

The Municipalities Regulations

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[Chapter M-36.1 Reg 1](#) (effective January 1, 2006) as amended by Saskatchewan Regulations [87/2006](#), [97/2007](#), [111/2007](#), [1/2008](#), [6/2008](#), [132/2008](#) and [39/2009](#).

NOTE:

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

Table of Contents

PART I		PART V	
Introductory Matters		Classification of Property	
1	Title	39	Classes of property
2	Interpretation	40	Percentages of value
3	Oath – member of council	41	Minimum tax and base tax
4	Oath – member or secretary of board of revision	42	Mill rate factors
5	Emergency closure of streets and roads	43	Multiple-use property
6	Villages and resort villages – prescribed minimum taxable assessment for incorporation	44	Date of classification
7	Direct appeals re commercial and industrial property	PART VI	
PART II		Tax Exemptions	
Licence Fees		45	Exemption from taxation
8	Drilling of oil wells and gas wells	PART VII	
8.1	Gravel extraction	Tax Penalties and Discounts	
PART III		46	Interpretation of Part
Road Maintenance Agreements and Road Committees		46.1	Penalty for year in which taxes are levied
9	Interpretation of Part	46.2	Penalty in subsequent years
10	Roads to be specified in agreement	47	Maximum discount for prompt payment
11	Normal costs to be considered	48	Maximum discount for prepayment
12	Maintenance and restoration of roads by hauler	49	Maximum rebate for payment of penalties
13	Payment for shortening of lifetime of municipal roads	PART VIII	
14	Public interest	Public Reporting on Municipal Waterworks	
15	Arbitration	50	Interpretation of Part
16	Resolution to establish road committee	51	Application of Part
17	Issuance of order	52	Rate policy
18	Requirements of order	53	Investment strategy
19	Duties of administrator re order	54	Information available for public inspection
20	Notice of order	55	Information to be provided to consumers and to the minister
21	Requirements of notice	PART IX	
22	Cancellation of order	Dangerous Animals	
PART IV		56	Interpretation of Part
Organized Hamlets		57	Enclosure
23	First meeting	58	Muzzle and leash
24	Notice, etc., of first meeting	59	Insurance
25	Manner of voting	60	Warning sign
26	Annual meeting	61	Tattoo
27	Meetings	62	Quarantine
28	Officers and term of office	63	Inoculation
29	Duties of secretary	64	Rabies testing
30	Minutes	PART X	
31	Vacancies	Forms	
32	Unexpended funds	65	Petition for organized hamlet, resort village or village
33	Revenues of waterworks or sewage systems	66	Application for establishing, incorporating, altering or restructuring
34	Report respecting funds	67	Notice of appeal to board of revision
35	Appeal board	68	Notice of appeal to Saskatchewan Municipal Board
36	Duties of appeal board	69	Statement of account re school taxes
37	Decision binding		
38	Chairperson to forward decision		

**PART XI
Repeals**

- 70 R.R.S. c.R-26 Reg 1 repealed
- 71 R.R.S. c.R-26 Reg 3 repealed
- 72 R.R.S. c.R-26.1 Reg 1 repealed
- 73 R.R.S. c.R-26.1 Reg 3 repealed
- 74 R.R.S. c.R-26.1 Reg 4 repealed
- 75 R.R.S. c.R-26.1 Reg 5 repealed
- 76 R.R.S. c.R-26.1 Reg 6 repealed
- 77 R.R.S. c.R-26.1 Reg 7 repealed
- 78 R.R.S. c.R-26.1 Reg 8 repealed
- 79 R.R.S. c.R-26.1 Reg 10 repealed
- 80 R.R.S. c.R-26.1 Reg 12 repealed
- 81 R.R.S. c.U-11 Reg 2 repealed
- 82 R.R.S. c.U-11 Reg 5 repealed
- 83 R.R.S. c.U-11 Reg 6 repealed
- 84 R.R.S. c.U-11 Reg 7 repealed
- 85 R.R.S. c.U-11 Reg 8 repealed
- 86 R.R.S. c.U-11 Reg 14 repealed

**PART XII
Coming into Force**

- 87 Coming into force

Appendix

PART I

Forms

- Form A Oath – member of council
- Form B Oath – member or secretary of board of revision
- Form C Sign to be Displayed by Owner of Dangerous Animal
- Form D Petition for Organized Hamlet, Resort Village or Village
- Form E Application for Establishment, Incorporation or Restructuring
- Form F Notice of Appeal to the Board of Revision
- Form G Notice of Appeal to the Saskatchewan Municipal Board
- Form H Annual Statement of Account of School Taxes for the Year _____
- Form H.1 Interim Statement of Account for the Period January 1 to August 31, _____
- Form H.2 Monthly Statement of Account of School Taxes

PART II

Tables

- Table 1 Fees for drilling oil wells and gas wells
- Table 2 Calculation of Amounts of Land Exempt from Taxation

CHAPTER M-36.1 REG 1

The Municipalities Act

PART I

Introductory Matters

Title

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

Interpretation

- 2 In these regulations:

- (a) “**Act**” means *The Municipalities Act*;
- (b) “**Form**” means a form set out in Part I of the Appendix;
- (c) “**Table**” means a table set out in Part II of the Appendix.

16 Dec 2005 cM-36.1 Reg 1 s2.

Oath – member of council

- 3 Form A is the form prescribed for the official oath to be taken by a member of council pursuant to section 94 of the Act.

16 Dec 2005 cM-36.1 Reg 1 s3.

Oath – member or secretary of board of revision

- 4 Form B is the form prescribed for the official oath to be taken by a member of a board of revision and the secretary of a board of revision pursuant to subsection 220(5) of the Act.

16 Dec 2005 cM-36.1 Reg 1 s4.

Emergency closure of streets and roads

- 5 The notice and consent requirements set out in subsection 14(2) of the Act respecting the temporary closure of a provincial highway or of certain streets or roads 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 provincial highway, street or road 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.

16 Dec 2005 cM-36.1 Reg 1 s5.

M-36.1 REG 1**MUNICIPALITIES****Villages and resort villages – prescribed minimum taxable assessment for incorporation**

6 For the purpose of clause 51(2)(d) of the Act, the prescribed minimum taxable assessment is \$15 million.

16 Dec 2005 cM-36.1 Reg 1 s6; 2 Jan 2009 SR 132/2008 s3.

Direct appeals re commercial and industrial property

7 For the purpose of clause 244(1)(b) of the Act, the prescribed amount is \$1 million.

16 Dec 2005 cM-36.1 Reg 1 s7.

PART II
Licence fees

Drilling of oil wells and gas wells

8 The fees for the purpose of clause 9(3)(b) of the Act to be made applicable by councils to persons and partnerships engaged in the operation of oil well and gas well drilling businesses in municipalities are set out in Table 1.

22 Feb 2008 SR 6/2008 s2.

Gravel extraction

8.1(1) For the purposes of clause 9(2)(d) and subsection 9(3) of the Act, the maximum fee that a municipality may establish in a bylaw respecting the extraction of gravel from a gravel pit is the fee set out in this section.

(2) Subject to subsection (3), for the period commencing on the date that this section comes into force and ending on December 31, 2009, the maximum fee is as follows:

- (a) \$0.137 per cubic metre;
- (b) \$0.105 per cubic yard;
- (c) \$0.074 per tonne;
- (d) \$0.069 per ton.

(3) On or before January 1, 2010 and on or before every second January 1 following the January 1 for which the last adjustment pursuant to this section is effective, the amount of the maximum fee that a municipality may establish pursuant to this section for a licence to extract gravel is to be adjusted in accordance with subsection (4), and that adjusted maximum fee is to be used:

- (a) in the case of the adjustment made on or before January 1, 2010, during the period commencing on January 1, 2010 and ending on December 31, 2011; and
- (b) in the case of an adjustment made after January 1, 2010, during the period commencing on January 1 of the year for which the adjustment is being made and ending on December 31 of the year following the year for which the adjustment is being made.

- (4) For the purposes of subsection (3), the maximum fee is to be adjusted:
- (a) first, by determining an initial adjusted fee, which must be the amount IAF calculated in accordance with the following formula:

$$\text{IAF} = \text{OF} + (\text{OF} \times \text{CPI}_1)$$

where:

OF is the maximum fee as it is before the adjustment; and

CPI₁ is the annual percentage change for the “all-items” Consumer Price Index for Saskatchewan as published by Statistics Canada for the year that is three years before the first year for which the adjusted maximum fee is to be effective; and

- (b) second, by determining the adjusted fee to be used during the period for which the adjustment is being made, which must be the amount AF calculated in accordance with the following formula:

$$\text{AF} = \text{IAF} + (\text{IAF} \times \text{CPI}_2)$$

where:

IAF is the initial adjusted fee determined in accordance with clause (a); and

CPI₂ is the annual percentage change for the “all-items” Consumer Price Index for Saskatchewan as published by Statistics Canada for the year that is two years before the first year for which the adjusted maximum fee is to be effective.

- (5) Subject to subsections (6) to (8), the municipality may require the holder of a gravel extraction licence issued pursuant to section 9 of the Act to pay a pre-extraction fee equal to the product of:

- (a) the amount of gravel that the holder indicates in its application for a licence that it will extract on or before December 31 of the year for which the licence is issued; and
- (b) the fee established by the municipality for gravel extraction.

- (6) The maximum amount of gravel for which the holder of a gravel extraction licence can be required to pay a pre-extraction fee is 10,000 tonnes.

- (7) The maximum fee that can be used to calculate the pre-extraction fee is the maximum fee that a municipality may establish pursuant to this section.

- (8) If, in the year for which the licence is issued, the holder of a gravel extraction licence satisfies the municipality issuing the licence that the holder did not extract the full amount of gravel for which a pre-extraction fee was paid, the municipality shall refund an amount equal to the product of the amount of gravel not extracted and the rate used to calculate the pre-extraction fee.

PART III
Road Maintenance Agreements and Road Committees

Interpretation of Part

9 In this Part:

- (a) **“agreement”** means a road maintenance agreement that is described in section 22 of the Act between a hauler and a municipality;
- (b) **“bulk haul”** means the transportation of goods by or to a hauler;
- (c) **“hauler”** means a person described in clause 22(1)(b) of the Act who is required to enter into an agreement with a municipality pursuant to that section;
- (d) **“municipal road”** means a street or road as defined in the Act that is located in a municipality;
- (e) **“order”** means an order mentioned in clause 38(1)(f) of *The Highways and Transportation Act, 1997* that is issued by a road committee;
- (f) **“road committee”** means a committee established in accordance with section 81 of the Act for the purpose of issuing orders;
- (g) **“summer haul period”** means:
 - (i) the period agreed to by the parties to an agreement as the summer haul period; or
 - (ii) in the absence of a period agreed to pursuant to subclause (i), the period commencing on March 16 in one year and ending on November 14 of that year;
- (h) **“undeveloped road”** means a road allowance in a municipality that:
 - (i) has not been developed as a municipal road; or
 - (ii) is not being maintained for the movement of traffic;
- (i) **“winter haul period”** means:
 - (i) the period agreed to by the parties to an agreement as the winter haul period; or
 - (ii) in the absence of a period agreed to pursuant to subclause (i), the period commencing on November 15 in one year and ending on March 15 of the following year.

16 Dec 2005 cM-36.1 Reg 1 s9.

Roads to be specified in agreement

10 Every agreement must identify the municipal roads and the undeveloped roads to which the agreement applies.

16 Dec 2005 cM-36.1 Reg 1 s10.

Normal costs to be considered

11 The parties to an agreement must take into account the normal road maintenance and restoration expenses incurred or to be incurred by the municipality to provide road maintenance and restoration services to municipal roads during the period of the bulk hauls to be made by or to the hauler.

16 Dec 2005 cM-36.1 Reg 1 s11.

Maintenance and restoration of roads by hauler

12(1) Subject to subsections (2) and (3), every agreement must provide that the hauler shall:

- (a) provide for the maintenance and restoration of municipal roads to which the agreement applies; or
- (b) pay to the municipality an amount for the cost of maintaining and restoring municipal roads to which the agreement applies that is:
 - (i) not more than:
 - (A) 1.57 cents per tonne or 2.79 cents per cubic metre, whichever is less, of load per kilometre hauled in the summer haul period; and
 - (B) 0.785 cents per tonne or 1.395 cents per cubic metre, whichever is less, of load per kilometre hauled in the winter haul period; and
 - (ii) not less than:
 - (A) \$60 per kilometre of municipal road used for bulk haul during the summer haul period; and
 - (B) \$30 per kilometre of municipal road used for bulk haul during the winter haul period.

(2) The provision of any maintenance and restoration of municipal roads, or the payment to a municipality of an amount for the restoration or maintenance of municipal roads, pursuant to subsection (1) is to be only for maintenance and restoration that is:

- (a) in addition to the normal road maintenance and restoration that the municipality is required to provide to those roads; and
- (b) required by reason of the bulk hauls to be made by or to the hauler.

(3) A municipality may waive its right to the minimum amounts mentioned in subclause (1)(b)(ii).

(4) Every agreement must provide that the hauler who is a party to the agreement shall provide:

- (a) any road maintenance that is required to the undeveloped roads to which the agreement applies for the bulk hauls to be made by or to the hauler; and
- (b) the restoration that is required to the undeveloped roads to which the agreement applies by reason of the bulk hauls made by or to the hauler.

16 Dec 2005 cM-36.1 Reg 1 s12.

Payment for shortening of lifetime of municipal roads

13(1) Every agreement must provide that the hauler shall pay to the municipality an amount as compensation for any shortening of the lifetime of the municipal roads to which the agreement applies that will be caused by the bulk hauls to be made by or to the hauler.

(2) The maximum amount payable pursuant to subsection (1) is:

- (a) 1.34 cents per tonne or 2.39 cents per cubic metre, whichever is less, of load per kilometre hauled in the summer haul period; and
- (b) 0.67 cents per tonne or 1.195 cents per cubic metre, whichever is less, of load per kilometre hauled in the winter haul period.

16 Dec 2005 cM-36.1 Reg 1 s13.

Public interest

14 Every agreement may contain conditions that regulate the bulk hauls to which the agreement relates for the purpose of protecting the public interest in the municipal roads and undeveloped roads to which the agreement applies.

16 Dec 2005 cM-36.1 Reg 1 s14.

Arbitration

15 Every agreement must provide for an arbitration process to be used in the event of a dispute between the parties.

16 Dec 2005 cM-36.1 Reg 1 s15.

Resolution to establish road committee

16 The resolution establishing a road committee may be passed at any regular or special meeting of the council.

16 Dec 2005 cM-36.1 Reg 1 s16.

Issuance of order

17 A road committee may issue an order only if, due to inclement weather or unfavourable road conditions, the use of the road in the manner prohibited by the order would, in the opinion of the road committee, reasonably be expected to result in:

- (a) damage to the road; or
- (b) a high risk of:
 - (i) property damage; or
 - (ii) personal injury to the public.

16 Dec 2005 cM-36.1 Reg 1 s17.

Requirements of order

18 Every order must:

- (a) be signed by the members of the road committee; and
- (b) state the date on which it is signed and the date on which it takes effect.

16 Dec 2005 cM-36.1 Reg 1 s18.

Duties of administrator re order

19 The road committee shall file every order with the administrator, and the administrator shall:

- (a) promptly notify the permit officer in the Department of Highways and Transportation of the issuance of or the cancellation of an order, as the case may be; and
- (b) present a copy of the order to the next meeting of the council, which presentation shall be recorded in the minutes of that meeting.

16 Dec 2005 cM-36.1 Reg 1 s19.

Notice of order

20 On the issuance of an order, the road committee shall cause a notice in accordance with section 21 to be posted conspicuously:

- (a) at each end of the road to which the order applies; and
- (b) at any junction or intersection of that road as the road committee considers advisable.

16 Dec 2005 cM-36.1 Reg 1 s20.

Requirements of notice

21 Every notice must:

- (a) clearly set out the restrictions specified in the order;
- (b) state the penalty for contravening the order;
- (c) be of reasonably durable material;
- (d) be at least 30 centimetres by 45 centimetres in size; and
- (e) be placed at least one metre above the ground.

16 Dec 2005 cM-36.1 Reg 1 s21.

Cancellation of order

22 (1) The road committee shall cancel an order when the road conditions, in the opinion of the road committee, will withstand the traffic otherwise restricted by the order.

(2) On the cancellation of an order, the road committee shall cause the notices posted in accordance with this Part to be removed.

16 Dec 2005 cM-36.1 Reg 1 s22.

PART IV Organized Hamlets

First meeting

23 If the minister has declared an organized hamlet to be established, the council of the municipality in which the organized hamlet is located shall appoint:

- (a) the time and date for the first meeting of the voters of the organized hamlet; and
- (b) a person to make the necessary arrangements for the meeting mentioned in clause (a).

16 Dec 2005 cM-36.1 Reg 1 s23.

Notice, etc., of first meeting

24 The person appointed pursuant to clause 23(b) shall:

- (a) advertise the first meeting in the manner directed by the council; and
- (b) preside at the first meeting until the voters present at the meeting elect a chairperson for the meeting.

16 Dec 2005 cM-36.1 Reg 1 s24.

M-36.1 REG 1**MUNICIPALITIES****Manner of voting**

25 The voters of an organized hamlet shall vote at meetings by secret ballot, show of hands or standing vote, as the voters determine.

16 Dec 2005 cM-36.1 Reg 1 s25.

Annual meeting

26(1) The hamlet board shall annually hold a meeting of the voters of the organized hamlet.

(2) The annual meeting of the voters of an organized hamlet shall be held at the time and place determined by the voters of the organized hamlet at the previous annual meeting of those voters.

(3) If, at an annual meeting of the voters of an organized hamlet, the voters fail to determine the time and place of the next annual meeting, the next annual meeting of the voters of the organized hamlet shall be held at the time and place determined by the hamlet board.

(4) The hamlet board shall give at least seven clear days' notice of the time and place of the annual meeting of the voters by posting notices of the meeting in three separate conspicuous places in the organized hamlet.

16 Dec 2005 cM-36.1 Reg 1 s26.

Meetings

27 Subject to subsection 26(3), meetings of the voters of an organized hamlet shall be held at the times and places determined by the voters.

16 Dec 2005 cM-36.1 Reg 1 s27.

Officers and term of office

28 The members of a hamlet board shall:

- (a) hold office until their successors are elected; and
- (b) elect a chairperson and a secretary from among their number.

16 Dec 2005 cM-36.1 Reg 1 s28.

Duties of secretary

29 At the annual meeting of the voters of an organized hamlet, the secretary of the hamlet board shall prepare and submit to the voters a report of:

- (a) the hamlet board's activities carried out since the last report of the secretary; and
- (b) the business of any appeal board appointed pursuant to section 77 of the Act by the hamlet board and the council of the rural municipality in which the organized hamlet is located.

16 Dec 2005 cM-36.1 Reg 1 s29.

Minutes

30(1) Within 30 days after a meeting of the hamlet board, the secretary of the hamlet board shall transmit to the council of the rural municipality in which the organized hamlet is located a copy of the minutes of the meeting.

(2) The minutes of all meetings of a hamlet board shall be open to inspection at the annual meeting of the organized hamlet.

16 Dec 2005 cM-36.1 Reg 1 s30.

Vacancies

31 If a vacancy occurs in the membership of a hamlet board by reason of a member's death, resignation or otherwise, the hamlet board:

(a) may call a meeting of the voters of the organized hamlet for the purpose of filling the vacancy for the unexpired term of the person being replaced; and

(b) if a meeting is called pursuant to clause (a), shall advertise the public meeting in the manner provided in subsection 26(4).

16 Dec 2005 cM-36.1 Reg 1 s31.

Unexpended funds

32 Any unexpended portion of the tax revenues allocated to a hamlet board pursuant to clause 69(1)(b) of the Act shall be accumulated and reserved to the credit of the hamlet board.

16 Dec 2005 cM-36.1 Reg 1 s32.

Revenues of waterworks or sewage systems

33 If, on the request of a hamlet board, the council of the rural municipality in which the organized hamlet is located has provided for the installation of a waterworks system, sewage system or both in the organized hamlet:

(a) any revenue arising from the operation of the waterworks system or sewage system shall be used by the council of the rural municipality in payment for the maintenance and operating costs of the waterworks system or sewage system, including the payment of any instalments of principal and interest of debentures issued to provide funds for the construction of the system; and

(b) any deficiency in the revenue mentioned in clause (a) to meet the costs mentioned in that clause shall be charged against the allocation made by the council of the rural municipality to the organized hamlet pursuant to clause 69(1)(b) of the Act.

16 Dec 2005 cM-36.1 Reg 1 s33.

Report respecting funds

34 On or before January 20 of each year, the council of a rural municipality shall provide to the hamlet board of each organized hamlet located in the rural municipality a statement of:

(a) the amount of funds allocated to the hamlet board and the expenditures made from those funds during the previous year;

(b) the balance of the accumulated reserve standing to the credit of the hamlet board; and

M-36.1 REG 1**MUNICIPALITIES**

(c) the revenues and expenditures relating to the operation of any waterworks system or sewage system provided by or on behalf of the rural municipality to the organized hamlet.

16 Dec 2005 cM-36.1 Reg 1 s34.

Appeal board

35 No person who is a member of the hamlet board or who is a member of council for the rural municipality in which the organized hamlet is located shall be appointed to or sit as a member of the appeal board appointed pursuant to section 77 of the Act.

16 Dec 2005 cM-36.1 Reg 1 s35.

Duties of appeal board

36 If the council of a rural municipality or the hamlet board with which it has a dispute refers the dispute to the appeal board, the appeal board shall:

- (a) appoint a time and a place for hearing the dispute;
- (b) give at least seven days' notice to the council and the hamlet board of the time and place appointed pursuant to clause (a);
- (c) allow the council and the hamlet board to:
 - (i) present oral or written evidence;
 - (ii) cross-examine witnesses; and
 - (iii) rebut evidence submitted by the party adverse in interest;
- (d) render its decisions with respect to the dispute, in writing; and
- (e) apportion the costs of the hearing and the appeal board between the council and the hamlet board in any manner that the appeal board considers appropriate.

16 Dec 2005 cM-36.1 Reg 1 s36.

Decision binding

37 The decision of the appeal board is binding on the council of the rural municipality and the hamlet board.

16 Dec 2005 cM-36.1 Reg 1 s37.

Chairperson to forward decision

38 The chairperson of the appeal board shall cause a copy of the decision of the appeal board to be sent to:

- (a) the council of the rural municipality; and
- (b) the hamlet board.

16 Dec 2005 cM-36.1 Reg 1 s38.

PART V
Classification of Property

Classes of property

39 The following classes of property are established pursuant to clause 196(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 where land is used as a yardsite in conjunction with a purpose mentioned in clause (a) or (b), three acres of that land is to be classified as Residential;
- (d) Multi-unit Residential, which includes only:
 - (i) land and improvements designed and used for or intended to be used for, or in conjunction with, a residential purpose and to accommodate four or more self-contained dwelling units within a parcel, or in the case of a condominium, 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 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 and transportation, communications and utilities;
 - (ii) used or intended to be used for institutional, government, recreational or cultural purposes;
 - (iii) used or intended to be used for mines or petroleum oil wells and gas wells; or
 - (iv) not specifically included in another class of property;
- (g) Elevators, which includes only:
 - (i) land and improvements designed and used for receiving, processing and shipping grains, oilseeds and special forages, and licensed by the Canadian Grain Commission; and
 - (ii) land and improvements used in conjunction with the land and improvements described in subclause (i);
- (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.

16 Dec 2005 cM-36.1 Reg 1 s39.

Percentages of value

40 In accordance with clause 196(1)(b) of the Act, the following percentages of value are applicable to the classes of property established pursuant to section 39:

- (a) Non-arable (Range) Land and Improvements - 40%;
- (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%.

16 Dec 2005 cM-36.1 Reg 1 s40.

Minimum tax and base tax

41 The following classes of assessment of property are established for the purposes of minimum tax pursuant to section 289 of the Act and base tax pursuant to section 290 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 39;
- (b) Residential, which includes land and improvements classified as Residential, Multi-unit Residential and Seasonal Residential pursuant to section 39;
- (c) Commercial and Industrial, which includes land and improvements classified as Commercial and Industrial, Elevators, and Railway Rights of Way and Pipeline pursuant to section 39.

16 Dec 2005 cM-36.1 Reg 1 s41.

Mill rate factors

42(1) For the 2009 and 2010 taxation years, the following classes of assessment of property are prescribed for the purposes of mill rate factors pursuant to section 285 of the Act:

- (a) Agricultural, which includes the assessments of land and improvements classified as Non-arable (Range) Land and Improvements and Other Agricultural Land and Improvements pursuant to section 39;
- (b) Residential, which includes the assessments of land and improvements classified as Residential, Multi-unit Residential and Seasonal Residential pursuant to section 39;
- (c) 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 39, but does not include the assessments of land and improvements classified as Hotels and Motels pursuant to clause (d);
- (d) Hotels and Motels, which includes the assessments of land and improvements of:
 - (i) Full Service Hotels, which includes only land or improvements used for or intended to be used for accommodations that are composed of multiple individual units that are typically rented, that include a structure of two or more floors with a lobby and that typically include meeting rooms, banquet rooms, dining rooms, restaurant facilities and lounge facilities;
 - (ii) Limited Service Hotels, which includes only land or improvements used for or intended to be used for accommodations that are composed of multiple individual units that are typically rented, that include a structure of two or more floors with a lobby and that typically include limited common area amenities, a restaurant and lounge facilities;
 - (iii) Gallonage Hotels, which includes only land or improvements used for or intended to be used for accommodations that are composed of individual units that may be rented, that include a structure of two or more floors and that have a primary source of income that is a restaurant facility, a lounge facility or one or more video lottery terminals;

(iv) Motels, which includes only land or improvements used for or intended to be used for accommodations that are composed of multiple individual units that are typically rented and that include a structure of three or fewer floors with a lobby or an office and interior hall access or separate exterior access to individual units.

(2) For the 2011 and subsequent taxation years, the following classes of assessment of property are prescribed for the purposes of mill rate factors pursuant to section 285 of the Act:

(a) Agricultural, which includes the assessments of land and improvements classified as Non-arable (Range) Land and Improvements and Other Agricultural Land and Improvements pursuant to section 39;

(b) Residential, which includes the assessments of land and improvements classified as Residential, Multi-unit Residential and Seasonal Residential pursuant to section 39;

(c) 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 39.

24 Apr 2009 SR 39/2009 s2.

Multiple-use property

43(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 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 this Part; and

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

(2) Pursuant to section 205 of the Act, if the assessor determines that portions of any property, or portions of the property's assessment, belong to different classes established pursuant to this Part, 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.

16 Dec 2005 cM-36.1 Reg 1 s43; 2 Jan 2009 SR 132/2008 s4.

Date of classification

44(1) Subject to subsection (2) and (3), in each year as of January 1, property, and the assessments of properties, are to be classified as belonging to the classes established pursuant to this Part.

(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.

16 Dec 2005 cM-36.1 Reg 1 s44.

PART VI
Tax Exemptions

Exemption from taxation

45(1) The following buildings are prescribed pursuant to paragraph 292(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 292(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 2.

(3) Notwithstanding subsection (2), if a municipality 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 municipality's bylaw.

16 Dec 2005 cM-36.1 Reg 1 s45.

PART VII
Tax Penalties and Discounts

Interpretation of Part

46 In this Part, “**due date**” means the date that:

- (a) is in the year in which a tax is imposed; and
- (b) is shown on the tax notice as the date by which the tax is to be paid.

25 Jan 2008 SR 1/2008 s2.

Penalty for year in which taxes are levied

46.1(1) In this section, “**unpaid tax**” means the amount of tax that remains unpaid:

- (a) after the due date; and
 - (b) as at the date that the penalty mentioned in this section is imposed.
- (2) This section applies only to municipalities that set a due date that is before December 1 of the year in which the tax is imposed.
- (3) For the purposes of section 279 of the Act, a municipality to which this section applies shall, by bylaw, impose a penalty on a taxpayer respecting unpaid taxes owed by the taxpayer in accordance with this section.
- (4) The municipality shall, by bylaw, impose a penalty on the first day of each month in which there are unpaid taxes that is equal to:
- (a) not less than 0.5% of the unpaid tax as at the first of the month in which the penalty must be imposed; and
 - (b) not more than 1.5% of the unpaid tax as at the first of the month in which the penalty must be imposed.
- (5) In its bylaw passed for the purposes of this section, the municipality shall set the same percentage for each month following the due date.

25 Jan 2008 SR 1/2008 s2.

Penalty in subsequent years

46.2(1) For the purpose of section 280 of the Act, a municipality shall impose, by bylaw, a penalty on a taxpayer respecting taxes that remain unpaid by the taxpayer as at January 1 of the year in which the penalty is to be imposed in accordance with:

- (a) subsection (2); or
 - (b) subsections (3) and (4).
- (2) If a municipality imposes a penalty as at January 1 of the year in which the penalty is to be imposed:
- (a) the minimum rate of penalty must be 9% of the taxes that remain unpaid by the taxpayer as at January 1 of the year in which the penalty is to be imposed; and
 - (b) the maximum rate of penalty must be 25% of the taxes that remain unpaid by the taxpayer as at January 1 of the year in which the penalty is to be imposed.
- (3) If a municipality imposes a penalty in each month of the year in which the penalty is to be imposed and:
- (a) the municipality imposes the penalty only on the amount of taxes that remains unpaid by the taxpayer as at January 1 and as at the first day of each subsequent month:
 - (i) the minimum rate of penalty must be 0.75% per month; and
 - (ii) the maximum rate of penalty must be 2.0833% per month; or

- (b) the municipality imposes the penalty on the amount of taxes and the amount of penalty that remain unpaid by the taxpayer as at January 1 and as at the first day of each subsequent month:
 - (i) the minimum rate of penalty must be 0.72% per month; and
 - (ii) the maximum rate of penalty must be 1.876% per month.
- (4) If a municipality imposes a penalty in each month, the municipality:
 - (a) shall charge at least the same rate of penalty for each subsequent month; and
 - (b) shall not reduce the rate of penalty for subsequent months.

25 Jan 2008 SR 1/2008 s2.

Maximum discount for prompt payment

- 47(1) For the purpose of subsection 272(1) of the Act, a council may allow a discount 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 a discount for prompt payment pursuant to subsection (1):
- (a) for each of the taxes or special assessments mentioned in subsection (1), the maximum discount is 15% of the tax or special assessment for that year; and
 - (b) subject to subsection (2.1), the discount must be offered over the entire period from the date the tax notice is sent until the earliest of:
 - (i) a date determined by the council;
 - (ii) the due date; and
 - (iii) November 30 of the year in which the taxes and special assessments are levied.
- (2.1) If a council allows a discount for prompt payment pursuant to subsection (1):
- (a) the greatest percentage of the discount must be offered in the first month; and
 - (b) the percentage discount offered in subsequent months must be equal to or less than the percentage discount offered in the preceding month.
- (3) If a council allows any of the taxes or special assessments mentioned in subsection (1) to be paid in instalments, the maximum discount that the council may allow for payment in instalments is the maximum discount described in clause (2)(a).

25 Jan 2008 SR 1/2008 s2; 2 Jan 2009 SR 132/2008 s5.

Maximum discount for prepayment

48(1) For the purpose of subsection 272(2) of the Act, a council may allow a discount in any year for the prepayment of:

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

(2) If a council allows a discount for prepayment pursuant to subsection (1), for each of the taxes or special assessments mentioned in subsection (1), the maximum discount is 15% of the tax or special assessment for that year.

(3) If a council allows a discount for prepayment pursuant to subsection (1) for more than one month:

- (a) the greatest percentage of the discount must be offered in the first month; and
- (b) the percentage discount offered in subsequent months must be equal to or less than the percentage discount offered in the first month.

25 Jan 2008 SR 1/2008 s2.

Maximum rebate for payment of penalties

49(1) For the purpose of subsection 272(3) of the Act, a council may allow incentives in any year for the payment of all or part of the penalties on:

- (a) property taxes; or
- (b) special taxes.

(2) If a council allows an incentive for payment of penalties pursuant to subsection (1):

- (a) the maximum incentive is 60% of the penalties as at January 1 of the year in which the incentive is to be applied; and
- (b) the incentive is to be decreased by 1/12th in each month subsequent to January in the year.

25 Jan 2008 SR 1/2008 s2.

PART VIII
Public Reporting on Municipal Waterworks

Interpretation of Part**50** In this Part:

- (a) **“consumer”** means a consumer of water supplied by a municipality’s municipal waterworks;
- (b) **“debt payments”** means a municipality’s total annual payments of principal on all long-term debts that the municipality has incurred in relation to its municipal waterworks;
- (c) **“expenditures”** means a municipality’s total annual expenditures in relation to its municipal waterworks, as included in its financial statements pursuant to section 185 of the Act;
- (d) **“human consumptive use”** means human consumptive use as defined in *The Water Regulations, 2002*;
- (e) **“hygienic use”** means hygienic use as defined in *The Water Regulations, 2002*;
- (f) **“municipal distribution system”** means a distribution system, as defined in *The Water Regulations, 2002*, that is:
 - (i) owned by a municipality, directly or through a controlled corporation; and
 - (ii) operated by a municipality, directly or through a controlled corporation, or by another person on behalf of a municipality;
- (g) **“municipal waterworks”** means waterworks that are:
 - (i) owned by a municipality, directly or through a controlled corporation; and
 - (ii) operated by a municipality, directly or through a controlled corporation, or by another person on behalf of a municipality;
- (h) **“reserves”** means the moneys that a municipality has set aside for capital infrastructure projects relating to its municipal waterworks;
- (i) **“revenues”** means a municipality’s total annual revenues in relation to its municipal waterworks, as reported in its financial statements pursuant to section 185 of the Act;
- (j) **“waterworks”** means works that are used to supply, collect, treat, store or distribute water intended or used for a human consumptive use or a hygienic use, whether or not any other use is or has been made of that water.

Application of Part

51(1) This Part only applies to municipal waterworks:

- (a) that are connected to and part of a municipal distribution system;
 - (b) that are used to supply, collect, treat, store or distribute water intended or used for a human consumptive use; and
 - (c) for which an independent engineering assessment is required pursuant to section 35 of *The Water Regulations, 2002*.
- (2) This Part does not apply to municipal waterworks that are:
- (a) regulated pursuant to *The Health Hazard Regulations*; or
 - (b) used to supply water for a hygienic use, as authorized pursuant to *The Water Regulations, 2002*, but not for a human consumptive use.

16 Dec 2005 cM-36.1 Reg 1 s51.

Rate policy

52(1) Every council must adopt, by bylaw or resolution, a rate policy that:

- (a) sets out the rates or fees to be charged to consumers for the use of water from the municipality's municipal waterworks; and
 - (b) includes the method used for determining those rates or fees.
- (2) For 2006, a council must adopt its rate policy, by bylaw or resolution, not later than July 1, 2006.

16 Dec 2005 cM-36.1 Reg 1 s52.

Investment strategy

53(1) Every council must adopt, by bylaw or resolution, a capital investment strategy that includes the method used for determining capital plans respecting the municipality's municipal waterworks.

(2) For 2006, a council must adopt its capital investment strategy, by bylaw or resolution, not later than July 1, 2006.

16 Dec 2005 cM-36.1 Reg 1 s53.

Information available for public inspection

54 On or before September 1 of each year, every council must make the following information available to the public through its municipal office:

- (a) the municipality's current rate policy and capital investment strategy as adopted pursuant to sections 52 and 53;
- (b) a financial overview that includes the following information respecting the municipality's municipal waterworks for the previous calendar year:
 - (i) a statement of the municipality's revenues, expenditures, debt payments and transfers to and from all funds;

(ii) a comparison of the municipality's revenues to the municipality's expenditures and debt payments, expressed as a ratio in accordance with the following formula:

$$\frac{R}{(E + D)}$$

where:

R is the municipality's revenues;

E is the municipality's expenditures; and

D is the municipality's debt payments;

(iii) any explanation of the ratio mentioned in subclause (ii) that the municipality considers necessary;

- (c) the municipality's current reserves;
- (d) the most recent independent engineering assessment conducted pursuant to section 35 of *The Water Regulations, 2002* respecting the municipal waterworks;
- (e) capital plans for infrastructure projects;
- (f) the sources of funding to be used for the infrastructure projects mentioned in clause (e);
- (g) all current agreements entered into by the municipality respecting the provision of municipal waterworks services.

16 Dec 2005 cM-36.1 Reg 1 s54.

Information to be provided to consumers and to the minister

55(1) On or before September 1 of each year, every council must provide the following information to its consumers respecting the municipality's municipal waterworks:

- (a) a statement of the municipality's revenues, expenditures and debt payments for the previous calendar year;
- (b) a comparison of the municipality's revenues to the municipality's expenditures and debt payments, expressed as a ratio in accordance with the following formula:

$$\frac{R}{(E + D)}$$

where:

R is the municipality's revenues;

E is the municipality's expenditures; and

D is the municipality's debt payments;

M-36.1 REG 1**MUNICIPALITIES**

- (c) any explanation of the ratio mentioned in clause (b) that the municipality considers necessary;
 - (d) notice that the information required pursuant to section 54 is available for inspection at the municipality's municipal office during regular office hours.
- (2) A council is deemed to have provided the information mentioned in subsection (1) to its consumers if the council has caused the information to be:
- (a) published in a newspaper as defined in clause 2(x) of the Act;
 - (b) posted on the municipality's website; or
 - (c) included in the mailing of annual reports, bills or other municipal forms to each household or place of business that receives water from the municipality's municipal waterworks.
- (3) On or before September 1 of each year, every council must submit to the minister copies of the information being provided by the council to its consumers pursuant to this section.
- (4) On receipt of the materials pursuant to subsection (3), the minister may request, and the council shall submit to the minister within the period set by the minister, any additional information that the minister considers appropriate respecting the municipality's municipal waterworks.
- (5) If, on receipt of additional information pursuant to subsection (4), the minister directs the council to do so, the council shall provide the additional information to its consumers, as soon as possible, in a manner mentioned in subsection (2).

16 Dec 2005 cM-36.1 Reg 1 s55.

PART IX
Dangerous Animals

Interpretation of Part**56** In this Part:

- (a) **“enclosure”** includes a dwelling place;
- (b) **“veterinarian”** means a member in good standing of the Saskatchewan Veterinary Medical Association.

16 Dec 2005 cM-36.1 Reg 1 s56.

Enclosure

57 For the purpose of subclause 375(5)(a)(i) of the Act, the enclosure in which the animal is to be kept must meet the following criteria:

- (a) the enclosure shall be constructed of wood or any other building material of sufficient strength and in a manner adequate to:
 - (i) confine the animal; and
 - (ii) prevent the entry of children of tender years;

- (b) the entrances and other areas by which entry to or exit from the enclosure may be made shall be locked or fastened in a manner adequate to prevent the animal from escaping from the enclosure;
- (c) the enclosure shall be at least 3 metres in length, 1.5 metres in width and 1.8 metres in height;
- (d) the enclosure shall have a top secured to the sides of the enclosure;
- (e) the enclosure shall:
 - (i) have a floor secured to the sides of the enclosure; or
 - (ii) have sides that are embedded in the ground to a depth of at least 0.6 metres;
- (f) the enclosure shall:
 - (i) provide protection from the elements for the animal;
 - (ii) provide adequate light and ventilation for the animal; and
 - (iii) be kept in a sanitary and clean condition.

16 Dec 2005 cM-36.1 Reg 1 s57.

Muzzle and leash

58 For the purpose of subclause 375(5)(a)(ii) of the Act, the animal is to be muzzled and leashed in accordance with the following criteria:

- (a) the animal shall be fitted with a collar or a harness for its body that is properly placed and fitted on the animal;
- (b) the movement of the animal shall be controlled by a person by means of a leash attached to the collar or harness on the animal;
- (c) the leash shall not exceed 1.2 metres in length and shall be constructed of a material having a tensile strength of at least 140 kilograms;
- (d) the muzzle on the animal shall be properly fitted on the animal to prevent the animal from biting any other animal or any person;
- (e) the muzzle shall be fitted on the animal in such a manner that the muzzle does not interfere with the vision or respiration of the animal.

16 Dec 2005 cM-36.1 Reg 1 s58.

Insurance

59 For the purpose of subclause 375(5)(a)(iii) of the Act, the liability insurance must be in an amount not less than \$300,000.

16 Dec 2005 cM-36.1 Reg 1 s59.

Warning sign

60 For the purpose of subclause 375(5)(a)(iv) of the Act, the sign warning of the presence of the animal on the property must be:

- (a) in Form C;
- (b) within 10 days after the date of the judge's order, placed at each entrance to the property where the animal is kept and on the enclosure in which the animal is confined; and
- (c) clearly visible and capable of being read from any adjacent public road.

16 Dec 2005 cM-36.1 Reg 1 s60.

Tattoo

61 For the purpose of subclause 375(5)(a)(viii) of the Act, within 10 days after the date of the order, the owner shall cause the animal to be tattooed:

- (a) at the owner's expense;
- (b) on the animal's ear, inside flank or other suitable area;
- (c) by a veterinarian;
- (d) by means of indelible or permanent ink; and
- (e) with the number assigned to the animal by the municipality.

16 Dec 2005 cM-36.1 Reg 1 s61.

Quarantine

62 If an animal has bitten a person or a domestic animal, unless the animal is ordered to be destroyed, the owner shall quarantine the animal for observation for symptoms of rabies for a period of not less than 10 days in accordance with the *Health of Animals Act* (Canada).

16 Dec 2005 cM-36.1 Reg 1 s62.

Inoculation

63(1) For the purpose of subclause 375(5)(a)(v) of the Act, within 5 days after the date of the order, the owner shall have the animal inoculated against rabies by a veterinarian and provide proof to the administrator that the animal has been inoculated.

(2) If the owner provides proof that the animal has been inoculated against rabies during the period of 12 months before the date of the order mentioned in subsection (1), the owner is not required to comply with that subsection until the expiration of 12 months after the date of inoculation of the animal.

(3) The owner shall have the animal inoculated within each 12-month period following the inoculation mentioned in subsection (1) or (2) during the lifetime of the animal.

16 Dec 2005 cM-36.1 Reg 1 s63.

Rabies testing

64(1) Every person who destroys an animal after it has bitten, but not fatally wounded, a person or a domestic animal, whether the destruction is pursuant to an order of a judge or at the decision of the owner of the animal, shall, if the destruction is carried out before the completion of the quarantine period mentioned in section 62, retain the head of the animal in a manner usable for testing the animal for rabies.

(2) If a person destroys an animal in the circumstances described in subsection (1), the person shall immediately notify a veterinarian or a peace officer that he or she is in possession of the head of an animal to be tested for rabies.

16 Dec 2005 cM-36.1 Reg 1 s64.

PART X
Forms

Petition for organized hamlet, resort village or village

65 Form D is the form of petition to be used:

- (a) for the establishment of an organized hamlet pursuant to section 50 of the Act; or
- (b) for the incorporation of a resort village or village pursuant to section 51 of the Act.

16 Dec 2005 cM-36.1 Reg 1 s65.

Application for establishing, incorporating, altering or restructuring

66 Form E is the application form to be used:

- (a) for the establishment of an organized hamlet pursuant to section 50 of the Act;
- (b) for the incorporation of a resort village or village pursuant to section 51 of the Act; or
- (c) for the restructuring of municipalities pursuant to subsection 53(1) of the Act.

16 Dec 2005 cM-36.1 Reg 1 s66.

Notice of appeal to board of revision

67 Form F is the form to be used for the notice of appeal required by:

- (a) subclause 215(1)(c)(ii) and subsection 225(6) of the Act; or
- (b) subsection 223(3) of the Act.

16 Dec 2005 cM-36.1 Reg 1 s67.

M-36.1 REG 1

MUNICIPALITIES

Notice of appeal to Saskatchewan Municipal Board

68 Form G is the form to be used for the notice of appeal required by subsection 247(2) of the Act.

16 Dec 2005 cM-36.1 Reg 1 s68.

Statement of account re school taxes

69(1) Form H is the form to be used for the annual statement of account required by section 311 of the Act.

(2) Form H.1 is the form to be used for the interim statement of account required by section 311 of the Act.

(3) Form H.2 is the form to be used for the monthly statement of account required by section 311.1 of the Act.

15 Sep 2006 RS 87/2006 s3; 5 Oct 2007 SR 97/2007 s3.

PART XI

Repeals**R.R.S. c.R-26 Reg 1 repealed**

70 *The Road Committee Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s70.

R.R.S. c.R-26 Reg 3 repealed

71 *The Overweight Permit Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s71.

R.R.S. c.R-26.1 Reg 1 repealed

72 *The Organized Hamlet Regulations, 1990* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s72.

R.R.S. c.R-26.1 Reg 3 repealed

73 *The Road Maintenance and Restoration Agreement Regulations, 1990* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s73.

R.R.S. c.R-26.1 Reg 4 repealed

74 *The Rural Municipality Tax Exemption Regulations, 1990* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s74.

R.R.S. c.R-26.1 Reg 5 repealed

75 *The Rural Municipality Regulations, 1990 (No. 1)* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s75.

R.R.S. c.R-26.1 Reg 6 repealed

76 *The Rural Municipality Regulations, 1990 (No. 2)* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s76.

R.R.S. c.R-26.1 Reg 7 repealed

77 *The Dangerous Dogs Control (Rural Municipalities) Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s77.

R.R.S. c.R-26.1 Reg 8 repealed

78 *The Rural Municipality Oil Well and Gas Well Drilling Fees Schedule Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s78.

R.R.S. c.R-26.1 Reg 10 repealed

79 *The Rural Municipality Assessment and Taxation Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s79.

R.R.S. c.R-26.1 Reg 12 repealed

80 *The Rural Municipality Tax Discount Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s80.

R.R.S. c.U-11 Reg 2 repealed

81 *The Urban Municipality Regulations (No. 2)* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s81.

R.R.S. c.U-11 Reg 5 repealed

82 *The Urban Municipalities Board of Reference Remuneration and Expenses Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s82.

R.R.S. c.U-11 Reg 6 repealed

83 *The Dangerous Dogs Control Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s83.

R.R.S. c.U-11 Reg 7 repealed

84 *The Municipal Public Accounts Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s84.

M-36.1 REG 1

MUNICIPALITIES

R.R.S. c.U-11 Reg 8 repealed

85 *The Urban Municipality Tax Exemption Regulations, 1990* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s85.

R.R.S. c.U-11 Reg 14 repealed

86 *The Urban Municipality Assessment and Taxation Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s86.

**PART XII
Coming into Force**

Coming into force

87 These regulations come into force on January 1, 2006.

Appendix

PART I
FORMS

FORM A
[Section 3]

Oath—member of council

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 Municipalities Act*.

DECLARED before me at

_____, Saskatchewan

this _____ day of _____, 20_____.

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

Signature of Declarant

FORM B
[Section 4]

Oath—member or secretary of board of revision

I, _____, having been appointed to the office
of _____ of the board of revision for the _____
(member/secretary)
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 am not for any reason disqualified from holding this office.

DECLARED before me at

_____, Saskatchewan

this _____ day of _____, 20_____.

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

Signature of Declarant

FORM C
[Section 60]

Sign to be Displayed by Owner of Dangerous Animal

WARNING

Dangerous Animal on Premises

*(or if the animal that has been declared dangerous is a dog,
use the following sign:)*

FORM D
[Section 65]

Petition for Organized Hamlet, Resort Village or Village

We, the undersigned, residents of the _____, of _____
(Hamlet/Organized Hamlet)

in the Rural Municipality of _____, No. _____, Saskatchewan:

- 1** Petition the Minister of Government Relations to have established or incorporated as the _____ of _____
(Organized Hamlet/Village/Resort Village)

that portion of Saskatchewan the boundaries of which are shown in detail on the map or plan attached;

- 2** Severally declare, each for himself or herself, that we are Canadian citizens of the full age of 18 years; and

3

In the case of establishment as an Organized Hamlet:

- (a) are eligible voters as defined in *The Local Government Election Act* with respect to any land or improvement in the proposed Organized Hamlet.

In the case of incorporation as a Village:

- (b) have resided within the proposed Village, or on land now in the proposed Village, for at least six months immediately preceding the date of submission of this petition; or
(c) are the owners of assessable land situated in the proposed Village and have resided in Saskatchewan for at least six months.

In the case of incorporation as a Resort Village:

- (d) have resided in Saskatchewan for at least six months immediately preceding the date of the submission of this petition, and
(i) have resided within the proposed Resort Village for at least three months immediately preceding the date of the submission of this petition;
(ii) are the owners of assessable land in the proposed Resort Village for at least three months immediately preceding the date of the submission of this petition;
(iii) are the lessees of land in the proposed Resort Village for at least three months immediately preceding the date of the submission of this petition; or
(iv) are the spouses of persons mentioned in subclause (i), (ii) or (iii).

MUNICIPALITIES

M-36.1 REG 1

SIGNATURE	NAME (Printed)	ADDRESS (Permanent)	LOT (Within proposed organized hamlet/village/resort village)	BLOCK	REG. PLAN NO.	DATE
-----------	-------------------	------------------------	--	-------	---------------	------

NOTE: The signatures of at least 30 persons meeting the respective qualifications noted above are required in order for this petition to be valid.

CANADA
PROVINCE OF SASKATCHEWAN
TO WIT

I, _____,
of _____, Saskatchewan, _____
(occupation)

DO SOLEMNLY DECLARE THAT:

- 1 My signature appears on the above petition as that of one of the petitioners;
- 2 The other persons whose names appear as petitioners on the above petition duly signed the petition in my presence;
- 3 _____
(name)
of _____ will
(mailing address)
undertake on behalf of the petitioners all further communications respecting this petition.

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 Declarant

FORM E
[Section 66]

Application for Establishment, Incorporation or Restructuring

APPLICATION AND PROPOSAL

1 In accordance with section 59 of *The Municipalities Act* (“the Act”):

the petitioners in the _____ of _____ apply for:
(Hamlet/Organized Hamlet)

- (a) establishment of an Organized Hamlet pursuant to section 50 of the Act;
- (b) incorporation as a Resort Village pursuant to section 51 of the Act; or
- (c) incorporation as a Village pursuant to section 51 of the Act.

OR

the council of the _____ of _____
(type of municipality) (name of municipality)

applies for restructuring pursuant to subsection 53(1) of the Act by:

(details of restructuring – e.g. adding to or withdrawing territory, merger, inclusion, etc.)

REASONS

2 The reasons for the request are: *(Attach extra sheets if necessary)*

- (a)
- (b)
- (c)

PETITION/COUNCIL RESOLUTION

3 In the case of an application to establish an organized hamlet or to incorporate a resort village or village, the petition together with a certificate of the administrator of the rural municipality in which the proposed organized hamlet, resort village or village is located verifying that the petitioners are voters of the hamlet or organized hamlet is attached as Schedule 1.

OR

3 In the case of an application for restructuring, a certified copy of a resolution of the council requesting the restructuring is attached as Schedule 1.

MAP AND PLANS FOR FUTURE GROWTH AND DEVELOPMENT

- 4 A map or plan showing in detail the boundaries of the proposal including a legal description of any proposed boundary changes to the municipalities affected by the application and changed by the proposal as verified by the administrators of the municipalities affected by the proposal is attached as Schedule 2.
- 5 An outline of plans for future growth or development of the proposed organized hamlet or municipality is attached as Schedule 3.

PROPOSED OPERATING AND CAPITAL BUDGET

- 6 Except in the case of an application pursuant to clause 53(1)(a) of the Act, a proposed operating and capital budget for the proposed organized hamlet or municipality and for any other municipality affected by the application is attached as Schedule 4.

RESOLUTION(S) OF AFFECTED COUNCIL(S)

- 7 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(s) is/is not attached as Schedule 5.
(Attach resolutions of all councils affected by the proposal)

PUBLIC NOTICES, MEETINGS AND OBJECTIONS

- 8 Copies of public notices and any written submissions respecting the proposal received by the council are attached as Schedule 6.
- 9 Minutes of the public meeting held pursuant to section 57 of the Act are attached as Schedule 7.

POPULATION, ASSESSMENT AND DWELLINGS

- 10 A statement setting out the population, total taxable assessments, and the number of dwellings and lots for each municipality and other municipality affected by the proposal is attached as Schedule 8.

VOLUNTARY RESTRUCTURING AGREEMENT

- 11 A voluntary restructuring agreement is/is not attached as Schedule 9.

DECLARATION

12 I, _____, of _____, Saskatchewan, being the Petitioners' Representative,

OR

12 I, _____, being the Administrator for the municipality of _____, Saskatchewan,

CERTIFY THAT:

- 1 I have personal knowledge of the matters herein deposed to.
- 2 The statements contained within this application are true.
- 3 The preliminary proceedings required by sections 55, 56 and 57 of *The Municipalities Act* were carried out.
- 4 In the case of an application for restructuring, this application was duly authorized by the council of the municipality of _____.

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 Declarant

FORM F
[Section 67]

Notice of Appeal to the Board of Revision

To the Secretary of the Board of Revision of the municipality
of _____, Saskatchewan.
(name of municipality)

- I choose the: Simplified appeal process (section 223 of *The Municipalities Act*)
 Regular appeal process

I appeal against the: *(check beside those that 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 (assessed value or taxable assessment)

of the following property _____
(legal land 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:

FORM G
[Section 68]

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 municipality of _____ to the Saskatchewan Municipal Board respecting the:

(check beside those that 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 land description) _____ (assessment or alternate number)

_____ (street 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)

(home)

(business)

(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.

MUNICIPALITIES

M-36.1 REG 1

FORM H
[Section 69]

Annual Statement of Account of School Taxes for the Year _____

_____ in account with the _____
(name of municipality) (name of school division)

_____ (administrator's name) _____ (telephone no.) _____ (fax no.)

PART I:

Taxable Assessments and Mill Rates:	School Division Uniform Mill Rate _____			
	Taxable Assessment	*Adjusted Mill Rate	Current Levy (Gross)	**Bylaw Exempt Assessment
(N) Non-arable (range)				
(A) Other Agricultural				
(R) Residential				
(M) Multi-unit Residential				
(S) Seasonal Residential				
(C) Commercial and Industrial				
(E) Elevators				
(P) Railway Rights of Way and Pipeline				
Totals				
Provincial Education Property Tax Credit (PEPTC)				
Current Levy (Gross) Less PEPTC				(equal to item 11)

*If the adjusted mill rate differs from the school division uniform mill rate, please attach an explanation/calculation of how the adjusted mill rate was determined.
 **Exemptions by municipal bylaw that affect the school portion of property taxes pursuant to subsection 295(1) or (2) of *The Municipalities Act*.

PART II

1 Due from School January 1		9 Due to School January 1	
2 Payments to School Division During Year:		10 Gross Penalty Added to Tax Arrears	
J	F	11 Current Levy (Gross) Less PEPTC	
M	A	12 Penalty on Current Year Taxes	
M	J	13 Share of Trailer Licence Fees	
J	A	14 Share of Grants-in-Lieu of Taxes:	
S	O	Federal Government/Agencies	
N	D	Provincial Government/Agencies	
		C.P.R.	
3 Discounts Given on Taxes		Housing Authorities	
4 Penalty Rebates Given		15 _____	
5 Loss on Sale of Tax Title Property		_____	
6 Share of Approved Tax Collection Costs		_____	
7 Taxes Cancelled/Abatements		16 Due from School December 31	
8 Due to School December 31			
Total		Total	
17 Total Cash Received (Collected) on Behalf of this School Division for the Year			

I hereby certify that the above statement is correct.

Dated this _____ day of January, _____.

(Signature)

Statement of Account of School Taxes for the Year _____

_____ in account with the _____
(name of municipality) *(name of school division)*

PART III: Detailed Statement of School Taxes Cancelled/Abated for the Year _____

Name	Legal Description	Amount of Taxes Cancelled	Years During Which Cancelled Taxes Were Levied	Explanation or Reason
18 Total Taxes Cancelled/Abated			(equal to item 7)	

PART IV: Details of Balance of Liability at December 31:

19	Due on Account of Collections of School Taxes, Trailer Licence Fees, and Grants-in-lieu of Taxes -----	
20	Due on Account of Uncollected Taxes -----	

21	Due on Account of Tax Title Property: ----- Sold and Collections not Remitted	
	----- Unsold -----	
22	Total (equal to Item 8)	
23	Estimated Amount of Uncollectible Tax Arrears	

**THIS STATEMENT IS TO BE FILED WITH THE SCHOOL DIVISION AND THE SASKATCHEWAN ASSESSMENT MANAGEMENT AGENCY
 NO LATER THAN JANUARY 15 OF EACH YEAR.**

MUNICIPALITIES

M-36.1 REG 1

FORM H.1
[Section 69]

Interim Statement of Account of School Taxes for the Period January 1 to August 31, _____

_____ in account with the _____
(name of municipality) *(name of school division)*

_____ *(administrator's name)* _____ *(telephone no.)* _____ *(fax no.)*

PART I

Taxable Assessments and Mill Rates:		School Division Uniform Mill Rate _____		
	Taxable Assessment	*Adjusted Mill Rate	Current Levy (Gross)	**Bylaw Exempt Assessment
(N) Non-arable (range)				
(A) Other Agricultural				
(R) Residential				
(M) Multi-unit Residential				
(S) Seasonal Residential				
(C) Commercial and Industrial				
(E) Elevators				
(P) Railway Rights of Way and Pipeline				
Totals				
Provincial Education Property Tax Credit (PEPTC)				
Current Levy (Gross) Less PEPTC				
Has the assessment roll been confirmed by SAMA? <input type="checkbox"/> Yes <input type="checkbox"/> No				(equal to item 11)
*If the adjusted mill rate differs from the school division uniform mill rate, please attach an explanation/calculation of how the adjusted mill rate was determined.				
**Exemptions by municipal bylaw that affect the school portion of property taxes pursuant to subsection 295(1) or (2) of <i>The Municipalities Act</i> .				

PART II

1 Due from School January 1		9 Due to School January 1	
2 Payments to School Division for the period ending August 31:		10 Gross Penalty Added to Tax Arrears	
J <input type="text"/>	F <input type="text"/>	11 Current Levy (Gross) Less PEPTC	
M <input type="text"/>	A <input type="text"/>	12 Penalty on Current Year Taxes	
M <input type="text"/>	J <input type="text"/>	13 Share of Trailer Licence Fees	
J <input type="text"/>	A <input type="text"/>	14 Share of Grants-in-Lieu of Taxes:	
	(total payments)	Federal Government/Agencies	
3 Discounts Given on Taxes		Provincial Government/Agencies	
4 Penalty Rebates Given		C.P.R.	
5 Loss on Sale of Tax Title Property		Housing Authorities	
6 Share of Approved Tax Collection Costs		_____	
7 Taxes Cancelled/Abatements		15 _____	
8 Due to School as of August 31		_____	
Total		16 Due from School as of August 31	
		Total	
17 Total Cash Received (Collected) on Behalf of this School Division for the period ending August 31			

I hereby certify that the above statement is correct.

Dated this _____ day of September, _____.

(Signature)

Interim Statement of Account of School Taxes for the Period January 1 to August 31, _____

_____ in account with the _____
(name of municipality) *(name of school division)*

PART III: Detailed Statement of School Taxes Cancelled/Abated as of August 31, _____

Name	Legal Description	Amount of Taxes Cancelled	Years During Which Cancelled Taxes Were Levied	Explanation or Reason
18 Total Taxes Cancelled/Abated			(equal to Item 7)	

PART IV: Details of Balance of Liability at August 31:

19	Due on Account of Collections of School Taxes, Trailer Licence Fees, and Grants-in-lieu of Taxes -----	
20	Due on Account of Uncollected Taxes -----	

21	Due on Account of Tax Title Property: ----- Sold and Collections not Remitted	
	----- Unsold -----	
22	Total (equal to Item 8)	
23	Estimated Amount of Uncollectible Tax Arrears	

**THIS STATEMENT IS TO BE FILED WITH THE SCHOOL DIVISION AND THE SASKATCHEWAN ASSESSMENT MANAGEMENT AGENCY
 NO LATER THAN SEPTEMBER 15 OF EACH YEAR.**

MUNICIPALITIES

M-36.1 REG 1

Form H.2
[Section 69]

Monthly Statement of Account of School Taxes

_____ in account with the _____
(name of municipality) (name of school division)

_____ (administrator's/clerk's name) _____ (telephone no.) _____ (fax no.)

This is to certify that this municipality has collected school division taxes during this month of

_____, _____, as follows:
(month) (year)

Gross School Division taxes collected before penalties or discounts	\$ _____
Other Collections:	
Grants in lieu of taxes	\$ _____
Share of tax title property sale proceeds	\$ _____
Other (explanation)	\$ _____
Penalties collected during month	\$ _____
LESS: Current Levy Discounts (____%)	\$ _____
TOTAL COVERED BY CHEQUE ENCLOSED	\$ _____
Adjustments <i>(Provide written details. For example: abatements, cancellations, tax collection costs, etc.)</i>	\$ _____

Dated at _____, Saskatchewan, this _____ day of _____, 20__.

(Administrator)

15 Sep 2006 RS 87/2006 s4.

NOTE:

As per section 311.1(1) of *The Municipalities Act*, this form is to be completed and mailed to the School Division together with the municipality's cheque on or before the 10th day of each month, except in the months of January and September.

A separate monthly statement is to be completed for each month.

If there are no collections in any month submit a "NIL" report.

Copy 1 - Mail to School Division

Copy 2 - Retain on file for Municipal Auditor

5 Oct 2007 SR 97/2007 s4.

PART II
TABLESTABLE 1
[Section 8]**Fees for drilling oil wells and gas wells**

Activity	Fee
for the drilling of an oil well or a gas well.....	\$450
for the drilling of a hole, other than a hole drilled for seismic testing, to a point below the drift for the purpose of obtaining geological and structural information	\$225

TABLE 2
[Clause 45(2)(c)]**Calculation of Amounts of Land Exempt from Taxation**

<i>Maximum Enrolment of Students in School</i>	<i>Divisions I and II Schools (hectares)</i>	<i>Combined Divisions I, II, III and IV or Divisions III and IV (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 hectare for each additional 100 pupils.