dwellings:

(i) for which the predominant potential use is as range land or pasture land, determined as the best use that could reasonably be made of the majority of the surface area; or

(ii) the majority of the surface area of which is not developed for any use, has been left in or is being returned to its native state or cannot be used for agricultural purposes;

- (b) Other Agricultural Land and Improvements, which includes only land and improvements, other than occupied dwellings:
- (i) for which the predominant potential use is cultivation, determined as the best use that could reasonably be made of the majority of the surface area;
 - (ii) used for dairy production, raising poultry or livestock, producing poultry or livestock products, bee keeping, seed growing or growing plants in an artificial environment; or
 - (iii) used for other agricultural purposes, except for land and improvements classified as Non-arable (Range) Land and Improvements;
- (c) Residential, which, except for land and improvements classified as Multi-unit Residential or Seasonal Residential, includes only land and improvements used or intended to be used for or in conjunction with a residential purpose, including vacant land subdivided into lots for residential use, provided that if land is used as a yardsite in conjunction with a purpose mentioned in clause (a) or (b), three acres of that land is to be classified as Residential;
- (d) Multi-unit Residential, which includes only:
- (i) land and improvements designed and used for or intended to be used for or in conjunction with a residential purpose and to accommodate four or more self-contained dwelling units within a parcel, or in the case of a condominium, any part of a parcel within the meaning of *The Condominium Property Act, 1993* that is used for a residential purpose; and
 - (ii) vacant land zoned for use for multiple dwelling units;
- (e) Seasonal Residential, which includes:
- (i) only land and improvements:
 - (A) used or intended to be used for or in conjunction with both residential and recreational purposes;
 - (B) located in communities predominantly of a resort nature, in parks, or in rural areas;
 - (C) normally used for a maximum of six months in any year, as determined by the city assessor; and
 - (D) not being the principal residence in Canada of the occupant; and
 - (ii) land and improvements for seasonal camps;

- (f) Commercial and Industrial, which includes only land and improvements:
 - (i) used or intended to be used for business purposes, including land and improvements for office, wholesale, retail, service, hotel, motel, industrial and manufacturing activities, transportation, communications and utilities;
 - (ii) used or intended to be used for institutional, government, recreational or cultural purposes;
 - (iii) used or intended to be used for mines or petroleum oil wells and gas wells; or
 - (iv) not specifically included in another class of property;
- (g) Elevators, which includes only:
 - (i) land and improvements designed and used for receiving, processing and shipping grains, oilseeds and special forages and licensed by the Canadian Grain Commission; and
 - (ii) land and improvements used in conjunction the land and improvements described in subclause (i); and
- (h) Railway Rights of Way and Pipeline, which includes only railway roadway, railway superstructure, and pipeline, and other land and improvements used in conjunction with a pipeline.

Percentages of value

13 In accordance with clause 166(1)(b) of the Act, the following percentages of value are applicable to the classes of property established pursuant to section 12:

- (a) Non-arable (Range) Land and Improvements – 50%;
- (b) Other Agricultural Land and Improvements – 55%;
- (c) Residential – 70%;
- (d) Multi-unit Residential – 70%;
- (e) Seasonal Residential – 70%;
- (f) Commercial and Industrial – 100%;
- (g) Elevators – 75%;
- (h) Railway Rights of Way and Pipeline – 75%.

Tax phase-in, minimum tax and base tax

14 The following classes of property are established for the purposes of tax phase-in pursuant to subsection 260(4) of the Act, minimum tax pursuant to subsection 258(6) of the Act, and base tax pursuant to subsection 259(7) of the Act:

- (a) Agricultural, which includes land and improvements classified as Non-arable (Range) Land and Improvements and Other Agricultural Land and Improvements pursuant to section 12;
- (b) Residential, which includes land and improvements classified as Residential and Multi- unit Residential pursuant to section 12;

(c) Seasonal Residential, which includes land and improvements classified as Seasonal Residential pursuant to section 12;

(d) Commercial and Industrial, which includes land and improvements classified as Commercial and Industrial, Elevators, and Railway Rights of Way and Pipeline pursuant to section 12.

Mill rate factors

15 The following classes of assessment of property are prescribed for the purposes of mill rate factors pursuant to subsection 255(6) of the Act:

(a) Agricultural, which includes the assessments of land and improvements classified as Non-arable (Range) Land and Improvements or Other Agricultural Land and Improvements pursuant to section 12;

(b) Residential, which includes the assessments of land and improvements classified as Residential and Multi-unit Residential pursuant to section 12;

(c) Seasonal Residential, which includes the assessments of land and improvements classified as Seasonal Residential pursuant to section 12;

(d) Commercial and Industrial, which includes the assessments of land and improvements classified as Commercial and Industrial, Elevators, and Railway Rights of Way and Pipeline pursuant to section 12.

Multiple-use property

16(1) If one use of any property is clearly distinct from the property's predominant use and is not integrated with or directly related to the property's predominant use, the city assessor may:

(a) determine that portions of the property that include more than one use, or portions of the property's assessment, belong to different classes established pursuant to these regulations; and

(b) apportion the fair value assessment of the property among those classes.

(2) Pursuant to section 175 of the Act, if the city assessor determines that portions of any property, or portions of the property's assessment, belong to different classes established pursuant to these regulations, the property may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion of the property within a class.

Date of classification

17(1) Subject to subsections (2) and (3), in each year as of January 1, properties, and the assessments of properties, are to be classified as belonging to the classes established pursuant to these regulations.

(2) A new improvement or a newly subdivided parcel is to be classified as of the date that it is added to the assessment roll.

(3) If there is a change in the use of a property, the property is to be classified as of the date that the change is made to the assessment roll.

PART IV
Tax Exemptions

Exemption from taxation

18(1) The following buildings are prescribed pursuant to paragraph 262(1)(c)(ii)(A) of the Act:

- (a) a building or part of a building used as a dormitory for students of an independent school;
- (b) any portion of a building used as a student dormitory that is occupied as a residence by a residential supervisor of that dormitory;
- (c) a building or part of a building used as a kitchen or dining room for students of an independent school;
- (d) a building or part of a building used primarily for the purpose of an independent school; and
- (e) a building or part of a building used for storage or maintenance purposes for an independent school.

(2) The following amounts are prescribed pursuant to paragraph 262(1)(c)(ii)(B) of the Act:

- (a) two square metres of land for every one square metre of occupied space of a building or part of a building that is exempted pursuant to clause (1)(a), (b) or (e);
- (b) two square metres of land for every one square metre of occupied space of a building or part of a building that is exempted pursuant to clause (1)(c) if that building or part of that building is used in connection with a building or part of a building mentioned in clause (1)(a) or (b);
- (c) with respect to a building or part of a building mentioned in clause (1)(d), the land used in connection with that building or part of that building in an amount calculated in accordance with Table 1 of the Appendix.

(3) Notwithstanding subsection (2), if a city has a bylaw in effect that requires that more land than that calculated pursuant to clause (2)(a) or (b) be used in connection with the buildings or parts of buildings mentioned in that clause, the amount of land exempt from taxation is the amount of land required by the city's bylaw.

PART V
Tax Discounts

Maximum discount for prompt payment

19(1) A council may allow a maximum percentage discount of 15% in any year for the prompt payment of:

- (a) the current year's taxes on property;
- (b) special taxes; or
- (c) local improvement special assessments.

(2) If a council allows any of the taxes or special assessments mentioned in subsection (1) to be paid in instalments, the maximum cumulative discount that the council may allow for payment in instalments is 15% in any year.

Maximum discount for prepayment

20 A council may allow a maximum percentage discount of 15% in any year for payment of the current year's taxes on property, special taxes or local improvement special assessments in advance of the day fixed by bylaw for payment of those taxes or special assessments.

Maximum discount for payment of arrears and penalties

21 A council may allow a maximum percentage discount of 15% in any year for the payment of all or part of the arrears of taxes and penalties on:

- (a) property taxes;
- (b) special taxes; or
- (c) local improvement special assessments.

Maximum rebate for payment of arrears and penalties

22 A council may allow a rebate in any year for the payment of all or part of the arrears of taxes and penalties, up to an amount equal to the amount of the penalty, on:

- (a) property taxes;
- (b) special taxes; or
- (c) local improvement special assessments.

PART VI
Forms

Forms

23(1) Form B is the form to be used by a council on an application pursuant to subsection 43(7) of the Act:

- (a) for the alteration of the city's boundaries; or
- (b) for amalgamation or restructuring with other municipalities.

- (2) Form C is the form to be used:
- (a) as the notice of appeal that is required pursuant to subclause 185(1)(c)(ii) and subsection 197(6) of the Act; and
 - (b) as the notice of appeal for a simplified appeal pursuant to subsection 195(4) of the Act.
- (3) Form D is the form to be used as the notice of appeal to the Saskatchewan Municipal Board that is required pursuant to subsection 217(2) of the Act.
- (4) Form E is the form to be used as the statement of the account of a city with a school division that is required pursuant to section 274 of the Act.

PART VII Coming into Force

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.

(2) Sections 1, 2 and 6 and Parts III and IV of these regulations, and Part I of the Appendix to these regulations, come into force on the day on which these regulations are filed with the Registrar of Regulations, but are retroactive and are deemed to have been in force on and from January 1, 2003.

Appendix PART I

TABLE [Clause 18(2)(c)]

Calculation of Amounts of Land Exempt from Taxation

<i>Maximum Enrolment of Students in School</i>	<i>Divisions I and II School (hectares)</i>	<i>Combined Divisions I, II, III and IV or Divisions III and IV Schools (hectares)</i>
75 or less	1.2	1.6
100	2.2	2.2
200	2.4	2.4
300	2.4	2.8
400	2.8	3.2
500	2.8	3.6
700	3.2	4.4
1 000	4.0	5.7

Plus 0.4 hectares for each additional 100 pupils.

PART II
FORM A
[Section 3]

Declaration of Elected Officials

I, _____, having been elected to the office of _____
in the _____ of _____,

DO SOLEMNLY PROMISE AND DECLARE THAT:

1. I will truly, faithfully and impartially, to the best of my knowledge and ability, perform the duties of this office;
2. I have not received and will not receive any payment or reward, or promise of payment or reward, for the exercise of any corrupt practice or other undue execution of this office;
3. I will disclose any pecuniary interest as required by and in accordance with *The Cities Act*.

DECLARED before me at

_____, Saskatchewan
this ____ day of _____, 20 ____.

A Commissioner, etc. (or as the case may be)

}

Signature of Declarant

FORM B
[Subsection 23(1)]

**Application for Alteration of City Boundaries,
Amalgamation or Restructuring**

APPLICATION AND PROPOSAL

1. In accordance with subsection 43(7) of *The Cities Act*, the council of the City of _____ applies for:
 - (a) alteration of its boundaries;
 - (b) amalgamation with the municipality of _____; or
 - (c) restructuring with the municipality of _____.

REASONS

2. The reasons for the request are: (*Attach extra sheets if necessary*)
 - (a)
 - (b)
 - (c)
 - (d)
 - (e)

RESOLUTIONS

3. A certified copy of a resolution of the council requesting this boundary alteration/amalgamation/restructuring is attached as Schedule 1.
4. The council of the _____
(*City/Town/Village/Resort Village/R.M./Northern Municipality*)
of _____ has consented/has not consented to this proposal. Accordingly, a certified complementary resolution of the council is/is not attached as Schedule 2.

MAP

5. A map showing in detail the proposed boundary alteration/amalgamation/restructuring is attached as Schedule 3.

PUBLIC MEETING

6. A written summary of the public meeting held pursuant to subsection 43(3) of *The Cities Act* is attached as Schedule 4.
7. Copies of all written submissions respecting the proposed boundary alteration/amalgamation/restructuring received by the council are attached as Schedule 5.

DECLARATION

8. I, _____, being the City Clerk/City Commissioner/City Manager of the City of _____,

CERTIFY THAT:

- 1. I have personal knowledge of the matters herein deposed to.
- 2. This application was duly authorized by the council of the City of _____.
- 3. The preliminary proceedings required by subsections 43(1), (2), (3), (4), (5) and (6) of *The Cities Act* were carried out.
- 4. The statements contained within this application are true.

I make this solemn declaration believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the *Canada Evidence Act*.

DECLARED before me at

_____, Saskatchewan

this ____ day of _____, 20 ____.

A Commissioner, etc. (or as the case may be)

} _____
*Signature of City Clerk/
City Commissioner/City Manager*

FORM C
[Subsection 23(2)]

Notice of Appeal to the Board of Revision

To the Secretary of the Board of Revision of the City of _____, Saskatchewan.

I choose the: _____ Simplified appeal process (section 195 of *The Cities Act*)
_____ Regular appeal process

I appeal against the: *(check beside those which apply)*

- _____ property valuation (land valuation or improvement valuation or both)
- _____ property classification (land classification or improvement classification or both)
- _____ exemption
- _____ preparation or content of the assessment roll
- _____ notice of assessment (fair value assessment or taxable assessment)

of the following property: _____
(legal description, civic address, assessment roll number or alternate)

on the following grounds, and, in support of these grounds, I state the following material facts to be true and accurate:

1. Ground of Appeal

Supporting material facts:

2. Ground of Appeal

Supporting material facts:

3. Ground of Appeal

Supporting material facts:

(Attach extra sheets if necessary)

I request that the following change(s) be made to the assessment roll *(if known)*:

(Attach extra sheets if necessary)

I discussed my appeal with _____, of the city assessor's office, on
(officer's name)

this date: _____ and the following is a summary of that discussion:
(month/day/year)

(Include the outcome of the discussion and any details of the facts or issues agreed to by the parties)

OR

I have not discussed my appeal with the city assessor's office for the following reasons:

(Provide reasons why no discussion was held) (Attach extra sheets if necessary)

My address for the service of notice in connection with this appeal is:

(name)

(street)

(city/town/etc.)

(province)

(postal code)

I can also be reached at the following telephone numbers:

() _____ and () _____ .
(home) (business)

Dated this _____ day of _____, 20 _____.
(day) (month)

Assessment Value under Appeal: _____

_____ \$ _____
(Appellant's Signature) (Enclosed Appeal Fee)

Note: *If the city has established an appeal fee by bylaw, the fee must accompany this notice. Section 200 of The Cities Act does not apply to the simplified appeal process.*

FORM D
[Subsection 23(3)]

Notice of Appeal to the Saskatchewan Municipal Board

To the secretary of the Saskatchewan Municipal Board:

I appeal the decision (or failure to render a decision) of the board of revision for the City of _____ to the Saskatchewan Municipal Board respecting the:

(check beside those which apply)

- _____ property valuation (land valuation or improvement valuation or both)
- _____ property classification (land classification or improvement classification or both)
- _____ exemption
- _____ designation of school support
- _____ notice of assessment

of _____
(legal description) *(assessment or alternate number)*

(civic address, if applicable)

Taxable assessment value under appeal: \$ _____

My grounds for appeal are as follows:

(Attach additional pages if necessary)

Contact person for this appeal:

Property Owner(s): _____ Agent or other appellant: _____

Mailing Address: _____ Firm: _____

_____ Mailing Address: _____

Telephone No: _____ Telephone No: _____
(home) (business) *(home) (business)*

Fax No: _____ Fax No: _____

Dated this _____ day of _____, 20 ____ .
(day) *(month)*

_____ \$ _____
(Appellant's Signature) *(Enclosed Appeal Fee)*

Note: The appellant must serve this Notice of Appeal on the secretary of the Saskatchewan Municipal Board (SMB). The prescribed appeal fee, payable to the SMB, must accompany this notice. Information on appeal fees may be obtained from the SMB. On receipt of this notice, the secretary of the SMB must serve a copy of this notice on every party to the appeal other than the appellant and provide a copy of this notice to the secretary of the board of revision.

FORM E
[Subsection 23(4)]

Statement of Account of School Taxes for the Year _____

The City of _____ in account with the _____
(name of school authority)

(City Manager/Commissioner's Name)

(Telephone #)

(Fax #)

Taxable Assessments and Mill Rates: School Authority Mill Rate _____			
	Final Taxable Assessment	Adjusted Mill Rate*	Current Levy (Gross)
(A) Other Agricultural	_____	_____	_____
(R) Residential	_____	_____	_____
(N) Non-arable (Range)	_____	_____	_____
(C) Commercial and Industrial	_____	_____	_____
(P) Railway Rights of Way and Pipeline	_____	_____	_____
(E) Elevators	_____	_____	_____
(M) Multi-unit Residential	_____	_____	_____
(S) Seasonal Residential	_____	_____	_____
Other	_____	_____	_____
TOTALS			
* If the adjusted mill rate differs from the school authority mill rate, please attach an explanation/calculation of how the adjusted mill rate was determined.			
Exemptions (pursuant to subsection 262(3) or (4) of <i>The Cities Act</i>)			
Exempt Assessment		Exempt Assessment	
Other Agricultural	_____	Railway Rights of Way and Pipeline	_____
Residential	_____	Elevators	_____
Non-arable (Range)	_____	Multi-unit Residential	_____
Commercial and Industrial	_____	Seasonal Residential	_____
		Total Exemptions	=====

1	Due from School – January 1	_____
	<u>Payments</u>	_____
J –	_____	F – _____
M –	_____	A – _____
M –	_____	J – _____
J –	_____	A – _____
S –	_____	O – _____
N –	_____	D – _____
2	To School during year	_____
3	Discounts given on taxes	_____
4	Penalty rebates given	_____
5	Loss on sale of tax title property	_____
6	Share of approved tax collection costs	_____
7	Taxes cancelled/Abatements	_____
8	Due to School – December 31	_____
	Total	_____
9	Due to School – January 1	_____
10	Gross penalty added to taxes	_____
11	Current levy (gross)	_____
12	Local School District levies	_____
13	Penalty on current year’s taxes	_____
14	Share of trailer licence fees	_____
15	Share of grants in lieu of taxes	_____
	Federal Government Agencies	_____
	Provincial Government Agencies	_____
	C.P.R.	_____
	Housing Authorities	_____
16	_____	_____
17	Due from School – December 31	_____
	Total	_____

Total cash received (collected) on behalf of this School Authority for the year _____

I certify that the above statement is correct.
Dated this _____ day of January, 20____ .

Note: This statement is to be filed with the school authority not later than January 15th of each year. Keep a copy of this statement for review by your auditor.

 (Signature)

Detailed Statement of School Taxes Cancelled – _____
 (year)

Insert name of person taxed

Name	Property Description (legal description or civic address)	Amount of taxes cancelled	Years during which cancelled taxes were levied	Explanation or reason

Details of balance of liability at December 31st:

Due on account of collection of school taxes, trailer
 licence fees and grants in lieu of taxes _____

Due on account of uncollected taxes _____

Due on account of special levies in district within division: _____

Collections unremitted _____

Uncollected taxes _____

Due on account of tax title property: _____

Sold and collections not remitted _____

Unsold _____

Total \$ _____

What amount would you consider as uncollectable arrears? \$ _____

SASKATCHEWAN REGULATIONS 25/2003*The Tax Enforcement Act*

Section 37.1

Order in Council 281/2003, dated April 8, 2003

(Filed April 9, 2003)

Title

1 These regulations may be cited as *The Tax Enforcement Amendment Regulations, 2003*.

R.R.S. c.T-2 Reg 1 amended

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

New section 2.9

3 **The following section is added after section 2.8:**

“Prescribed amount

2.9 The amount prescribed for the purposes of subsection 26(1) of the Act is \$5,000”.

Appendix, Form H amended

4 **Form H of the Appendix is amended, in the Affidavit of Value, by striking out “\$2,000” and substituting “the prescribed amount”.**

Coming into force

5(1) Subject to subsection (2), these regulations come into force on the day on which section 1 of *The Tax Enforcement Amendment Act, 2002* comes into force.

(2) If these regulations are filed with the Registrar of Regulations after the day on which section 1 of *The Tax Enforcement Amendment Act, 2002* comes into force, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 26/2003*The Wildlife Act, 1998*

Subsection 83(2)

Minister's Order, dated April 8, 2003

(Filed April 9, 2003)

Title

1 These regulations may be cited as *The Open Seasons Game Amendment Regulations, 2003*.

R.R.S. c.W-13.11 Reg 2 amended

2 *The Open Seasons Game Regulations* are amended in the manner set forth in these regulations.

Section 9 amended

3 The following subsection is added after subsection 9(2):

“(2.1) A person who is the holder of a Second Saskatchewan Resident White-tailed Deer Licence may hunt a total of one white-tailed deer of either sex:

(a) in Wildlife Management Zones 56 to 69, including Narrow Hills, Wildcat Hill and Clarence-Steepbank Lakes Provincial Parks, from August 25 to November 1 in 2003; and

(b) in Greenwater Lake and Meadow Lake Provincial Parks and Bronson Forest and Round Lake Recreation Sites from September 3 to November 1 in 2003”.

Section 10 amended

4 The following subsection is added after subsection 10(2):

“(2.1) A person who is the holder of a Second Saskatchewan Resident White-tailed Deer Licence may hunt a total of one white-tailed deer of either sex:

(a) in Wildlife Management Zones 56 to 69, including Narrow Hills, Wildcat Hill and Clarence-Steepbank Lakes Provincial Parks, from September 3 to November 1 in 2003; and

(b) in Greenwater Lake and Meadow Lake Provincial Parks and Bronson Forest and Round Lake Recreation Sites from September 3 to November 1 in 2003”.

Section 12 amended

5 The following subsection is added after subsection 12(2):

“(2.1) A person who is the holder of a Second Saskatchewan Resident White-tailed Deer Licence may hunt a total of one white-tailed deer of either sex:

(a) in Wildlife Management Zones 56 to 66 and 69, including Greenwater Lake, Meadow Lake, Narrow Hills, Wildcat Hill and Clarence-Steepbank Lakes Provincial Parks and Round Lake Recreation Site, from September 29 to December 6 in 2003; and

(b) in Wildlife Management Zones 67, 68 South and 68 North, including Bronson Forest Recreation Site, from November 3 to December 6 in 2003”.

Section 20 amended**6(1) Subsection 20(2) is amended:**

(a) in subclause (a)(v) by repealing “November 15” and substituting “November 8”; and

(b) by repealing clause (b).

(2) Subsection 20(3) is amended:

(a) by striking out “and” after clause (a);

(b) by adding “and” after clause (b); and

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

“(c) in that portion of Wildlife Management Zone 7 lying west of Provincial Highway No. 271 and Grid Road No. 615, including Cypress Hills Provincial Park (West Block), from October 20 to October 25, November 3 to November 8, November 24 to November 29 and December 8 to December 13 in 2003”.

Section 21 amended**7(1) Subsection 21(2) is amended:**

(a) in subclause (a)(v) by repealing “November 15” and substituting “November 8”; and

(b) by repealing clause (b).

(2) Subsection 21(3) is amended:

(a) by striking out “and” after clause (a);

(b) by adding “and” after clause (b); and

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

“(c) in that portion of Wildlife Management Zone 7 lying west of Provincial Highway No. 271 and Grid Road No. 615, including Cypress Hills Provincial Park (West Block), from October 20 to October 25, November 3 to November 8, November 24 to November 29 and December 8 to December 13 in 2003”.

Section 22 amended**8(1) Subsection 22(2) is amended:**

(a) in subclause (a)(v) by repealing “November 15” and substituting “November 8”; and

(b) by repealing clause (b).

(2) Subsection 22(3) is amended:

(a) by adding “and” after clause (b); and

(b) by adding the following clause after clause (b):

“(c) in that portion of Wildlife Management Zone 7 lying west of Provincial Highway No. 271 and Grid Road No. 615, including Cypress Hills Provincial Park (West Block), from October 20 to October 25, November 3 to November 8, November 24 to November 29 and December 8 to December 13 in 2003”.

Section 23 amended**9 Subsection 23(2) is amended:****(a) by repealing clause (a) and substituting the following:**

“(a) in Wildlife Management Zones 37, 43, 48 to 50, 53, 55 to 67, 68 South, 68 North and 69, including Duck Mountain, Narrow Hills, Meadow Lake, Wildcat Hill and Clarence-Steepbank Lakes Provincial Parks and Bronson Forest and Round Lake Recreation Sites, from September 22 to September 27 in 2003;

“(a.1) in Wildlife Management Zones 70 to 73, including Lac La Ronge Provincial Park and that portion of Clearwater River Provincial Park lying south of 57 degrees latitude, from September 22 to October 4, 2003”; and

(b) by repealing subclause (c)(iv) and substituting the following:

“(iv) September 22 to September 27 and November 17 to November 22 in 2003”.

Section 24 amended**10 Subclause 24(2)(a)(v) is repealed and the following substituted:**

“(v) November 17 to November 22 in 2003”.

Section 35 amended**11 The following subsection is added after subsection 35(2):**

“(3) Notwithstanding subsection (2), a person who is the holder of a Saskatchewan Resident Special Antlerless Mule Deer Licence may hunt a total of two antlerless mule deer:

(a) in Wildlife Management Zones 1 to 3, 5 to 14, 23 to 29, 45 and 46, including Elbow Wildlife Management Unit, from September 1 to October 25 in 2003;

(b) in Saskatchewan Landing Provincial Park from September 3 to October 25 and November 10 to November 15 in 2003; and

(c) in that portion of Douglas Provincial Park lying west of Diefenbaker Lake (Gordon MacKenzie Arm) and in Cypress Hills Provincial Park (West Block) from September 3 to October 25 in 2003”.

Section 36 amended**12 The following subsection is added after subsection 36(2):**

“(3) Notwithstanding subsection (2), a person who is the holder of a Saskatchewan Resident Special Antlerless Mule Deer Licence may hunt a total of two antlerless mule deer:

(a) in Wildlife Management Zones 1 to 3, 5 to 14, 23 to 29, 45 and 46, including Cypress Hills Provincial Park (West Block) and Elbow Wildlife Management Unit, from September 29 to October 25 in 2003; and

(b) in Saskatchewan Landing Provincial Park from September 29 to October 25 and November 10 to November 15 in 2003”.

Section 37 amended**13 The following subsection is added after subsection 37(2):**

“(3) Notwithstanding subsection (2), a person who is the holder of a Saskatchewan Resident Special Antlerless Mule Deer Licence may hunt a total of two antlerless mule deer:

(a) in Wildlife Management Zones 1 to 3, 5 to 14, 23 to 29, 45 and 46, including Elbow Wildlife Management Unit, Cypress Hills Provincial Park (West Block) and that portion of Douglas Provincial Park lying west of Diefenbaker Lake (Gordon MacKenzie Arm), from November 10 to November 15 in 2003; and

(b) in Elbow Wildlife Management Zone from November 10 to November 15 in 2003”.

Coming into force

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

