

The Northern Municipalities Act

Repealed

by [Chapter N-5.2*](#) of *The Statutes of Saskatchewan, 2010*
(effective January 1, 2011).

Formerly

Chapter N-5.1* of the *Statutes of Saskatchewan, 1983* (effective October 1, 1983), as amended by the *Statutes of Saskatchewan*, 1983, c.80, 1983-84, c.6 and 10, 1984-85-86, c.10, 16, 38, 68 and 85, 1986, c.3, 5, 17, 25, 26 and 33, 1988-89, c.42, 46 and 55, 1989-90, c.5 and 48, 1990-91, c.S-63.1, 1991, c.T-1.1 and 10, 1992, c.A-24.1 and S-35.1, 1993, c.L-33.1, O-1.1, T-20.1, 17, 18, 34, 45 and 55; 1994, c.P-37.1; 1995, c.27; 1996, c.9 and 54; 1997, c.H-3.01, 37 and 43; 1998, c.28; 1999, c.N-4.001 and 7; 2000, c.L-5.1, 19 and 50; 2001, c.T-14.1, c.20, 23 and 24; 2002, c.C-11.1, R-8.2, S-35.02 and c.37; 2003, c.29 and 34; 2004, c.L-16.1, T-18.1, 19, 51, 53 and 65; 2005, c.M-36.1, S-35.03 and 42; 2006, c.18 and 41; 2007, c.P-13.2 and 30; 2008, c.7; 2008, c.33; 2009, c.M-28.1 and c.23; and 2010, c.3.

***NOTE:** Pursuant to subsection 33(1) of *The Interpretation Act, 1995*, the Consequential Amendment sections, schedules and/or tables within this Act have been removed. Upon coming into force, the consequential amendments contained in those sections became part of the enactment(s) that they amend, and have thereby been incorporated into the corresponding Acts. Please refer to the Separate Chapter to obtain consequential amendment details and specifics.

NOTE:

This consolidation is not official and is subject to House amendments and Law Clerk and Parliamentary Counsel changes to Separate Chapters that may be incorporated up until the publication of the annual bound volume. Amendments have been incorporated for convenience of reference and the official Statutes and Regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the official Statutes and Regulations, errors that may have appeared are reproduced in this consolidation.

Table of Contents

	PART I		MEMBERS OF COUNCIL AND
	General		LOCAL ADVISORY COMMITTEES
1	Short title	32	Disclosure of land holdings
2	Interpretation	34	Declaration of pecuniary interest
3	N.S.A.D. continued	35	Declaration that bylaw or resolution is void
	PART II	36	Loss of quorum
	Northern Local Government	36.01	Conflict of interest
	STRUCTURE		EMPLOYEES
4	District	36.1	Disclosure of holdings
5	Northern settlements	36.2	Solicitor and auditor
6	Northern hamlets		PART VI
7	Northern villages		Procedural Provisions respecting
8	Towns		Councils and Local Advisory Committees
8.1	Application of Act to certain towns		LOCAL ADVISORY COMMITTEES
	PROCEDURE FOR ESTABLISHING	37	Chairman and deputy chairman
	NORTHERN MUNICIPALITIES	38	Petty cash fund
9	Contents of petition	39	Remuneration
10	Notice of petition		COUNCILS
11	Census	40	Oaths of office
12	Public meeting	41	Remuneration
13	Vote	42	Mayor and deputy mayor
	ORDERS ESTABLISHING AND ALTERING		MEETINGS
	BOUNDARIES AND NAMES OF	43	Quorum and location
	NORTHERN MUNICIPALITIES	44	Number re local advisory committees
14	Contents of establishing order	45	First meeting and regular meetings
15	Consequences of establishing order re northern hamlet	46	Special meetings
16	Consequences of establishing order re town or northern village	47	Open meetings
17	Annexation	47.1	Public meetings
17.1	Annexation	47.2	Procedure
18	Alteration of boundaries		PETITIONS AND QUESTIONS
19	Contents of annexation or alteration orders	47.3	Petitions to council
20	Consequences of removal from district	47.31	Repealed
21	Reversion of status	47.32	Repealed
22	Consequences of reversion order	47.4	Submission of questions to electors
22.1	Dissolution of northern settlement		COMMITTEES AND BOARDS, ETC.
23	Change of name	47.5	Committees of council
	PART III	47.6	Boards, associations, commissions, etc.
	Elections in Northern Municipalities		PART VII
24 to 26	Repealed		Employees
	ELECTION PROCEDURES		GENERAL
27	Northern settlements	48	Departments
28	Qualifications of candidates	49	Offices
28.1	Disqualification of candidates	49.1	Appointment, etc., of municipal officials
	PART IV	50	Oaths of office
	Vacancies on Councils and	51	Repealed
	Local Advisory Committees	52	Liability
29	Disqualification	53	Bonding
30	Resignation	54	Gratuity in case of incapacity
31	Vacancies	54.1	Superannuation or group insurance plans
	PART V	54.2	Joint exercise of powers
	Conflict of Interests	55	Employee-employer matters
32	Interpretation		CLERK
		56	Qualifications
		57	Duties
		58	Repealed
		58.01	Repealed
		58.1	Repealed

	SOLICITOR	
59	Solicitor	
	AUDITOR	
60	Appointment	
61	Audit	
61.1	Financial statement	
61.2	Request by minister for financial information	
62	Notice of taxes	
	PART VIII	
	Powers and Duties of Councils	
	INTERPRETATION AND APPLICATION	
63	Interpretation	
64	Application of Part	
	GENERAL	
65	Crest and coat of arms	
66	Seal	
66.1	Execution of documents	
67	Jurisdiction	
68	Manner of exercising powers and duties	
69	No power to grant exclusive rights	
70	Municipal commercial undertakings	
70.1	Loans and advances	
71	Preservation of public documents	
71.1	Expediting records	
	GENERAL PROVISIONS RELATING TO BYLAWS	
72	General power to make bylaws	
73	Persons in default	
74	Procedural requirements	
75	Evidence	
75.1	Submission of proposed bylaw to vote	
76	Petition for submission of bylaw	
76.01	Requirements for petition	
76.02	Verification of petition	
76.1	Submission of conflicting bylaws	
76.2	Preliminary question	
76.3	Directions for voting	
76.4	Rejected ballots	
76.5	Results of votes	
76.6	Passing of bylaw	
76.7	Council may amend or repeal	
77	Procedural bylaws	
78	Procedure to quash bylaw	
79	Validity of bylaws and resolutions	
80	Penalties re contravention of bylaws	
80.1	Enforcement of bylaws	
81	Bylaw enforcement officers	
81.1	Warrant re entry and inspection	
	GENERAL PROVISIONS RELATING TO LICENSING POWERS	
82	Powers implicit in power to license	
83	Suspension, etc., of licences	
84	Repealed	
85	Refund of licence fee	
87	Provincial licence required	
88	Proof of carrying on activity	
89	Payment of licence fees	
90	Information required to be provided to licence inspectors	

	LICENSING OF BUSINESSES	
90.1	Concurrent licensing and taxation permitted	
90.2	General power to license	
90.3	Special business licences	
	STORE HOURS	
90.4	Interpretation	
90.5	Bylaw to close stores, exception	
90.6	Holidays	
90.7	Determination of physical size	
90.8	Areas exempted	
90.9	Permitted sales	
90.91	Prohibition respecting certain sales	
90.92	Offence and penalty	
90.93	Agreements respecting opening of stores	
	BUILDINGS	
91	Location of buildings, etc.	
91.1	Building bylaws	
92	Planning	
93 to 95	Repealed	
	NUISANCES	
96	Buildings	
96.1	Danger to public safety	
	MAINTENANCE OF PRIVATE LAND AND BUILDINGS	
96.2	Maintenance bylaw	
96.3	Custom work	
97	Noise	
97.1	Untidy or unsightly lands or buildings	
98	Businesses	
99	Junked material	
99.1	Litter	
99.2	Excavations	
99.3	Penalty for noncompliance	
99.4	Inspection and enforcement procedures	
	PUBLIC HEALTH AND WELFARE	
100	Animals	
100.01	Interpretation	
100.02	Dangerous dogs	
100.03	Offences and penalties, destruction etc., of dogs	
100.04	Destruction order	
100.05	Return of dog	
100.06	Action for damages	
100.07	Destruction by peace officers	
100.08	Entry and search	
100.081	Charges may be added to property taxes	
100.09	Regulations	
100.1	Fire protection	
100.11	Fire-fighter liability	
100.2	Firearms	
100.3	Fireworks	
101	Curfew	
102	Environment	
103 to 104	Repealed	
105	Health	
106	Repealed	
107	Recreation	
108	Repealed	
108.1	Smoking	
109	Water	
110	Swimming pools	
111 to 111.3	Repealed	

	CULTURE AND RECREATION
111.4	Public entertainment
111.41	Culture and recreation
111.5	Clubs and associations
111.6	Operation of camps
111.7	Municipal development corporations
	STREETS AND PUBLIC PLACES
112	Control by northern municipality
113	Duty to keep in repair
114	Temporary closure of streets
114.1	Permanent closure of streets
115	Streets and public areas
	VEHICLES AND TRAFFIC CONTROL
115.1	Traffic control
116	Traffic signs
117	Parking
117.01	Impounding vehicles where fines unpaid
117.1	Vehicles
117.2	Bicycles
118	Abandoned vehicles
118.1	Liability of owner or person in charge of vehicle
	MUNICIPAL LAND AND BUILDINGS
119	Acquisition and use of land or buildings
120	Disposition of land or buildings
120.1	Gifts
121	Park lands
121.1	Sewers and drains
122	Airports
122.1	Cemeteries
122.2	Memorials
122.3	Public accommodation
123	Municipal buildings
124	Provision of housing
125 to 126	Repealed
127	Civic centres
128	Repealed
129	Encroachments
	MISCELLANEOUS POWERS OF COUNCILS
130	Aid
131	Agreements
132	Repealed
133	Billboards and posters
134	Broadcasting
135	Repealed
136	Census
137	Repealed
138	Holidays
139	Repealed
140	Lost personal property
141	Mobile homes, etc.
142	Repealed
143	Public accommodation
144	Remitting taxes
145	Woodcutting

PART VIII.1
Public Utilities

145.01	Establishment
145.02	Bylaw powers
145.03	Land
145.04	Supply of services
145.05	Access to land
145.06	Control and repair of service lines
145.07	Damage to public utility service
145.08	Prohibitions

145.09	Offences
145.1	Discontinuing service
145.2	Rates
145.3	Special charges
145.4	Liens
145.5	Reserve funds
145.6	Agreements
145.7	Joint undertakings
145.8	Financial reports
145.9	Public utility financial reporting

PART IX
Financial Matters in Northern Municipalities
GENERAL

146	Application of Part
147	Power to take securities
148	Financial year
148.1	Funds
148.2	Service fees
148.3	Municipality to pay interest on uncollected amounts

	BUDGET
149	Preparation and adoption of budget
150	Capital works plans
151	Ministerial approval

	EXPENDITURES
152	Capital expenditures
153	Application of capital funds
154	Proceeds from sale of land
155	Consequences of misapplication of funds
156	Miscellaneous expenditures

	TEMPORARY BORROWING
157	Loans for current expenditures
158	Loans for utilities or hospitals
159	Loans against investments in government bonds or securities

	LONG TERM DEBT
160	Borrowing for long term expenditures
161	Maximum amount
162	Maximum time for repayment
163	Right of early redemption
164	Manner of payment
165	Currency in which debentures are payable
166	Amendments to debenture bylaws
167	Reduction of principal amount
168	Change in rate of interest
169	Consolidation of debenture debt
170	Certificate of ministerial approval
171	Form of debentures
172	Seal
173	Signature
174	Issue of debentures
175	Validity of debentures
176	Debenture Register
176.1	Exchange of debentures
177	Transfer of debentures
178	Transmission
179	Records
180	Surplus
181	Loans on debentures
182	Repurchase of debentures
183	Fiscal agents
184	Application of unexpended balance of certain debenture funds

	SPECIAL FUNDS
185	Working capital and reserve funds
186	Repealed
187	Capital trust fund
188	Capital reserve fund
189	Investments of fund moneys

**PART X
Assessment**

DIVISION 1

Property Assessment

190	Interpretation of Parts X and X.1
191	Property assessable
192	Regulated and non-regulated property assessments
193	Preparing annual assessments
194	Percentage of value
195	Taxable assessment
196	Assessment rules re resource production equipment
197	Provision of information to assessor
198	Offence and penalty re failure to provide information
199	Fee for access to assessment information

DIVISION 2

Assessment Roll

200	Preparation of assessment roll
201	Contents of assessment roll
202	If two or more owners or occupants
203	Recording assessed persons
204	Corrections to assessment roll
205	Additions to assessment roll
206	Designation of education property tax
207	Fraudulent assessment
208	Severability
209	Assessment roll open to public

DIVISION 3

Assessment Notices

210	Preparation of assessment notices
211	Contents of assessment notice
212	Sending assessment notices
213	Publication re assessment notices
214	Correction of assessment notice

DIVISION 4

Supplementary Assessments

215	Preparation of supplementary assessments
-----	--

DIVISION 5

Board of Revision

216	Establishment of board of revision
217	Secretary of board of revision
218	District board of revision
219	Simplified appeals
220	Fees

DIVISION 6

Appeals to Board of Revision

221	Appeal procedure
222	Filing notice of appeal
223	Withdrawal of appeal
224	Agreement to adjust assessment
225	Notice of hearing
226	Disclosure of evidence
227	Declaration of confidentiality
228	Ruling re confidentiality of information

229	Proceedings before board of revision
230	Production of assessment roll
231	Witnesses
232	Parties to tender all their evidence
233	Failure to appear
234	Recording of hearing or testimony
235	Amending notice of appeal
236	Decisions of board of revision
237	Amendment of assessment roll
238	Immunity

DIVISION 7

Appeals to Saskatchewan Municipal Board

239	Appeals to consolidate assessment appeals
240	Direct appeals re commercial and industrial property
241	Procedure before appeal board
242	Appeals from decisions of board of revision
243	Notice of appeal
244	Fees on appeal
245	Notification of filing
246	Transmittal of board of revision record
247	Appeal hearing date
248	Appeal determined on record
249	New evidence
250	Proceedings
251	Failure to appear
252	Decisions
253	Application of decisions

DIVISION 8

Confirmation of Assessment Roll

254	Confirmation of assessment roll
255	Subdivision of land
256	Assessment binding on property
256.1	Proof of assessment

PART X.1

Taxation

DIVISION 1

Interpretation of Part

256.2	Interpretation of Part
-------	------------------------

DIVISION 2

Tax Roll

256.3	Tax roll required
256.4	Contents and correction of tax roll

DIVISION 3

Imposition of Tax

256.5	Liability for taxation
256.6	Taxes imposed on January 1

DIVISION 4

Tax Notices

256.7	Tax notices required
256.8	Sending tax notices
256.9	Certification of date of sending tax notice
257	Deemed receipt of tax notice
257.1	Correction of tax notice

DIVISION 5

Payment of taxes

257.2	Manner of payment
257.3	Application of tax payment
257.4	Cancellation, reduction, refund or deferral of taxes
257.5	Tax becomes debt to northern municipality
257.6	Tax certificates
257.7	Proof of taxes
257.8	Action for refund of taxes

DIVISION 6
Penalties for Non-payment

257.9	Penalties – current year
258	Penalties – other years
258.1	Arrears of certain costs and expenses
258.2	Penalties part of taxes

DIVISION 7
Imposing and Calculating Tax

258.3	Tax levy
258.4	Classes of property
258.5	Mill rate factors
258.6	Tax rates
258.7	Tax rates for other taxing authorities
258.8	Calculating amount of property tax
258.9	Minimum tax
259	Base tax
259.1	Tax agreement
259.2	Exemptions from taxation
259.3	Exemption of specific properties
259.4	Taxation appeal
259.5	Local improvements
259.6	Exempt property and other taxing authorities
259.7	Service fees
259.8	Changes to taxable status
259.9	Taxation of certain improvements
260	Supplementary property tax roll

DIVISION 8
Adjustment of Tax Levy

260.1	Proration of tax levy
260.2	Effect on taxes of appeals re assessments

DIVISION 9
Permit Fees as Alternative to Taxation for Trailers and Mobile Homes

260.3	Trailers and mobile homes
-------	---------------------------

DIVISION 10
Apportionment of Taxes and Other Amounts

260.4	Property that becomes exempt
260.5	Apportionment of sums other than taxes
260.6	Apportionment of legal costs
260.7	Special assessments
260.8	Monthly return to Minister of Education
260.9	Repealed

DIVISION 11
Special Taxes

261	Special tax bylaw
261.1	Taxable property
261.2	Contents of special tax bylaw
261.3	Use of revenue

DIVISION 12
Other Taxes

261.4	Collection from oil or gas well
261.5	Tax increment financing programs

DIVISION 13
Enforcement of Taxes

261.6	Person liable to pay special tax
261.7	Person liable to pay taxes
261.8	Lien for taxes
261.9	Right to collect rent to pay taxes
262	Insurance proceeds
262.1	Distress and seizure of goods
262.2	Goods affected by distress warrant
262.3	Date for issuing distress warrant
262.4	Right of entry
262.5	Notice of seizure
262.6	Right to pay taxes
262.7	Right to release goods
262.8	Sale of seized goods by auction
262.9	Distribution of sale proceeds
263	Distribution of surplus sale proceeds
263.1	Licence fees recoverable
263.2	Priority of distress
263.3	Goods in hands of persons other than debtor
263.4	Demolition or removal of certain improvements prohibited
263.5	Improvements on Crown lands
263.6	Recovery of taxes removed from tax roll

PART XI
Miscellaneous
ACTIONS BY AND AGAINST NORTHERN MUNICIPALITIES

264	Third parties
265	Rights of action by northern municipality
266	Action re illegal bylaw
267	Limitation of action re taxes and debts
267.1	Action re duty of repair and nuisance
268	Defects, etc., not invalidating
269	Civil liability for damage to land

EXECUTIONS AGAINST NORTHERN MUNICIPALITIES

270	Procedure
-----	-----------

INQUIRIES AND INVESTIGATIONS

271	Inquiry re financial affairs
272	Inquiry
273	Public service utility provisional committee
273.1	Commission of inquiry
273.2	Intermunicipal disputes

GENERAL

274	Inspection of documents
275	Evidence of indebtedness
276	Evidence of documents
277	Correcting orders
278	Act evidence of transfer
279	Boundaries of northern municipalities
280	Extension of time
280.1	Service of notice
281	Oaths
282	Forms
283	General offence and penalty
283.1	Offences applicable to members of council, commissioners, managers, officials
284	Inspection of records of northern municipalities
285	Repealed
286	Regulations
286.01	Repealed
286.1	Same

PART XII
Northern Municipal Trust Account

DIVISION 1
Preliminary Matters

287 Interpretation
287.1 Cabin owners' association

DIVISION 2
Northern Municipal Trust Account

287.2 Account continued

DIVISION 3
**Expenditures from the Northern
Municipal Trust Account**

288 Administration of the district
288.1 Expenditures on behalf of northern hamlets and
areas in the district
288.2 Grants generally
289 Hold back of grants
289.1 Overpayments of grants

DIVISION 4
Management Board

289.2 Board continued
290 Term
290.1 Remuneration and reimbursement

DIVISION 5
Financial and Reporting Requirements

290.2 Fiscal year
291 Investments
291.1 Audit
291.2 Financial statement

PART XIII
Transitional Provisions

292 Interpretation
293 La Ronge, Creighton and Uranium City
continued as towns
294 Local advisory associations continued
295 Establishment of local advisory associations as
northern hamlets
296 Establishment of local advisory
associations as northern settlements
297 Northern community areas continued as
northern villages
298 Assessments
299 Assets of Northern Municipal Council
299.1 Elections re Northern Municipal Council

PART XIV

300 R.S.S. c.N-5 repealed
301 1956, c.27 repealed

CHAPTER N-5.1

An Act respecting Local Government in Northern Saskatchewan

PART I General

Short title

1 This Act may be cited as *The Northern Municipalities Act*.

Interpretation

2(1) In this Act:

- (a) **“alderman”** means a member of council other than the mayor;
- (b) **“building”** means any structure used or occupied or intended for supporting or sheltering any use or occupancy and includes a trailer, mobile home or portable shack that is:
 - (i) not in storage;
 - (ii) situated within a northern municipality for a period of more than 30 days; or
 - (iii) not licensed pursuant to clause 141(1)(c);
- (c) **“business”** includes a trade, profession, occupation, employment or calling or the providing of goods or services, but does not include:
 - (i) the cultivation of plants or the raising of livestock, whether in an artificial or controlled environment or on land;
 - (ii) the keeping of bees or the extracting of honey; or
 - (iii) fur farming;
- (d) **“by-election”** means a by-election within the meaning of *The Local Government Election Act*;
- (e) **“clerk”** means the clerk or administrator of a northern municipality depending on whether the office of clerk or administrator is required to be established pursuant to section 49;
- (e.1) **“conseil scolaire”** means the Conseil scolaire fransaskois established pursuant to section 42.1 of *The Education Act, 1995*;
- (f) **“council”** means the council of a northern municipality and includes the minister acting on behalf of the district;
- (f.1) **“court”**, other than in section 198, means the Court of Queen’s Bench;
- (g) **“Crown”** means Her Majesty in right of Saskatchewan;
- (h) **“department”** means the department over which the minister presides;

- (i) **“district”** means the Northern Saskatchewan Administration District not including any area within the boundaries of a town, northern village or northern hamlet;
- (i.1) **“dwelling unit”** means a separate set of living quarters for one or more persons with a private entrance from outside or from a common hallway or stairway inside the building, but does not include public accommodation and mobile homes situated in one location for a period of less than 30 days;
- (j) **“elector”** means an elector within the meaning of *The Local Government Election Act*;
- (j.01) **Repealed.** 1999, c.7, s.3.
- (j.1) **“general election”** means an election held every three years to elect all the members of council pursuant to *The Local Government Election Act*;
- (j.11) **“home-based business”** means a business whose premises are located on land or within a building where the land or building is primarily used for residential purposes;
- (j.2) **“improvement”** means:
 - (i) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure;
 - (ii) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure;
 - (iii) the resource production equipment of any oil or gas well or mine in a northern municipality; and
 - (iv) any pipeline on or under land in a northern municipality;
- (j.21) **“Indian band”** means a band as defined in the *Indian Act* (Canada) and includes the council of a band;
- (j.3) **“judge”** means a judge of the court sitting at the judicial centre nearest to which a northern municipality is situated;
- (k) **“land”** does not include improvements;
- (l) **“local advisory committee”** means a committee mentioned in subsection 5(3);
- (l.1) **“local assistant”** means local assistant as defined in *The Fire Prevention Act, 1992*;

(m) “**member**”, when used with reference to a member of council, includes the mayor and aldermen or, when used with reference to a local advisory committee, includes the chairman and members of the local advisory committee;

(n) “**minister**” means the member of the Executive Council to whom for the time being the administration of this Act is assigned;

(n.1) “**municipal employee**” means a person who is in receipt of or entitled to any remuneration for labour or services performed for a northern municipality;

(n.2) **Repealed.** 2005, c.M-36.1, s.448.

(n.3) “**newspaper**” means a publication or local periodical that:

- (i) contains primarily items of news; and
- (ii) is distributed at least weekly in a northern municipality or area that is affected by a matter with respect to which a provision of this Act requires publication in a newspaper;

but does not include a publication intended primarily for advertising or an advertising supplement to or contained in a newspaper;

(o) “**northern hamlet**” means a northern hamlet established pursuant to an order of the minister under section 14;

(o.1) “**northern municipal trust account**” means the Northern Municipal Trust Account continued pursuant to section 287.2;

(p) “**northern municipality**” means a town, a northern village, a northern hamlet or the district;

(q) “**northern settlement**” means a northern settlement established pursuant to an order of the minister under section 14;

(r) “**northern village**” means a northern village established pursuant to an order of the minister under section 14 or a community continued as a northern village pursuant to Part XIII;

(s) “**occupant**” includes a person residing on or in land or buildings, the person entitled to its or their possession if there is no person residing on or in the land or buildings and a leaseholder;

(t) “**owner**” means a person who has any right, title, estate or interest in land or improvements other than that of a mere occupant, tenant or mortgagee;

- (u) **“parcel”** means:
 - (i) the whole or a portion of a quarter section or of a lot or block in an approved plan;
 - (ii) a number of quarter sections or of lots or blocks in an approved plan when assessed together; or
 - (iii) any unsubdivided or unsurveyed land used for a single assessment or any subdivided or surveyed land for which a plan has not been approved;
- (v) **“person”** includes:
 - (i) unincorporated local government bodies;
 - (ii) associations and organizations, whether incorporated or unincorporated;
 - (iii) partnerships;
 - (iv) churches; and
 - (v) the heirs, executors, administrators or other legal representatives of a person mentioned in subclauses (i) to (iv);
- (w) **“pipeline”** means a line of pipe, situated in, on or under a continuing strip of land or pipeline right of way and used for the transportation of petroleum, petroleum products, gas or any other products that may be designated by the minister but does not include a flowline;
- (w.1) **“population”** means population as determined in accordance with the latest census taken pursuant to the *Statistics Act* (Canada) or by any other means that the minister may direct;
- (w.2) **“premises”** means the store, office, warehouse, factory, building, enclosure, yard or any space occupied or used by a person for the purposes of a business;
- (x) **“prescribed”** means prescribed in the regulations;
- (y) **“Provincial Court”** means the Provincial Court of Saskatchewan;
- (z) **“public work”** means:
 - (i) any building or part of a building acquired, constructed or renovated for use by the department;
 - (ii) any land acquired for or connected with a building or part of building mentioned in subclause (i);
 - (iii) any matter or thing done or to be done in connection with any building or land mentioned in subclause (i) or (ii);
 - (iv) sewage, water, gas and power services and sewage treatment facilities connected with any building or land mentioned in subclause (i) or (ii); or

(v) all appointments, furnishings and equipment in, on, installed or placed in any building or land mentioned in subclause (i) or (ii), except any such appointments, furnishings and equipment that may be designated by the minister;

(aa) **Repealed.** 1984-85-86, c.68, s.3.

(bb) **“recreational subdivision”** means a subdivision of resource lands that is designated by the minister as a recreational subdivision;

(cc) **“resident”** means a person who is determined to be a resident in accordance with the rules concerning residency set out in *The Local Government Election Act*;

(dd) **“resource lands”** means lands within the meaning of *The Resource Lands Regulations* made pursuant to *The Provincial Lands Act*;

(ee) **Repealed.** 2009, c.M-28.1, s.11.

(ee.01) **“Saskatchewan Municipal Board”** means the board established pursuant to *The Municipal Board Act*;

(ee.1) **Repealed.** 2005, c.M-36.1, s.448.

(ee.2) **“school division”** means a school division within the meaning of *The Education Act, 1995*;

(ee.3) **“security”** includes a debenture, promissory note, term deposit and any other type of negotiable instrument the use of which is approved by the minister or by the Saskatchewan Municipal Board;

(ff) **“special franchise”** means every right, authority or permission to construct, maintain or operate in, under, above or through any highway, road, street, lane, public place or public water within the jurisdiction of the northern municipality, any poles, wires, pipes, conduits, buildings, erections, structures or other things:

(i) for the purposes of bridges or motor omnibus systems; or

(ii) for the purpose of conducting steam, heat, water, gas, oil, electricity or any property, substance or product capable of being transported, transmitted or conveyed for the supply of water, heat, power, transportation, telegraphic or other service;

(gg) **“spouse”** means:

(i) the legally married spouse of a person, with whom the person is cohabiting; or

(ii) a person who is cohabiting and has cohabited with another person as spouses continuously for at least two years.

c. N-5.1

NORTHERN MUNICIPALITIES

(hh) “**street**” includes all or any part of a culvert or drain or a road allowance, public highway, road, lane, bridge, place, alley, square, thoroughfare or way intended for or used by the general public for the passage of vehicles or pedestrians;

(ii) “**town**” means a town established pursuant to an order of the minister under section 14 or a community continued as a town pursuant to Part XIII.

(2) A reference in this Act to *The Northern Administration Act* is a reference to that Act as it existed on the day before the coming into force of this Act.

(3) A reference in this Act to an Act of the Parliament of Canada or to any regulations made pursuant to any such Act is a reference to the Act or regulations as amended from time to time.

(4) For the purposes of this Act and *The Local Government Election Act*, a reference to alderman is deemed to include a reference to councillor and the term “**councillor**” may be used instead of “**alderman**” for a member of a council.

(5) Any reference in a prescribed provision to land or improvements includes a reference to both land and improvements.

(6) Any reference in a prescribed provision to both land and improvements includes a reference to land or improvements.

1983, c.N-5.1, s.2; 1984-85-86, c.68, s.3;
1989-90, c.5, s.10; 1989-90, c.48, s.3; 1993, c.34,
s.3; 1993, c.55, s.182; 1993, c.T-20.1, s.6; 1995,
c.27, s.3; 1996, c.54, s.3; 1999, c.7, s.3; 2001,
c.20, s.42; 2002, c.C-11.1, s.397 and c.37, s.3;
2005, c.M-36.1, s.448; 2008, c.33, s.3; 2009
c.M-28.1, s.11.

N.S.A.D. continued

3(1) The Northern Saskatchewan Administration District is continued and is comprised of the prescribed area.

(2) This Act applies to the Northern Saskatchewan Administration District.

1983, c.N-5.1, s.3.

PART II Northern Local Government

STRUCTURE

District

4 The minister or the department may exercise the powers and perform the duties conferred or imposed on him or it in this Act inside the district and in any prescribed areas outside the district.

1983, c.N-5.1, s.4.

Northern settlements

5(1) Repealed. 1993, c.34, s.4.

(1.1) All northern settlements established by an order made pursuant to section 14 prior to the repeal of subsection 5(1) are continued.

(2) A northern settlement is not a municipal corporation.

(3) A local advisory committee elected in accordance with Part III shall act in an advisory capacity to the minister with respect to the affairs of the northern settlement.

1983, c.N-5.1, s.5; 1993, c.34, s.4.

Northern hamlets

6(1) The residents of a northern settlement, or of any area in the district that is subdivided for residential purposes other than a recreational subdivision, may apply to the minister, by petition in accordance with this Part, to have the northern settlement or area established as a northern hamlet if the northern settlement or area:

(a) has a population of 50 or more; and

(b) contains 25 or more separate dwelling units or business premises.

(2) A northern hamlet is a municipal corporation.

(3) The powers of a northern hamlet are exercisable by a council consisting of a mayor and two aldermen elected in accordance with *The Local Government Election Act*.

(4) The council of a northern hamlet may, by bylaw, increase the number of aldermen to four, but, if the bylaw is passed after April 15 in the year of a general election, the bylaw does not apply to that general election.

1983, c.N-5.1, s.6; 1984-85-86, c.68, s.4; 1993, c.34, s.5; 1995, c.27, s.4.

Northern villages

7(1) The council of a northern hamlet may apply to the minister, by petition in accordance with this Part, to have the northern hamlet established as a northern village if the northern hamlet:

(a) has a population of 100 or more; and

(b) contains 50 or more separate dwelling units or business premises.

(2) A northern village is a municipal corporation.

(3) The powers of a northern village are exercisable by a council consisting of a mayor and four councillors elected in accordance with *The Local Government Election Act*, but the council may, by bylaw:

(a) increase the number of councillors to any even number; or

(b) decrease the number of councillors to any even number that is not less than two.

c. N-5.1

NORTHERN MUNICIPALITIES

(4) If a bylaw passed pursuant to subsection (3) is passed after April 15 in the year of a general election in the northern village, the bylaw does not apply to that general election.

1983, c.N-5.1, s.7; 1984-85-86, c.68, s.5; 1995, c.27, s.5; 2002, c.37 s.4.

Towns

8(1) The council of a northern village may apply to the minister, by petition in accordance with this Part, to have the northern village established as a town where the actual resident population in the area is 500 or more.

(2) A town is a municipal corporation.

(3) Subject to subsection (4), the powers of a town are exercisable by a council consisting of a mayor and six councillors elected in accordance with *The Local Government Election Act*.

(4) The council of a town may, by bylaw:

(a) increase the number of councillors to any even number; or

(b) decrease the number of councillors to any even number that is not less than two.

(5) If a bylaw passed pursuant to subsection (4) is passed after April 15 in the year of a general election in the town, the bylaw does not apply to that general election.

(6) **Repealed.** 2002, c.37, s.5.

1983, c.N-5.1, s.8; 1983-84, c.10, s.3; 1984-85-86, c.68, s.6; 2002, c.37, s.5.

Application of Act to certain towns

8.1(1) Parts I, II and XII, clauses 130(1)(g) and (h), sections 134 and 157 and subsection 161(1) of this Act apply to the Town of La Ronge.

(2) *The Municipalities Act* applies, with any necessary modification, to the Town of La Ronge.

(3) If there is a conflict between the provisions of this Act that are applicable to the Town of La Ronge and *The Municipalities Act*, the provisions of this Act prevail.

2002, c.37, s.6; 2005, c.M-36.1, s.448.

PROCEDURE FOR ESTABLISHING NORTHERN MUNICIPALITIES

Contents of petition

9(1) Where an application by petition is required by this Act to establish a northern municipality, the petition is to be in the form required by the minister and to contain:

- (a) in the case of a petition for the formation of a northern village or a town, the signatures of at least 15 electors;
 - (b) in the case of a petition for the formation of a northern hamlet, the signatures of at least 10 electors; and
 - (c) the name and address of a person residing within the proposed northern municipality who will undertake on behalf of the petitioners all further communications with the minister respecting the petition.
- (2) Every person who signs a petition shall verify his signature by a declaration under oath.
- (3) Every petition is to be accompanied by a map or plan showing in detail the boundaries of the proposed northern municipality.

1983, c.N-5.1, s.9.

Notice of petition

10(1) On receipt of a petition, the minister shall immediately require the person mentioned in clause 9(1)(c) to:

- (a) publish in a newspaper circulating in the proposed northern municipality; and
- (b) post in at least three widely-separated places within the boundaries of the proposed northern municipality;

a notice, in the form required by the minister, stating a time, not less than 30 days from the posting and first publication of the notice, by which complaints are to be lodged with the minister against the establishment of the northern municipality.

- (2) Every complainant shall state clearly in his complaint the reasons why he is opposed to the establishment of the northern municipality.
- (3) The person mentioned in clause 9(1)(c) shall furnish proof that notices have been posted and published as required by subsection (1) by a declaration under oath.

1983, c.N-5.1, s.10.

Census

11(1) Prior to the expiration of the 30 days mentioned in subsection 10(1), the minister shall appoint a person to take a census of the actual residents of the proposed northern municipality.

- (2) Notwithstanding subsection (1), if a census was taken of the proposed northern municipality within two years of the day on which the minister receives the petition, the minister may rely on the population figures in the census.

1983, c.N-5.1, s.11.

c. N-5.1**NORTHERN MUNICIPALITIES****Public meeting**

12 Where the minister is of the opinion that a public meeting should be held to discuss a petition, he shall immediately require the person mentioned in clause 9(1)(c) to call a public meeting by:

- (a) publishing in a newspaper circulating in the proposed northern municipality; and
- (b) posting in at least three widely-separated places within the boundaries of the proposed northern municipality;

a notice, in the form required by the minister, stating the time at and place where the public meeting will be held.

1983, c.N-5.1, s.12; 1988-89, c.55, s.23.

Vote

13(1) The minister may, in his discretion, order that a vote of electors be taken on the question of the establishment of a northern municipality.

(2) When a vote is ordered pursuant to subsection (1), it is to be held in the same manner as a vote on a bylaw under *The Local Government Election Act*, and, subject to subsection (3), 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 that Act, and all forms and procedures set out in that Act apply *mutatis mutandis*.

(3) The minister may, by order, provide for the doing of anything required to be done by a council under *The Local Government Election Act* to carry out a vote in accordance with this section.

1983, c.N-5.1, s.13.

**ORDERS ESTABLISHING AND ALTERING BOUNDARIES AND
NAMES OF NORTHERN MUNICIPALITIES**

Contents of establishing order

14(1) Subject to subsection (2), where, in the opinion of the minister, a northern municipality should be established or where a vote has been held pursuant to section 13 and a majority of those voting vote in favour of the establishment of the northern municipality, the minister shall, by order:

- (a) declare the northern municipality to be established, assign to it a name and describe its boundaries;
- (b) state the day on which the order becomes effective;
- (c) fix a day, hour and place for the nomination day for the election of a council, and that day may be prior to the effective date of the order;
- (d) appoint a person to act as the returning officer at the election;
- (e) fix a day, hour and place for the first meeting of the council;
- (f) provide for any other thing the minister considers necessary to facilitate the incorporation of the northern municipality and to enable it to hold its first election and first meeting of council.

(2) An order made pursuant to subsection (1) is to be published in Part I of the Gazette, and the publication of the order is conclusive proof of the legal formation of the northern municipality in accordance with this Act.

1983, c.N-5.1, s.14; 1984-85-86, c.68, s.7; 1993, c.34, s.6; 1995, c.27, s.6.

Consequences of establishing order re northern hamlet

15 When an order establishing a northern settlement as a northern hamlet is made:

- (a) the local advisory committee of the former northern settlement continues in office as the council of the northern hamlet, and the chairman of the local advisory committee continues as the mayor of the northern hamlet, until the date specified in the order;
- (b) all minister's orders relating to the former northern settlement continue as bylaws of the northern hamlet for one year, insofar as they are not inconsistent with this Act, unless they are earlier repealed or others are made in their place;
- (c) all assessments are continued until a reassessment takes place;
- (d) all actions by or against the Crown may be continued and maintained by or against the Crown, and all rights of action by or against the Crown may be commenced by or against the northern hamlet;
- (e) all property vested in the minister and held for the benefit of the northern settlement is vested in the northern hamlet and, subject to any trusts or other conditions that may be applicable, may be dealt with by it in its own name; and
- (f) all other assets, liabilities, rights, duties, functions and obligations of the minister on behalf of the northern settlement are vested in the northern hamlet and may be dealt with by it in its own name insofar as the rights, duties, functions and obligations are not inconsistent with this Act.

1983, c.N-5.1, s.15; 1993, c.34, s.7.

Consequences of establishing order re town or northern village

16 When an order establishing a town or a northern village is made:

- (a) the council of the former northern municipality continues in office until the date specified in the order;
- (b) each official and employee of the former northern municipality continues as an official or employee of the new northern municipality with the same rights and duties until the council of the new northern municipality otherwise directs;

c. N-5.1**NORTHERN MUNICIPALITIES**

- (c) all bylaws and resolutions of the former northern municipality continue as the bylaws and resolutions of the new northern municipality, insofar as they are not inconsistent with this Act, until they are repealed or others are made in their place;
- (d) all assessments are continued until a reassessment takes place and all taxes due to the former northern municipality are deemed to be taxes due to the new northern municipality and may be collected and dealt with as if the taxes were imposed in accordance with this Act;
- (e) all rights of action and actions by or against the former northern municipality may be commenced, continued or maintained by or against the new northern municipality;
- (f) all property vested in the former northern municipality is vested in the new northern municipality and, subject to any trusts or other conditions that may be applicable, may be dealt with by it in its own name; and
- (g) all other assets, liabilities, rights, duties, functions and obligations of the former northern municipality are vested in the new northern municipality and may be dealt with by it in its own name insofar as the rights, duties, functions and obligations are not inconsistent with this Act.

1983, c.N-5.1, s.16.

Annexation**17(1) Where:**

- (a) a majority of the residents of an area in the district adjacent to a northern municipality desire annexation to the northern municipality and present a petition to that effect to the council of the northern municipality; and

- (b) the council by resolution agrees to the proposed annexation;

the minister may, by order, annex that area to the northern municipality.

(2) Where the council of a northern municipality:

- (a) requests that an area of the district adjacent to the northern municipality be annexed; and

- (b) has given every assessed owner of land in the area proposed to be annexed an opportunity to be heard at a meeting of the council by:

- (i) serving a notice of the meeting on each such owner personally or by sending it to him by registered mail to his last known address; and

- (ii) publishing a copy of the notice of the meeting in a newspaper circulating in the district and the northern municipality;

at least 30 days prior to the date set for the meeting of the council;

the minister may, by order, annex the area described in clause (a) to the northern municipality.

1983, c.N-5.1, s.17.

Annexation

17.1(1) Where a majority of the residents of an area in the district adjacent to a northern settlement desire annexation to the northern settlement and present a petition to that effect to the minister, the minister may, by order, annex that area to the northern settlement.

(2) Where the minister determines that an area of the district adjacent to a northern settlement should be annexed to a northern settlement, the minister may, by order, annex that area to the northern settlement if every assessed owner of land in the area proposed to be annexed has been given an opportunity to be heard at a public meeting by, at least 30 days prior to the meeting:

- (a) serving a notice of the meeting on each owner personally or by sending it to the owner by registered mail to the owner's last known address; and
- (b) publishing a copy of the notice of the meeting in a newspaper circulating in the district and northern settlement.

1993, c.34, s.8.

Alteration of boundaries

18 Where it is shown to the satisfaction of the minister that the boundaries of a northern municipality, other than the district, or a northern settlement ought to be altered, the minister may, by order:

- (a) in the case of a northern municipality other than the district, alter the area of the northern municipality after consulting with the council of the northern municipality; and
- (b) in the case of a northern settlement, alter the area of the northern settlement.

2001, c.24, s.3.

Contents of annexation or alteration orders

19(1) An order made pursuant to section 17, 17.1 or 18 is to be published in Part I of the Gazette and takes effect on the date and on any terms and conditions that may be set out in the order, including, without limiting the generality of the foregoing, any provisions respecting:

- (a) assessment;
- (b) taxation;
- (c) total or partial exemption from taxation;
- (d) construction of local improvements;
- (e) adjustment of liabilities; and
- (f) all other matters affecting the common interests of the northern municipality and the district or the northern settlement and the district, or arising out of or in connection with the annexation or alteration of the boundaries of the northern municipality or northern settlement;

c. N-5.1**NORTHERN MUNICIPALITIES**

- (2) When making an order pursuant to section 17, 17.1 or 18, the minister shall:
- (a) describe the effect of the alteration on the boundaries of the northern municipality or northern settlement; and
 - (b) describe the new boundaries of the northern municipality or northern settlement.
- (3) On and from the effective date of an order made pursuant to section 17, 17.1 or 18, each description of the boundaries of the northern municipality or northern settlement contained in all previous orders is repealed, and the description of the boundaries in the most recent order is conclusively deemed to be the legal description of the boundaries of the northern municipality or northern settlement.

1983, c.N-5.1, s.19; 1993, c.34, s.10; 2001, c.24, s.4.

Consequences of removal from district

20 When a portion of the district is removed from the district by the establishment of a northern village or by the annexation of an area of the district to a northern village or a town:

- (a) the minister shall forward to the northern municipality a statement of all unpaid taxes due at the time of its formation in the area affected, and all such taxes are deemed to be due to the northern municipality to which they are transferred;
- (b) proceedings for the collection of arrears of taxes due in respect of lands subject to tax enforcement action are to be continued until completed by the minister; and
- (c) the minister shall transfer to the northern municipality any assets held in or receivable by the northern municipal trust account that are derived from sources of revenue inside that portion of the district.

1983, c.N-5.1, s.20; 2009, c.M-28.1, s.11.

Reversion of status

21(1) Where the conditions of incorporation with respect to a northern municipality set out in this Part no longer exist, the minister may, by order:

- (a) disorganize a northern hamlet and revert its status to that of a northern settlement;
- (b) disorganize a northern village and revert its status to that of a northern hamlet;
- (c) notwithstanding *The Municipalities Act*, disorganize a town and revert its status to that of a northern village.

(2) Where a council submits a request to the minister or where there has been a failure to elect a council:

- (a) the minister shall cause a notice to be published and posted in any form and manner that he considers appropriate, stating a time, not less than four weeks from the first publication of the notice, by which complaints are to be lodged with the minister against the dissolution of the northern municipality, and every objection is to clearly state the reasons for the objection;
- (b) where a complaint against the dissolution of the northern municipality is lodged with the minister within the time set forth in the notice mentioned in clause (a), the minister may order that a vote be taken in the northern municipality on the question of the dissolution of the northern municipality and section 13 applies *mutatis mutandis* to the taking of the vote; and
- (c) the minister shall consider the result of the vote mentioned in clause (b), but it is not binding on him, and the minister may, by order, disorganize a northern municipality, and revert its status to that of any other northern municipality.

(3) An order made pursuant to subsection (1) or (2) is to be published in Part I of the Gazette and is to contain:

- (a) the date fixed for the expiry of the term of office of the council of the northern municipality whose status is being reverted;
- (b) in the case of a northern municipality that is reverted to the status of:
 - (i) a northern village or a northern hamlet:
 - (A) the date, hour and place fixed for the election of the new council and for the first meeting of the new council; and
 - (B) the new council's first term of office;
 - (ii) a northern settlement, the date, hour and place fixed for a public meeting to elect a local advisory committee and its first term of office;

which day may be prior to the effective date of the order; and

- (c) the name of the person appointed to act as the returning officer at the election.

(4) Where the status of a northern municipality is reverted pursuant to subsection (1) or (2), the election of a new council or local advisory committee is to be held in accordance with this Part.

(5) An order reverting the status of a northern municipality may appoint one or more persons to adjust and settle the assets and liabilities of the northern municipality and, if any such appointments are made, is to specify the remuneration payable to them.

(6) Subject to the other provisions of this Act and to any directions that may be specified in a reversion order, the persons appointed pursuant to subsection (5) shall sell, dispose of and convert into money sufficient assets of the northern municipality to liquidate its liabilities and to pay their own remuneration as fixed by the order, and shall dispose of any remaining assets as directed by the minister.

(7) Where there are insufficient realizable assets to satisfy the liabilities of the northern municipality and the remuneration of the persons appointed pursuant to subsection (5), the persons may, in the same manner as the minister is authorized to do by this Act, assess, levy, collect and enforce payment of any sum that may be required to satisfy the indebtedness and all associated expenses, including their remuneration.

1983, c.N-5.1, s.21; 1984-85-86, c.68, s.8; 2005, c.M-36.1, s.448.

Consequences of reversion order

22(1) When an order reverting the status of a northern village to a northern hamlet or reverting the status of a town to a northern village is made:

- (a) the council of the former northern municipality continues in office until the date specified in the order;
- (b) each official and employee of the former northern municipality continues as an official or employee of the new northern municipality with the same rights and duties until the council of the new northern municipality otherwise directs;
- (c) all bylaws and resolutions of the former northern municipality continue as the bylaws and resolutions of the new northern municipality, insofar as they are not inconsistent with this Act, until they are repealed or others are made in their place;
- (d) all assessments are continued until a reassessment takes place and all taxes due to the former northern municipality are deemed to be taxes due to the new northern municipality and may be collected and dealt with as if the taxes were imposed in accordance with this Act;
- (e) all rights of action and actions by or against the former northern municipality may be commenced, continued or maintained by or against the new northern municipality;
- (f) all property vested in the former northern municipality is vested in the new northern municipality and, subject to any trusts or other conditions that may be applicable, may be dealt with by it in its own name; and
- (g) all other assets, liabilities, rights, duties, functions and obligations of the former northern municipality are vested in the new northern municipality and may be dealt with by it in its own name, insofar as the rights, duties, functions and obligations are not inconsistent with this Act.

(2) When an order reverting the status of a northern hamlet to a northern settlement is made:

- (a) each official and employee of the northern hamlet continues as an official or employee of the northern hamlet until the effective date of the order, at which time the office of each such official and employee ceases to exist;
- (b) all bylaws and resolutions of the northern hamlet cease to exist on the effective date of the order;
- (c) all rights of action and actions by or against the northern hamlet may be commenced, continued or maintained by or against the minister on behalf of the district;
- (d) all property vested in the northern hamlet is vested in the minister on behalf of the district and, subject to any trusts or other conditions that may be applicable, may be dealt with by the minister for the benefit of the northern settlement in accordance with this Act; and
- (e) all other assets, liabilities, rights, duties, functions and obligations of the northern hamlet are vested in the minister on behalf of the district and may be dealt with by the minister for the benefit of the northern settlement in accordance with this Act.

1983, c.N-5.1, s.22.

Dissolution of northern settlement

22.1(1) The minister shall issue an order dissolving a northern settlement if:

- (a) the population of the northern settlement is less than 30;
 - (b) the local advisory committee of the northern settlement, by resolution, requests that the northern settlement be dissolved; or
 - (c) there is a failure to elect a local advisory committee.
- (2) An order made pursuant to subsection (1) is to provide that the area that has ceased to be a northern settlement is part of the district.
- (3) On the dissolution of a northern settlement, the assets and liabilities of the northern settlement become assets and liabilities of the district.
- (4) On the dissolution of a northern settlement:
- (a) the members of the local advisory committee and all employees of the northern settlement cease to have any authority;
 - (b) all taxes and revenues due to the northern settlement are deemed to be taxes and revenues due to the district;
 - (c) all rights of action and actions by or against the northern settlement may be commenced, continued or maintained by or against the minister;

c. N-5.1**NORTHERN MUNICIPALITIES**

(d) all lands and improvements vested in the minister on behalf of the northern settlement are vested in the minister on behalf of the district, and subject to any trusts or other conditions that may be applicable, may be dealt with by the minister in his or her own name; and

(e) all other assets, liabilities, rights, duties, functions and obligations of the minister on behalf of the northern settlement are vested in the minister on behalf of the district, and may be dealt with by the minister in his or her own name.

1995, c.27, s.7.

Change of name

23(1) At the request of a northern settlement or a northern municipality, other than the district, the minister may alter the name of the northern settlement or northern municipality and, in that case:

- (a) notice of the alteration is to be published in Part I of the Gazette; and
- (b) in the case of a northern municipality, any seal formerly used by the northern municipality continues to be the seal of the northern municipality until changed by the council.

(2) A change in the name of a northern settlement or a northern municipality made in accordance with this section does not affect any obligation, right, action or property incurred, established, taken or acquired prior to the change.

1993, c.34, s.11.

PART III**Elections in Northern Municipalities**

24 to 26 Repealed. 1984-85-86, c.68, s.9.

ELECTION PROCEDURES**Northern settlements**

27(1) The electors residing within the boundaries of each northern settlement shall elect, from their number, a chairman and the number of members determined in accordance with subsection (3) to constitute a local advisory committee:

- (a) in the case of a first general election, at the public meeting named in the minister's order establishing the northern settlement; and
- (b) in the case of a subsequent general election, at a public meeting held on one of:
 - (i) the second last Wednesday in September;
 - (ii) the last Wednesday in September; or
 - (iii) the first Wednesday in October;

that is designated by a majority vote of the local advisory committee and publicized in accordance with subsection (2).

(2) On or before the August 31 prior to the day on which a subsequent general election is to be held, a local advisory committee shall cause a notice of the day designated for the purposes of clause (1)(b) to be:

- (a) published in a newspaper circulating in the northern settlement; and
 - (b) posted in at least three widely-separated places within the boundaries of the northern settlement.
- (3) At each public meeting, the electors shall determine one of two or four as the number of members constituting the local advisory committee.
- (4) Subject to the terms of the minister's order establishing a northern settlement, the term of office of the chairman and each member of a local advisory committee commences at the first meeting of the committee following the general election and, unless their offices are sooner vacated, continues until the first meeting of the local advisory committee following the next general election.

1983, c.N-5.1, s.27; 1984-85-86, c.68, s.10.

Qualifications of candidates

28 A person is qualified to be nominated as a candidate for chairman or member of the local advisory committee in a northern settlement if he:

- (a) is at least 18 years of age, is a Canadian citizen and has resided in the northern settlement for at least six months immediately preceding the day of the election; and
- (b) is not disqualified pursuant to this or any other Act.

1984-85-86, c.68, s.11.

Disqualification of candidates

28.1(1) A judge of a court is not qualified to be nominated or elected or to hold office as a member of a local advisory committee.

- (2) No person is disqualified from being nominated, elected or holding office as a member of a local advisory committee by reason of his having an interest in a contract with the northern settlement.
- (3) An employee of the minister on behalf of a northern settlement may seek nomination and election if he has first obtained a leave of absence in accordance with subsection 80(1) of *The Labour Standards Act*.
- (4) Notwithstanding subsection 80(2) of *The Labour Standards Act*, an employee described in subsection (3) who is elected is deemed to have resigned from his position of employment on the day before the day on which he is declared elected unless for any reason the results of the election are overturned.

1984-85-86, c.68, s.11.

PART IV

Vacancies on Councils and Local Advisory Committees**Disqualification**

29(1) If, after he is elected, a member of a council or local advisory committee:

- (a) is not qualified pursuant to this or any other Act to be nominated or elected or hold office as a member of a council or local advisory committee;
- (b) absents himself from all meetings of the council or local advisory committee for three consecutive months without authorization by resolution of the council or local advisory committee, during which period at least two meetings have been held; or
- (c) ceases to reside in the northern municipality;

his seat on the council or local advisory committee becomes vacant.

(2) Where it is alleged that a person who is duly elected as a member of a council or local advisory committee was not validly elected or since his election has become disqualified from holding office as a member, his office nevertheless is not vacated and he is not prevented from voting or acting as a member of the council or local advisory committee unless and until:

- (a) he resigns;
- (b) he files a disclaimer pursuant to *The Controverted Municipal Elections Act*; or
- (c) a judge holds that he was not validly elected or that since his election he has become disqualified from holding office as a member.

1984-85-86, c.68, s.12; 1989-90, c.48, s.4.

Resignation

30(1) A member of a council or local advisory committee may resign his seat by delivering a written notice to the clerk of the northern municipality or, in the case of a member of a local advisory committee, the minister, and the resignation takes effect and his seat on the council or local advisory committee becomes vacant on the later of:

- (a) the receipt of the notice by the clerk or minister; or
- (b) any future date specified in the notice.

(2) The clerk or minister shall bring to the attention of the council or local advisory committee at its next meeting every notice of resignation submitted pursuant to subsection (1).

1984-85-86, c.68, s.12.

Vacancies

31(1) If a vacancy arises in the office of mayor of a northern municipality or chairman of a local advisory committee, the council or local advisory committee shall, at its next meeting, appoint an alderman or member of the committee to act as mayor or chairman until a by-election is held, but a vacancy on the council or local advisory committee is deemed not to have occurred by reason of the appointment.

(2) If a by-election is held and a person is elected as mayor or chairman, the member who had been appointed as mayor or chairman shall resume his office as alderman or member if the term of his office has not expired.

(3) If all the seats on a council or local advisory committee become vacant for any reason, the minister may, by order, appoint a person to act as official administrator of the northern municipality who, on his appointment, has all the powers and duties of the council or local advisory committee, including the power to hold an election for the purpose of filling all vacant seats then existing on the council or local advisory committee.

1984-85-86, c.68, s.12.

PART V Conflict of Interests

Interpretation

32 In this Part:

(a) **“controlling interest”** means an interest that a person has in a corporation if he beneficially owns, directly or indirectly, or exercises control or direction over shares of the corporation carrying more than 25% of the voting rights attached to all issued shares of the corporation;

(b) **“pecuniary interest”** means an interest that a member of a council or a local advisory committee has in any matter if:

(i) he or his agent, partner, spouse, parent or child has a controlling interest in, or is a senior officer of, a corporation that could make a financial profit from or be adversely affected financially by a decision of the council or local advisory committee; or

(ii) he or his spouse, parent or child could make a financial profit from or be adversely affected financially by a decision of the council or local advisory committee;

but does not include a pecuniary interest in any matter that a member may have:

(iii) as an elector;

(iv) as a user of any public utility service supplied to him by the northern municipality in the same manner and subject to the same conditions that are applicable to other persons;

(v) by reason of his being entitled to receive, on terms common to other persons, any service or commodity or any subsidy, loan or other benefit offered by the northern municipality;

(vi) by reason of his purchasing or owning a security of the northern municipality;

(vii) by reason of his having made a deposit with the northern municipality the whole or part of which is or may be returnable to him in the same manner as such a deposit is or may be returnable to other persons;

(viii) by reason of his having an interest in any land or buildings affected by a local improvement;

(ix) by reason of his being a member of a board, commission or other body as an appointee of the council or local advisory committee;

(x) as the publisher of a newspaper who publishes advertisements for or on behalf of the northern municipality in that newspaper, as long as only the regular advertising rate is charged and the advertisement before council for consideration is for a notice or other matter required by statute or regulation to be published in a newspaper;

(xi) as a result of receiving an allowance for attendance at meetings or any other allowances, honoraria, remuneration, salary or benefit to which he may be entitled by reason of his being a member of the council or local advisory committee or a member of a volunteer municipal service agency; or

(xii) by reason of his being a shareholder of a co-operative or credit union that carries on business with the northern municipality;

(c) “**senior officer**” means the chairman or vice-chairman of the board of directors, the president, any vice-president, the secretary, the treasurer or the general manager of a corporation or any other person who performs functions for the corporation similar to those normally performed by a person occupying any such office.

1984-85-86, c.68, s.13; 1993, c.34, s.12.

MEMBERS OF COUNCILS AND LOCAL ADVISORY COMMITTEES

Disclosure of land holdings

33(1) This section applies only to those northern municipalities in which the council has, bylaw, provided that this section is applicable.

(2) At the first meeting attended by a member of a council after his election, the clerk shall provide to the member a form prescribed by the minister for the listing of all land and buildings owned by the member.

(3) Every member of a council shall complete the form mentioned in subsection (2) by listing all land and buildings that are owned by him, his spouse or a corporation incorporated or continued pursuant to *The Business Corporations Act* of which he or his spouse is a director or senior officer or in which he or his spouse has a controlling interest and that is located in the northern municipality or within the area extending 16 kilometres beyond the boundaries of the northern municipality, and shall file the completed form with the office of the clerk within 30 days after receipt of the form.

(4) Every member of a council shall notify the clerk within 30 days of any disposal or acquisition of land and buildings described in subsection (3).

(4.1) Contravention of any requirement of subsection (3) or (4) is an offence.

(5) The clerk shall maintain a register in which he shall enter the information furnished to him pursuant to subsection (3) or (4) and the name of the person to whom the information relates.

(6) When a judge convicts a member of a council of a contravention of subsection (3) or (4) and finds that the contravention was not made through inadvertence or by reason of an honest mistake:

- (a) the judge shall declare the seat of the member of council vacant;
- (b) the judge may disqualify the member from holding office in any municipality for not more than three years after the conviction.

(7) When a judge convicts a person of a contravention of subsection (3) or (4), the clerk of the court shall immediately send a copy of the judgment to the clerk of the northern municipality and he shall lay the copy before the council at its next meeting.

1984-85-86, c.68, s.13; 1989-90, c.48, s.5; 1993, c.34, s.13.

Declaration of pecuniary interest

34(1) When a member of a council or local advisory committee has a pecuniary interest in any matter in which the council or local advisory committee, or a committee, board, association, commission or other organization established pursuant to this Act by the council, is concerned and is present at a meeting of the council, committee, board, association, commission or other organization at which the matter is considered, he shall:

- (a) when the matter arises, disclose that he has a pecuniary interest; and
- (b) leave the meeting while the matter is under discussion.

(1.1) Notwithstanding subsection (1), where the matter being considered with respect to which a member has a pecuniary interest is solely the payment of an account for which an expenditure has previously been approved by council and the payment is an amount that is not greater than the amount previously approved, the member shall still disclose that he or she has a pecuniary interest and refrain from participating in the decision but need not leave the meeting while the matter is under discussion.

(2) No member of a council or local advisory committee shall attempt in any way, whether before, during or after the meeting, to influence the voting on any question involving a matter in which he has a pecuniary interest.

(3) The clerk or other person charged with the responsibility of keeping the minutes of the meeting of the council, committee, board, association, commission or other organization shall record in the minutes every declaration of a pecuniary interest and the fact that a member leaves the meeting after declaring a pecuniary interest.

(4) Any elector may apply to a judge for a determination of the question of whether a person has contravened this section within three years after the commission of the alleged offence and in his application shall state the grounds on which he alleges that a contravention of this section has been committed.

(5) If the judge determines that a person has contravened this section and the contravention has resulted in personal financial gain, he may require the person to make restitution and, if he finds that the contravention was not made through inadvertence or by reason of an honest mistake, the judge:

- (a) shall, in the case of a member, declare the seat of the member vacant; and
- (b) may:
 - (i) disqualify the person from holding office in any municipality for not more than three years after the determination;
 - (ii) award costs of the application to or against any party to it and may fix the amount of costs or order them to be taxed by the clerk of the court.

(6) An appeal lies from any order made pursuant to subsection (5) to the Court of Appeal, and the Court of Appeal may give any judgment that ought to have been pronounced, in which case its decision is final, or may grant a new trial for the purpose of taking evidence or additional evidence and may remit the case to the trial judge or another judge and, subject to any direction of the Court of Appeal, the case is to be proceeded with as if there had been no appeal.

1984-85-86, c.68, s.13; 1993, c.34, s.14.

Declaration that bylaw or resolution is void

35(1) Subject to subsection (2), when a contravention of section 34 occurs at a meeting of a council or at a meeting of another body to which section 34 applies, the proceedings related to the matter are not invalidated, but the council or other body may, within three years after the day on which a bylaw or resolution was passed or a decision was made, declare the bylaw, resolution or decision to be void.

(2) Subsection (1) does not apply to a Development Appeals Board or a Planning Commission.

1993, c.34, s.15.

Loss of quorum

36(1) Any member of a council or local advisory committee who declares a pecuniary interest pursuant to section 34 is not to be counted for the purpose of determining whether a quorum of the council or local advisory committee is present when the question or matter is put to a vote.

(2) Where the number of members declaring a pecuniary interest on a matter under section 34 results in a loss of quorum at a meeting with respect to the question or matter, the remaining number of members is deemed to be a quorum for that question or matter, unless that number is less than two.

NORTHERN MUNICIPALITIES

c. N-5.1

(3) When all, or all but one, of the members of a council or local advisory committee have declared a pecuniary interest in a matter under section 34, the council or local advisory committee may, by resolution, apply to a judge *ex parte* for an order authorizing the council or local advisory committee to give consideration to, discuss and vote on that question or matter.

(4) The judge may, on an application brought under subsection (3), by order, declare that section 34 does not apply to the council or local advisory committee in respect of the question or matter in relation to which the application is brought, and the council or local advisory committee may then give consideration to, discuss and vote on the question or matter as if none of the members had any pecuniary interest in the question or matter, subject to any conditions and directions that the judge may state in the order.

1983, c.N-5.1, s.36; 1984-85-86, c.68, s.15.

Conflict of interest

36.01 In addition to the rules and procedures set out in sections 33 to 36, a council may, by bylaw, establish any conflict of interest rules and procedures for its members that the council considers appropriate.

2001, c.24, s.5.

EMPLOYEES

Disclosure of holdings

36.1(1) This section applies to any northern municipality in which the council has, by bylaw, provided that this section applies.

(2) Every:

- (a) clerk, assessor and solicitor;
- (b) municipal employee that may be designated by a council;
- (c) employee of a board, association, commission or other organization established pursuant to this Act by a council that may be designated by the council;
- (d) person appointed by a council as a member of a municipal planning commission or district planning commission within the meaning of *The Planning and Development Act, 2007*; and
- (e) person appointed by a council as a member of any board, association, commission or other organization established pursuant to this Act by a council that may be designated by the council;

shall, before entering the duties of his office, furnish the clerk with a list, on a form prescribed by the minister, of all land and buildings that are owned by him, his spouse or a corporation incorporated or continued pursuant to *The Business Corporations Act* of which he or his spouse is a director or senior officer or in which he or his spouse has a controlling interest and that is located in the northern municipality or within the area extending 16 kilometres beyond the boundaries of the northern municipality, and shall file the completed form with the office of the clerk within 30 days after receipt of the form.

c. N-5.1**NORTHERN MUNICIPALITIES**

(3) Every person mentioned in subsection (2) shall notify the clerk within 30 days of any disposal or acquisition of land and buildings described in that subsection.

(4) The clerk shall maintain a register in which he shall enter the information furnished to him pursuant to subsection (2) or (3) and the name of the person to whom the information relates.

1985-85, c.68, s.16; 1989-90, c.48, s.6; 2007,
c.P-13.2, s.258.

Solicitor and auditor

36.2(1) No council shall:

- (a) retain or employ as a solicitor;
- (b) appoint as an auditor;

a person who, at the time of his appointment, retention or employment or during the preceding year:

- (c) is or was a member of the council;
 - (d) in the case of a person who is appointed as an auditor, is or was an employee of the northern municipality in any other capacity; or
 - (e) has or had, directly or indirectly, alone or with another person, any share or interest in any contract with the northern municipality except as solicitor or auditor, as the case may be.
- (2) For the purposes of subsection (1), “**contract**” does not include:
- (a) receipt of any public utility service supplied to him by the northern municipality in the same manner and subject to the same conditions that are applicable to other persons;
 - (b) receipt, on terms common to other persons, of any service or commodity or any subsidy, loan or other benefit offered by the northern municipality;
 - (c) purchasing or owning a security of the northern municipality;
 - (d) making a deposit with the northern municipality the whole or part of which is or may be returnable to him in the same manner as such a deposit is or may be returnable to other persons;
 - (e) having an interest in any land or buildings affected by a local improvement;
 - (f) being a shareholder of a co-operative or credit union that carries on business with the northern municipality;
 - (g) receipt, on terms common to other persons, of any residential building lot or contract for the sale or lease of land from the northern municipality for residential purposes.

(3) Any solicitor or auditor who acquires any share or interest in a contract described in clause (1)(f) during his term of office may be immediately dismissed.

1984-85-86, c.68, s.16.

PART VI
**Procedural Provisions respecting
 Councils and Local Advisory Committees**

LOCAL ADVISORY COMMITTEES

Chairman and deputy chairman

37(1) The chairman of a local advisory committee shall:

- (a) be vigilant and active in causing the laws governing the northern settlement to be duly executed and obeyed; and
 - (b) communicate to the local advisory committee and the minister all information, and recommend any measures, that may tend to the betterment of the finances and welfare of the northern settlement and its inhabitants.
- (2) The chairman shall preside at all meetings of the local advisory committee and shall preserve order and enforce the rules of the local advisory committee.
- (3) The chairman may leave the chair for the purpose of taking part in the debate or for any other reason and, in that case, he shall call on the deputy chairman or, in the absence of the deputy chairman, on a member to take his place until he resumes the chair.
- (4) At its first meeting, or as soon thereafter as is conveniently possible, and whenever the office becomes vacant, the local advisory committee shall appoint a member as deputy chairman who shall hold office for a term of at least one month, or for any longer period that the local advisory committee may decide, and until his successor is appointed.
- (5) If the chairman for any reason is unable to perform the duties of his office, the deputy chairman has all the powers of the chairman during the inability.
- (6) If the deputy chairman for any reason is unable to perform the duties of his office, the local advisory committee may appoint a member to act in the place of the deputy chairman during the inability.

1984-85-86, c.68, s.17.

Petty cash fund

38 A local advisory committee may administer a petty cash fund, not to exceed the amount determined by the minister, to pay for local administration costs of the northern settlement.

1984-85-86, c.68, s.17.

Remuneration

- 39(1)** Each member of a local advisory committee is to receive remuneration for his services from the northern municipal trust account as provided by the minister.
- (2) The minister may provide that a specific proportion, not exceeding one third of the total remuneration paid pursuant to this section to a member of a local advisory committee in each year, is to be designated as having been paid in respect of general expenses incurred by him incidental to the discharge of his duties.

1984-85-86, c.68, s.17; 2009, c.M-28.1, s.11.

COUNCILS

Oaths of office

40 Every member of a council shall, before entering the duties of his office, take an oath in the form required by the minister and shall deposit it immediately with the clerk.

1984-85-86, c.68, s.17.

Remuneration

41(1) Each member of a council is to be paid any remuneration that may be fixed by the council.

(2) In addition to any remuneration payable pursuant to subsection (1), a council may provide for the payment of remuneration on an annual, monthly, daily or other basis to a member of council who:

- (a) is the deputy mayor;
- (b) is appointed to a board or commission that is under the jurisdiction of the council, the remuneration of which is fixed by the council for members of the board or commission;
- (c) is appointed as a sinking fund trustee, the remuneration of which is fixed by council for sinking fund trustees; or
- (d) is a member of the board of revision.

(3) The bylaw or resolution fixing the amount of the remuneration to be paid to the members of council may fix the terms and conditions of their attendance at meetings of the council and committees of council and of their performance of additional duties as specified in subsection (2).

(4) The council may pay a member:

- (a) a reasonable daily remuneration to be fixed by the council for attending on any business of the northern municipality that is entrusted or delegated to him by the council and that is not a part of his regular duties as a member;
- (b) a reasonable daily allowance or reimbursement for travel, food, lodging and any other out-of-pocket expenses incurred by a member while necessarily absent from the northern municipality on any business of the northern municipality that is entrusted or delegated to him by the council.

(5) The council may provide that a specific proportion, not exceeding one third of the total remuneration paid under this section to a member of a council in each year, is to be designated as having been paid in respect of general expenses incurred by him, incidental to the discharge of his duties.

(5.1) With respect to expenses that are incidental to the discharge of a member's duties, a council may, by bylaw or resolution and subject to any limits, terms or conditions set out in the bylaw or resolution:

- (a) reimburse the member for the actual expenses incurred by the member; or
- (b) provide the member with an amount calculated in accordance with a specified rate that reasonably reflects the actual expenses that the member will incur.

(6) A council may appoint an independent review board to review and make recommendations to the council with respect to the remuneration paid to members of council and may pay the costs of the board.

1984-85-86, c.68, s.17; 1986,c.5, s.9; 1998. c.28, s.3.

Mayor and deputy mayor

42(1) The mayor of a northern municipality shall:

- (a) be vigilant and active in causing the laws governing the northern municipality to be duly executed and obeyed;
- (b) oversee the conduct of all municipal employees;
- (c) cause all negligence, carelessness and violation of duty to be duly prosecuted or otherwise dealt with and punished as far as it is in his power to do so; and
- (d) communicate to the council all information, and recommend any measures, that may tend to the improvement of the finances and welfare of the northern municipality and its inhabitants.

(2) The mayor shall preside at all meetings of the council and shall preserve order and enforce the rules of the council.

(3) The mayor may leave the chair for the purpose of taking part in debate or for any other reason and, in that case, he shall call on the deputy mayor or, in the absence of the deputy mayor, on an alderman to take his place until he resumes the chair.

(4) At its first meeting, or as soon as is conveniently possible, and whenever the office becomes vacant, the council shall appoint an alderman as deputy mayor who shall hold office for a term of at least one month, or for any longer period that the council may decide, and until his successor is appointed.

(5) If the mayor for any reason is unable to perform the duties of his office, the deputy mayor has all the powers of the mayor during the inability.

(6) If the deputy mayor for any reason is unable to perform the duties of his office, the council may appoint an alderman to act in the place of the deputy mayor during the inability.

(7) The member of council presiding at a meeting of council or a committee of council may administer an oath to any person concerning any account or other matter submitted to or being dealt with by the council or committee.

1984-85-86, c.68, s.17.

MEETINGS

Quorum and location

43(1) A majority of the whole council or local advisory committee is necessary to form a quorum and no business is to be transacted unless there is a quorum.

(2) Every meeting of a council or local advisory committee is to be held within the boundaries of the northern municipality.

1984-85-86, c.68, s.17.

Number re local advisory committees

44 A local advisory committee shall hold the number of meetings in each year that are required by the minister.

1984-85-86, c.68, s.17.

First meeting and regular meetings

45(1) The first meeting of a council or local advisory committee following a general election is to be held within 14 days after the election is held.

(2) The clerk of the northern municipality or the chairman of the local advisory committee shall provide written notice of the time, date and place of the first meeting of the council or local advisory committee to all members at least 24 hours prior to the meeting in the manner described in subsections 46(2) and (3), but all subsequent regular meetings are to be held on any days that the council or local advisory committee may determine.

1984-85-86, c.68, s.17.

Special meetings

46(1) The clerk of the northern municipality or chairman of the local advisory committee shall call a special meeting of the council or local advisory committee whenever requested to do so in writing by the mayor or by a majority of the members of the council or local advisory committee.

(2) Subject to subsections (3) and (4), when a special meeting of a council or local advisory committee is to be held, the clerk or the chairman shall provide written notice of the time, date and place of the meeting to all members of the council or local advisory committee at least 24 hours prior to the meeting and, in general terms, of the business to be transacted at the meeting, and the notice may be delivered personally or left at the usual place of business or residence of the members.

(3) The mayor or chairman may call a special meeting of the council or local advisory committee on any shorter notice, either verbal or written, that he considers sufficient, if all members of the council or local advisory committee give their consent in writing to the notice before the commencement of the meeting.

(4) No business other than that stated in the notice is to be transacted at a special meeting of the council or local advisory committee unless all members are present, in which case, by unanimous consent, any other business may be transacted.

1984-85-86, c.68, s.17.

Open meetings

47(1) Every council and local advisory committee shall hold its regular and special meetings openly and no person is to be excluded except for improper conduct.

(2) The person presiding at a meeting of a council or local advisory committee may cause to be expelled and excluded any person who is guilty of improper conduct at the meeting.

1984-85-86, c.68, s.17.

Public meetings

47.1(1) When authorized by a resolution of the council or local advisory committee, the mayor or chairman may call a public meeting of the electors for the discussion of any municipal matter.

(2) If a petition, signed by not less than 15 or, in the case of a northern settlement, 10 electors or the number of electors equivalent to 5% of the population, as shown by the latest census of the northern municipality, is presented to the mayor or chairman requesting that a public meeting of the electors be called for the discussion of any municipal matter mentioned in the petition, the mayor or chairman shall, within 20 days of its presentation, by public notice conspicuously posted in at least three widely-separated places in the northern municipality, call a public meeting.

(3) The clerk of the northern municipality or the chairman of the local advisory committee shall determine the sufficiency of any petition submitted pursuant to subsection (2) and his determination is final.

1984-85-86, c.68, s.17.

Procedure

47.2(1) The mayor or chairman shall submit to the council or local advisory committee every question on a motion of a member.

(2) A seconder for a motion is not required:

(a) in a northern village, northern hamlet or northern settlement; or

(b) in a town in which the rules made by the council pursuant to subsection (7) do not require a seconder.

(3) At every meeting of a council or local advisory committee, all members present shall vote on all questions, unless disqualified from doing so pursuant to subsection 34(1).

(4) Any question on which there is an equality of votes is deemed to be decided in the negative.

(5) At every meeting of a council or local advisory committee all questions are to be decided by the majority of the votes.

c. N-5.1**NORTHERN MUNICIPALITIES**

(6) No act or proceeding of a council or local advisory committee that is adopted at any meeting at which a quorum is not present is valid.

(7) A council or local advisory committee may make rules not contrary to law for governing its proceedings, calling meetings, the conduct of its members and generally for the transaction of its business.

1984-85-86, c.68, s.17.

PETITIONS AND QUESTIONS**Petitions to council**

47.3(1) Any person may submit a petition to a council on any matter within the jurisdiction of the council by delivering it to the clerk.

(2) **Repealed.** 1995, c.27, s.8.

(3) A council shall cause every petition received by it to be read at the next meeting of the council but, if a copy of the petition has been provided to every member of the council, it is not necessary to read it aloud.

(4) Every person entitled to be heard before the council or any of its committees may be heard in person or through any other person acting on his behalf.

(5) The council shall consider, but is not bound by, any petition submitted to it.

1984-85-86, c.68, s.17.

47.31 Repealed. 1996, c.54, s.4.

47.32 Repealed. 1996, c.54, s.4.

Submission of questions to electors

47.4(1) A council may submit to a vote of the electors any question on any matter within the jurisdiction of the council.

(2) When a council submits a question to a vote of the electors, the council is not bound by the result of the vote.

1984-85-86, c.68, s.17.

COMMITTEES AND BOARDS, ETC.**Committees of council**

47.5(1) A council may appoint standing or special committees consisting of one or more of its members and may delegate to any such committees:

- (a) any matter it considers necessary for consideration or inquiry; and
- (b) any of the duties and powers conferred by this Act on a council, except the power:
 - (i) to borrow money;
 - (ii) to pass a bylaw; or
 - (iii) to enter into a contract.

- (2) Each committee to which any duty or power is delegated by a council may exercise or perform the duty or power in the same manner and with the same effect as if it were exercised or performed by the council.
- (3) If a majority of the members of a committee present at a meeting of the committee is of the opinion that it is in the public interest to hold all or any part of a committee meeting in private, the committee may exclude any person from the whole or any part of the meeting, but no bylaw or resolution may be passed at any such meeting.
- (4) Each committee shall render an account of its proceedings and decisions by reporting to the council, either in writing or by an oral statement made by the chairman of the committee or a member of the committee authorized by the committee to make its report, at any time that may be required by the council.
- (5) No report or order of a committee, except an order authorized by a bylaw or resolution of the council, has any effect unless it is adopted by the council at a regular or special meeting.
- (6) The mayor is *ex officio* a member of each committee of a council.

1984-85-86, c.68, s.17.

Boards, associations, commissions, etc.

- 47.6(1)** A council may, by bylaw, provide for the appointment of any board, association, commission or other organization that it considers desirable for the purpose of managing and operating or advising in the management and operation of any activity of the northern municipality and in the extension and improvement of its service.
- (2) No council shall delegate to any board, association, commission or other organization the right to appropriate or expend any municipal public moneys, other than the moneys voted by the council that are necessary for the carrying on of its management and operational functions.
 - (3) A council shall, in the bylaw establishing a board, association, commission or other organization, set out its constitution, duties, powers and functions, including any power to hire, suspend or dismiss employees, and all necessary provisions with reference to administration.
 - (4) No member of council is eligible to serve as an employee of any board, association, commission or other organization established pursuant to this section by the council on which he serves as a member.
 - (5) The members of the board, association, commission or other organization established pursuant to subsection (1):
 - (a) may be named by resolution of the council;
 - (b) hold office during the pleasure of the council;
 - (c) may be paid any remuneration that may be fixed by the council.

c. N-5.1**NORTHERN MUNICIPALITIES**

(6) A council may, on the petition of the governing body or persons operating a hospital other than a hospital belonging to the northern municipality, appoint a board of the hospital consisting of not less than two and not more than 25 members, and may confer on the board any powers not inconsistent with this Act that the council and the governing body or persons operating the hospital may agree on.

1984-85-86, c.68, s.17.

PART VII
Employees

GENERAL

Departments

48 A council may establish and maintain any departments that the council considers necessary for carrying into effect the provisions of this or any other Act affecting the northern municipality or any bylaw of the northern municipality.

1983, c.N-5.1, s.48.

Offices

49(1) Each council shall establish the offices of:

- (a) administrator, in the case of a northern municipality with a population of 500 or more or of any other northern municipality that retains the services of a person who holds the qualifications described in subsection 56(1);
- (b) clerk, in the case of a northern municipality other than one described in clause (a); and
- (c) assessor.

(2) A council may establish any other offices that the council considers necessary for carrying into effect the provisions of this Act or any other Act affecting the northern municipality or of any of its bylaws.

1984-85-86, c.68, s.18; 1989-90, c.48, s.7.

Appointment, etc., of municipal officials

49.1(1) In this section, “**municipal official**” means any person holding an office mentioned in section 49 or any other person who is employed by a northern municipality and who the council designates as a municipal official for the purposes of this section.

(2) A council may, by resolution:

- (a) appoint any municipal official and may specify his powers and duties; and
- (b) suspend or dismiss any municipal official.

- (3) A council may delegate any powers granted to it pursuant to subsection (2) to the clerk.
- (4) Unless otherwise expressly prohibited, the same person may be appointed to more than one office.
- (5) No member of council is eligible to be appointed as a municipal official in the northern municipality in which he serves as a member.
- (6) Each municipal official holds office during the pleasure of the council subject to the other provisions of this section and to the terms specified in the bylaw or resolution by which he is appointed, and shall perform the duties assigned to him by this Act or any other Act or law and that may be imposed on him by bylaw.
- (7) A municipal official may delegate any of the powers or duties imposed or conferred on him by this or any other Act to any other municipal official or municipal employee if he is authorized to do so by the terms and conditions of his appointment or by a bylaw or resolution of the council.

1984-85-86, c.68, s.18.

Oaths of office

- 50(1)** Every clerk, assessor, solicitor, auditor and every other municipal employee who by the terms of his appointment is required to do so, shall, before entering the duties of his office, make and subscribe a declaration of office, in the form required by the minister, before a justice of the peace, notary public, commissioner for oaths or mayor.
- (2) Any person who has been appointed to two or more offices that he may lawfully hold at the same time may make one declaration of office with respect to all the offices to which he has been appointed.
- (3) The person before whom a declaration is made under this section shall give the necessary certificate of its having been made and subscribed and the person taking the oath shall deposit it in the office of the clerk within eight days of its completion.

1983, c.N-5.1, s.50. 1984-85-86, c.68, s.20.

51 Repealed. 1984-85-86, c.68, s.20.

Liability

- 52(1)** A northern municipality is liable for loss or injury arising from any act or omission of a municipal employee, an employee of a board, association, commission or other organization established pursuant to section 47.6 by a council or agent of the northern municipality acting in the course of his duties.
- (2) No municipal employee, employee of a board, association, commission or other organization established pursuant to section 47.6 by a council or agent of a northern municipality shall:
 - (a) fail to discharge the duties of his office;
 - (b) knowingly sign a false statement, report or return required by this Act; or

c. N-5.1**NORTHERN MUNICIPALITIES**

- (c) fail to hand over to his successor in office, or any persons that may be designated in writing by the council or by the minister, all moneys, books, papers and other property of the northern municipality in his possession.
- (3) The northern municipality shall contract and pay the cost of the premiums for insurance to protect against liability for acts or omissions of the northern municipality or a municipal employee, an employee of a board, association, commission or other organization established pursuant to section 47.6 by a council or agent of the northern municipality or any local board or commission established by the northern municipality acting in the course of their duties.
- (4) The northern municipality shall pay the cost of:
 - (a) defending an action or proceeding against a municipal employee or an employee of a board, association, commission or other organization established pursuant to section 47.6 by a council claiming liability on the part of that employee for acts or omissions done or made by the employee in the course of his duties or paying any sum required to settle the action or proceeding; and
 - (b) damages and costs awarded against a municipal employee or an employee of a board, association, commission or other organization established pursuant to section 47.6 by a council as a result of a finding of liability on the part of that employee for acts or omissions done or made by the employee in the course of his duties.

1984-85-86, c.68, s.21.

Bonding

- 53(1)** A council shall require and make arrangements for:

- (a) the clerk;
- (b) every person who in the course of his employment receives or disburses cash; and
- (c) every other municipal employee or employee of a board, association, commission or other organization established pursuant to section 47.6 by a council that the council considers necessary;

before commencing the duties of his office to give any security that the council considers expedient for the faithful performance of his duties, in the form of a bond or policy of guarantee of a corporation empowered to grant securities, bonds or policies for the integrity and the faithful accounting of public employees or persons occupying positions of trust, and the bond or policy of guarantee may cover a single employee or a number of them.

- (2) The bonds or policies of guarantee are to be for the amounts for each municipal employee that may be directed by council, but the amount is to be in a sum of not less than \$10,000 with respect to each municipal employee.
- (3) At the first meeting of the council in January in each year, the clerk shall provide to the mayor all bonds or policies of guarantee of municipal employees and the mayor shall lay them before the council which shall renew or change the bonds or policies of guarantee as may be required.

- (4) The members of the council who fail to provide for the bonding required by this section are jointly and severally liable for any default of any municipal employee to the extent of the sum for which bonding should have been provided.
- (5) When, on the demand of any member of council that is duly recorded in the minutes of a meeting of the council, a majority of the council refuses or neglects to provide the bonding required to be provided by this section, that member of council is relieved from all personal liability pursuant to subsection (4).
- (6) The premiums payable in respect of any bond or policy of guarantee given under this section are payable by the northern municipality out of its general funds.
- (7) The bond and the employer's statement in connection with the application for the bond are to be in the form required by the minister and, notwithstanding section 282, no bond or statement in any other form is acceptable.
- (8) The clerk shall forward a copy of the bond and statement to the minister and shall retain a copy in his office.

1983, c.N-5.1, s.53; 1984-85-86, c.68, s.22.

Gratuity in case of incapacity

54(1) Subject to the approval of the minister, a council may, by bylaw, grant any official or employee who has been in the service of the northern municipality, including service of the northern municipality in its previous existence as a northern community area under *The Northern Administration Act*, for at least 10 years and who, while in that service, becomes incapable through age or illness of efficiently discharging the duties of his office, a sum not exceeding his aggregate salary for the last three years of his full-time service as a gratuity on his dismissal or resignation.

- (2) A gratuity granted under subsection (1) may be paid:
 - (a) as a lump sum; or
 - (b) by instalments, in any amount and over any period of time that the council may decide, in which case the authorizing bylaw is to clearly set out whether or not the gratuity is to cease on death or if any balance left payable at that time is to be paid to a survivor either as a lump sum or by instalments.

1983, c.N-5.1, s.54.

Superannuation or group insurance plans

54.1(1) A council may set up, contract for and maintain:

- (a) subject to *The Municipal Employees' Superannuation Act*, a plan of superannuation or a benefit fund for the benefit of:
 - (i) municipal employees or any class of municipal employees;
 - (ii) the employees of any institution operated by a board appointed by the northern municipality;

c. N-5.1**NORTHERN MUNICIPALITIES**

- (iii) the employees of any corporation of which the northern municipality is the majority or sole owner of shares;
 - (iv) the members of the municipal police force;
 - (v) employees of any board, association, commission or other organization established pursuant to section 47.6 by a council; or
 - (vi) the dependants of any persons mentioned in subclauses (i) to (v);
- (b) a plan of:
- (i) group life insurance for municipal employees, any class of municipal employees or employees of any board, association, commission or other organization established pursuant to section 47.6 by a council;
 - (ii) group accident insurance, group sickness insurance, group disability insurance or any other employee group benefits for municipal employees, any class of municipal employees or employees of any board, association, commission or other organization established pursuant to section 47.6 by a council, and their spouses and children.
- (2) When a plan is set up pursuant to subsection (1), the council may make participation in the plan compulsory or optional.

1984-85-86, c.68, s.23.

Joint exercise of powers

- 54.2(1)** The powers conferred on a council pursuant to section 54.1 may be exercised either alone or jointly with a board of education of a school division, with the conseil scolaire, or with a board of education and the conseil scolaire with respect to the non-teaching staff of the board of education, the conseil scolaire, or the board of education and the conseil scolaire, as the case may be, the library board, the board of trade or chamber of commerce, an agricultural and industrial exhibition association, any board, association, commission or other organization established by the council or with any one or more of them, each of the parties acting for and assuming responsibility only in respect of its own employees.
- (2) A joint agreement entered into pursuant to subsection (1) may provide that any party may withdraw from the agreement subject to any conditions that may be specified in the agreement.

1984-85-86, c.68, s.23; 1993, c.55, s.182; 1999, c.7, s.4.

Employee-employer matters

- 55(1)** Subject to the other provisions of this Act, for the purposes of every Act or regulation concerning wages, hours and conditions of work, trade unions, labour relations or any matters governing employment:
- (a) every official and employee of a northern municipality is deemed to be an employee; and

NORTHERN MUNICIPALITIES

c. N-5.1

(b) the northern municipality and any board, commission and agency appointed by the council or established by or under this Act and responsible for the payment of wages to any official or employee is deemed to be an employer.

(2) The council may agree to the reference to a board of arbitration of any dispute concerning wages, hours and conditions of work, trade unions, labour relations or any matter governing employment, and may also agree that the decision of the board is to be final and binding on the northern municipality, and the council may appoint one or more persons to represent it on the board of arbitration and may delegate to him or them authority to concur in the appointment of a chairman of the board, or the council may agree that the chairman may be appointed by the minister.

1983, c.N-5.1, s.55.

CLERK

Qualifications

56(1) No person may be appointed as clerk or acting clerk of a northern village or northern hamlet with a population of 500 or more, according to the latest federal, provincial or municipal census, unless he holds a subsisting certificate of membership and qualification issued pursuant to *The Urban Municipal Administrators Act*.

(2) Notwithstanding subsection (1), any person who, on the day before the coming into force of this Act, served as a clerk of a northern village or northern hamlet described in that subsection, may continue to act in that capacity for that northern municipality for a period of not more than three years after the day on which this Act comes into force.

(2.1) Subsection (1) does not apply to any person who, on the coming into force of this section, was serving as a clerk of a northern municipality while that person continues to serve in that capacity in that northern municipality.

(3) Where a clerk is unable to perform his duties, or is absent or the office is vacant, the council may appoint an acting clerk, and while so acting, the person so appointed has all the powers and duties of the clerk.

(4) No person appointed as an acting clerk shall hold office for a period longer than three months, but, the board of examiners established pursuant to section 16 of *The Urban Municipal Administrators Act* may, if it is satisfied that the council has taken reasonable steps to obtain the services of a qualified person, or that the person acting as clerk will become qualified within one year, grant to the council a permit authorizing the retention of the services of that person for any period, and subject to any terms and conditions, that it shall specify in the permit.

(5) All acts of a clerk or acting clerk performed while he is in contravention of this section are invalid, unless the contravention is inadvertent and is otherwise performed in accordance with this Act.

(6) Notwithstanding subsection (5), any person who contravenes this section, and any member of a council who votes for the appointment of a clerk or acting clerk who does not meet the qualifications required by this section or who allows an acting clerk to continue to act in contravention of this section, is guilty of an offence and liable on summary conviction to a fine of not more than \$500 and, in the case of a continuing offence, to a further fine of \$15 for each day during which the offence continues.

1983, c.N-5.1, s.56; 1984-85-86, c.68, s.24; 1989-90, c.48, s.8; 2001, c.24, s.6; 2005, c.M-36.1, s.448.

Duties

57(1) The clerk shall:

- (a) attend all meetings of the council and truly record in the minutes, without note or comment, all resolutions, decisions and other proceedings of the council;
- (b) enter in the minutes of every meeting the names of the members of the council present at the meeting;
- (c) if required by any member of the council, record the name and vote of every member voting on any matter or question;
- (d) record in the minutes all declarations of pecuniary interest required by section 34, the resulting abstentions from discussion and voting by any member with respect to any matter or question before the council and the fact that a member leaves the meeting after declaring a pecuniary interest;
- (e) ensure:
 - (i) that the minutes of each meeting are approved at a subsequent meeting of the council; and
 - (ii) that the last page of the minutes of each meeting is signed by the mayor or presiding official;
- (f) maintain an indexed register containing certified copies of all bylaws of the northern municipality;
- (g) take charge of and safely keep all books, documents and records of the northern municipality committed to his charge and ensure that they remain in the office of the northern municipality, are not removed without the authorization of council and are not destroyed or otherwise disposed of without the authorization of the council and the minister, and deliver them to his successor in office or any other person that the council may designate upon his ceasing to hold office;

- (h) summon all meetings of the council, communicate the resolutions and instructions of the council to the parties concerned and conduct the general official correspondence of the council;
- (i) have custody of the corporate seal of the northern municipality;
- (j) **Repealed.** 1989-90, c.48, s.9.
- (k) collect and receive all moneys paid to the northern municipality from whatever source and, except in the case of payments made by electronic transfer of funds or through a third party that collects moneys on behalf of the northern municipality, issue receipts for the moneys paid;
- (k.1) safely keep all securities of the northern municipality;
- (l) subject to subsection (2), when cash collections have accumulated to:
 - (i) the amount of \$1,000 in the case of a northern village or northern hamlet, or \$3,000 in the case of a town; or
 - (ii) another amount determined by bylaw that is equal to or less than the amount for which the clerk is bonded;deposit in the name of the northern municipality in a bank or credit union designated by the council, of which the clerk may not be an employee, all moneys received by the clerk, at least once a month or more frequently as the clerk may, in his or her discretion, determine;
- (m) submit for the consideration of the council all accounts and charges against the northern municipality which he receives;
- (n) pay all accounts against the northern municipality only to those persons and in the manner that is directed by law or when they have been passed by a bylaw or resolution of the council and certified by the mayor or other presiding official;
- (o) subject to subsection (3), make all payments on behalf of the northern municipality:
 - (i) by electronic transfer of funds, with the prior approval of the mayor or deputy mayor, through the bank or credit union in which the moneys of the northern municipality are deposited; or
 - (ii) by cheque, signed by the clerk and countersigned by the mayor or deputy mayor, on the bank or credit union in which the moneys of the northern municipality are deposited;
- (p) give receipts in the form approved by the minister and take receipts for all moneys of the northern municipality received and disbursed and keep on file all vouchers of expenditure;

c. N-5.1**NORTHERN MUNICIPALITIES**

- (q) keep any books of record and account that the minister may require for the purpose of maintaining a complete and accurate account of assets and liabilities and all transactions affecting the financial position of the northern municipality;
 - (r) submit to the council at each regular meeting of the council:
 - (i) a bank reconciliation;
 - (ii) a monthly financial statement or a monthly statement showing all receipts and payments; and
 - (iii) any other financial statements that the council may by resolution request;
 - (s) produce, when called for by the council, auditor, minister or other competent authority, all books, vouchers, papers and moneys belonging to the northern municipality and hand them over to his successor or any other person that the council may direct on his ceasing to hold office;
 - (t) prepare and transmit to the minister, in any form that the minister may direct, any statements, reports or other information pertaining to the northern municipality that the minister may require;
 - (u) perform faithfully all other duties conferred upon him by this Act, and generally carry out any instructions that may be issued to him by the council.
- (2) The clerk is not required to make a deposit in accordance with clause (1)(l) more than once per day.
- (3) A council may, by bylaw:
- (a) authorize the clerk to establish bank accounts for the payment of salaries and wages or for any other purpose designated in the bylaw on which cheques may be drawn or funds electronically transferred:
 - (i) by the clerk or any other municipal employee designated in the bylaw; or
 - (ii) jointly by the clerk and one of the mayor, the deputy mayor, or any other municipal employee designated in the bylaw; and
 - (b) provide that the signatures of any or all of the persons authorized to sign cheques by the bylaw may be reproduced on cheques.

1983, c.N-5.1, s.57; 1984-85-86, c.68, s.25;
1989-90, c.48, s.9; 1995, c.27, s.10.

58 Repealed. 2000, c.19, s.4.

58.01 Repealed. 2000, c.19, s.4.

58.1 Repealed. 2000, c.19, s.4.

SOLICITOR

Solicitor

59(1) In towns, and in northern villages having a population of 500 or more, the council shall:

- (a) retain a solicitor, which may be a partnership; or
- (b) employ a solicitor;

and shall determine the duties, remuneration and the terms of retention or employment of the solicitor.

(2) **Repealed.** 1984-85-86, c.68, s.28.

(3) **Repealed.** 1984-85-86, c.68, s.28.

1983, c.N-5.1, s.59; 1984-85-86, c.68, s.28.

AUDITOR

Appointment

60(1) Every council shall appoint an auditor who is a member in good standing of an accounting profession recognized pursuant to one of the following Acts:

- (a) *The Management Accountants Act*;
- (b) *The Certified General Accountants Act, 1994*;
- (c) *The Chartered Accountants Act, 1986*.

(2) **Repealed.** 1984-85-86, c.68, s.29.

(3) **Repealed.** 1984-85-86, c.68, s.29.

(4) The auditor, whether appointed for a stated period or otherwise, is the auditor of the northern municipality until his services are dispensed with by resolution of the council, and a resolution dispensing with his services does not take effect until the expiration of 30 days after the day on which notice of dismissal is mailed to the auditor.

(5) Where, in the opinion of the minister, the auditor appointed by the council has not discharged his duties in a satisfactory manner, the minister may require the council to appoint another auditor of the northern municipality.

1983, c.N-5.1, s.60; 1983-84, c.10, s.4; 1984-85-86, c.68, s.29; 2001, c.24, s.7.

Audit

61(1) The auditor shall at least once in each year, not later than July 1, make an audit of the books, accounts and records of:

- (a) the northern municipality;
- (b) any board, association, commission or other organization established by the council that administers municipal funds; and
- (c) any other matter he considers necessary to form an opinion as to the accuracy and reliability of the accounting records of the northern municipality.

(2) The accounts and transactions of a board, commission, association or organization in which more than one municipality is represented are to be audited by:

- (a) the auditor of the municipality that is liable for the largest portion of the operating costs of the board, commission, association or organization; or
 - (b) any other person who or partnership that:
 - (i) is eligible to be appointed an auditor pursuant to section 60 of this Act or section 188 of *The Municipalities Act*; and
 - (ii) is approved by a majority of the member municipalities.
- (3) In the event of a disagreement over a responsibility for auditing an inter-municipal body, the minister shall determine the matter.
- (4) The auditor at all times has the right of free access to any and all of the files and records, including the books, documents, accounts, vouchers, receipts, investments, securities, debentures and mature debentures paid, of the northern municipality or other body mentioned in clause (1)(b) or (c).
- (5) Any member of the council or of any board, association, commission or other organization handling municipal funds, any municipal employee, any employee of a board, association, commission or other organization established pursuant to this Act by a council and any other person shall, at the request of the auditor, provide to the auditor any information, reports and explanations that he considers necessary for the proper performance of his duties.
- (6) The auditor shall, immediately following his examination, notify the minister and all members of council of any negligence, irregularity or discrepancy that he finds in the books or accounts of the northern municipality and of any expenditures made contrary to law, and the council shall, at its next meeting, take any steps that it considers proper and necessary in the circumstances.
- (7) On or before July 1 in each year, the auditor shall prepare a financial statement for the northern municipality for the fiscal year ending on December 31 of the preceding year, in accordance with generally accepted accounting principles for local governments as recommended by the Canadian Institute of Chartered Accountants.
- (8) After completion of the financial statement mentioned in subsection (7), the auditor shall immediately send a copy of it to the minister and to the mayor, and the mayor shall present it to the council at its next meeting.
- (9) **Repealed.** 1989-90, c.48, s.10.
- (10) **Repealed.** 1989-90, c.48, s.10.

1983, c.N-5.1, s.61; 1983-84, c.10, s.5; 1984-85-86, c.16, s.23; 1984-85-86, c.68, s.30; 1989-90, c.48, s.10; 1993, c.34, s.18; 2001 c.24, s.8; 2005, c.M-36.1, s.448.

Financial statement

61.1(1) The council shall, on or before September 1 in each year:

- (a) cause the financial statement or a synopsis of the financial statement to be published in a newspaper circulating in the northern municipality; or
- (b) cause a synopsis of the financial statement to be mailed to each person whose name appears on the last revised assessment roll;

and publish a notice in a newspaper circulating in the northern municipality that the financial statement is available for inspection by any person.

(2) Any person may inspect the financial statement at all reasonable hours and may individually or through an agent and at that person's own expense take a copy of or extract from the financial statement.

1989-90, c.48, s.11.

Request by minister for financial information

61.2 On the request of the minister, a northern municipality shall promptly submit to the minister information respecting the financial affairs of the northern municipality for the fiscal year ending on December 31 of the preceding year.

2001, c.24, s.9.

Notice of taxes

62(1) The auditor shall, during the course of or upon completion of the annual audit, send or cause to be sent out any number of verification notices that he considers adequate, to persons shown on the records of the northern municipality to be indebted to it as of December 31 of the preceding year.

(2) Upon completion of his duties, the auditor shall submit to the council a certificate stating that subsection (1) has been complied with.

1983, c.N-5.1, s.62.

PART VIII**Powers and Duties of Councils****INTERPRETATION AND APPLICATION****Interpretation**

63 In this Part:

- (a) **“bylaw”** means a bylaw of a council or an order of the minister with respect to the district;
- (b) **“council”** means the council of a northern municipality or the minister acting on behalf of the district;
- (c) **“district”** means the Northern Saskatchewan Administration District but does not include any area within the boundaries of a town, northern village or northern hamlet;

- (d) **“livestock”** means domestic animals kept for use or work or raised for sale and profit, and includes cattle;
- (e) **“medical health officer”** means a medical health officer as defined in *The Public Health Act, 1994*;
- (f) **“northern municipality”** means a northern village, northern hamlet or the district;
- (g) **“poultry”** means domestic fowl kept for eggs or meat or for the sale of eggs or meat, and includes chickens, turkeys, ducks, geese or other similar fowl individually or collectively;
- (h) **“public highway”** means a road allowance or a road, street or lane, vested in Her Majesty or set aside for such purposes under *The North-West Territories Act* or an Act of Saskatchewan, and includes a bridge, culvert, drain or other public improvement on or in connection with a public highway, but does not include highway designated as a provincial highway under *The Highways and Transportation Act, 1997*;
- (i) **“public improvement”** means:
 - (i) public highways;
 - (ii) culverts;
 - (iii) bridges;
 - (iv) aerodromes;
 - (v) air services;
 - (vi) public transit systems;
 - (vii) private transit systems that are considered by the minister to be a public benefit;
 - (viii) railways;
 - (ix) ditches;
 - (x) drains;
 - (xi) ferries;
 - (xii) wells;
 - (xiii) public fire-guards;
 - (xiv) dams;
 - (xv) reservoirs or other works constructed for the storage of water;
 - (xvi) water powers and works connected therewith;
 - (xvii) lands;

- (xviii) streams;
- (xix) water courses;
- (xx) real and personal property acquired for any public improvement;
- (xxi) land required for securing material in connection with road construction;

and includes any matter or thing done or to be done in connection with any such public improvement under this Act and the regulations;

(j) **“transient trader”** means a person carrying on business in a northern municipality who:

- (i) offers goods or merchandise for sale by retail or auction; or
- (ii) solicits any person who is not a wholesaler or retail dealer for orders for the future delivery of goods or merchandise;

but does not include a person who is:

- (iii) required to be licensed under *The Direct Sellers Act*; or
- (iv) an occupant of land or improvements that are used for business purposes.

1983, c.N-5.1, s.63; 1983-84, c.6, s.11; 1984-85-86, c.68, s.31; 1997, c.H-3.01, s.77; 2000, c.19, s.5; 2002, c.R-8.2, s.87; 2003, c.29, s.74.

Application of Part

64 This Part applies to northern villages, northern hamlets and to the district.

1989-90, c.48, s.12.

GENERAL

Crest and coat of arms

65(1) A council may, by bylaw approved by the Lieutenant Governor in Council, adopt a crest and a coat of arms for the northern municipality.

(2) No person shall, without the authority of council, assume or use the crest and coat of arms of a northern municipality, or any emblem so nearly resembling the crest and coat of arms as to be calculated to deceive.

1983, c.N-5.1, s.65.

Seal

66 Each northern municipality is required to have a seal which is to be kept in the custody of the clerk who shall cause the seal to be affixed as required by law or by order of the council.

1983, c.N-5.1, s.66.

Execution of documents

66.1 Unless a council otherwise directs, the mayor or the clerk, or an alternate of the mayor or the clerk designated by the council, shall sign every order, agreement or document made or executed on behalf of the northern municipality.

1984-85-86, c.68, s.33; 1998, c.28, s.4.

Jurisdiction

67 The jurisdiction of a council is exercisable within the boundaries of the northern municipality and with respect to any property outside the boundaries of the northern municipality belonging to or under the control and management of the northern municipality, unless otherwise expressly provided in this Act or the regulations or in any other Act.

1983, c.N-5.1, s.67.

Manner of exercising powers and duties

68(1) Except as otherwise provided in this Act, a council may perform and exercise the duties and powers imposed or conferred on it by this Act either by resolution or by bylaw.

(1.1) Except as otherwise provided in this or any other Act, every resolution or bylaw of a council may be passed by a majority vote of the members present at a duly constituted meeting of the council.

(2) Where, by this or any other Act, the assent or approval of the electors is required before a bylaw or resolution may be passed or anything may be done, Part V of *The Local Government Election Act* applies *mutatis mutandis*.

1983, c.N-5.1, s.68; 1984-85-86, c.68, s.34.

No power to grant exclusive rights

69 A council has no power to give any person an exclusive right of exercising any business or special franchise within the northern municipality unless such a power is conferred expressly or by necessary implication in this or any other Act.

1983, c.N-5.1, s.69.

Municipal commercial undertakings

70(1) Subject to subsection (3) and to any other express limitation in this or any other Act, a northern municipality has full power and authority to:

- (a) engage in any commercial, industrial or business undertaking within or outside the northern municipality;
- (b) participate in partnership or in any other manner that council considers appropriate with any person in any commercial, industrial or business undertaking, within or outside the northern municipality;
- (c) incorporate a company for the purpose of engaging in any commercial, industrial or business undertaking within or outside the northern municipality; and
- (d) acquire shares in a corporation engaged in any commercial, industrial or business undertaking.

(2) For the purposes of this Act, an activity engaged in by a northern municipality pursuant to subsection (1) is a municipal purpose.

(3) Except as otherwise provided in this or any other Act, no northern municipality shall:

- (a) guarantee the payment of any bonds or debentures issued by any commercial, industrial or business undertaking; or
- (b) guarantee loans made to any person.

1995, c.27, s.11.

Loans and advances

70.1(1) Subject to the provisions on development corporations in section 111.7 and any other Act, no northern municipality shall make or guarantee loans to any person, association, organization or other agency.

(2) No northern municipality shall make advances of funds other than those necessary to enable members of council or employees of the northern municipality to attend to the business of the northern municipality that has been entrusted to them.

1993, c.34, s.19.

Preservation of public documents

71(1) A council shall preserve all public documents of the northern municipality until:

- (a) the documents may be destroyed in accordance with a records retention and disposal schedule adopted by the council, by bylaw; or
- (b) the documents are, with the consent of the Saskatchewan Archives Board, deposited with the board for preservation in the archives.

(2) The following documents of the northern municipality must be preserved permanently and are not subject to a records retention and disposal schedule:

- (a) annual financial statements;
- (b) tax and assessment rolls;
- (c) minister's orders;
- (d) bylaws and minutes, with the exception of repealed bylaws, which may be destroyed in accordance with a records retention and disposal schedule;
- (e) cemetery records.

(3) The Lieutenant Governor in Council may make regulations respecting the contents of the records retention and disposal schedule mentioned in this section.

2001, c.24, s.10.

Expediting records

71.1 In any year, the council shall ensure that all records of the northern municipality pertaining to the preceding year are completed and available to the auditor by no later than April 1.

1989-90, c.48, s.13.

GENERAL PROVISIONS RELATING TO BYLAWS**General power to make bylaws**

72(1) Subject to this and every other Act, a council may pass any bylaws that it considers expedient:

- (a) for the health, safety, morality and general welfare of the residents of the northern municipality;
 - (b) for the peace, order and good government of the northern municipality;
 - (c) for governing the proceedings of the council, the conduct of its members and the calling of meetings;
 - (d) respecting any other matters mentioned in this Act.
- (2) Notwithstanding any other provision of this Act, any bylaw imposing a penalty, fee or charge or providing a grant is subject to the approval of the minister.

1983, c.N-5.1, s.72.

Persons in default

73 Where a council has authority to direct by resolution or bylaw that any person shall do any matter or thing, the council may, by the same or another resolution or bylaw, direct that in default of its being done by that person, the matter or thing is to be done at the expense of the person in default, and the northern municipality may recover the expenses of doing so with costs, by action in any court of competent jurisdiction or in the same manner as municipal taxes, or the expenses may be added to, and thereby form part of, the taxes on the land on which or with respect to which the work was done.

1983, c.N-5.1, s.73.

Procedural requirements

74(1) Every proposed bylaw is required to receive three distinct and separate readings and third reading constitutes adoption of the bylaw.

(2) No more than two readings may be had at one meeting of the council, except by the unanimous vote of the members of council present at the meeting.

(3) Every bylaw is required to be under the seal of the northern municipality and signed by the clerk and by the mayor or other person who presides at the meeting at which the bylaw is finally passed.

(3.1) Subject to any bylaw that may be passed relating to the procedure of a council, a proposed bylaw may be amended on any reading of the proposed bylaw.

(3.2) A proposed bylaw that has been type-written or printed and made available to each member of council at least 24 hours before the meeting at which the first reading of the bylaw is to take place need not be read aloud.

(3.3) Unless otherwise expressly provided, a council may repeal or amend any resolution or bylaw in the same manner in which it may pass that resolution or bylaw.

(4) **Repealed.** 2002, c.37, s.7.

1983, c.N-5.1, s.74; 1984-85-86, c.68, s.35; 2002, c.37, s.7.

Evidence

75(1) A copy of a bylaw or resolution, written or printed without erasure or interlineation, under the seal of the northern municipality and certified to be a true copy by the mayor or clerk, or a printed document purporting to be a copy of any or all bylaws passed by a council and purporting to be printed by its authority, is admissible in evidence as prima facie proof of its passing and of its contents without any further proof.

(2) When a copy of a bylaw or resolution certified in accordance with subsection (1) is filed with a judge of the Provincial Court, the judge shall, for the purpose of all prosecutions before him for a violation of the bylaw or resolution, take judicial notice of the bylaw or resolution.

(3) Where, pursuant to this or any other Act, the approval of any member of the Executive Council is required to a bylaw and the Act does not otherwise provide, a certificate of the clerk, under his hand and under the seal of the northern municipality, specifying the bylaw and stating, by his name of office, the minister or deputy minister by whom it has been approved and the date of the approval, is admissible in evidence as prima facie proof that the bylaw has been so approved.

(4) The clerk shall deliver a copy of a bylaw or resolution authenticated in accordance with subsection (1) on the request of any person and on receipt of payment of the fee fixed by council.

1983, c.N-5.1, s.75.

Submission of proposed bylaw to vote

75.1(1) A council may submit to a vote of the electors any proposed bylaw before it is given third reading.

(2) When a council submits a proposed bylaw to a vote of the electors pursuant to subsection (1), the council is bound by the result of the vote for a period of one year from the date of the vote, unless there is an imminent danger to the health or safety of the residents of the northern municipality.

(3) A council shall not pass a proposed bylaw that has been approved by a vote of the electors pursuant to subsection (1) until the expiration of 14 days after the result of the voting has been declared, nor if, within that period an order for a recount has been made, until the result of the recount has been certified by a judge, but the council shall pass the proposed bylaw within 28 days after the result of the voting has been declared or, if a recount has been ordered, within 28 days after the declaration of the results of the recount.

1984-85-86, c.68, s.36.

Petition for submission of bylaw

76(1) If a petition requesting the submission of a bylaw on a question concerning a matter within the jurisdiction of the council signed by a number of electors equal to the greater of 15% of the electors or 15 electors is presented to a council by delivery to the clerk, the council shall introduce a bylaw in accordance with the request of the petitioners within eight weeks after the presentation of the petition, and shall take the necessary steps to submit the bylaw to the electors.

(1.1) Where the council is of the opinion that a change in the wording of a petition received pursuant to subsection (1) would more clearly express the intent of the petitioners, the council may apply to the court, by notice of motion, for an order directing a change to the wording of the petition.

(1.2) A petition presented to the council pursuant to subsection (1) shall set out the name and address of one of the petitioners resident in the northern municipality on whom service of a notice pursuant to this section may be effected on behalf of all the petitioners.

(1.3) The council shall serve the notice of motion on the person mentioned in subsection (1.2) and on any persons that the court directs.

(1.4) The court, on being satisfied that a change to the wording of a petition would result in the petition more clearly expressing the intent of the petitioners may change, by order, the wording of the petition to more clearly express that intent.

(1.5) Notwithstanding subsection (1), where the council applies to the court pursuant to subsection (1.1) with respect to a petition, the council shall introduce a bylaw in accordance with the request of the petitioners:

- (a) if the court makes no order changing the wording of the petition; or
- (b) with any change in the wording of the petition that has been ordered by the court;

within 10 weeks after the presentation of the petition.

(1.6) A council is not required to submit to the electors a bylaw requested by a petition if the council passes a bylaw that accords with the bylaw requested in the petition before the vote of the electors is conducted.

(2) Where a petition is received by a council:

- (a) on or before July 1 in any year, the council shall submit the bylaw to the electors before the end of that year;
- (b) after July 1 in any year, the council shall submit the bylaw to the electors before the end of the next following year.

(3) Notwithstanding subsections (1) and (2), no council is required to submit the same question to the electors more than once in any year.

(4) Where a proposed bylaw is approved by a majority of the persons voting whose ballots are not rejected, the council shall pass the bylaw within four weeks after the voting takes place.

(5) Where a proposed bylaw is not approved with the majority required in subsection (4), the council is not required to pass the bylaw, but if the council determines to pass it, it shall do so within four weeks after the voting takes place.

(6) No bylaw may be passed under this section until the expiration of two weeks after the result of the voting has been declared or, if within that period an order for scrutiny has been made, until the result of the scrutiny has been certified by a judge.

1983, c.N-5.1, s.76; 1989-90, c.48, s.14; 1993, c.34, s.20; 1995, c.27, s.12; 1996, c.54, s.6.

Requirements for petition

76.01(1) A petition presented to council pursuant to section 76 must consist of one or more pages, each of which must contain:

- (a) an identical statement of the purpose of the petition; and
 - (b) a statement to the effect that by signing the petition, the petitioner is attesting that he or she is an elector of the northern municipality and has not previously signed the petition.
- (2) The petition must include, for each petitioner:
- (a) the petitioner's surname and given name or initials, legibly printed or typed;
 - (b) the petitioner's signature;
 - (c) the petitioner's residential or postal address, or, in the case of a petitioner who resides outside the northern municipality, the street address or legal description of the land located within the northern municipality on which the petitioner's right to be an elector is based; and
 - (d) the date on which the petitioner signed the petition.
- (3) The petition must be submitted to council within 90 days of the date on which the first signature is obtained on the petition.

1996, c.54, s.7.

Verification of petition

76.02(1) Where a petition is presented to council pursuant to section 76, the clerk shall:

- (a) count or cause to be counted the number of names that have been included on the petition pursuant to clause 76.01(2)(a); and
 - (b) determine whether the petition complies with section 76.01 and any other requirement imposed by this Act.
- (2) No name may be added to or removed from a petition after it is received by the council.

c. N-5.1**NORTHERN MUNICIPALITIES**

- (3) In counting the number of names on a petition, a person must be excluded if:
 - (a) the person's name appears on a page of the petition that does not contain the statements required pursuant to subsection 76.01(1);
 - (b) anything required with respect to the person pursuant to subsection 76.01(2) is not included or is incorrect; or
 - (c) the person is, for any reason, not qualified to sign the petition.
- (4) Within 30 days of the day a petition is received by the clerk, the clerk shall report to council whether the petition is sufficient or insufficient.
- (5) The clerk's determination as to sufficiency or insufficiency is final.

1996, c.54, s.7.

Submission of conflicting bylaws**76.1** Where the council:

- (a) pursuant to section 76, is required to submit two or more bylaws to a vote of the electors; or
- (b) pursuant to section 76, is required to submit one or more bylaws to a vote of the electors and, pursuant to section 75.1, proposes to submit at the same time one or more proposed bylaws to a vote of the electors;

and the effect of the bylaws or proposed bylaws, in the opinion of the council, would conflict, in whole or in part, the council may submit the bylaws or proposed bylaws to a vote of the electors and, subject to sections 76.2 to 76.5, sections 75.1 and 76 apply with any necessary modification.

1993, c.34, s.21.

Preliminary question

76.2(1) Where any bylaws or proposed bylaws are submitted to the electors pursuant to section 76.1, the council shall submit to the electors a preliminary question whether the electors are in favour or not of any of the bylaws or proposed bylaws that are being submitted to the electors.

- (2) An elector shall indicate his or her answer to the preliminary question mentioned in subsection (1) in the affirmative or the negative.

1993, c.34, s.21.

Directions for voting**76.3** Where an elector indicates on the ballot:

- (a) an affirmative answer to the preliminary question mentioned in section 76.2, the elector shall then vote for the bylaw or proposed bylaw of his or her choice;

(b) a negative answer to the preliminary question mentioned in section 76.2, the elector shall not vote for any of the bylaws or proposed bylaws being submitted to the electors.

1993, c.34, s.21.

Rejected ballots

76.4 Where an elector:

- (a) votes in the affirmative to the preliminary question mentioned in section 76.2 and votes for more than one of the bylaws or proposed bylaws being submitted to the electors;
- (b) votes in the negative to the preliminary question mentioned in section 76.2 and votes for one or more of the bylaws or proposed bylaws being submitted to the electors; or
- (c) fails to vote in the affirmative or the negative to the preliminary question mentioned in section 76.2;

the ballot is a spoiled ballot and shall be rejected.

1993, c.34, s.21.

Results of votes

76.5 Where a majority of the electors whose ballots are not rejected vote:

- (a) in the affirmative to the preliminary question mentioned in section 76.2, the bylaw or proposed bylaw being submitted to the electors that receives the greatest number of votes of the electors whose ballots are not rejected is the bylaw or proposed bylaw that is approved by the electors; or
- (b) in the negative to the preliminary question mentioned in section 76.2, none of the bylaws or proposed bylaws being submitted to the electors is deemed to have been approved by the electors.

1993, c.34, s.21.

Passing of bylaw

76.6(1) Subject to subsection (2), where a bylaw or proposed bylaw is approved, the council shall pass the bylaw or a bylaw in the terms of the proposed bylaw within six weeks after the voting takes place.

(2) No bylaw may be passed pursuant to this section until the expiration of two weeks after the result of the voting has been declared or, if within that period an order for scrutiny has been made, until the result of the scrutiny has been certified by a judge.

1995, c.27, s.13.

c. N-5.1**NORTHERN MUNICIPALITIES****Council may amend or repeal**

76.7 A council may amend or repeal a bylaw or a provision of a bylaw passed in accordance with a vote of the electors:

- (a) if the proposed amendment or repeal has been advertised twice, not less than seven days apart, in a newspaper circulated in the northern municipality, and at least three years have passed from the date that the bylaw was passed; or
- (b) at any time, if:
 - (i) the majority of the electors vote in favour of the proposed amendment or repeal; or
 - (ii) there is an imminent danger to the health or safety of the residents of the northern municipality if the amendment or repeal is not passed.

1995, c.27, s.13.

Procedural bylaws

77 No bylaw relating to the procedure of a council may be repealed, amended or suspended when the council is in session, except insofar as the terms of the bylaw themselves permit, unless it is done:

- (a) by bylaw unanimously passed at a regular or special meeting of the council at which all the members of the council are present; or
- (b) by bylaw passed at a regular meeting of the council pursuant to a notice in writing given and openly announced at the preceeding regular meeting of the council, and setting out the terms, or the substantial effect, of the proposed repeal, amendment or suspension.

1983, c.N-5.1, s.77.

Procedure to quash bylaw

78(1) Any elector of a northern municipality may, within two months after the passing of a bylaw or resolution of the council, apply to a judge of the Court of Queen's Bench to quash the bylaw or resolution in whole or in part for illegality or to quash a bylaw that has been procured to be passed through or by means of a violation of section 3 or 4 of *The Controverted Municipal Elections Act*, and the judge may quash the bylaw or resolution in whole or in part and may award costs for or against the northern municipality and determine the scale of the costs.

(2) The applicant, or if the applicant is a corporation, some person on its behalf, shall:

- (a) enter into a recognizance before the judge in the sum of \$100 and two sureties each in the sum of \$50, together with proper affidavits of justification which he shall file in the court, as a condition to prosecute the motion with effect and to pay any costs that may be awarded against the applicant; or
- (b) pay into court the sum of \$100 as security for any costs that may be awarded against him, and he shall file in the court the certificate of the payment into court.

(3) The judge may order that the money paid into court be applied in the payment of costs or paid out to the applicant.

1983, c.N-5.1, s.78; 1984-85-86, c.68, s.37.

Validity of bylaws and resolutions

79(1) If no application to quash a bylaw or resolution is made within two months after its final passing, the bylaw or resolution is valid and binding, notwithstanding any lack of substance or form in the bylaw or resolution or in the proceedings prior to its passing or in the time or manner of its passing.

(2) No bylaw or resolution is invalid merely because it is beyond the legislative jurisdiction of the council at the time it is enacted if it otherwise conforms to this Act, and every such bylaw or resolution and any agreement entered into pursuant to any such bylaw or resolution is, if otherwise legal and operative, deemed to be valid and binding according to its purport.

(3) A bylaw or resolution passed by a council, in accordance with, and in the exercise of the powers conferred by this Act and in good faith is not open to question nor may it be quashed, set aside or declared invalid, either wholly or partly, on account of the unreasonableness or supposed unreasonableness of any of its provisions.

1983, c.N-5.1, s.79; 1984-85-86, c.68, s.38.

Penalties re contravention of bylaws

80(1) A council may pass bylaws for imposing a maximum fine for breach of any of the bylaws of the northern municipality passed pursuant to this or any other Act of not more than:

- (a) \$2,000 in the case of an individual;
- (b) \$5,000 in the case of a corporation;

and may, in so doing:

- (c) impose a different maximum with respect to a first, second or subsequent conviction;
- (d) provide for a maximum daily fine in the case of a continuing offence.

(2) When a maximum daily fine is provided for in accordance with clause (1)(d), the total of the accumulated daily fines is not limited by the maximum imposed in accordance with clause (1)(a) or (b).

(3) A council may, by bylaw, provide that fines may be paid by a person contravening a bylaw to the clerk or another designated municipal employee within a stated period of time and that, on payment as so provided, that person is not liable to prosecution for the offence.

(4) When the amount of a fine is fixed by a bylaw, a council may, by bylaw, provide for a discount of the fine for payment by the person committing the breach to a designated municipal employee within a stated period of time, and, on payment as so provided, that person is not liable to prosecution for the offence.

(5) Every person who contravenes any provision of any bylaw of a northern municipality is guilty of an offence and liable on summary conviction:

- (a) to the penalty specified in the bylaw or in another bylaw providing for a penalty with respect to the contravention of that bylaw; or
- (b) if no penalty is provided for by bylaw, to a fine of not more than:
 - (i) \$2,000 in the case of an individual;
 - (ii) \$5,000 in the case of a corporation.

(6) Subject to subsection 57(4) of *The Summary Offences Procedure Act, 1990* and any regulations made for the purposes of that subsection, fines and penalties imposed on a conviction for an offence against this Act or a bylaw are amounts owing to the northern municipality in which the offence occurred.

(7) **Repealed.** 2005, c.42, s.28.

(7.1) **Repealed.** 2005, c.42, s.28.

(8) **Repealed.** 2005, c.42, s.28.

(9) **Repealed.** 2005, c.42, s.28.

(10) Two copies of every bylaw passed pursuant to this section, under the seal of the northern municipality and certified as correct by the mayor and clerk, are to be transmitted to the minister, and no such bylaw has any force and effect until one of the copies is returned to the clerk approved by the minister.

1984-85-86, c.68, s.39; 1990-91, c.S-63.1, s.66;
2005, c.42, s.28.

Enforcement of bylaws

80.1(1) Any bylaw of a northern municipality may be enforced, and the contravention of any provision of the bylaw restrained, by any court on action brought by the northern municipality, whether or not any penalty is imposed for the contravention.

(2) Conviction of a person for a contravention of any provision of a bylaw does not relieve him from compliance with the bylaw, and the convicting judge or justice of the peace shall, in addition to any fine imposed, order the person to perform, within a specified period, any act or work necessary for the proper observance of the bylaw or to remedy the contravention of the bylaw.

(3) A person who fails to comply with an order made pursuant to subsection (2) within the period specified in the order, is guilty of an offence and liable on summary conviction to a fine of not more than \$250 for each day during which the failure continues, to imprisonment for a term of not more than 90 days or to both such fine and imprisonment.

1984-85-86, c.68, s.39.

Bylaw enforcement officers

81(1) A council may pass bylaws appointing any bylaw enforcement officers that it considers necessary and regulating and defining their duties and fixing their remuneration.

(2) Bylaw enforcement officers appointed under subsection (1) may represent the northern municipality before a justice of the peace or judge of the Provincial Court in the prosecution of anyone who is charged with a contravention of a bylaw.

1983, c.N-5.1, s.81.

Warrant re entry and inspection

81.1 A justice who is satisfied by information on oath that there is reasonable ground to believe that there is in a building, receptacle or place:

- (a) anything on or in respect of which any contravention of a bylaw of a northern municipality has been or is suspected to have been committed; or
- (b) anything that there is reasonable ground to believe will afford evidence with respect to the contravention of a bylaw of a northern municipality;

may at any time issue a warrant under his hand authorizing a person named in the warrant to search the building, receptacle or place for any such thing, and to seize and carry it before the justice who issued the warrant or some other justice for the same territorial division to be dealt with by him according to law.

1984-85-86, c.68, s.40.

GENERAL PROVISIONS RELATING TO LICENSING POWERS**Powers implicit in power to license**

82(1) Where a power to license is granted to a council, the power includes the power:

- (a) to prohibit carrying on or engaging in the activity without a licence;
- (b) to impose penalties on unlicensed persons;
- (c) to fix the fees to be paid for licences, which fees may not exceed the cost to the northern municipality for administration and regulation of the activity, and to enforce payment of the fees;
- (d) to determine when and the manner in which a person may apply for a licence and the time during which the licence remains in force; and
- (e) to suspend or revoke or provide for the suspension or revocation of licences;

and applies whether or not a place of business is used in connection with the activity.

(2) **Repealed.** 1984-85-86, c.68, s.41.

(3) **Repealed.** 1984-85-86, c.68, s.41.

1983, c.N-5.1, s.82; 1984-85-86, c.68, s.41.

Suspension, etc., of licences

83(1) Subject to subsection (3), where a council has power to grant or suspend a licence under this or any other Act, the council may grant, refuse, suspend or revoke the licence in its absolute discretion, and is not bound to give any reason for any refusal, suspension or revocation and, except as provided in subsection (4), its actions are not open to question or review by any court.

(2) The power of a council to refuse, suspend or revoke a licence is to be exercised in good faith, without discrimination and in the public interest.

(3) A council shall not suspend or revoke a licence until the licensee has been given full opportunity to be heard by the council.

(4) If a council fails to comply with subsection (2) or (3), an appeal lies to a judge from the decision of the council, and the procedure on the appeal, including the time within which the appeal may be instituted, is the same as in the case of an appeal from a decision of a judge of the Provincial Court of Saskatchewan to the court.

(5) The costs of an appeal under subsection (4) are in the discretion of the judge hearing the appeal.

(6) An appeal lies to the Court of Appeal from a decision of a judge under subsection (4), if leave to appeal is granted by a judge of the Court of Appeal.

(7) The council may reinstate a suspended licence if it is satisfied that the licensee is complying with the bylaw the contravention of which gave rise to the suspension.

1983, c.N-5.1, s.83; 1984-85-86, c.68, s.42.

84 Repealed. 1997, c.43, s.3.

Refund of licence fee

85 Where a licence is revoked, the licensee is entitled to a refund of a part of the licence fee proportionate to the unexpired part of the term for which the licence was granted.

1983, c.N-5.1, s.85.

86 Repealed. 1984-85-86, c.68, s.44.

Provincial licence required

87 The issuing of a licence to a person by a northern municipality does not relieve that person of the responsibility of obtaining any provincial licence that may be required by law.

1984-85-86, c.68, s.45.

Proof of carrying on activity

88 Where, in a prosecution or proceeding under a bylaw providing for the licensing of a person or an activity, it is alleged that a person carried on or engaged in the activity without having first obtained a licence to do so, proof of one transaction in the activity is sufficient to establish that the person carried on or engaged in that activity.

1983, c.N-5.1, s.88.

Payment of licence fees

89 Where a bylaw for the licensing of those parties provided for in section 94 has been passed and a licence fee imposed by the bylaw is unpaid, the licensing officer may give notice in writing to any employer of the party who is required to be licensed requiring the employer to pay the licence fee out of the moneys payable by him to the party required to be licensed, and on receipt of the notice by the employer the amount of the licence fee is, to the extent of the moneys so payable, a debt due by that employer to the northern municipality and may be recovered in the same manner as taxes may be recovered.

1983, c.N-5.1, s.89.

Information required to be provided to licence inspectors

90(1) Every person carrying on or engaged in any activity in respect of which a licence is required pursuant to this Act shall, on the request of a person authorized by the northern municipality to ensure compliance with the licensing provisions of this Act and the bylaws of the northern municipality, give to the person all information necessary to enable him to carry out his duties.

(2) A person who fails to comply with subsection (1) within 10 days from the date on which the request is made is guilty of an offence and liable on summary conviction to a fine of not more than \$100.

1983, c.N-5.1, s.90; 1984-85-86, c.68, s.46.

LICENSING OF BUSINESSES

Concurrent licensing and taxation permitted

90.1(1) A northern municipality may license, regulate and control all persons who carry on a business in the northern municipality.

(2) The imposing or collecting of licence fees does not prevent:

- (a) the assessment of land or improvements held or used by a licensee for business purposes; or
- (b) the collection of taxes lawfully imposed on the land or improvements mentioned in clause (a).

2001, c.24, s.11.

General power to license

90.2(1) A council may, by bylaw, classify, control, regulate and license all businesses carried on or to be carried on within the northern municipality whether or not the business is specifically mentioned in this Act.

(2) In a bylaw passed pursuant to subsection (1), the council may:

- (a) define any area of the northern municipality for the purposes of this subsection;
- (b) prohibit a business or a class of business from operating in a defined area of the northern municipality;
- (c) limit the number of businesses in a particular class of business that may operate in a defined area of the northern municipality;

- (d) specify a minimum distance that two or more businesses or two or more classes of business must be separated from one another in a defined area of the northern municipality;
 - (e) determine the manner in which licences are to be allocated in the northern municipality or in any area of the northern municipality.
- (3) Notwithstanding the passage of a bylaw pursuant to this section, any business operating in the northern municipality on the day on which the bylaw comes into force pursuant to a valid licence issued by the northern municipality may continue to operate until the expiration of that licence

1984-85-86, c.68, s.47; 2001, c.24, s.12.

Special business licences

90.3(1) A council may, by bylaw:

- (a) classify, regulate and provide for the licensing of transient traders and establish a schedule of licence fees to be paid by transient traders, which fees may vary between the different classifications;
 - (b) classify, license, regulate and establish a schedule of fees, which may vary as between different classifications, to be paid by persons who:
 - (i) go from place to place carrying on a business, trade or calling;
 - (ii) carry on a business, trade or calling at the residence or premises of customers; or
 - (iii) have no advertised business premises;
 - (c) provide for the classification and licensing of contractors with or without premises in the northern municipality who enter into contracts for the construction, alteration, repair or removal of buildings or structures, the installation of heating plants, plumbing or other fixtures or the performance of other similar work in the northern municipality, establish a schedule of licence fees to be paid by contractors, which fees may vary between the different classifications, and require contractors to pay the fee established as a condition of commencing to carry out a contract.
- (2) If a licence fee imposed by a bylaw passed for the licensing of contractors pursuant to clause (1)(c) is unpaid, an authorized municipal employee may give notice in writing to any person by whom the contractor is employed and shall send a copy of the notice to the contractor, requiring that person to pay the licence fee out of moneys payable by him to the contractor and, on receipt of the notice by that person, the amount of the licence fee is, to the extent of the moneys so payable, a debt due by that person to the northern municipality and may be recovered in the same manner as taxes may be recovered.
- (3) Notwithstanding clause 82(c), licence fees imposed by a bylaw passed pursuant to this section may exceed the cost to the northern municipality for administration and regulation of the activity with respect to which the licence relates.

- (4) A council may, by bylaw:
- (a) classify, regulate, control and license home-based businesses or a class or classes of home-based businesses; and
 - (b) adopt a scale of licence fees for home-based businesses consistent with clause 82(1)(c).
- (5) Subsection (3) does not apply to a scale of licence fees adopted pursuant to subsection (4).

1984-85-86, c.68, s.47; 1995, c.27, s.14; 1996, c.54, s.9; 2000, c.19, s.6; 2001, c.24, s.13.

STORE HOURS

Interpretation

90.4 In sections 90.5 to 90.93:

- (a) **“closed”** means not open for:
 - (i) the serving of customers or the receiving of orders from customers; or
 - (ii) admitting members of the public or any category of the public;
- (b) **“day”** means any 24-hour period commencing at 12:00 midnight;
- (c) **“holiday”** means New Year’s Day, Family Day, Good Friday, Easter Sunday, Victoria Day, Canada Day, the first Monday in August, Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day and any day or part of a day:
 - (i) prescribed as a holiday by any other Act or an Act of the Parliament of Canada;
 - (ii) declared as a holiday by the Lieutenant Governor in Council; or
 - (iii) proclaimed as a civic holiday pursuant to section 138;
- (d) **“open”** means open for:
 - (i) the serving of customers or the receiving of orders from customers; or
 - (ii) admitting members of the public or any category of the public;
- (e) **“store”** means any building, booth or stall or any portion of a building, booth or stall or other place where goods are exposed or offered for sale or auction;
- (f) **“week”** means a period of seven consecutive days commencing on Sunday.

1989-90, c.48, s.15; 2006, c.41, s.7.

Bylaw to close stores, exception

90.5(1) With respect to the whole or any designated part of the year, a council, by bylaw, may require the owner or operator of a store, or of a store within any class or classes of stores, to ensure the store is closed:

- (a) during the whole or any portion of any two days of the week;
 - (b) prior to 5:00 a.m. or after 6:00 p.m. on any day;
 - (c) prior to 5:00 a.m. and after 6:00 p.m. on any day.
- (2) For the purposes of a bylaw made pursuant to subsection (1), a council may:
- (a) exempt any stores or class or classes of stores, designated as to physical size, type, location or number of persons employed, from any of the provisions of the bylaw;
 - (b) designate by type the goods that may be sold or offered for sale or auction or any services provided in any store or class or classes of stores exempted pursuant to clause (a) and regulate hours of operation of the store or class or classes of stores during the hours when other stores are required to be closed pursuant to a bylaw made pursuant to subsection (1);
 - (c) exempt any store or class or classes of stores from the provisions of any bylaw passed pursuant to clause (1)(b) or (c) for the purpose of allowing the store or stores to carry out a special promotional sales arrangement and regulate the hours of operation of any of those stores or class or classes of stores;
 - (d) define any word or expression used in the bylaw which is not defined in this Act.
- (3) A bylaw made pursuant to subsection (1) requiring an owner or operator of any store, or of a store within any class or classes of stores, to ensure the store is closed on a Sunday or for a period that includes a Sunday does not apply to the owner or operator of a store with respect to the Sunday where:
- (a) the owner or operator closed the store during a day other than a holiday or day during which the store was required to be closed by the bylaw during the period of six days immediately preceding the Sunday because of the dictates of his or her religion;
 - (b) the physical size of the store is less than 500 square metres; and
 - (c) the hours the store is open on the Sunday fall within the period of hours that the store could have been open on the day on which the owner or operator closed the store because of the dictates of his or her religion.

Holidays

90.6(1) Except as otherwise provided in a bylaw passed pursuant to subsection (2), the owner or operator of a store shall ensure that the store is closed on holidays.

(2) A council may, by bylaw:

- (a) exempt any store or class or classes of stores from the application of subsection (1) designated by physical size, type, location or number of persons employed;
- (b) designate by type the goods that may be sold or offered for sale or auction or any services provided in any store or class or classes of stores exempted pursuant to clause (a) and regulate the hours of operation of any of those stores or class or classes of them;
- (c) exempt any store or class or classes of stores from the application of subsection (1) for the purpose of allowing the store or stores to carry out a special promotional sales arrangement and regulate the hours of operation of any of those stores or class or classes of them;
- (d) define any word or expression used in the bylaw which is not defined in this Act.

1989-90, c.48, s.15.

Determination of physical size

90.7 For the purpose of a bylaw passed pursuant to section 90.5 or 90.6 that classifies a store by designation of physical size, the physical size of any store or class or classes of stores shall, in the absence of any bylaw of the northern municipality describing the method of determining the physical size of stores, be determined by the permanently affixed walls of the stores or of any class or classes of the stores whether or not more than one person is carrying on business within that space.

1989-90, c.48, s.15.

Areas exempted

90.8 For the purpose of an exemption made pursuant to subsection 90.5(2) or 90.6(2), a council may designate one or more areas of any store or class or classes of stores to which the exemption shall apply.

1989-90, c.48, s.15.

Permitted sales

90.9 Nothing in section 90.6 or in a bylaw made pursuant to section 90.5 applies to:

- (a) the sale of any article required for immediate use by reason of an emergency;
- (b) any store kept open for the sale of products grown by the operator of the store in the northern municipality and no goods other than those products are offered for sale in the store;
- (c) the sale of beverage alcohol in a place where beverage alcohol may lawfully be sold pursuant to *The Alcohol and Gaming Regulation Act, 1997*.

1989-90, c.48, s.15; 1993, c.45, s.53; 2003, c.34, s.3.

Prohibition respecting certain sales

90.91(1) During the hours when any store or class or classes of stores in which goods are offered for sale by retail is required to be closed pursuant to section 90.6 or a bylaw made pursuant to section 90.5, no goods of the kind ordinarily sold in that store or class or classes of stores are to be offered for sale by public auction or by a transient trader.

(2) Subsection (1) does not apply to used or second-hand goods.

1989-90, c.48, s.15.

Offence and penalty

90.92 When a contravention of section 90.6 or 90.91 or of a bylaw made pursuant to section 90.5 occurs, the owner or operator of the store is guilty of an offence and liable on summary conviction to a fine:

- (a) for the first offence, of not more than \$10,000;
- (b) for a second or subsequent offence, of not less than \$1,000 and not more than \$20,000;

and the convicting judge of the Provincial Court of Saskatchewan shall order that in default of payment of a fine imposed pursuant to this section, the store with respect to which the offence took place shall be closed until the fine is paid.

1989-90, c.48, s.15.

Agreements respecting opening of stores

90.93(1) Where an owner or operator of a store is operating the store on premises occupied by him or her pursuant to a lease or other agreement, whether entered into before or after the coming into force of this section, no provision of the lease or other agreement which requires the owner or operator to open the store more than:

- (a) six days in a week; or
- (b) three days after 6:00 p.m. on any day and prior to 5:00 a.m. the next day in a week;

is enforceable against the owner or operator to the extent that the provision requires the owner or operator to open the store in excess of the periods described in clause (a) or (b).

(2) No owner or operator of a store shall be in breach of the lease or other agreement entered into by him or her by reason alone of his or her not opening the store in excess of the periods described in clause (1)(a) or (b).

(3) Nothing in this section affects the operation of section 90.6 or of a bylaw made pursuant to section 90.5 with respect to a store.

1989-90, c.48, s.15.

BUILDINGS

Location of buildings, etc.

91 A council may, by bylaw:

- (a) regulate the distances of buildings, fences, erections or structures from the street line, the minimum space to be allowed between buildings and the lines of the lots on which they are constructed and the levels at which they are constructed;
- (b) prohibit the placing of any building, fence, erection or structure except in conformity with a bylaw made pursuant to clause (a) and unless authorized by a location permit;
- (c) provide for the issue of location permits and set the fees for their issuance;
- (d) provide for the inspection, by a municipal employee authorized pursuant to clause (e), of all buildings, fences, erections or structures during the progress of their placement;
- (e) notwithstanding section 81.1, authorize municipal employees to enter at all reasonable times on any land to ascertain whether the provisions of any bylaw respecting the placement of buildings, fences, erections or structures are obeyed and, if entry is refused, suspend the location permit issued until entry is permitted;
- (f) authorize the pulling down, removal, alteration or repair of any building, fence, erection or structure that is placed in contravention of any bylaw respecting the placement of buildings, fences, erections or structures, and the cost of the work is to be added to, and forms part of, the taxes on the land on which the building, fence, erection or structure is or was situated.

1993, c.18, s.29.

Building bylaws

91.1(1) Subject to *The Uniform Building and Accessibility Standards Act*, a council may, by bylaw, regulate the construction, erection, placement, alteration, repair, renovation, demolition, relocation, removal, use, occupancy or change of occupancy of any building.

(2) A council may, by bylaw, regulate the construction, erection, placement, alteration, repair, renovation, demolition, relocation, removal or use of any fence, erection or structure”.

1993, c.18, s.29.

Planning

92 A council may pass bylaws providing for the implementation of the provisions of *The Planning and Development Act, 2007* and may adopt the provisions of *The Municipal Public Works Act* or *The Municipal Board Act*, or both.

1983, c.N-5.1, s.92; 1988-89, c.46, s.11; 1989-90, c.48, s.16; 2007, c.P-13.2, s.258.

93 to 95 Repealed. 1984-85-86, c.68, s.49.

NUISANCES

Buildings

96(1) In this section:

- (a) **“building”** means any fence, scaffolding, structure or erection;
 - (b) **Repealed.** 1984-85-86, c.68, s.50.
 - (c) **“order”** means an order of a council described in subsection (3).
- (2) The council may declare any building to be a nuisance if, because of its ruinous or dilapidated state or its faulty construction, or for any other reason, the council is of the opinion that the building:
- (a) is dangerous to the public safety or health; or
 - (b) substantially depreciates the value of other property in the vicinity;
 - (c) **Repealed.** 1984-85-86, c.68, s.50.
- (3) When a building has been declared to be a nuisance and after the council has given at least 14 days’ written notice to the owner and to all persons who appear by the records of the Land Titles Registry and by the last revised assessment roll of the municipality at the time the notice is prepared to have an interest in the land stating:
- (a) the date, time and place of a meeting of the council at which the making of an order will be considered; and
 - (b) that the owner and those persons appearing to have an interest in the land will be given an opportunity to be heard at the meeting before an order is made;

the council may order the owner, within the time specified in the order, which time is required to be not less than 45 days from the day on which the order is made:

- (c) to demolish or remove the building and to fill in any open basement or excavation remaining on the site of the building after its demolition or removal or to take any other measures with respect to the basement or excavation that may be described in the order; or
 - (d) to remedy the condition of the building in the manner and to the extent described in the order.
- (3.1) Where the council has made an order pursuant to subsection (3), the council shall serve:
- (a) a copy of the order on the owner and all persons who appear by the records of the Land Titles Registry and by the last revised assessment roll of the northern municipality at the time the order was made to have an interest in the land; and
 - (b) a notice on the owner and the other persons mentioned in clause (a) of their right to a review of the order by a judge pursuant to subsection (4).

(3.2) The council or an authorized municipal employee may register an interest, in the prescribed form, based on the order made pursuant to subsection (3) in the Land Titles Registry against the title to the parcels of land to which the order applies.

(3.3) Where an interest has been registered against a title pursuant to subsection (3.2), the order runs with the land and is binding on the owner and any subsequent owner.

(3.4) Where an interest has been registered against a title pursuant to subsection (3.2) and the order made pursuant to subsection (3) has been complied with, the council or an authorized municipal employee shall apply to the Registrar of Titles, in the prescribed form, to discharge the interest.

(4) An owner of a building affected by an order or any other person having a registered interest in the building who considers himself or herself aggrieved by the order may, within 45 days after the order is served, apply to a judge for a review of the matter, and the judge may set aside, vary or modify the order on any terms as to costs and otherwise that the judge considers just, if the judge is satisfied:

(a) that the council has acted in a manner contrary to the intent and meaning of this section; or

(b) that the procedure prescribed by this section has not been followed.

(5) If an owner does not comply with an order within the time specified in the order, the council may proceed to have any work done that it considers necessary for the purpose of carrying out the order, and the cost of the work is to be added to, and forms part of, the taxes on the land on which the building is or was situated.

(6) Where the council proceeds under subsection (5) and the building is occupied, the council may, if it is of the opinion that the work cannot be conveniently carried out while the building is occupied, by written notice require the person occupying the building to vacate the building within one month.

(7) Where a person to whom a notice has been given under subsection (6) fails to vacate the building immediately after receiving the notice, the council may apply *ex parte* to a judge for an order requiring that person to deliver up possession of the land on which the building is situated and of the building to a nominee of the council, and the judge may make any order, including an order as to costs, that he considers just.

(8) Where the council proceeds under subsection (5) and removes or demolishes the building, it may sell or otherwise dispose of the building or the materials from the building, at any price that it considers reasonable, and shall pay the proceeds of the sale or other disposition, after deducting the amount of the cost of the work, any costs awarded to the council under subsection (7) and any taxes owing in respect of the property, to the owner, mortgagee or other person entitled to the proceeds.

(9) An order, a copy of an order or a notice to be served pursuant to this section may be served on the owner or other person to be served:

(a) by personal service; or

(b) by registered mail at his or her address as shown by the last revised assessment roll or by the records of the Land Titles Registry; or

- (c) if the owner or other person to be served is deceased or his or her address is unknown, by a copy of the notice or order being published in at least two issues of a newspaper circulating in the northern municipality.
- (10) No action lies against the northern municipality or the council, or any member of the council, or any of the officials, agents or servants of the northern municipality with respect to any matter or thing done under this section.
- (11) **Repealed.** 1984-85-86, c.68, s.50.

1983, c.N-5.1, s.96; 1984-85-86, c.68, s.50; 1989-90, c.48, s.17; 1993, c.17, s.17; 1993, c.34, s.22; 2000, c.L-5.1, s.360.

Danger to public safety

- 96.1(1)** When, in the opinion of the council, an unoccupied building is damaged and is an imminent danger to the public safety, the council may take any reasonable emergency action that is required to secure the building and eliminate the danger, and the cost of that work is to be added to, and thereby forms part of, the taxes on the building on which the work is done and on the land on which the building is situated.
- (2) When emergency action is taken pursuant to subsection (1), the clerk shall immediately send by registered mail to the owner of the building on which the work was done and of the land on which the building is situated a notice:
- (a) advising him of the action of the northern municipality and of its intention to charge the cost of the work against the land and buildings; and
 - (b) inviting him or his agent to appear before the council if he is in disagreement with the need for the action of the northern municipality or the cost of the work, on a specific date stated in the notice, for the purpose of making representations with respect to the need for the action or the intention of the northern municipality to charge the costs of the emergency action against the land and buildings.
- (3) On the recommendation of the medical health officer, the council may declare any occupied residential building to be dangerous to the health of the occupants of the building and may order the owner, his agent, the lessee or the occupant of the building to repair the building in the manner determined by the council within the time after service of the order that is specified in the order.
- (4) If an order made pursuant to subsection (3) is not complied with within 14 days after the time specified for completion of the work in the order, the northern municipality may undertake the necessary work to repair the building.
- (5) Any amounts expended by a northern municipality pursuant to this section are to be added to, and thereby form part of, the taxes on the building on which the work is done and on the land on which the building is situated.

1984-85-86, c.68, s.51.

MAINTENANCE OF PRIVATE LAND AND BUILDINGS

Maintenance bylaw

96.2(1) A council may, by bylaw:

- (a) establish minimum standards:
 - (i) of fitness for human habitation for all buildings;
 - (ii) relating to the state of repair and maintenance of the physical condition of the exterior of buildings or structures;
 - (b) prohibit the occupancy or use of buildings that do not conform to the minimum standards;
 - (c) require buildings that do not conform to the minimum standards to be repaired and maintained to conform with the minimum standards or the site to be cleared of all buildings, structures, debris or refuse and left in a graded and levelled condition;
 - (d) post notices on or placard buildings that do not conform to the minimum standards;
 - (e) prohibit the removal of any notice or placard until the buildings are repaired or maintained to conform to the minimum standards.
- (2) If, after inspection, the council or an authorized municipal employee is satisfied that in some respect a building does not conform to the minimum standards established in a bylaw passed pursuant to subsection (1), the council or employee shall serve on the owner of the building and of the land on which the building is situated and any person shown by the records of the Land Titles Registry to have any interest in the land or buildings, a notice specifying the particulars of nonconformity and may, at the same time, provide all occupants with a copy of the notice.
- (3) Any person served with a notice provided for by subsection (2) has an opportunity within 30 days of receipt of the notice to appear before council and make representations.
- (4) On the expiration of the period provided in subsection (3), the council or an authorized municipal employee may make and serve on the owner an order containing:
- (a) the street address and the legal description of the buildings and the land on which the buildings are situated;
 - (b) the repairs to be effected or a statement that the site is to be cleared of all buildings, structures, debris or refuse and left in a graded and levelled condition;
 - (c) the time by which the terms and conditions of the order are to be complied with, which time is required to be not less than 90 days after the day on which the order is made;
 - (d) a statement that, if the required repair or clearance is not done within the time specified in the order, the northern municipality may carry out the repair or clearance at the expense of the owner; and

- (e) the date and place at which an appeal from the order may be made.
- (4.1) The council or an authorized municipal employee may register an interest, in the prescribed form, based on the order made pursuant to subsection (4) in the Land Titles Registry against the title to the parcels of land to which the order applies.
- (4.2) Where an interest has been registered against a title pursuant to subsection (4.1) the order runs with the land and is binding on the owner and any subsequent owner.
- (4.3) Where an interest has been registered against a title pursuant to subsection (4.1) and the order made pursuant to subsection (4) has been complied with, the council or an authorized municipal employee shall apply to the Registrar of Titles, in the prescribed form, to discharge the interest.
- (5) A notice or order mentioned in subsection (2) or (4) is deemed to be sufficiently served if it is posted in a conspicuous place on the building or land on which the building is situated.
- (6) An owner who is affected by an order pursuant to this section may, within 90 days after the order is served, appeal to the local Development Appeals Board established pursuant to *The Planning and Development Act, 2007* or, if no such board is established, directly to the Saskatchewan Municipal Board, in accordance with the procedures set out in that Act for appeals to the board.
- (7) The Development Appeals Board may confirm, reverse, vary or delay an order issued pursuant to this section, subject to a further appeal to the Saskatchewan Municipal Board pursuant to the provisions of *The Planning and Development Act, 2007* whose decision is final.
- (8) Appeals may be granted by the local Development Appeals Board or the Saskatchewan Municipal Board in cases in which the maintenance bylaw has been misinterpreted or misapplied or contravenes this Act, but no appeal is to be granted that:
 - (a) grants to the applicant a special privilege inconsistent with standards or requirements for neighbouring lands and buildings within the northern municipality or an area of it defined in the bylaw; or
 - (b) amounts to a relaxation of the provisions of the maintenance bylaw that would be contrary to its purposes and intent or would injuriously affect neighbouring lands and buildings.
- (9) If an owner fails to comply with an order as confirmed or modified by an appeal, subsections 96(5) to (10) apply *mutatis mutandis*.

1984-85-86, c.68, s.51; 1993, c.34, s.23; 2000,
c.L-5.1, s.361; 2007, c.P-13.2, s.258.

Custom work

96.3(1) A northern municipality, on the request of any owner of land inside or outside the northern municipality, may:

- (a) carry out any work or perform any service on that land that the council may agree to; and
 - (b) require the owner requesting the work or service to deposit with the clerk or other designated official an amount agreed to by the council and the owner, before the northern municipality undertakes the work or service.
- (2) The northern municipality shall charge the amount for the work or service at the rate and on the terms and conditions agreed to by the council and the owner requesting the work or service.
- (3) The amount due with respect to any work or service performed pursuant to subsection (1) is a lien on any land owned by the person for whom the work or service was performed and may be recovered from that person by suit or by distress of his or her goods and chattels.
- (4) Sections 262.1 and 262.2 apply, with any necessary modification, to the recovery of the amount mentioned in subsection (3).
- (5) The northern municipality may, at the end of the year in which work or services were performed pursuant to subsection (1), add to any arrears of taxes on land owned by a person inside the municipality any amount with respect to any work or service performed pursuant to subsection (1) for that person that remains unpaid at the end of the year or may provide that the amount is to be added to, and thereby form part of, the taxes owed on the land.
- (6) Sections 257.9 and 258 apply, with any necessary modification, to the amounts that are added to unpaid taxes pursuant to subsection (5).

1993, c.34, s.24; 1996, c.54, s.10; 2008, c.33, s.4.

Noise

97 A council may, by bylaw:

- (a) prohibit, regulate or abate noise from whatever source, on any public or private place, and, without restricting the generality of the foregoing, may establish permissible noise levels or may provide that no one shall make any unnecessary or unreasonable noise for all or varying periods of the day within the northern municipality or within any specified area of the northern municipality;
- (b) prohibit and regulate the use of loudspeakers or other devices for the amplification of sound on any street or other public or private place or in any building.

1984-85-86, c.68, s.52.

Untidy or unsightly lands or buildings

97.1(1) A council may control or regulate untidy or unsightly lands or buildings.

(2) A council or an authorized municipal employee may declare any land or buildings untidy or unsightly and may in writing order the occupant or owner of the land or buildings to remedy the untidiness or unsightliness within 10 days after the date of service of the order or, in the case of an appeal to council, from the date of council's decision or any longer time specified in the order.

(3) An order mentioned in subsection (2) is required:

(a) to state that if the owner or occupant knows of any reason why the work ordered to be performed should not be proceeded with he may, within 10 days, give notice to the clerk of his intention to appear before the council at its next meeting to dispute the order or otherwise to show cause why the work should not be proceeded with;

(b) to be served on the owner or occupant:

(i) either personally or by registered mail; or

(ii) if the owner or occupant is deceased or the address of the owner is unknown, by publication in two issues of a newspaper circulating in the northern municipality.

(4) If the owner or occupant appears before and satisfies the council that all or part of the work should not be proceeded with, the council may rescind or amend the order.

(5) If the owner or occupant:

(a) fails, neglects or refuses to remedy the condition or to carry out the work specified in the order; and

(b) has not given notice to the clerk within the time set out in the order of his intention to appear before the council at its next meeting;

the council or the authorized municipal employee may proceed to have the work done by the northern municipality and the cost of so doing is to be added to, and thereby forms part of, the taxes on the land or buildings on which the work was done.

(6) Any land that is overgrown with grass is deemed to be untidy for the purposes of this section.

1984-85-86, c.68, s.52; 1989-90, c.48, s.18.

Businesses

98(1) A council may, by bylaw, prohibit the carrying on within the northern municipality of any class of business that the council considers liable to become or give rise to a nuisance.

(2) No council shall give a bylaw proposed to be passed pursuant to this section more than one reading at any one meeting of the council.

- (3) A notice of the intended prohibition of any class of business is to be published in a newspaper circulating in the northern municipality at least two weeks prior to the date of the meeting of the council at which time third reading of the bylaw is scheduled to occur.
- (4) A bylaw passed pursuant to this section takes effect after the expiration of a period of 90 days after the day on which the bylaw is given third reading by the council and after a notice of the prohibition is advertised in a newspaper circulating in the northern municipality.
- (5) If a bylaw passed pursuant to this section prohibits the continued maintenance of a business already in existence in the northern municipality, the northern municipality shall compensate the owner of the business for any loss that he may suffer in consequence of the prohibition.
- (6) A claim for compensation pursuant to subsection (5) is to be filed with the clerk within 90 days after the day on which the bylaw becomes effective, and, if not mutually agreed on, is to be determined by arbitration pursuant to *The Municipal Expropriation Act* and the provisions of that Act with respect to the ascertaining of damages for lands and buildings injuriously affected by the northern municipality's exercise of any of its powers apply, insofar as applicable and not inconsistent with the express terms of this section, to the claim and arbitration.

1984-85-86, c.68, s.53.

Junked material

99(1) In this section, “**junked material**” means any equipment, electrical appliance or other manufactured item or any automobile, tractor, truck, trailer or other vehicle that:

- (a) either:
 - (i) has no valid licence plates attached to it; or
 - (ii) is in a rusted, wrecked, partly wrecked, dismantled, partly dismantled, inoperative or abandoned condition; and
 - (b) is located on private land, but that:
 - (i) is not within a structure erected in accordance with any law respecting the erection of buildings and structures in force within the northern municipality in which the land is situated; and
 - (ii) does not form a part of a business enterprise lawfully being operated on that land.
- (2) Where an owner or occupant of property keeps or permits junked material to be kept on the property, the council may serve a notice on the owner or occupant setting out the time and place of a council meeting at which the owner or occupant may appear to show cause why the junked material should not be removed from the property and destroyed, sold or otherwise disposed of, or its condition remedied within the time specified in the notice.

c. N-5.1**NORTHERN MUNICIPALITIES**

- (3) A notice under subsection (2) is to be served on the owner or occupant:
 - (a) personally, not less than three days before the day fixed for the meeting mentioned in the notice;
 - (b) by registered mail sent to his last known address, as shown on the last revised assessment roll or in the records of the Land Titles Registry, not less than 10 days before the day fixed for the meeting mentioned in the notice; or
 - (c) where the junked material is located on vacant property and the address of the owner is unknown to the council, by publicizing the notice in a manner acceptable to the minister.
- (4) If the owner or occupant:
 - (a) does not appear before the council; or
 - (b) appears before the council and fails to satisfy the council that the junked material should not be removed from the land and destroyed, sold or otherwise disposed of, or its condition remedied;

and the junked material is not removed or its condition remedied within the time specified in the notice, the council may remove the junked material from the land and destroy, sell or otherwise dispose of it, and the cost of so removing and destroying, selling or otherwise disposing of the junked material, less any amount received by the northern municipality from selling or otherwise disposing of it may be added to, and thereby forms part of, the taxes on the land and buildings.

(5) The council is the sole judge as to whether or not any equipment, electrical appliance or other manufactured item or any automobile, tractor, truck or trailer is junked material.

(6) No action lies against a northern municipality or its agents or employees for any reasonable or necessary acts committed in connection with the removal, destruction, sale or other disposition of junked material in accordance with this section.

1983, c.N-5.1, s.99; 1984-85-86, c.68, s.54; 1996, c.54, s.11; 2000, c.L-5.1, s.362; 2002, c.37, s.8.

Litter

99.1 When food, refreshments or tobacco products are sold by a business and cartons, containers or papers are discarded in its vicinity, a council may require the owner or operator of the business to keep his premises and all adjoining public and private lands, streets and sidewalks, within the distance from the business that is specified in the bylaw or resolution, free of discarded cartons, containers or papers by collecting and disposing of them at times and in a manner satisfactory to the council.

1984-85-86, c.68, s.55.

Excavations

99.2(1) A council may declare any basement, excavation, drain, ditch, watercourse, pond, surface water, swimming pool or other structure in or on any private land or in or about any building or structure a nuisance and dangerous to the public safety or health and may order that the basement, excavation, drain, ditch, watercourse, pond, surface water, swimming pool or other structure be removed, pulled down, filled up or otherwise dealt with by the owner, agent, lessee or occupant in the manner determined by the council and within the time after the service of the order that is specified in the order.

(2) An order made pursuant to subsection (1) is to be posted at or near the nuisance and served on the owner of the land or, if the owner is deceased or if his address is unknown, published in two issues of a newspaper circulating in the northern municipality.

(3) If the owner does not comply with an order made pursuant to subsection (1) within the time specified in the order, the council may proceed to have the work done that it considers necessary for the purpose of carrying out the order, and the cost of the work is to be added to, and thereby forms part of, the taxes on the land on which the work is done.

1984-85-86, c.68, s.55.

Penalty for noncompliance

99.3(1) A council may pass bylaws imposing a maximum fine for failing to comply with an order issued pursuant to section 96, 96.2 or 97.1 or a notice issued pursuant to section 99 of not more than:

- (a) \$2,000 in the case of an individual; and
- (b) \$5,000 in the case of a corporation.

(2) Any bylaw passed pursuant to subsection (1) may provide for:

- (a) a different maximum with respect to a first, second or subsequent offence; and
- (b) a maximum daily fine in the case of a continuing failure to comply with a notice or an order.

(3) The provisions of subsections 80(2), (3) and (4) apply, with any necessary modification, to bylaws passed pursuant to subsection (1).

(4) Every person who fails to comply with an order issued pursuant to section 96, 96.2 or 97.1 or a notice issued pursuant to section 99 is guilty of an offence and liable on summary conviction to the penalty provided for in a bylaw enacted pursuant to this section.

1993, c.34, s.25.

Inspection and enforcement procedures

99.4(1) As an alternative to exercising authority pursuant to any or all of sections 96, 96.1, 96.2, 97.1, 99 and 99.2, the council of a northern municipality may, by bylaw, provide for standard requirements and procedures regarding the matters provided for in any of those sections, with respect to:

- (a) inspections;
 - (b) notices;
 - (c) compliance orders;
 - (d) time requirements;
 - (e) appeal processes and appeal bodies;
 - (f) enforcement;
 - (g) penalties; and
 - (h) general procedural matters.
- (2) A bylaw made pursuant to this section may provide for:
- (a) any matters mentioned in subsection (1) with respect to bylaws mentioned in section 33 of *The Fire Prevention Act, 1992*;
 - (b) any other matters relating to buildings and property that any other Act provides may be dealt with pursuant to this section.
- (3) A copy of any bylaw made pursuant to this section, and any amendment to the bylaw, is to be delivered to the minister within 30 days of being made.
- (4) Failure to comply with subsection (3) does not affect the validity of the bylaw or amendment.
- (5) A bylaw made pursuant to this section must provide mechanisms that permit prompt action in situations involving an imminent danger to public health and safety, and, for that purpose, an order made pursuant to the bylaw may be enforced before expiration of the period in which the order may be appealed.
- (6) Any words, terms or expressions used in a bylaw made pursuant to this section that are defined in this Act have the same meaning in the bylaw as in this Act.
- (7) A bylaw made pursuant to this section may permit the northern municipality to assign inspection or enforcement duties pursuant to the bylaw to an employee or agent of the northern municipality.
- (8) A bylaw made pursuant to this section may contain reasonable provisions:
- (a) permitting inspectors and experts accompanying inspectors to enter buildings, structures or premises other than private dwellings at reasonable times and without the consent of the owner or occupant;
 - (b) permitting an inspector to perform tests and take samples; and
 - (c) providing penalties for obstructing an inspector who is performing his or her duties.

- (9) A bylaw made pursuant to this section must contain reasonable provisions for giving notice to owners and other persons affected by the operation of the provisions of the bylaw, or reasonable provisions concerning the circumstances in which notice may be dispensed with in the interest of protecting public safety.
- (10) A bylaw made pursuant to this section must provide for reasonable times in which orders made pursuant to the bylaw are to be complied with, or if an inspector or other person is given the authority to set times, must provide that those times are to be reasonable.
- (11) A bylaw made pursuant to this section must provide that:
- (a) an order made pursuant to the bylaw may be appealed to a local appeal board established or designated by the northern municipality; and
 - (b) an order made by the local appeal board may be appealed to the Saskatchewan Municipal Board within 30 days after the date of the order.
- (12) An appeal pursuant to this section does not operate as a stay of the order appealed from unless the local appeal board, on an application by the appellant, decides otherwise.
- (13) On an appeal pursuant to subsection (11), the local appeal board or Saskatchewan Municipal Board as the case may be, may confirm, modify or repeal the order or decision appealed from, or substitute its own order or decision for the order or decision being appealed from.
- (14) Notwithstanding section 33 of *The Municipal Board Act*, a decision made by the Saskatchewan Municipal Board pursuant to clause (11)(b) may be appealed to the court on a point of law or jurisdiction only within 30 days after the date the decision is made.
- (15) On an appeal pursuant to subsection (14), the court may confirm, modify or repeal the order or decision appealed from or order the matter to be returned to the Saskatchewan Municipal Board to be dealt with in light of the court's decision on the question of law or jurisdiction.
- (16) A bylaw made pursuant to this section may contain reasonable provisions for:
- (a) the performance by the northern municipality of any work ordered pursuant to the bylaw that has not been performed by the owner within the time specified in the order, subject to a stay if the order is appealed;
 - (b) the payment by the owner of the costs of the work; and
 - (c) the addition to the owner's taxes of any costs incurred pursuant to clause (b) that have not been paid by the owner.
- (17) Section 99.3 applies to any bylaws made pursuant to this section.

PUBLIC HEALTH AND WELFARE

Animals

100(1) A council may, by bylaw:

- (a) license any animal or class of animal;
- (b) regulate and control persons owning or harbouring any animal or class of animal, or prohibit the harbouring of any animal or class of animal within the northern municipality or any specified portion of the northern municipality;
- (b.1) declare any animal or class or classes of animals to be dangerous and establish requirements to keep it or them under proper control with which the owner of any animal declared to be dangerous shall comply;
- (b.2) prohibit the keeping, possessing or harbouring of any animal or class or classes of animals declared to be dangerous pursuant to clause (b.1);
- (c) restrict, within the northern municipality or any specified portion of the northern municipality:
 - (i) the number of animals or of any class of animal that may be kept by any person;
 - (ii) the number of animals or of any class of animal that may be kept in or about any dwelling unit or class of dwelling units, as defined in the bylaw;
- (d) regulate establishments for the breeding or boarding of any animal or class of animal within the northern municipality or any specified portion of the northern municipality;
- (e) classify animals for licensing purposes, establish a schedule of fees to be paid by persons owning or harbouring animals, which fees may vary as between the different classifications of animals, and require a person owning or harbouring an animal to disclose the number and class of animals kept on or in his land or buildings;
- (f) regulate or prohibit the being at large of animals or any class or classes of animals in whole or in part of the northern municipality;
- (f.1) prohibit any person who owns any animal from allowing it to be at large, and for that purpose, require the person who owns the animal to leash or otherwise restrain it;
- (g) provide for the:
 - (i) seizing;
 - (ii) impounding; and
 - (iii) destruction or other disposition;

of animals found at large in the northern municipality and determine the compensation to be allowed for carrying out the provisions of the bylaw and for services rendered, and sustenance supplied, with respect to animals seized, impounded, destroyed or otherwise disposed of;

(g.1) designate a person within a category of persons prescribed by regulations made pursuant to section 100.09 as a judge for the purposes of section 100.02;

(g.2) designate a municipal official for the purposes of section 100.08;

(h) provide for the sale, destruction or other disposition of animals impounded or seized if they are not claimed within a time specified in the bylaw or if the claimant does not comply with any conditions respecting payment of costs, expenses and removal within that time;

(i) define or enlarge the meaning of any word or expression used in this section;

(i.1) provide that sections 100.01 to 100.081 apply, with any necessary modification, to any domestic animal or class of domestic animals within the northern municipality;

(j) **Repealed.** 1989-90, c.48, s.19.

(1.1) Any provision of subsection (1) which empowers a council to exercise its powers with respect to an animal or class of animals includes the right to exercise its powers with respect to any subclass of animals.

(1.2) A council may enter into an agreement with the council of any adjacent municipality providing for the extension and application of this section and any bylaw passed pursuant to this section to the whole or any portion of that municipality.

(2) **Repealed.** 1989-90, c.48, s.19.

(3) **Repealed.** 1989-90, c.48, s.19.

1984-85-86, c.68, s.56; 1989-90, c.48, s.19; 2002, c.37, s.9.

Interpretation

100.01(1) In sections 100.02 to 100.08:

(a) **“judge”** means a judge of the Provincial Court of Saskatchewan, a justice of the peace or a person designated in a bylaw passed pursuant to clause 100(1)(g.1);

(b) **“owner”** includes:

(i) a person who keeps, possesses or harbours a dog;

(ii) the person responsible for the custody of a minor where the minor is the owner of a dog;

but does not include:

- (iii) a veterinarian registered pursuant to *The Veterinarians Act, 1987* who is keeping or harbouring a dog for the prevention, diagnosis or treatment of a disease of or an injury to the dog;
- (iv) a northern municipality, the Saskatchewan Society for the Prevention of Cruelty to Animals, a local Society for the Prevention of Cruelty to Animals or a Humane Society operating pursuant to *The Animal Protection Act*, with respect to an animal shelter or impoundment facility operated by any of them.

(2) In sections 100.02 and 100.03, “**provocation**” means an act done intentionally for the purpose of provoking a dog.

1989-90, c.48, s.20; 1993, c.34, s.26.

Dangerous dogs

100.02(1) Subject to subsection (2), if a complaint is made that a dog in a northern municipality is dangerous, a judge on hearing the complaint shall declare that the dog is dangerous where it is proved that:

- (a) the dog, without provocation, in a vicious or menacing manner, chased or approached a person or domestic animal in an apparent attitude of attack;
- (b) the dog has a known propensity, tendency or disposition to attack without provocation, to cause injury or to otherwise threaten the safety of persons or domestic animals;
- (c) the dog has, without provocation, bitten, inflicted injury, assaulted or otherwise attacked a person or domestic animal;
- (d) the dog is owned primarily or in part for the purpose of dog fighting or is trained for dog fighting.

(1.1) For the purposes of proceedings pursuant to this section and section 100.03, a dog is presumed not to have been provoked, in the absence of evidence to the contrary.

(2) A council, by bylaw, may require that any complaints made pursuant to subsection (1) be made to and be heard by a person designated in a bylaw passed pursuant to clause 100(1)(g.1).

(3) No dog shall be declared dangerous where an action described in clause (1)(a), (b) or (c) occurred while the dog was:

- (a) acting in the performance of police work; or
- (b) working as a guard dog on commercial property:
 - (i) securely enclosed by a fence or other barrier sufficient to prevent the escape of the dog and the entry of children of tender years; and
 - (ii) defending that property against a person who was committing an offence.

(4) The owner of a dog complained of, if known, shall be served with notice of a hearing to be held pursuant to subsection (1), but the judge may make an order pursuant to subsection (5) in the absence of the owner if he fails to appear.

(5) Where a judge declares a dog to be dangerous, the judge shall make an order embodying all of the following requirements:

- (a) the owner shall keep the dog in an enclosure which complies with prescribed criteria;
- (b) if the owner removes the dog from the enclosure, he or she shall muzzle and leash it in accordance with prescribed criteria and keep it under his or her direct control and supervision;
- (c) the owner shall obtain and keep in effect liability insurance in the prescribed amount to cover damage or injury caused by the dog;
- (d) the owner shall display, in the prescribed form and manner, a sign on his or her property warning of the presence of the dog and shall continue to display that sign in good condition so long as the dog is present on the property;
- (e) the owner shall comply with the regulations and the *Animal Disease and Protection Act* (Canada), as amended from time to time, with respect to the detection and control of rabies;
- (f) where a bylaw made pursuant to clause 100(1)(g.1) is in effect in the northern municipality, the owner shall report a sale or other disposition of the dog to the person appointed for the purpose in the bylaw;
- (g) where the dog is moved to a different municipality, the owner shall notify the clerk of that municipality;
- (h) where the dog is to be sold or given away, the owner shall:
 - (i) notify any prospective owner that the dog has been declared dangerous, before it is sold or given away; and
 - (ii) notify the clerk of the municipality or person designated by the municipality of the name, address and telephone number of any new owner of the dog.

(5.1) An order issued pursuant to this section continues to apply if the dog is sold or given to a new owner or is moved to a different municipality.

(6) An order pursuant to subsection (5) may also include any or all of the following terms:

- (a) the owner shall have the dog tattooed in the prescribed manner;
- (b) the owner shall have the dog spayed or neutered;
- (c) the owner shall take any other measures the judge considers appropriate.

(7) Notwithstanding subsection (5), where the judge is a judge of the Provincial Court for Saskatchewan or a justice of the peace, the judge:

- (a) may order that the dog be destroyed or otherwise disposed of at the owner's expense; and
- (b) where the judge makes an order pursuant to clause (a), shall give directions with respect to the destruction or other disposition.

(8) Where an order has been made pursuant to subsection (5) against an owner, the owner may apply to the judge who made the order for an order that compliance with the provisions of clause (5)(c) be waived.

(9) On an application made pursuant to subsection (8), the judge may waive compliance with clause (5)(c), on any terms and conditions that the judge considers reasonable, where the judge is satisfied that the owner is unable to comply with the requirements of that clause for a reason other than the owner's financial circumstances.

(10) An owner or complainant who feels aggrieved by an order made pursuant to subsection (5) or (7) may appeal the order:

- (a) to a judge of the Provincial Court of Saskatchewan by way of a trial *de novo* where the order was made by a person designated in a bylaw passed pursuant to clause 100(1)(g.1) or by a justice of the peace; or
- (b) on the grounds that it:
 - (i) is erroneous in point of law;
 - (ii) is in excess of jurisdiction; or
 - (iii) constitutes a refusal or failure to exercise jurisdiction;

to the court where the order was made by a judge of the Provincial Court of Saskatchewan.

(11) A person desiring to appeal an order pursuant to subsection (10) shall, within seven days of the order being appealed, file a notice of appeal with the judge or court being appealed to and the provisions of Part XXVII of the *Criminal Code*, as amended from time to time, apply with any necessary modification to the appeal.

(12) A person who feels aggrieved by a decision of a judge of the Provincial Court of Saskatchewan made with respect to an appeal pursuant to clause (10)(a) may appeal the decision to a judge on any grounds set out in clause (10)(b), and the provisions of subsection (11) apply to the appeal.

1989-90, c.48, s.20; 1993, c.34, s.27.

Offences and penalties, destruction etc., of dogs

100.03(1) Any person who:

- (a) owns a dog for the purpose of dog fighting; or
- (b) trains, torments, badgers, baits or otherwise uses a dog for the purpose of causing or encouraging the dog to make unprovoked attacks on persons or domestic animals;

is guilty of an offence.

(1.1) Any person who displays a prescribed sign warning of the presence of a dangerous dog and who is not acting on an order made pursuant to subsection 100.02(5) or has not received the permission of a council to display the sign is guilty of an offence.

(2) Any person who does not comply with any part of an order made against him or her pursuant to subsection 100.02(5), (6) or (7) is guilty of an offence.

(3) Any person who owns a dog that, without provocation, attacks, assaults, wounds, bites, injures or kills a person or domestic animal, is guilty of an offence.

(4) A person who is guilty of an offence pursuant to this section is liable on summary conviction to:

- (a) a fine of not more than \$10,000;
- (b) imprisonment for not more than six months;
- (c) an order imposing the requirements of subsections 100.02(5) and (6);
- (d) an order that the person's dog be destroyed or otherwise disposed of in accordance with the terms and conditions ordered by the judge; or
- (e) a penalty consisting of any combination of clauses (a) to (d).

(5) A person desiring to appeal an order or conviction pursuant to this section shall, within seven days of the order or conviction being appealed from, file a notice of appeal with the Provincial Court of Saskatchewan or the court, as the case may be, and the provisions of Part XXVII of the *Criminal Code* apply with any necessary modification.

1989-90, c.48, s.20; 1993, c.34, s.28.

Destruction order

100.04(1) Unless the owner otherwise agrees, every order for destruction of a dog shall state that it shall not be implemented for eight days.

(2) Where an appeal is taken against an order for the destruction of a dog, the application of the order is stayed pending the disposition of the appeal.

1989-90, c.48, s.20.

Return of dog

100.05 Where the judge on appeal overturns the order for destruction of the dog, the dog shall be released to the owner after the owner has paid the costs of impoundment of the dog pending the hearing.

1989-90, c.48, s.20.

Action for damages

100.06 In action brought to recover damages caused by a dog for injuries to persons or property, it is not necessary for the person injured to prove that the dog is, or that the owner knew that the dog was, of a dangerous or mischievous nature or is accustomed to doing acts causing injury.

1989-90, c.48, s.20.

Destruction by peace officers

100.07(1) A peace officer as defined by the *Criminal Code*, as amended from time to time, may destroy any dog that he or she finds injuring or viciously attacking a person or domestic animal.

(2) Where a peace officer acted in good faith, the peace officer who destroys a dog pursuant to subsection (1) is not liable to the owner for the value of the dog.

1989-90, c.48, s.20.

Entry and search

100.08(1) Where a peace officer as defined by the *Criminal Code*, as amended from time to time, or a municipal official designated in a bylaw passed pursuant to clause 100(1)(g.2) has reasonable and probable grounds for believing that a dog is dangerous or has been ordered to be destroyed and is:

- (a) in or on any premises other than a dwelling house; or
- (b) in any vehicle or other chattel;

the peace officer or official, with or without a warrant, may enter the premises, vehicle or chattel, search for the dog and impound it or, if there is an order to destroy or otherwise dispose of the dog, deliver the dog to the person appointed in the order to destroy or otherwise dispose of it.

(2) Where it appears to a judge, on information laid before him or her on oath, that there are reasonable and probable grounds for believing that a dog that has been ordered to be destroyed or otherwise disposed of is in any dwelling place or any other premises or vehicle or chattel, the judge may issue a warrant authorizing a peace officer to enter the dwelling place or other premises or vehicle or chattel specified in the warrant and search for the dog, and the peace officer may impound and deliver the dog to the person appointed by the judge to destroy or otherwise dispose of it.

1989-90, c.48, s.20.

Charges may be added to property taxes

100.081 If a dog has been the subject of a complaint or hearing pursuant to sections 100.01 to 100.08 and the dog has been impounded, declared dangerous, ordered to be destroyed or otherwise disposed of, or has been returned to the owner pursuant to section 100.05 and the owner of the dog does not pay the costs of impoundment or destruction or disposal of the dog, the costs:

- (a) are a debt due to the municipality;
- (b) may be recovered as a debt due to the municipality or may be added to the owner's property taxes;
- (c) are a lien on the land that has priority over all other liens or charges except for those of the Crown; and
- (d) are a charge on the goods and chattels of the owner of the dog and may be levied and collected in the same manner as taxes are recoverable.

1993, c.34, s.29.

Regulations

100.09 The Lieutenant Governor in Council may make regulations:

- (a) prescribing a category of persons for the purpose of a bylaw pursuant to clause 100(1)(g.1);
- (b) prescribing a period within which a dog that has bitten a person or domestic animal shall not be destroyed;
- (c) providing for any other matter or thing the Lieutenant Governor in Council considers necessary or advisable to carry out the intent of sections 100.02 to 100.08.

1989-90, c.48, s.20.

Fire protection

100.1(1) A council may, by bylaw:

- (a) by bylaw establish a fire department or one or more fire brigades, and may by contract or otherwise provide for the prevention and suppression of fires and provide for services of any kind at the site of an emergency, including but not limited to:
 - (i) fire prevention and protection;
 - (ii) emergency response services;
 - (iii) inspections of premises for conditions that may cause a fire, increase the danger of fire or otherwise increase danger to persons or property;
 - (iv) inspections for compliance with municipal fire prevention bylaws and *The Fire Prevention Act, 1992*;
 - (v) emergency services related to dangerous goods and the protection of persons and property from injury or damages that may result from an emergency involving dangerous goods;
 - (vi) rescue, including the use of forcible entry techniques and tools; and
 - (vii) assistance in response to other classes of circumstances that may cause harm to persons or damage to property, as specified by bylaw;
- (b) purchase, lease or otherwise acquire fire-fighting and any other vehicles, equipment and apparatus required to carry out the services described in this section;
- (c) make provision for appointing a fire chief and as many fire-fighters and other assistants as the council may consider necessary and fix their salaries and remuneration, if any;
- (d) provide for constructing, operating and maintaining fire halls or any other facilities required to carry out the services described in this section.

(2) A council may, by bylaw:

(a) provide for entering into agreements with any other municipality or municipal government in another jurisdiction, department, organization or agency of the Government of Saskatchewan or Government of Canada, Indian band, person or other properly constituted authority, organization or agency for:

(i) the furnishing or receiving of fire fighting or fire prevention services or emergency services; and

(ii) the use of fire fighting or other emergency response equipment or facilities;

inside or outside the municipality or a specified area on any terms that may be agreed on, including the setting and payment of charges;

(b) provide and charge for any fire fighting, fire prevention or emergency service or use of equipment or facilities outside the municipality where no agreements exist, if a request for the services, use of equipment or facilities is made by any other municipality or municipal government in another jurisdiction, department, organization or agency of the Government of Saskatchewan or Government of Canada, Indian band, person or other properly constituted authority, organization or agency.

(3) A council may, by bylaw, provide for the prevention and extinguishment of fires and for the preservation of life and property from destruction by fire and, in particular, for:

(a) prohibiting, regulating or controlling the storage of inflammable liquids in or about any buildings or class of buildings;

(b) regulating the use, possession, storage or handling of any class of explosives or other highly inflammable matter, and prohibiting the use, possession, storage or handling of such matter except by permit authorized by a resolution of the council;

(c) regulating the installation of fireplaces, stoves and stove-pipes or other apparatus that may be dangerous in causing or promoting fires, and enforcing the proper cleaning of chimneys, flues and stove-pipes;

(d) requiring buildings and yards to be kept in a safe condition to guard against fire or the risk of fire or other dangerous risk or accident and compelling the building of fire walls;

(e) regulating the manner of disposal of ashes or combustible refuse and requiring the placing or keeping of ashes and combustible refuse in fire-resistant containers;

(f) regulating the conduct of persons at or near fires and compelling them to assist in the fighting of fires and in the prevention of the spread of fire;

- (g) pulling down or demolishing buildings or other erections when considered necessary to prevent the spread of fire and providing compensation for loss or damage sustained by reason of the pulling down or demolishing in any amount equal to the amount of insurance to which the owner would have been entitled had the building been burned;
 - (h) preventing the obstruction of the halls, aisles, passageways, alleys or approaches in or to any church, theatre, hall or other place of public meeting while occupied for a public assemblage.
- (4) For the purposes of subsection (3), a council may, by bylaw, declare that all or any part of the National Fire Code of Canada or a fire prevention code adopted by *The Fire Prevention Act, 1992* is in force in the northern municipality with any revisions, variations or modifications that may be specified in the bylaw.
- (5) If, in the opinion of a local assistant or municipal inspector within the meaning of *The Fire Prevention Act, 1992*, there is a contravention of a municipal bylaw adopted pursuant to subsection (3) or (4) or section 100.3, the local assistant or municipal inspector may issue to the owner, operator or occupant of the building, structure, premises, or land in or on which the contravention is occurring a written order in which the local assistant or municipal inspector:
- (a) shall specify:
 - (i) the contravention;
 - (ii) the civic address and the legal description of the building, structure, premises or land in or on which the contravention is occurring;
 - (iii) any terms and conditions to be complied with to remedy the contravention; and
 - (iv) the date by which the terms and conditions of the order are to be complied with;
 - (b) shall provide:
 - (i) a statement that if the terms and conditions of the order have not been complied with within the time specified in the order, the local assistant may carry out the remedy at the expense of the owner;
 - (ii) the date and place at which and the process by which an appeal from the order pursuant to subsection (10) may be made; and
 - (iii) a statement that filing an appeal does not stay the order but that the appellant may apply to the fire commissioner for a stay of the order pursuant to section 25 of *The Fire Prevention Act, 1992*; and

(c) may direct the owner, operator or occupant to do one or more of the following within the time limit set out in the order:

- (i) remedy the contravention of the bylaw, including doing anything in relation to the building, structure or premises that the local assistant or municipal inspector considers necessary to remedy the non-compliance;
- (ii) repair, alter, remove or demolish the building, structure or premises;
- (iii) alter the use or occupancy of the building, structure or premises;
- (iv) replace materials used in the construction of buildings, structures and premises;
- (v) remove or change the manner of use, storage, handling or disposal of inflammable and combustible liquids, inflammable and combustible materials, and explosives;
- (vi) clean, repair, remove or replace equipment, apparatus or fire protection devices that are faulty or considered dangerous;
- (vii) install or correct the faulty installation of fire safeguards, equipment or fire protection devices; and
- (viii) clear or remove any obstruction to public access for a building used for public assemblage.

(6) For the purposes of ensuring compliance with any order made pursuant to subsection (5), the provisions of sections 18 and 24 of *The Fire Prevention Act, 1992* apply with any necessary modification.

(7) The council or an authorized municipal employee may register an interest, in the prescribed form, based on the order made pursuant to subsection (5) in the Land Titles Registry against the title to the parcels of land to which the order applies.

(8) Where an interest has been registered against a title pursuant to subsection (7), the order runs with the land and is binding on the owner and any subsequent owner.

(9) Where an interest has been registered against a title pursuant to subsection (7) and the order made pursuant to subsection (5) has been complied with, the council or an authorized municipal employee shall apply to the Registrar of Titles, in the prescribed form, to discharge the interest.

(10) Sections 25, 26, 27 and 34 of *The Fire Prevention Act, 1992* and section 18.1 of *The Municipal Board Act* apply to orders issued pursuant to subsection (5).

(11) A local assistant or municipal inspector may request the assistance of a peace officer to assist in carrying out the provisions of this section.

1984-85-86, c.68, s.56; 1986, c.5, s.9; 1993, c.34, s.30; 1996, c.54, s.12; 1997, c.43, s.4; 2000, c.L-5.1, s.363.

Fire-fighter liability

100.11(1) For the purposes of this section, “**fire-fighter**” means a person performing duties for a northern municipality, whether for wages or otherwise, pursuant to section 100.1 or *The Fire Prevention Act, 1992* or regulations made pursuant to that Act.

(2) No action lies or shall be instituted against a fire-fighter for any loss or damage suffered by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by the fire-fighter while performing his or her duties as a fire-fighter.

(3) A fire-fighter shall be indemnified by the northern municipality for reasonable legal costs incurred:

- (a) in the defence of a civil action arising out of the performance of his or her duties, if the fire-fighter is found not liable;
- (b) in the defence of a criminal prosecution arising out of the performance of his or her duties, if the fire-fighter is found not guilty;
- (c) with respect to any other proceeding in which the fire-fighter’s performance of his or her duties is in issue, if the fire-fighter acted in good faith.

(4) In cases where the indemnification of the legal costs of fire-fighters is provided for in an agreement, indemnification is to be made pursuant to the terms of the agreement, and subsection (3) does not apply.

1995, c.27, s.15.

Firearms

100.2 A council may, by bylaw, prohibit, regulate or control the discharge or use of any class of guns, firearms or other devices that are designed for or capable of discharging projectiles of any type in the whole or any specified part of the northern municipality.

1984-85-86, c.68, s.56.

Fireworks

100.3 A council may, by bylaw:

- (a) classify fireworks;
- (b) prohibit, regulate or control the sale of fireworks or of any specified class of fireworks in the northern municipality and determine the minimum age of persons to whom fireworks may be sold;
- (c) prohibit, regulate or control the setting off in the northern municipality or in any specified part of the northern municipality of fireworks or any specified class of fireworks;
- (d) establish conditions under which a display of fireworks or any specified class of fireworks may be held in the northern municipality or in any specified part of the northern municipality.

1984-85-86, c.68, s.56.

Curfew

101(1) A council may pass bylaws regulating the time after which children shall not be in the streets at night without proper guardianship and stipulating the age or apparent age under which children are required to be in their homes at the hour appointed.

(2) Where the council passes a bylaw under subsection (1), the council shall cause bells to be rung or a siren to be sounded as a warning at or near the time appointed, after which the children so required to be in their homes or off the streets shall not be on the public streets except under proper control or guardianship or for some unavoidable cause.

(3) In a bylaw passed under subsection (1) the council may provide:

(a) that any child found on the streets after the time appointed is liable to be warned by a bylaw enforcement officer or peace officer to go home, and if, after the warning, the child is found loitering on the streets, he may be taken by the bylaw enforcement officer or peace officer to his home; and

(b) that any parent or guardian is liable to a penalty which may be fixed by the council for permitting his child or ward to break the bylaw habitually, after having been warned in writing.

1983, c.N-5.1, s.101.

Environment

102 A council may pass bylaws:

(a) prohibiting or regulating bathing or washing of persons in any public water within the northern municipality;

(b) prohibiting, restricting, controlling or regulating the washing of any motor vehicle, laundry, animals or any other article or thing in any public water within the northern municipality;

(c) providing for the cleaning up of the foreshore of any lake within or bordering on the boundaries of the northern municipality by removing rocks, stones, refuse and weeds, and providing for the construction of pathways, notwithstanding that the northern municipality may not have acquired the foreshore by purchase, lease or otherwise, but subject to the rights of the owner of the foreshore.

1983, c.N-5.1, s.102.

103 Repealed. 1984-85-86, c.68, s.57.

104 Repealed. 1984-85-86, c.68, s.57.

Health

105(1) Repealed. 1997, c.43, s.5.

(2) A council may, by bylaw and on the recommendation of the medical health officer, declare any occupied residential premises to be dangerous to the health of the occupants and order that the premises be repaired by the owner, agent, lessee or occupant of the premises, as the council may determine and within any time after service of the bylaw as may be specified in the bylaw and, if the bylaw is not compiled with, the required work may be done by the northern municipality pursuant to section 73.

1983, c.N-5.1, s.105; 1994, c.P-37.1, s.76; 1997, c.43, s.5.

106 Repealed. 1984-85-86, c.68, s.58.

Recreation

107(1) A council may pass bylaws:

- (a) providing for the establishment and maintenance of a swimming pool, gymnasium, playground or any other recreational facility or the granting of aid to organizations maintaining any such recreational facility;
- (b) providing for the encouragement and development of athletic and aquatic sports in the northern municipality and, for that purpose, may:
 - (i) appoint a recreation board to exercise any powers in the control, supervision and management of any playground or recreational facility that the council may determine, either alone or in co-operation with any department of the Government of Saskatchewan or of Canada or any other agency or body;
 - (ii) name the members of the recreation board by resolution of the council, who hold office during the pleasure of the council and are entitled to receive any remuneration that the council may determine;
 - (iii) require the recreation board to submit to the council any statements regarding its activities, including accounting for funds, that the council may require;
- (c) providing for the construction or acquisition and operation of exhibitions, theatres, civic auditoriums, recreational facilities and places of amusement and for the establishment of committees for the purpose of their planning or operation;
- (d) notwithstanding section 70, authorizing the incorporation of a corporation, or providing for the acquisition of some or all of the shares of an incorporated corporation, formed for the purpose of constructing or acquiring, maintaining and operating civic auditoriums, art galleries, museums, conservatories, zoos or wild animal parks and providing for the carrying out of all related activities so long as the northern municipality has and retains controlling interest in the corporation;

- (e) providing for assistance to be given to a corporation operating pursuant to a bylaw passed under clause (d) by:
 - (i) making payment out of the funds of the northern municipality to the corporation for the purpose of meeting capital and operating costs either by way of grant or on any terms of repayment and with any security that may be considered advisable;
 - (ii) conveying lands to the corporation by grant or for any consideration and on any terms of payment that may be considered advisable;
 - (iii) without limiting the generality of any of the foregoing, exercising all privileges of ownership of any shares in the corporation to the same degree as would be permitted in the case of an individual owner;
 - (iv) exempting the land and buildings of the corporation from taxation.
- (2) Subclause (1)(e)(iv) does not apply to the council of a northern hamlet.

1983, c.N-5.1, s.107; 1984-85-86, c.68, s.59.

Rubbish and waste control

108(1) Subject to *The Environmental Management and Protection Act* and the regulations made pursuant to that Act, a council may pass bylaws:

- (a) prohibiting or restricting, controlling and regulating the placing or depositing of dirt, stones, filth, dust or any rubbish that may be designated in the bylaw on any road, street or lane or in any park, public place or water course within the northern municipality and compelling the removal of such dirt, stones, filth, dust or rubbish by the party so placing or depositing it and the placing of it where ordered by the council within or outside the northern municipality;
- (b) providing for the summary removal from any building, other erection or any lot of dirt, stones, filth, dust or rubbish that the council considers dangerous to the public health or detrimental to the cleanliness and tidiness of the area, or directing that the dirt, stones, filth, dust or rubbish be removed or otherwise dealt with by the owner, agent, lessee, occupier or other person designated in the bylaw;
- (c) regulating nuisance grounds used by the northern municipality within or outside its boundaries, and, where nuisance grounds outside its boundaries are used in common with another northern municipality, the council may so regulate by mutual bylaw with the other northern municipality;
- (d) making provision for the removal and disposal of night soil, garbage and refuse by scavengers and imposing a general rate to meet the expense of the removal and disposal and making the general rate a charge on all the lands within the northern municipality, or making a special rate in respect of those properties that, in the opinion of the council, require greater service, and in any case making the charge recoverable in the same manner in all respects as municipal taxes on land are recoverable;

- (e) preventing or controlling the construction of privy vaults, cesspools, septic tanks and other sanitary conveniences and controlling their location and maintenance and providing for keeping them in a proper state of cleanliness;
- (f) classifying and defining, enlarging or restricting the meaning of “ashes”, “garbage” and “refuse”;
- (g) establishing and maintaining a system for the collection, removal and disposal of ashes, garbage and refuse throughout the northern municipality:
 - (i) at the expense of the northern municipality or of the owners or occupants of the lands in respect of which the service is rendered;
 - (ii) at the expense of the northern municipality with respect to any defined areas and at the expense of the owners and occupants with respect to any other defined areas;
 - (iii) at the expense of the northern municipality with respect to any defined classes of premises and at the expense of the owners or occupants with respect to any other defined classes of premises; or
 - (iv) at the expense of the northern municipality with respect to any defined classes of ashes, garbage and refuse and at the expense of the owners or occupants with respect to any other defined classes;
- (h) requiring the removal and disposal of ashes, garbage and refuse by the owners or occupants of the lands or premises on which they originate, or by any defined classes of such owners or occupants, and providing for removal and disposal by the northern municipality at the expense of owners or occupants who fail to comply with the bylaw;
- (i) requiring owners and occupants of land to provide any receptacles that may be specified in the bylaw for ashes, garbage and refuse and, in default of their provision, to provide the receptacles at the expense of the owner or occupant;
- (j) erecting and maintaining any buildings, machinery and plants that may be considered necessary for the collection, removal and disposal of ashes, garbage and refuse or contracting with some person for the collection, removal and disposal by him of the ashes, garbage and refuse, on any terms and conditions that may be considered expedient;
- (k) prohibiting the handling of, or interfering with the removal of, ashes, garbage and refuse, or any receptacle therefor, by persons not authorized or required by the bylaw to handle or remove them;
- (l) **Repealed.** 1997, c.43, s.6.
- (m) prohibiting or regulating and controlling the outdoor incineration of garbage or refuse of any defined class;
- (n) requiring owners and occupants of land to provide outdoor incinerators of a kind specified in the bylaw for the incineration of garbage and refuse, or garbage and refuse of any defined class, originating on the land, and, in default of their provision, to provide the incinerators at the expense of the owner or occupant;

- (o) requiring owners and occupants of land to dispose of all garbage and refuse, or garbage and refuse of any defined class, originating on the land, by incineration on the premises in the manner and subject to the conditions specified in the bylaw.
- (2) Where, pursuant to a bylaw passed under clause (1)(g), (h) or (i), collection, removal, disposal or provision of receptacles is done by the northern municipality at the expense of an owner or occupant of land, and the sum or part of the sum payable for the collection, removal, disposal or provision of receptacles is in arrears after December 31 in the year in which the sum became payable, the sum that remains unpaid may be added to, and form part of, the taxes on the land in respect of which the collection, removal or disposal was done.
- (3) For the purposes of clause (1)(l), **“public hotel”**, **“boarding house”** and **“restaurant”** have the meanings ascribed to those terms in *The Public Health Act*.

1983, c.N-5.1, s.108; 1984-85-86, c.68, s.60;
1986, c.3, s.2; 1997, c.43, s.6.

Smoking

108.1(1) In this section, **“public place”** means a place to which the public has access as a right or by express or implied invitation, whether or not a fee is charged for entry and includes, without limiting the generality of the foregoing:

- (a) outdoor patios;
- (b) entry ways;
- (c) outdoor sports facilities and stadiums; and
- (d) common areas of residential buildings.
- (2) A council may, by bylaw, prohibit, control or regulate the following activities in any public place or public transit vehicle:
 - (a) the lighting of any cigar, cigarette, pipe or other smoking device;
 - (b) the carrying or smoking of any lighted cigar, cigarette, pipe or other smoking device.
- (3) For the purposes of subsection (2), the power to prohibit, control or regulate includes the power to do all or any of the following:
 - (a) to establish categories and subcategories of public places and public transit vehicles;
 - (b) to establish different prohibitions, controls or regulatory requirements for different categories and subcategories;
 - (c) to exempt any public place, public transit vehicle or category or subcategory of public places or public transit vehicles from all or any part of a bylaw.

2004, c.51, s.18.

NORTHERN MUNICIPALITIES

c. N-5.1

Water

109 Subject to *The Environmental Management and Protection Act, 2002* and *The Saskatchewan Watershed Authority Act, 2005*, a council may, by bylaw, regulate and control the use of wells and other sources of supply of water for the northern municipality, make provisions for a supply of water for the northern municipality, regulate the use of water and prevent the contamination of any stream of water flowing through or past the northern municipality.

1984-85-86, c.68, s.61; 1989-90, c.48, s.21; 2002, c.S-35.02, s.133; 2005, c.S-35.03, s.110.

Swimming pools

110 A council may pass bylaws respecting the construction, erection, repair or demolition of private swimming pools within the northern municipality and the prescription, regulation and enforcement of the use of safety measures in connection with private swimming pools.

1983, c.N-5.1, s.110.

111 to 111.3 Repealed. 1986, c.25, s.3.

CULTURE AND RECREATION

Public entertainment

111.4 A council may, by bylaw:

- (a) subject to *The Film and Video Classification Act*, license and regulate all places of amusement or entertainment or exhibitions held or kept for hire or profit;
- (b) license, regulate or prohibit automatic vending machines or other mechanical or electronic machines, instruments, games or devices kept for hire or profit;
- (c) determine the age at which and the conditions under which a minor or class of minors may be permitted to enter, play games in, be employed in or remain or loiter in or about any place of public amusement or entertainment or place in which any of the items mentioned in clause (b) are kept for hire or gain, and prohibiting minors under the age determined in the bylaw from entering any such place;
- (d) control, regulate or prohibit sparring exhibitions, boxing matches or wrestling matches.

1984-85-86, c.68, s.62; 1989-90, c.48, s.22.

Culture and recreation

111.41(1) A council may, by bylaw:

- (a) provide for financial or other assistance to be given to a corporation that is incorporated for the purposes of promoting, managing or conducting any regional, provincial, interprovincial, national or international sports, athletic, recreational or cultural event within the northern municipality, if the corporation is one:

c. N-5.1**NORTHERN MUNICIPALITIES**

(i) that is not formed for the purpose of gain and that is prohibited from paying any dividends to its members or from distributing its assets among its members; and

(ii) either:

(A) whose charter or application for incorporation provides that, on completion of the event for which it is formed, any surplus that it has made, together with all assets remaining after paying its liabilities, is to be turned over to the northern municipality to be used for sports, athletic, recreational or cultural purposes; or

(B) that has entered into an agreement with the northern municipality to the same effect;

(b) establish, maintain or operate within or outside the northern municipality, or regulate the use of, public parks, forest areas, gardens, walks, conservatories, bicycle paths, athletic, cultural or recreational facilities or exhibition grounds, or lease land or buildings dedicated for any of those purposes to any association organized for the purpose of fostering an interest in athletics, culture or recreation and provide for a charge for admission, whether or not so leased;

(c) establish, acquire, maintain or operate museums, zoos or wild animal parks within or outside the northern municipality;

(d) provide for the construction, acquisition, operation, maintenance and regulation of cultural or recreational facilities, art galleries, civic centres, auditoriums, exhibitions, theatres, convention and other halls and places of amusement;

(e) authorize the incorporation of a company, or provide for the acquisition of some or all of the shares of a corporation, formed for the purpose of constructing, acquiring, maintaining or operating civic auditoriums, exhibition grounds, zoos, wild animal parks, recreational or cultural facilities, including theatres, art galleries, museums or conservatories, and provide for the carrying out of all related activities so long as the northern municipality has and retains controlling interest in the corporation;

(f) provide for assistance to be given to a corporation operating pursuant to a bylaw passed pursuant to clause (e) by:

(i) making payment out of the funds of the northern municipality to the corporation for the purpose of meeting capital and operating costs either by way of grant or on any terms of repayment and with any security that council considers advisable;

(ii) notwithstanding subsection 120(2), conveying lands and buildings to the corporation by grant or for any consideration and on any terms of payment that council considers advisable;

(iii) without limiting the generality of any of the foregoing, exercising all privileges of ownership of any shares in the corporation to the same degree that would be permitted in the case of an individual owner.

- (2) Assistance given pursuant to clause (1)(a) may be provided by the council's:
- (a) becoming a shareholder of the corporation;
 - (b) making payment out of the funds of the northern municipality for the purpose of meeting capital or operating costs either by way of a grant or on any terms of repayment and with any security that may be agreed on;
 - (c) conveying, leasing or otherwise disposing of land or buildings to the corporation by grant or gift or for any consideration that may be agreed on;
 - (d) making any facilities owned by the northern municipality available to the corporation without charge or on any terms that may be agreed on;
 - (e) guaranteeing the liabilities of the corporation and agreeing to assume any of its deficits; or
 - (f) exempting the corporation from taxation in accordance with subsection 259.3(2).

1995, c.27, s.16; 2008, c.33, s.5.

Clubs and associations

111.5(1) A council may, by bylaw:

- (a) classify, license and regulate clubs and associations formed or maintained for social, commercial or recreational purposes;
 - (b) require payment of licence fees of the same or different amounts by clubs or associations falling within the classifications established pursuant to clause (a).
- (2) A council may, by bylaw, authorize itself to become a member of a co-operative association or a credit union by the purchase of one or more shares or otherwise and may hold additional shares of which it becomes the owner by application of dividends.

1984-85-86, c.68, s.62.

Operation of camps

111.6 A council may establish or acquire and operate a trailer camp or tourist camp or park, and may provide related services to any registered occupant of the camp or park.

1984-85-86, c.68, s.62.

Municipal development corporations

111.7(1) Notwithstanding any other provision of this Act but subject to subsections (2) and (3), a northern municipality may, by bylaw:

- (a) direct that a memorandum of incorporation be drafted; or
- (b) enter into agreements with:

- (i) another northern municipality;
- (ii) Her Majesty the Queen in right of Saskatchewan;
- (iii) any Crown corporation or an agency of a Crown corporation;
- (iv) Her Majesty the Queen in right of Canada;
- (v) a band as defined in the *Indian Act* (Canada), as amended from time to time;
- (vi) any person; or
- (vii) any combination of the persons and entities mentioned in subclauses (i) to (vi);

for the purposes of securing the incorporation of a corporation pursuant to *The Business Corporations Act*, *The Non-profit Corporations Act*, *The New Generation Co-operatives Act* or *The Co-operatives Act*.

(2) Notwithstanding the Act under which the corporation was incorporated, the objects and purposes of a corporation incorporated pursuant to subsection (1) are:

- (a) the identification of economic and social development opportunities and the preparation and amendment of an economic and social development strategy or plan for the northern municipality or for the parties to the agreement;
- (b) the establishment and maintenance of communications with the Government of Canada and the Government of Saskatchewan, and agencies of those governments, to become aware of and utilize programs of those governments and agencies that promote economic and social development in northern Saskatchewan;
- (c) the establishment and maintenance of communications with northern municipalities and other bodies respecting economic and social development in northern Saskatchewan;
- (d) the formulation and carrying out of economic and social programs that benefit persons residing in northern Saskatchewan;
- (d.1) the establishment and carrying out of industrial and commercial activities that are intended to promote economic and social development in northern Saskatchewan;
- (e) any other objects or purposes relating to economic and social development in northern Saskatchewan that may be prescribed in the regulations.

(3) A northern municipality that proposes to make a bylaw pursuant to subsection (1) shall submit the proposed bylaw to the minister for approval prior to the bylaw receiving third reading.

(4) The minister may approve or disapprove a bylaw submitted pursuant to subsection (3).

(5) Where, the minister approves a bylaw pursuant to subsection (4), the minister may impose any terms or conditions with respect to the implementation of the bylaw that the minister considers advisable.

(6) Notwithstanding:

- (a) any other provision of this Act; or
- (b) any other Act;

a northern municipality may become a member of, or purchase shares, bonds, debentures or other securities of, a corporation incorporated under an agreement made pursuant to subsection (1).

(7) Notwithstanding any other Act:

- (a) the Lieutenant Governor in Council, on the application of a corporation incorporated pursuant to subsection (1), may wind up the affairs of the corporation and dissolve the corporation, and in doing so may make any disposition of its assets and deal with its obligations in a way that may be considered advisable for the public good; and
- (b) the Clerk of the Executive Council, at least three weeks before winding-up proceedings are commenced, shall publish in the Gazette and in one issue of a newspaper circulating in the place in which the head office of the corporation is located a notice of the intended winding-up setting forth:
 - (i) the proposed disposition of the assets; and
 - (ii) the proposed dealings with respect to the obligations of the corporation.

(8) The minister may provide financial assistance by way of grant, loan guarantee or other similar means, in accordance with any terms or conditions that are prescribed in the regulations, to any corporation incorporated pursuant to subsection (1).

(9) Subject to the regulations, the minister may make grants or awards to any corporation incorporated pursuant to subsection (1), northern municipality or other person whose records of achievement in the promotion of economic and social development in northern Saskatchewan is of outstanding significance.

(10) The Lieutenant Governor in Council, on the recommendation of the minister, may make regulations:

- (a) excluding the application of, in whole or in part, or varying any of the provisions of the Act under which a corporation is incorporated in order that the corporation may more effectively and practically carry out its objects and purposes;
- (b) prescribing objects and purposes for any corporation or class of corporations in addition to those set out in clauses (2)(a) to (d.1);
- (c) for the purposes of subsections (8) and (9).

1989-90, c.48, s.23; 1991, c.10, s.4; 1999,
c.N-4.001, s.354.

STREETS AND PUBLIC PLACES

Control by northern municipality

112(1) Subject to clause 4(1)(e), sections 11, 25, 35 and 69 of *The Highways and Transportation Act, 1997* and the regulations pursuant to that Act, section 39 of *The Saskatchewan Telecommunications Act*, *The SaskEnergy Act* and *The Power Corporation Act*, every street in a northern municipality, including the air space above and the ground below, is under the direction, management and control of the council for the public use of the northern municipality, and the council has the power to lay out, construct, repair and maintain streets, sidewalks and culverts, but nothing in this section gives a northern municipality title to or control and management of mines or minerals.

(2) The Lieutenant Governor in Council may, by order, direct that the whole or any part of any highway or bridge not wholly within a northern municipality is subject to the direction, management and control of the council for the public use of the northern municipality.

1984-85-86, c.68, s.63; 1992, c.S-35.1, s.71;
1997, c.H-3.01, s.77.

Duty to keep in repair

113(1) A northern municipality shall keep every public road, street, bridge, highway, square, alley or other public place that is subject to the direction, management and control of the council, including all crossings, sewers, culverts and approaches, grades, sidewalks and other works made or done in or on such public places by the northern municipality or by any person with the permission of the council, in a reasonable state of repair, having regard to the character of the road, street, bridge, highway, square, alley, public place or work, and the locality in which it is situated or through which it passes, and, if a northern municipality fails to do so, it is subject to any punishment provided by law and is civilly responsible for all damage sustained by any person by reason of the default.

(1.1) No action may be brought pursuant to subsection (1) for the recovery of damages:

- (a) caused by the presence or absence of insufficiency of a wall, fence, guard-rail, railing or barrier; or
- (b) caused by or on account of any construction, obstruction or erection or any situation, arrangement or disposition of any earth, rock, tree or other material or thing, adjacent to or in, along or on the road right of way but not within the roadway.

(2) Subsection (1) does not apply to any road, street, bridge, alley, square, crossing, sewer, culvert, sidewalk or other work made or laid out by a private person until it has been established as a public work by bylaw or otherwise assumed for public use by the northern municipality.

(3) Default under subsection (1) is not to be imputed to a northern municipality in any action without proof by the plaintiff that the northern municipality knew or should have known of the disrepair.

(4) A northern municipality is not liable for damages under subsection (1) unless the person claiming damages has suffered, by reason of the default of the northern municipality, a particular loss or damage beyond what is suffered by him in common with all other persons affected by the want of repair.

(5) Nothing in this section imposes on the northern municipality any obligation or liability in respect of acts done or omitted to be done by persons exercising powers or authorities conferred upon them by law and over which the northern municipality has no control, if the northern municipality is not a party to the acts or omissions and where the authority under which those persons proceed is not a bylaw, resolution or licence of the council.

(5.1) Subsections (2), (4) and (5) apply to all actions against a northern municipality occasioned by the presence of a nuisance on a street.

(6) Notwithstanding *The Limitations Act*, no action is to be brought against a northern municipality for the recovery of damages occasioned by default in its duty of repair under subsection (1), whether the default is the result of non-feasance or misfeasance:

(a) after the expiration of three months from the time when the damages were sustained, and no such action is to be continued unless service of the statement of claim is made within that three-month period; and

(b) unless notice in writing of the claim and of the injury complained of is served on or sent by registered mail to the mayor or clerk within 30 days after the happening of the injury.

(7) An action is not barred:

(a) by the failure to give or the insufficiency of a notice given under clause (6)(b), if the court or judge before whom the action is tried is of the opinion that there is reasonable excuse for the want or insufficiency of the notice and that the northern municipality is not thereby prejudiced in its defence; or

(b) by the failure to give a notice under clause (6)(b) in case of the death of the person injured.

(8) No action is to be brought for the recovery of damages occasioned by the northern municipality's default in its duty of repair against any member of the council or official or employee of the council or northern municipality personally.

(9) Subsection (8) does not affect the liability of a mere contractor with the northern municipality, nor of any official or employee of any such contractor, by reason of whose act or neglect the damage was caused.

(10) Except in the case of gross negligence, a northern municipality is not liable for personal injury caused by snow or ice on a sidewalk or an extension of a sidewalk used as a street crossing.

(11) Subsections (4) to (10) apply to all actions against a northern municipality occasioned by the presence of a nuisance on a highway.

Temporary closure of streets

114(1) Notwithstanding *The Highways and Transportation Act, 1997*, a council, or any person or official designated by the council by bylaw, may regulate or prohibit vehicular or pedestrian traffic on a street or any portion of a street for a temporary period on any terms that may be set out in the bylaw:

- (a) for the purpose of a parade or any assembly of persons;
 - (b) to facilitate the moving of any building, structure, machine or other object;
 - (c) for the carrying out of street, sewer line or water line construction, repair or improvement, or any other work authorized pursuant to this or any other Act;
 - (d) for the construction, improvement, repair or demolition of a building or structure; or
 - (e) for any other purpose considered necessary by the council.
- (2) Subject to the approval of the Minister of Highways and Transportation and to any terms and conditions that the minister may require in that approval, a council may exercise its powers pursuant to subsection (1) with respect to any:
- (a) portion of a provincial highway within the meaning of *The Highways and Transportation Act, 1997*; or
 - (b) street, with respect to which there is a plan on file in the Department of Highways and Transportation, that provides continuity to a provincial highway;

within the northern municipality and shall notify that minister of its intention to do so at least 20 days prior to the effective date of the closure or within any shorter period that that minister may allow.

(3) If the Minister of Highways and Transportation fails to advise a council that has notified him of an intended closure described in subsection (2) to the contrary, the intended closure is deemed to be approved.

(4) Subject to the approval of the Minister of Highways and Transportation and to any terms and conditions that he may require in his approval, a council may, by bylaw, set aside all or part of any street solely or principally as a mall for the use of pedestrians and prohibit the use of the street by vehicles or any class of vehicles to any extent and during any hours or for any periods that may be specified in the bylaw.

(5) The council shall cause every street that is closed pursuant to this section to be marked with a sign indicating the street's closure and the hazards, if any, that would be encountered in its use.

(6) Any person using a street closed to traffic pursuant to this section does so at his own risk, has no right to recover damages in case of accident or injury and is liable for any damage or injury resulting from such use.

Permanent closure of streets

114.1(1) A council may, by bylaw, provide for closing, selling or leasing:

- (a) any street the title to which is not vested in the Crown; or
 - (b) any street the title to which is vested in the Crown if the consent of the Minister of Highways and Transportation is first obtained.
- (2) No bylaw may be passed pursuant to subsection (1) unless:
- (a) the council gives at least two weeks notice of its intention to pass the bylaw by certified or registered mail to all persons who are registered owners of the lands and buildings abutting on the portion of the street proposed to be closed, sold or leased;
 - (b) the notice is advertised prior to the passing of the bylaw in a newspaper circulating in the northern municipality at least once each week for two successive weeks; and
 - (c) every person who claims his land will be injuriously affected by the proposed bylaw and petitions to be heard is afforded an opportunity to appear before council, either in person or by agent, to make his objection known.
- (3) A person whose land is injuriously affected by a bylaw passed pursuant to subsection (1) is entitled to be compensated for damages caused to his land by reason of anything done pursuant to the bylaw, and the compensation is determined in the same manner and subject to the same conditions as in cases provided for by *The Municipal Expropriation Act*.
- (4) Subsections (2) and (3) do not apply to that part of a street immediately adjacent to private land and known as a boulevard, not developed as a street or sidewalk and leased to the owner of that private land, but every such lease is deemed to contain a provision that access to any other land is not to be interfered with and that the lease is subject to any easement or right of way for the purpose of providing public utility services.

1984-85-86, c.68, s.65; 1997, c.43, s.7.

Streets and public areas

115 A council may, by bylaw:

- (a) acquire land or buildings for the opening, widening, altering or diverting of streets;
- (b) authorize the entering into of agreements for the improvement of the whole or any portion of a street outside the boundaries of the northern municipality;
- (c) control and regulate the use of all streets, sidewalks and other public places and may delegate those powers to the police or to a designated municipal employee in an emergency;
- (d) establish, control or regulate stands or places on any street for the exclusive use of a person engaged in the operation of a taxi service and make a charge for the use of such stands or places;

- (e) set aside part of any street for bus stops or traffic controls;
- (f) set aside part of any street for constructing medians or street light standards;
- (g) prevent the encumbering of streets and compelling the removal of any obstruction from a street by the person depositing it at his expense;
- (g.1) control or prohibit fishing from any bridge in the northern municipality;
- (h) control, regulate or prohibit the riding or driving of horses or other animals on streets;
- (i) provide for the licensing of bicycles and the control and regulation of the operation and parking of bicycles on streets and other public places, the impounding of bicycles for contravention of the bylaw for a period of not more than 30 days in addition to or in place of any fine or penalty that may be imposed, the impounding of unlicensed bicycles for a period of not more than 90 days or until the licence for the bicycle has been obtained and provide that bicycles impounded for 90 days or more may be dealt with as lost or unclaimed personal property;
- (j) provide for planting and protecting trees, hedges or shrubs along streets and other public places;
- (k) prohibit the planting of trees, hedges or shrubs on private land within 7.6 metres, or any lesser distance specified in the bylaw, from the property line, and require their removal or limit their height, whether planted before or after the passing of the bylaw;
- (l) name or number the streets or number the buildings and change the names and numbers of streets and buildings;
- (m) regulate or prohibit the use of sidewalks for newspaper stands, kiosks or similar structures;
- (n) compel all persons, or all persons within specified areas of the northern municipality, to remove and clear away all snow, ice, dirt and other obstructions from the sidewalks adjoining the land owned or occupied by them, and may provide for the clearing of sidewalks adjoining land of non-residents and all other persons who for 48 hours neglect to clear the sidewalks;
- (o) restrict the weight and dimensions of vehicles, or weight and dimensions of vehicles with their loads, using the streets or any specified streets of the northern municipality;
- (p) license, regulate, control or prohibit persons who solicit or collect gifts or charitable donations, or the promise of gifts or charitable donations, whether in the form of money, merchandise or otherwise, and prevent such soliciting or collecting on any street without a permit issued pursuant to the bylaw.

VEHICLES AND TRAFFIC CONTROL

Traffic control

115.1(1) A council may, by bylaw, provide for traffic control within the northern municipality.

(2) A bylaw passed pursuant to subsection (1) that is inconsistent with *The Traffic Safety Act* requires the approval of the Highway Traffic Board.

2001, c.24, s.15; 2004, c.T-18.1, s.297.

Traffic signs

116(1) A council may, by bylaw, provide for the erection and maintenance of any signs that the council may consider expedient for the control, warning, guidance, information and direction of traffic on any street or other public place, other than a provincial highway within the meaning of *The Highways and Transportation Act, 1997*.

(2) Every council shall maintain a schedule of all traffic sign locations in the northern municipality and shall ensure that the schedule is open to public inspection.

(3) No person shall remove, deface or damage a sign, notice or obstruction placed pursuant to the authority of this section on or near the whole or any part of a street.

1984-85-86, c.68, s.65; 1997, c.H-3.01, s.77.

Parking

117(1) A council may, by bylaw:

(a) prohibit, restrict, control or regulate:

(i) the parking of all or any class of vehicles on all or any streets;

(ii) the parking on all or any streets, or within a specified distance from any building, of vehicles used for carrying or transporting inflammable, explosive or dangerous goods or any classification of dangerous goods, whether loaded or unloaded;

(b) establish, control or regulate parking stands or places for vehicles or any classification of vehicle on any street or on any lands acquired by the northern municipality for parking purposes or designated in the bylaw as parking stands or places;

(c) establish a schedule of fees or charges to be paid by persons using established parking stands or places, which fees or charges may vary according to the location of the parking stands or places, the classification of vehicles for which the parking stands or places are intended, or as the council may otherwise determine, but the council may in its discretion grant free use of all or any parking stands or places for all or any class of vehicles for any period of time or during the hours specified in the bylaw;

(d) establish, control or regulate a parking meter system or provide in any other manner for the collection of fees or charges payable by persons using parking stands or places;

(e) exempt vehicles operated by or carrying a physically disabled person, as defined in the bylaw, from any provision of a bylaw passed pursuant to this section for regulating the parking, standing or stopping of vehicles on any street;

(f) prohibit or regulate the parking of vehicles on designated streets except vehicles owned or operated by persons who have obtained permits to park in those spaces, which the northern municipality may grant to persons whose dwelling place fronts on or is adjacent to that street or to persons operating or employed in a business that fronts on or is adjacent to that street on any terms and conditions and payment of any fees that the bylaw may require;

(g) authorize members of the police force or any designated municipal employee to move or remove any vehicle that is unlawfully parked, placed, left or kept on any street, public parking place, other public place or municipally-owned property, to impound or store the vehicle and to release it to the owner on payment of the cost of removal and impounding or storage within a period of 30 days after the date of the removal of the vehicle, or within any longer time that may be specified in the bylaw, and provide for the recovery of the cost, if not paid within the specified period, from the owner of the vehicle by action in a court of competent jurisdiction or by sale of the vehicle at public auction and provide that vehicles impounded for 30 days or more may be dealt with as lost or unclaimed personal property;

(h) prohibit the parking of any vehicle in any private parking place or on any private land by any person other than the owner, occupant, licensee or permittee of the parking place or private land except with the consent of the owner, occupant, licensee or permittee;

(h.1) authorize members of the police service or any designated municipal employee on the request of the owner, occupant, licensee or permittee of a parking place or private land:

(i) to move or remove, or have moved or removed, any vehicle that is parked on the parking place or land contrary to a bylaw passed pursuant to clause (h);

(ii) to impound or store, or have impounded or stored, the vehicle; and

(iii) to release the vehicle to the owner on payment of the cost of removal and impoundment or storage within a period of 30 days after the date of the removal of the vehicle, or within any longer time that may be specified in the bylaw;

(h.2) for the purposes of clause (h.1), provide for the recovery of the cost of removal and impoundment or storage, if not paid within the period specified in the bylaw, from the owner of the vehicle by action in a court of competent jurisdiction or by the sale of the vehicle at public auction, and provide that vehicles impounded for 30 days or more may be dealt with as lost or unclaimed personal property;

- (i) prohibit the parking of vehicles in areas designated by the owner of a shopping centre on his land by means of clearly distinguishable signs and, if the owner of the shopping centre has in writing authorized the council to take action on his behalf, permit a member of the police force to cause vehicles to be removed from the designated area and impose, for the owners of the vehicles parked in prohibited areas, the same penalties as if the vehicles had been removed for being improperly parked on a street or other public place in the northern municipality.
- (2) In subclause (1)(a)(ii), “**dangerous goods**” means any product, substance or organism included by its nature or by the regulations in the schedule to the *Transportation of Dangerous Goods Act* (Canada).

1984-85-86, c.68, s.65; 1989-90, c.48, s.25; 1995, c.27, s.17.

Impounding vehicles where fines unpaid

117.01(1) A council may, by bylaw, provide for the removal and impoundment of a vehicle that is found on a street, public parking place, other public place or municipally-owned property where:

- (a) the owner of the vehicle owes three or more outstanding fines to the northern municipality for parking offences;
 - (b) the period for appealing against the imposition and amount of those fines has expired;
 - (c) at least two notices, sent at least one week apart, that the fines are outstanding have been sent to the owner; and
 - (d) a justice, having been satisfied by evidence provided by way of oath, affidavit or statutory declaration of the existence of the facts mentioned in clauses (a) to (c), has issued an order authorizing the removal and impoundment.
- (2) Where a bylaw has been passed pursuant to subsection (1):
- (a) the northern municipality may retain the vehicle until the amount of the outstanding fines and the costs incurred in removing and impounding the vehicle have been paid, or may, if the fines or costs have not been paid within a period of 30 days, or a longer period specified in the bylaw, sell the vehicle at public auction;
 - (b) in the event of an improper or unlawful impoundment, the northern municipality is liable for any damages suffered by the owner, and may be sued for those damages in a court of competent jurisdiction.

1995, c.27, s.18.

Vehicles

117.1(1) A council may, by bylaw:

- (a) control, regulate and license owners and drivers of taxicabs, buses or any vehicle or class of vehicles used for hire, establish the rates or fares to be charged by the owners or drivers of those vehicles for the conveyance of goods or passengers within the northern municipality, limit the number of such vehicles or any class of such vehicles and revoke any such licence;
- (b) regulate the speed of vehicles within the boundaries of the northern municipality;
- (c) classify vehicles for any and all purposes involving use of streets and other public places;
- (d) designate routes within the northern municipality that any vehicle or class of vehicles are required to follow in entering or traversing the northern municipality.

(1.1) Notwithstanding clause 82(1)(c), the council may, when it considers it appropriate, issue licences for owners of taxicabs, buses or any vehicle or class of vehicles used for conveyance of passengers issued pursuant to clause (1)(a) through a public tender process.

(1.2) When a licence is issued pursuant to clause (1)(a), after this subsection comes into force, to the owner of a taxicab, bus or any vehicle or class of vehicles used for conveyance of passengers, the council may attach terms and conditions related to:

- (a) accessibility of the vehicle to persons with physical disabilities or requiring the use of a wheelchair or other aids to mobility; and
- (b) operation of the vehicle to meet the transportation needs of persons with physical disabilities.

(1.3) Any terms and conditions imposed pursuant to subsection (1.2) shall remain with the licence even though the licence may be transferred to another owner.

(2) The approval of the Highway Traffic Board is required with respect to a bylaw passed pursuant to subsection (1) that:

- (a) is inconsistent with *The Traffic Safety Act*; or
- (b) regulates the speed of vehicles or designates routes of vehicles pursuant to clause (1)(d), on any portion of the extension of a provincial highway, as defined in *The Highways and Transportation Act, 1997*, that lies within the boundaries of the northern municipality.

1984-85-86, c.68, s.65; 1986, c.33, s.18; 1993, c.34, s.31; 1997, c.H-3.01, s.77; 2004, c.T-18.1, s.297.

Bicycles

117.2 A council may, by bylaw:

- (a) regulate the operation of bicycles within the northern municipality;
- (b) specify bicycle safety standards within the northern municipality; and
- (c) regulate the use of bicycle helmets within the northern municipality.

1997, c.43, s.8.

Abandoned vehicles

118(1) A council may pass bylaws providing for the removal and disposal of abandoned vehicles.

(2) A vehicle is deemed to be abandoned if:

- (a) a bylaw has been passed under subsection (1);
- (b) the vehicle has been left or placed on a road, road allowance, public place or property owned by the northern municipality for 10 days or more; and
- (c) after reasonable inquiry, the owner of the vehicle cannot be ascertained.

(3) The council may order that a vehicle that is deemed to be abandoned by virtue of subsection (2) be removed by the northern municipality from the place where it is abandoned and sold, destroyed or otherwise disposed of as the council may decide.

(4) If, pursuant to subsection (3), a council decides to sell, destroy or otherwise dispose of an abandoned vehicle, it shall, at least 14 days before doing so, publish a notice of its decision in a newspaper circulating in the northern municipality together with a description of the abandoned vehicle and shall make reasonable efforts to determine whether a security interest is registered against the vehicle and advise the holder of the security interest of the fact that the vehicle is abandoned.

(4.1) The council shall not sell an abandoned vehicle with respect to which a security interest is registered until after the expiration of 30 days after advising the holder of the security interest of the fact that the vehicle is abandoned.

(4.2) The holder of a security interest in an abandoned vehicle may, within the 30-day period described in subsection (4.1), redeem the vehicle by paying the costs incurred by the northern municipality in removing and impounding it.

(5) When an abandoned vehicle is sold under this section, the proceeds of the sale are to be applied against the cost of removal of the vehicle and any balance remaining forms part of the general funds of the northern municipality and, notwithstanding the provisions of any other Act, the purchaser of the vehicle obtains good title to the vehicle free and clear of all encumbrances.

(6) Notwithstanding any other Act, no action lies against a council that sells, destroys or otherwise disposes of a vehicle in compliance with this section.

(7) **Repealed.** 1984-85-86, c.68, s.66.

1983, c.N-5.1, s.,118 1984-85-86, c.68, s.66;
1986, c.5, s.9.

c. N-5.1

NORTHERN MUNICIPALITIES

Liability of owner or person in charge of vehicle**118.1(1)** In this section:

- (a) **“authorized person”** means a person who is in charge of a vehicle with the express or implied consent of the owner of the vehicle;
 - (b) **“owner”** means, with respect to any vehicle, the person to whom a current certificate of registration or registration permit for a vehicle is issued;
 - (c) **“unauthorized person”** means a person who is in charge of a vehicle without the express or implied consent of the owner of the vehicle.
- (2) Where a vehicle is used in the commission of an offence against a bylaw made pursuant to sections 115.1 to 117.1, the owner of the vehicle is liable for the offence, as well as any other person who may have actually committed the offence, unless the owner proves to the satisfaction of the court that, at the time of the offence, the vehicle:
- (a) was not being operated and had not been parked or left by the owner; and
 - (b) was not being operated and had not been parked or left by any authorized person in charge of the vehicle.
- (3) Where, at the time of the commission of any offence against a bylaw made pursuant to sections 115.1 to 117.1 involving a vehicle, the vehicle was not being operated and had not been parked or left by the owner or by any authorized person in charge of the vehicle, the unauthorized person in charge of the vehicle is liable for the offence, as well as any other person who may have actually committed the offence, unless the unauthorized person in charge of the vehicle proves to the satisfaction of the court that, at the time of the offence, the vehicle:
- (a) was not being operated, and had not been parked or left by that unauthorized person in charge of the vehicle; and
 - (b) was not being operated and had not been parked or left by any person in charge of the vehicle with the express or implied consent of that unauthorized person in charge of the vehicle.

1995, c.27, s.19.

MUNICIPAL LAND AND BUILDINGS

Acquisition and use of land or buildings

- 119(1)** A council may purchase, lease or otherwise acquire any land or buildings within or outside the northern municipality that it considers expedient to acquire.
- (2) Land or buildings acquired by a northern municipality may be held, improved, used and subdivided, and the council may, by bylaw, provide for the use and protection and for the regulation of the use of municipal land or buildings.

1984-85-86, c.68, s.68.

Disposition of land or buildings

120(1) A council may, subject to subsection (2), sell, lease, exchange or otherwise dispose of any municipal land or buildings or any interest the northern municipality has in any land or buildings.

(2) No northern municipality shall in any manner dispose of a site for industrial or commercial purposes at a price less than the fair market value of the interest so conveyed or disposed of.

(3) No northern municipality shall in any manner dispose of lands used for park purposes without publishing a notice of its intention to do so in a newspaper circulating in the northern municipality once a week for two successive weeks prior to authorizing the disposal.

(4) Except in a case described in subsection (2), the decision of the council as to the time when, the manner in which, the price for which or the person to whom any land or buildings of the northern municipality that the council may lawfully sell should be sold is not open to question, review or control by any court, if the purchaser is a person who may lawfully buy and the council acts in good faith.

1984-85-86, c.68, s.68.

Gifts

120.1 A council may accept in the name and on behalf of the northern municipality any bequest or gift of pictures, paintings or objects of art, money or other personal property or land or buildings.

1984-85-86, c.68, s.68.

Park lands

121(1) Notwithstanding any other provision of this Act, a council may, with the consent of the minister, by bylaw, provide for the leasing of all or part of any land that has been dedicated or set apart as a public park.

(2) The minister shall only give his consent if it appears to him that the interests of the public will not be materially affected by the lease and may withdraw his consent at any time.

(3) Every lease entered into pursuant to this section is to provide that, if the minister's consent is withdrawn, the term granted by the lease ceases and determines on the December 31 following the withdrawal of the consent, unless otherwise sooner determined.

(4) A council may make bylaws providing for the acquisition of land within or outside the northern municipality for a public park, and providing for the maintenance, regulation and governing of the land.

1983, c.N-5.1, s.121.

Sewers and drains

121.1 The council may construct and maintain any sewers, drains and ditches, either within or outside of the northern municipality, as may be required to secure the proper drainage of the northern municipality.

1989-90, c.48, s.26.

Airports

122 Subject to the *Air Regulations* (Canada) and any other similar regulations that are made or approved by the Governor in Council, a council may, by bylaw, provide for the construction, improvement, extension or operation of an airport.

1984-85-86, c.68, s.69.

Cemeteries

122.1(1) A council may, by bylaw, acquire, maintain, regulate and control and establish a schedule of fees for the use of a cemetery, columbarium or crematorium within or outside the northern municipality and prevent or regulate the burial of the dead, and, in each cemetery owned by the northern municipality, the northern municipality shall provide plots for the burial of destitute persons or unclaimed bodies.

(2) Notwithstanding clause 96(c), licence fees imposed by a bylaw passed pursuant to this section may exceed the cost to the northern municipality for administration and regulation of the activity with respect to which the licence relates.

1984-85-86, c.68, s.69.

Memorials

122.2 A council may, by bylaw, provide for erecting, equipping and maintaining as a public memorial, any building, statue, bridge, monument, park or any public work situated either wholly within the northern municipality or, if it is a joint undertaking with any other municipality, situated within that other municipality.

1984-85-86, c.68, s.69.

Public accommodation

122.3(1) A council may, by bylaw, acquire, establish or operate any land or buildings for the purpose of providing public accommodation and may enter into an agreement with any person or with any agent of the Crown for that purpose.

(2) In this section, “**public accommodation**” includes, but is not limited to, hotels, motels, hostels and related services, such as restaurants, considered necessary by the council.

1995, c.27, s.20.

Municipal buildings

123(1) A council may pass bylaws for the acquisition or erection of buildings, either separately or in conjunction with other structures that may be acquired or erected, for the purpose of conducting any business that the northern municipality is empowered to operate or for the purpose of leasing all or a part of any such buildings, and for the acquisition of a site for any such buildings.

(2) A council may pass bylaws respecting the construction of municipal, convention and memorial halls, lock-ups, weigh houses, markets and all buildings that may be required by the northern municipality and respecting the acquisition of lands for such buildings.

1983, c.N-5.1, s.123.

Provision of housing

124(1) A northern municipality may, with the approval of the minister, expend in any year any sums that may be designated by the minister to meet all or part of the cost of erecting or purchasing houses and the land used in that connection, or of acquiring other suitable accommodation for residential purposes, and of renovating, remodelling or modernizing any dwelling owned by the northern municipality or in respect of which the northern municipality has made a contribution towards its erection or purchase.

(2) A northern municipality may sell or purchase property acquired under subsection (1) or, where the northern municipality made a contribution towards the erection or purchase of a dwelling, it may enter into an agreement with the owner of the dwelling for the repayment by him, on any terms that may be agreed on, of the amount expended by the northern municipality in making the contribution or in renovating, remodelling or modernizing the dwelling.

1983, c.N-5.1, s.124.

125 Repealed. 1984-85-86, c.68, s.70.

126 Repealed. 1984-85-86, c.68, s.70.

Civic centres

127(1) Where a council acquires land for the establishment of a civic centre, with a view to grouping together in a central location civic offices and other buildings of a public character, the council may pass bylaws:

- (a) prescribing the height, structural character and architectural features of all buildings on lands fronting on or adjoining the civic centre and the uses to which those buildings may be put;
- (b) prohibiting the use of any buildings on lands fronting on or adjoining the civic centre for the exhibition of advertisement boardings, or the holding of travelling shows, or for any other purpose that the council may consider aesthetically offensive or obnoxious, having regard to the character of the locality as a civic centre.

(2) Where a bylaw is passed under subsection (1), the council is not liable to make compensation to the owners or occupiers of land or buildings affected by the bylaw, except in the event that a building has to be taken down, removed or altered in consequence of the bylaw, in which case, failing agreement, the amount of compensation is to be determined by arbitration in the manner provided for by *The Municipal Expropriation Act*.

1983, c.N-5.1, s.127.

128 Repealed. 1984-85-86, c.68, s.71.

Encroachments

129(1) Notwithstanding any other provision of this Act, a council may:

- (a) permit areas or openings, pipelines for the purpose of conducting steam or heat and other structures or any encroachment to be made, constructed or placed in, under or over the sidewalks or streets of the northern municipality;
 - (b) prescribe the terms and conditions under which the areas, openings, pipelines, structures or encroachments are to be made, constructed, placed, maintained and used; and
 - (c) make an annual or other charge for the privilege conferred and for the use of the areas, openings, pipelines, structures or encroachments in any amount that the council considers reasonable.
- (2) The charges made pursuant to subsection (1) may be added to the tax roll as a special assessment against the lands in connection with which the areas, openings or encroachments are made or constructed, or against the lands owned by the owners of the pipelines, structures or encroachments, and those charges are recoverable in the same manner as other taxes that are a lien on land.
- (3) The owners of the lands abutting the areas, openings, structures or encroachments, whether made or constructed before or after the coming into force of this section, and the owners and users of the pipelines, whether constructed or placed before or after the coming into force of this section, are directly responsible to any person, including the northern municipality, sustaining damages through any cause on account of their construction, erection or placing, or their covering or lack of covering or protection.
- (4) The owners and users described in subsection (3) shall indemnify and save harmless the northern municipality of and from all damages and costs caused by or on account of their erection, construction, maintenance or use of the areas, openings, pipelines, other structures or encroachments or by reason of any failure on the part of any person to maintain, protect or cover them.
- (5) Neither this section, nor any permission or privilege in respect of any areas, openings, pipelines, structures or encroachments granted by a northern municipality under this section, interferes with any liability created or existing under this Act, or with any other remedies provided by this Act, nor does this section or the permission or privilege create any vested right in any such area, opening, pipeline, structure or encroachment.

MISCELLANEOUS POWERS OF COUNCILS

Aid

130(1) Subject to subsection (2), a council may pass bylaws granting aid:

- (a) for the erection, maintenance or operation of any facility to be operated or being operated for the purpose of health, welfare, public entertainment, recreation or culture, agricultural, social or other clubs or societies whose activities are considered to be beneficial to the northern municipality whether or not located in the northern municipality;
- (b) to any recognized organization, association, society or institution or an agency thereof, whether or not located in the northern municipality, that the council considers is entitled to aid;
- (c) to boards of trade, school and domestic exhibitions;
- (d) to sufferers from any calamity in any locality in Canada;
- (e) to privately owned airports or landing fields that provide airport or landing field services to the inhabitants of the northern municipality;
- (f) to persons providing ambulance services within the northern municipality;
- (g) to a medical practitioner, whether or not resident in the northern municipality, in the form of an annual grant not exceeding \$2,500 as an inducement to the practitioner to practice his profession in the area;
- (h) to one or more dentists, whether or not they reside in the northern municipality, in the form of annual grants not exceeding \$2,000 in the aggregate, to induce them to practice their profession in the area;

and may make terms, conditions and provisions with respect to the granting of aid.

(2) The total amount of all aid expended during a year pursuant to subsection (1) is not to exceed the prescribed amount.

(3) Subject to the approval of the minister, the council may, by bylaw, exceed the limitation set out in subsection (2), but the bylaw is required to set out the recipients, amounts and purposes of the grants.

(4) Money payable as a grant under the authority of this section is exempt from attachment.

(5) No limitation contained in this section applies to a grant that a council is required or empowered to make under any other Act.

Agreements

131(1) A council may enter into agreements with:

- (a) councils of other northern municipalities, other municipal councils or the boards of any such councils;
- (b) the boards of education of school divisions;
- (b.1) Indian bands;
- (b.2) the conseil scolaire;
- (c) the Government of Saskatchewan;
- (d) any Crown corporations or agencies of Crown corporations;
- (d.1) the Government of Canada;
- (d.2) any regional health authority or any other board or organization constituted for the purpose of managing, operating or coordinating any health care service;
- (d.3) regional park authorities constituted or continued pursuant to *The Regional Parks Act, 1979*; or
- (d.4) any person or other properly constituted authority, organization or agency;

for the purposes of:

- (e) carrying out jointly or managing any work, service or purpose:
 - (i) in which the contracting parties have a common interest; and
 - (ii) that each or either of them could lawfully carry out alone within its own jurisdictional limits;
- (f) creating a joint committee or board that is to be a body corporate responsible for managing and organizing any work, facility, service or purpose described in clause (e).

(1.1) A council may provide that the northern municipality may enter into agreements with any person or association or Indian band or with the Government of Saskatchewan or its agents with respect to any matter within the jurisdiction of the council.

(1.2) A council may delegate to its clerk, or to any other designated employee, the responsibility for entering into agreements with any person or association for providing routine services necessary to administer operations of the northern municipality, and provide for the extent of and the carrying out of the responsibility.

(2) Where a joint committee or board is established pursuant to subsection (1), the parties to the agreement:

- (a) shall, in the agreement, set out the constitution, duties, powers, including any power to hire, suspend or dismiss employees, and functions of the committee or board;

- (b) may, in the agreement, provide for any plan of insurance mentioned in clause 54.1(1)(b) or, subject to *The Municipal Employees' Superannuation Act*, a plan of superannuation or a benefit fund for the benefit of the employees of the committee or board, and may make participation in any such plan compulsory or optional; and
 - (c) may, subject to this Act and *The Municipal Board Act*, incur any debts not payable within the current year as the council considers expedient for the purpose of carrying out the agreement.
- (3) A council may enter into an agreement with any person or association of persons that is the proponent of a development project, whether located in the northern municipality or not, that the council considers to be of significance to the northern municipality and that agreement is to provide for matters that will facilitate the implementation and operation of the project in a manner that will mutually benefit the northern municipality and the proponent.
- (4) A council may enter into an agreement with Saskatchewan Telecommunications providing for the joint use by the northern municipality and the corporation of any poles belonging to or to be erected by either party, and may erect poles suitable for their use.
- (5) A council may enter into agreements with Indian bands with respect to the following matters:
- (a) the payment of compensation to the northern municipality for the loss of taxes, levies or grants in lieu of taxes resulting from lands within the northern municipality being set apart as an Indian reserve;
 - (b) the application, enforcement and compatibility of the bylaws of the northern municipality and the bylaws of the Indian band;
 - (c) the provision of municipal services to an Indian band or to persons on an Indian reserve;
 - (d) mechanisms for resolving disputes that may arise between the northern municipality and an Indian band with respect to any matter.
- (6) A council may enter into an agreement with the council of any other municipality to share municipal taxes or municipal grants in lieu of taxes that are paid or payable to the municipalities.

1984-85-86, c.68, s.72; 1986, c.5, s.9; 1993, c.34, s.32; 1993, c.55, s.182; 1993, c.T-20.1, s.6; 1995, c.27, s.21; 1997, c.43, s.9; 1999, c.7, s.5; 2002, c.R-8.2, s.87 and c.37, s.10.

132 Repealed. 1984-85-86, c.68, s.73.

Billboards and posters

133 A council may pass bylaws:

- (a) preventing and controlling throughout the whole or any portion of the northern municipality, the erection and use of billboards, signboards or other advertising devices of any kind, whether the notices are printed or otherwise displayed, requiring a licence from the northern municipality as a condition of erecting or continuing the use of any signboard, billboard or other advertising device, and authorizing the removal and destruction of signboards or billboards or other advertising devices erected or maintained without a licence;
- (b) regulating and providing for the licensing of bill-posters and preventing the pulling down and defacing of signboards and billboards or printed or other notices lawfully affixed, and preventing the defacing of private or other property by printed or other notices.

1983, c.N-5.1, s.133.

Broadcasting

134 A council may, by bylaw:

- (a) establishing a broadcasting board responsible for providing to the area radio or television services, or both;
- (b) authorizing the council to provide or enter into an agreement with any person, association or corporation for the provision of radio or television services;
- (c) fixing a reasonable rent or service charge for users of radio or television services;
- (d) fixing the times when and the places where rents or service charges are payable;
- (e) providing discounts, if any, for prepayment of the rents or service charges and providing surcharges, if any, on non-current or past due rents or service charges;
- (f) adopting a penalty for default of payment of rents or service charges when the arrears arising out of the default exceed three months and providing a method of enforcement of the penalty or proceeding with any necessary prosecution;
- (g) directing the terms and conditions of installation and use of the necessary equipment in the residences, premises or buildings of the users of radio or television services.

1983, c.N-5.1, s.134; 1984-85-86, c.85, s.2.

135 Repealed. 1984-85-86, c.68, s.73.

Census

136 A council may pass bylaws providing for the taking of a census within the boundaries of the northern municipality.

1983, c.N-5.1, s.136.

137 Repealed. 1984-85-86, c.68, s.75.

Holidays

138 A council may pass bylaws authorizing the mayor to declare any day or part of any day except Sunday to be a civic holiday.

1983, c.N-5.1, s.138.

139 Repealed. 1995, c.27, s.22.

Lost personal property

140(1) A northern municipality shall retain in its possession for 90 days all lost and unclaimed personal property.

(2) If personal property that is unclaimed is perishable, the property may be disposed of as soon as practicable after receipt by the northern municipality.

(3) If personal property is not claimed within the time limit specified in this section, it becomes the property of the northern municipality, and the northern municipality may dispose of the personal property:

- (a) by donating it to any person or organization; or
- (b) by offering it for sale at a public auction.

(3.1) Any personal property offered for sale at a public auction pursuant to clause (3)(b) and not sold may be disposed of in any manner that the council directs.

(4) The purchaser of the personal property becomes the owner of the personal property and any claim of the earlier owner is converted into a claim for the proceeds of the sale, after the charges have been deducted for hauling, storage and other necessary expenses, including the cost of sale, that have been incurred by the northern municipality.

(5) If no claim is made for the proceeds within one year from the date of sale, the proceeds form part of the general funds of the northern municipality.

1984-85-86, c.68, s.76; 2001, c.24, s.16.

Mobile homes, etc.

141(1) A council may, by bylaw:

- (a) classify trailers and mobile homes that are used for residential purposes within the northern municipality;
- (b) determine forms and procedures for the registration of trailers and mobile homes described in clause (a) with the clerk or with a licensed operator of a trailer or mobile home park or camp;
- (c) license and provide for a schedule of fees to be paid for licences by occupants of trailers and mobile homes described in clause (a);

but no bylaw passed pursuant to this subsection applies to a person who occupies a trailer or mobile home for a period of less than 30 days.

(2) A council may, by bylaw:

(a) license and regulate the operators of trailer or mobile home parks or camps;

(b) authorize and require the operator and every owner or occupant of land who permits two or more trailers or mobile homes used as living quarters to be located on the land to register the occupants on forms provided by the northern municipality and to collect from the occupants any licence fees that are imposed by a bylaw passed pursuant to clause (1)(c) and to pay to the northern municipality the licence fees collected.

(3) Notwithstanding clause 82(c), licence fees imposed by a bylaw pursuant to clause (1)(c) may exceed the cost to the northern municipality for administration and regulation of the activity with respect to which the licence relates.

1984-85-86, c.68, s.76.

142 Repealed. 1984-85-86, c.68, s.76.

Public accommodation

143 A council may pass bylaws:

(a) respecting the licensing of hotels and other places of public accommodation and the adoption of procedures with respect to the licensing and the conduct, management and inspection of places of public accommodation;

(b) providing for the establishment of, and making rules for the conduct and maintenance of, public rest and lobby areas.

1983, c.N-5.1, s.143.

Remitting taxes

144 A council, other than the council of a northern hamlet, may pass bylaws providing for the remission of all or a part of the taxes, including arrears of taxes on land used for agricultural purposes within the northern municipality, other than rates imposed to meet installments of principal and interest on debentures and for the refund of taxes on a proportionate basis on land with respect to which the taxes have already been paid, but no remission may be made in respect of land that is subdivided into lots or blocks according to a registered plan or that does not exceed two hectares in area.

1983, c.N-5.1, s.144.

Woodcutting

145 A council may pass bylaws providing for licensing, controlling and regulating persons operating wood-sawing or woodcutting machines and for the direction and enforcement of the use of any safety devices and other precautionary measures that may be recommended by the minister responsible for the administration of *The Occupational Health and Safety Act, 1993*.

1983, c.N-5.1, s.145; 1988-89, c.42, s.69; 1993, c.O-1.1, s.90.

PART VIII.1 Public Utilities

Establishment

145.01(1) A council may establish:

- (a) works for the supply, collection, treatment, storage and distribution of water;
 - (b) works for the collection, transmission, treatment and disposal of sewage or storm drainage;
 - (c) a heating production or distribution system;
 - (d) a public transit system;
 - (e) an electric light or power production or distribution system;
 - (f) a gas production system;
 - (f.1) systems for the provision of radio or television services, or both; or
 - (g) any other service approved by the Saskatchewan Municipal Board.
- (2) If a council establishes a service pursuant to subsection (1), it shall operate the service as a public utility service in accordance with this Part.

1984-85-86, c.68, s.77; 1984-85-86, c.85, s.2;
1989-90, c.5, s.10; 1992, c.S-35.1, s.71.

Bylaw powers

145.02 Subject to the other provisions of this Part, a council may, by bylaw:

- (a) purchase, lease, construct, operate, maintain and dispose of anything necessary for the provision of a public utility service;
- (b) contract with consumers for the provision of public utility services;
- (c) set the terms and conditions under which public utility services are supplied;
- (d) set, collect and enforce the collection of fees for a public utility service;
- (e) control, supervise and manage a public utility service.

1984-85-86, c.68, s.77.

Land

145.03(1) Subject to *The Municipal Expropriation Act*, if a council has passed a bylaw pursuant to section 145.02, the council may, by the same or another bylaw, lease, on any terms and conditions it considers appropriate, or purchase any lands, buildings, waters, privileges or patents or other rights that, in the opinion of the council, may, at any time, be necessary or expedient for the purposes of supplying a public utility service.

c. N-5.1**NORTHERN MUNICIPALITIES**

- (2) A council may sell, lease or otherwise dispose of:
 - (a) anything acquired by the northern municipality for the purposes of providing a public utility service when no longer necessary for those purposes;
 - (b) any product, refuse or residue resulting from the provision of the public utility service.
- (3) When a council disposes of anything pursuant to subsection (2), it shall ensure that it is free of any charge or lien on account of any mortgage, bond or security issued by the northern municipality.
- (4) A council shall hold all proceeds from any disposition pursuant to subsection (2) on capital account for the public utility service and shall not expend any such funds without the approval of the Saskatchewan Municipal Board except to acquire assets for the provision of the public utility service.
- (5) The income derived from the investment of any proceeds described in subsection (4) may be appropriated by the council as if it were money raised by general rate for general municipal purposes.

1984-85-86, c.68, s.77; 1989-90, c.5, s.10; 1989-90, c.48, s.28.

Supply of services

- 145.04(1)** If a council has passed a bylaw pursuant to section 145.02, the council may, by the same or another bylaw, enter into a contract with any person to supply a public utility service, or to supply goods or services necessary for the provision of a public utility service, for a period of not more than 10 years.
- (2) If a council has passed a bylaw pursuant to section 145.02, the council may, by the same or another bylaw, authorize the payment of a sum of money to Saskatchewan Power Corporation to meet all or any portion of the cost of construction of a power transmission line to connect the northern municipality with the corporation's system, of a system of street lights or a power distribution system within the northern municipality, and may assess or levy the amount of such payment in one or more years as the council may determine.
- (3) An northern municipality may supply any person outside the northern municipality with a public utility service, subject to the consent of the municipality in which the person resides, and may exercise all other powers necessary to the carrying out of its agreement with that person.

1984-85-86, c.68, s.77; 1989-90, c.48, s.29.

Access to land

- 145.05(1)** For the purpose of providing a public utility service, a northern municipality may enter on and survey or conduct tests of any land, whether within or outside the northern municipality, if it provides reasonable advance notice of its intention to do so to the owner or occupant of the land.

(2) For the purposes of maintenance, repair, examination or removal of a public utility service, a northern municipality may, after having made a reasonable effort to notify the owner or occupant of the land:

- (a) enter and pass on any lands, dig up the land and lay down pipes, excavate ditches, erect poles and wires through the land;
- (b) subject to subsections (3) and (4):
 - (i) break up, dig and trench any public highway;
 - (ii) lay down pipes, erect poles and wires in, on, through, over and under any street.

(3) No northern municipality shall dig up or interfere with any street under the control of another municipality, nor shall it carry in, on, through, over or under any such street any pipes, poles or wires without the consent of that municipality.

(4) No northern municipality shall dig up or interfere with any street under the control of the Government of Saskatchewan, nor shall it carry in, on, through, over or under any such public highway any pipes, poles or wires without the consent of that government.

(5) Any person authorized by the northern municipality is entitled to free access at all reasonable times to all parts of any lands or buildings on production, if demanded, of evidence of his authority to the owner or occupant of the lands or buildings to which a public utility service is provided for the purpose of:

- (a) reading meters;
- (b) erecting or installing meters or appliances and removing, altering or replacing any of them as circumstances require;
- (c) conducting sampling tests;
- (d) inspecting any service lines, connections, meters or appliances; or
- (e) maintenance and repair.

(6) If a customer discontinues the use of any public utility service provided by a northern municipality or if the northern municipality lawfully refuses to continue to provide it, any person authorized by the northern municipality may at all reasonable times enter the lands or buildings in or on which the customer was supplied with the public utility service for the purpose of removing any fitting, wire, machine, apparatus, meter, pipe or other thing for the provision of the public utility service that is the property of the northern municipality and may remove it from the lands or buildings.

(7) If any person authorized by the northern municipality to enter premises for the purposes of subsection (5) or (6) is denied access, the northern municipality may apply *ex parte* to a judge for an order requiring the owner of the lands or buildings or any other person to comply with the law and grant free access.

(8) The northern municipality, its agents and employees and the employees of any board, association, commission or other organization established pursuant to this Act by a council shall do as little damage as possible in the execution of the powers granted to it by this Part and shall make reasonable and adequate repairs, restoration or compensation without delay to the owners, occupants or other persons interested in the lands, improvements, waters, rights or privileges entered on, taken or used by the northern municipality or injuriously affected by the exercise of its powers.

(9) In the case of disagreement, the compensation for damages is to be ascertained in the manner provided in similar cases by *The Municipal Expropriation Act*.

1984-85-86, c.68, s.77.

Control and repair of service lines

145.06(1) All water or sewer service lines from the mains to the outer line of the street and from the outer line of the street to the interior face of the outer walls of the building supplied, and all related parts, fittings and meters, are under the control of the northern municipality.

(2) The northern municipality is responsible for the repair and maintenance of any water or sewer service line or service pipe from the mains to the outer line of the street.

(3) If a water or sewer service line or service pipe requires repair or maintenance between the outer line of the street and the inner surface of the wall of the building supplied with the public utility service, the owner or occupant of the land on which the building is situated shall immediately repair it to the satisfaction of the northern municipality.

(4) If an owner or occupant fails to make the repairs mentioned in subsection (3) to the satisfaction of the northern municipality, the northern municipality may enter on the lands and buildings where the service line or pipe is situated, make the necessary repairs and charge the cost to the owner of the land or buildings.

(5) On the expiration of the lifetime of a water or sewer service line or service pipe, as specified by the municipal engineer at the time the work was constructed, the council may repair, maintain, replace or reconstruct the the water or sewer service line or service pipe at the expense of the northern municipality, as a local improvement, or charge the actual cost of the water or sewer service line or service pipe to the owner of the land serviced by it.

(6) All electrical service lines and connections owned by a northern municipality are under its control, and any repair, maintenance or replacement of such lines is to be done at the expense of the northern municipality, unless such repair, maintenance or replacement is required as a result of any action or omission by the owner or occupant of the land or buildings on which they are located, in which case the northern municipality shall charge the owner or occupant the cost of the repair, maintenance or replacement.

1984-85-86, c.68, s.77.

Damage to public utility service

145.07(1) Any person who causes any loss, damage or injury to any public utility service or to any land, buildings or personal property used in providing the public utility service, whether owned by the northern municipality or not, is liable to the owner for that loss, damage or injury.

(2) A northern municipality is not liable for damages resulting from:

- (a) any interference with the supply of a public utility service if:
 - (i) the interference is necessary for the repair and proper maintenance of the public utility service; and
 - (ii) a reasonable attempt is made to notify the owners or occupants of land or buildings affected by the intended interference; or
- (b) the breaking or severing of a service pipe, service line or attachment.

1984-85-86, c.68, s.77.

Prohibitions

145.08(1) A council may, by bylaw, prohibit any user of a public utility service:

- (a) from lending, selling or disposing of the public utility service;
- (b) from giving away the public utility service or permitting it to be taken;
- (c) from using the public utility service other than for his own use and benefit;
- (d) from increasing the usage of the public utility service beyond that authorized by the northern municipality or agreed on with the northern municipality; or
- (e) from wrongfully or improperly wasting the public utility service.

(2) Subject to *The Environmental Management and Protection Act, 2002*, *The Saskatchewan Watershed Authority Act, 2005* and any regulations made pursuant to those Acts but notwithstanding any other Act or agreement, a council may, by bylaw, make provision for all or any of the following purposes:

- (a) preventing or restricting, controlling and regulating the discharge into any drain, sewer or sewerage system operated by the northern municipality of any harmful matter, substance or thing, whether liquid or solid, that would be injurious to health, life or property or that would injure, pollute or damage any stream, watercourse, drain, sewer, sewerage system or sewage treatment plant;
- (b) providing for and regulating and controlling the preliminary treatment of any sewage or other deleterious matter, substance or thing, whether liquid or solid, before it is discharged into any drain, sewer or sewerage system operated by the northern municipality;

(c) compelling owners or occupants of land or buildings to construct and properly maintain any works that the council may consider necessary for the proper treatment of any sewage or other deleterious matter, substance or thing, whether liquid or solid, before it is discharged into any drain, sewer or sewerage system operated by the northern municipality and preventing any such discharge where such works have not been so constructed or are not so maintained.

(3) A bylaw passed pursuant to subsection (1) or (2) may provide that the service of any person who contravenes the bylaw may be discontinued and may impose a maximum fine for breach of the bylaw of not more than \$5,000.

1984-85-86, c.68, s.77; 2002, c.S-35.02, s.134;
2005, c.S-35.03, s.110.

Offences

145.09 Any person who:

- (a) wilfully or maliciously hinders or interrupts a northern municipality in the exercise of any of the powers conferred on it with respect to the provision of public utility services;
- (b) wilfully or maliciously discharges water, gas, electricity or heat so that it is wasted;
- (c) without the authorization of a council or its designate, willfully opens or closes any hydrant or obstructs free access to any hydrant;
- (d) causes any harmful or offensive matter to be added to or deposited into or on the water or waterworks or source of supply for such waterworks or in any way fouls the water or commits any wilful damage or injury to the works or pipes;
- (e) wilfully tampers with a meter connected to a service conduit within or outside a building or place so as to alter the amount of water, gas, electricity or heat registered by the meter, unless that person is authorized by the northern municipality;
- (f) attaches any line or pipe to the property of the northern municipality or obtains or uses a public utility service without the consent of the northern municipality; or
- (g) wilfully, and without authority, hinders, interrupts or cuts off the supply of a public utility service;

is guilty of an offence and liable on summary conviction to a fine of not more than \$5,000.

1984-85-86, c.68, s.77.

Discontinuing service

145.1 A council may, by bylaw, provide for enforcing the terms and conditions under which a public utility service is supplied in:

- (a) the general bylaw pursuant to which the public utility service is supplied or in another bylaw; or
- (b) any agreement made between the northern municipality as supplier and the consumer of the public utility service;

by discontinuing service until the consumer complies with the terms and conditions.

1984-85-86, c.68, s.77.

Rates

145.2(1) A council may, by bylaw:

- (a) set, in connection with the provision of public utility services, any rates, charges, tolls, fares or rents and the times, places where and manner in which they will be payable and provide for any discount that the council considers expedient for prepayment or punctual payment or for an additional percentage that is specified in the bylaw of the rates, charges, tolls, fares or rents in arrears to be charged for failure to pay them until after the date fixed for payment;
- (b) classify sewage according to its nature, the land or buildings drained according to their size and character, the uses to which they are put or the nature of the business conducted on the premises, and may fix different sewer service rates for different classes;
- (c) provide for the lease or sale of fittings, equipment, meters or other things leased or sold to consumers;
- (d) provide for collecting the rates, charges, tolls, fares or rents in connection with any public utility service;
- (e) in addition to any other remedy, provide for enforcing payments of rates, charges, tolls, fares or rents, in case of default, by discontinuing the public utility service being supplied to the consumer.

(2) The rates, charges, tolls or rents, and any discounts or additional amounts or percentages to be charged for arrears relating to the rates, charges, tolls or rents for the use of water or sewer services are subject to the approval of the Saskatchewan Municipal Board.

(3) The rates, charges, tolls or rents approved by the Saskatchewan Municipal Board are in force from the date of approval, and the board may at any time inquire into the rates and may vary them in any manner that it considers advisable.

1984-85-86, c.68, s.77; 1993, c.34, s.33.

Special charges

145.3(1) A council may, by bylaw, define any class of buildings that may be erected or enlarged after the effective date of the bylaw and that impose or may impose a heavy load on one or more of the sanitary or storm sewer systems or the water system of the northern municipality by reason of which expenditures are or may be required to provide additional sanitary or storm sewer or water supply capacity that, in the opinion of the council, would not otherwise be required, and the bylaw may impose a special charge on each building within the class, over and above all other charges, to pay for all or part of the cost of providing the additional capacity.

(2) A special charge imposed by a bylaw passed pursuant to subsection (1) is required to refer specifically to sanitary sewers, storm sewers or water supply facilities, as the case may be.

(3) A council may:

- (a) prescribe the time when and the manner in which a special charge is to be paid;
- (b) determine that section 257.2 applies with respect to the collection of special charges.

(4) The special charge imposed by a bylaw passed pursuant to subsection (1) does not apply to:

- (a) a building on land not liable to taxation for local improvements;
- (b) a residential building having not more than two dwelling units; or
- (c) that portion of a building, other than a residential building, with a gross floor area of not more than 279 square metres that does not contain dwelling units.

(5) The owner or occupant of a building with respect to which a special charge is imposed has a right of appeal against the special charge to the board of revision established pursuant to section 216 and from the board of revision to the Saskatchewan Municipal Board, whose decision is final with respect to any finding of fact, and the procedure contained in this Act respecting appeals against assessments applies, insofar as is possible, to such appeals.

1984-85-86, c.68, s.77; 1989-90, c.5, s.13; 1989-90, c.48, s.30; 2008, c.33, s.6.

Liens

145.4(1) If the person to whom a public utility service is supplied is the owner of the land or building to which a public utility service is supplied, the sum payable by him for the public utility service and all rates and costs imposed pursuant to any bylaw passed pursuant to this Part are a lien on the land and building which has priority over all other liens or charges save that of the Crown and are a charge on the goods and chattels of the debtor and may be levied and collected in the same manner as taxes are recoverable.

(2) If the person to whom a public utility service is supplied is a person other than the owner of the land or building to which the public utility service is supplied, the sum payable by him for the public utility service and all rates and costs imposed pursuant to any bylaw passed pursuant to this Part are a debt due by him and are a lien on his goods and chattels and may be levied and collected with costs by distress.

(3) A distress and sale for rates, charges or rents pursuant to this section is to be conducted in the same manner as distresses and sales are conducted for arrears of taxes, and the costs chargeable are those payable pursuant to *The Distress Act*.

(4) An attempt to collect any rates, charges or rents pursuant to this section does not in any way invalidate any lien the northern municipality is entitled to on land, buildings or goods and chattels by virtue of this section.

(5) If any rate, charge or rent owed by an owner of land or a building is in arrears after December 31 of the year in which it becomes payable, the amount of the rate, charge or rent may, at the discretion of the council, be added to, and thereby form part of, the taxes on the land or buildings of the owner with respect to which the public utility service was provided.

1984-85-86, c.68, s.77; 1989-90, c.48, s.31.

Reserve funds

145.5(1) A northern municipality may set up a reserve fund to be held on capital account for the purpose of financing the acquisition of land, improvements or assets for the provision of a public utility service, and may pay funds from the general operating fund of the northern municipality or funds generated from the operation of the public utility service into the reserve fund.

(2) No expenditure from a reserve fund established pursuant to subsection (1) may be made without the approval of the minister except to acquire land, improvements or assets for the provision of the public utility service.

1984-85-86, c.68, s.77.

Agreements

145.6(1) A council may, pursuant to a bylaw of an adjacent municipality relating to the provision of a public utility service and subject to the approval of the minister, exercise the same powers within the adjacent municipality as it may pursuant to this Act on its own behalf, on any terms that may be agreed on, and the adjacent municipality may require to be paid, or may pay, a sum in gross or annually for such provision.

(2) A council may, by bylaw, enter into an agreement with the council of a rural municipality to provide for the use of ditches along roads in the rural municipality, other than provincial highways, for drainage of effluent from sewage lagoons owned by the northern municipality.

(3) A dispute between a northern municipality and another municipality in connection with any construction work relating to the provision of a public utility service that is proposed or is being carried on within the boundaries of the other municipality may be submitted by either party to the minister for an order on any terms and conditions that he may specify.

(4) A dispute between a northern municipality and another municipality in connection with the operation, rates, tolls or charges relating to the provision of a public utility service pursuant to an agreement made pursuant to subsection (1) or (2) may be submitted by either party to the minister for an order on any terms and conditions that he may specify.

(5) When a dispute is submitted to the minister for an order, the municipality submitting the dispute shall immediately notify in writing the other affected municipality.

(6) Orders made by the minister pursuant to subsection (3) or (4) are binding on all parties to the dispute.

1984-85-86, c.68, s.77.

Joint undertakings

145.7(1) If a council has passed a bylaw pursuant to section 145.02, the council may, by the same or another bylaw, manage or operate the public utility service either separately as a distinct undertaking or in conjunction with other similar works as one entire undertaking.

(2) Subject to subsection 145.03(4), any funds generated from the operation of a public utility service in excess of total expenditures may be transferred to the general operating fund of the northern municipality at the end of each year.

1984-85-86, c.68, s.77; 1989-90, c.48, s.32.

Financial reports

145.8(1) The treasurer of the northern municipality shall annually submit to council a financial report of the operation of each public utility service provided by the northern municipality.

(2) The auditor shall examine the books, accounts and records of each public utility service provided by the northern municipality.

1984-85-86, c.68, s.77.

Public utility financial reporting

145.9 The Lieutenant Governor in Council may make regulations respecting the supply of public utility services in northern municipalities, including:

- (a) prescribing performance measurements and accountability requirements for public utility operations or any class of public utility operations in northern municipalities;
- (b) prescribing financial reporting requirements for public utility operations or any class of public utility operations in northern municipalities;

NORTHERN MUNICIPALITIES

c. N-5.1

- (c) prescribing public disclosure requirements for public utility operations or any class of public utility operations in northern municipalities;
- (d) prescribing requirements for the adoption and reporting of rate policies and investment strategies for public utility operations or any class of public utility operations in northern municipalities;
- (e) requiring public utility operations or any class of public utility operations and northern municipalities to comply with any regulations made pursuant to this section.

2002, c.37, s.11.

PART IX

Financial Matters in Northern Municipalities

GENERAL

Application of Part

146(1) This Part applies to northern villages and northern hamlets.

(2) Sections 147 to 148.1 apply to the district, not including any area within the boundaries of a northern hamlet.

1983, c.N-5.1, s.146; 1984-85-86, c.68, s.78.

Power to take securities

147 Where power is given to a northern municipality under this or any other Act to perform services or sell goods or lands, it is deemed to have the same right as an individual to take security for any debt owing to it arising out of matters transacted in the exercise of that power.

1983, c.N-5.1, s.147.

Financial year

148 The financial year of a northern municipality is the calendar year.

1983, c.N-5.1, s.148.

Funds

148.1 A council shall establish a general operating fund and a capital fund and may establish any other funds provided for in this Act.

1984-85-86, c.68, s.79.

Service fees

148.2(1) Except as otherwise provided in this Act, a council may, by bylaw:

- (a) set fees in connection with any services provided by the northern municipality;
- (b) set times by which, places where, and the manner in which fees are to be paid;

c. N-5.1

NORTHERN MUNICIPALITIES

- (c) set terms and conditions in connection with the fees and the services provided; and
 - (d) provide for enforcing the terms and conditions and the payment of the fees by discontinuing service until the terms and conditions have been complied with or the fee has been paid.
- (2) Any fee set pursuant to subsection (1) that is payable with respect to services supplied to lands or improvements that are exempt from taxation pursuant to this or any other Act shall:
- (a) apply uniformly on the same basis to lands or improvements that are exempt from taxation as to those that are not exempt from taxation; and
 - (b) apply at the same rate to all lands and improvements that are exempt from taxation that receive the services to which the fee applies.

1995, c.27, s.23.

Municipality to pay interest on uncollected amounts

148.3(1) In this section:

- (a) **“levy”** means a levy of taxes or requisitions that:
 - (i) is authorized pursuant to this Act or another Act; and
 - (ii) a northern municipality is authorized to collect pursuant to this or any other Act;
 - (b) **“taxing authority”** includes an issuer of a requisition.
- (2) If all or any portion of a levy remains unpaid by a northern municipality to another taxing authority after the time for its payment has expired:
- (a) the northern municipality is liable to pay to the other taxing authority, in addition to the amount of the levy unpaid, an amount as interest at a rate that, subject to the regulations, may be set by the other taxing authority until full payment has been made of the levy and the amount of interest;
 - (b) any amount payable as interest pursuant to this section is deemed to be part of the levy in any legal action commenced to recover the levies owed;
 - (c) the northern municipality shall pay any amount payable as interest pursuant to this section from the northern municipality’s own source of revenues; and
 - (d) the northern municipality shall not pay any amount payable as interest by adjusting the levy collected on behalf of the other taxing authority.

(3) Nothing in this section is to be construed as extending the time for payment of any levy mentioned in subsection (2) or as in any way impairing any right of distress or any other remedy provided for by this or any other Act for the collection of the levy mentioned in subsection (2).

(4) The minister may make regulations respecting the percentage charge that may be set as interest by a taxing authority pursuant to this section, including prescribing the maximum rates that may be charged.

2007, c.30., s.6.

BUDGET

Preparation and adoption of budget

149(1) As soon as practicable but no later than April 30 in each year, the council shall establish a general operating fund and prepare or cause to be prepared a budget containing the estimated revenues and expenditures for the current year including:

- (a) the sums necessary to meet debenture installments and all other debts of the northern municipality falling due within the year;
- (b) the sums required to meet expenditures for ordinary municipal purposes, including any estimated utility deficits for the current year;
- (c) the sums necessary to meet contributions to reserve funds pursuant to one or more bylaws passed under the authority of sections 185 and 188;
- (d) the amount of any operating deficit incurred in the last previous year;
- (e) all amounts that will be required or expended in that year for capital purposes;
- (f) sums that the northern municipality, by statute, is required to raise by levying taxes;
- (g) due allowance for the costs of collection of taxes, the abatement of and discounts on taxes, and taxes that may not be collected; and
- (h) the probable revenue of the northern municipality to be derived from:
 - (i) business taxes;
 - (ii) grants in lieu of taxes;
 - (iii) government grants;
 - (iv) surplus of any previous year that will be appropriated for current year's expenditures; and
 - (v) all sources of revenue other than taxation.

(2) The council shall determine the amount of taxes required to be levied to at least meet the estimated expenditures, having due regard to estimated revenues from other sources, and, subject to section 151, shall adopt the budget and set a mill rate.

(3) If revenues exceed expenditures for a year, the excess forms part of the general funds of the northern municipality and is at the disposal of the council unless otherwise specially appropriated.

1983, c.N-5.1, s.149; 1989-90, c.48, s.33.

Capital works plans

150(1) As soon as is practicable in each year, but no later than April 30, the council shall prepare and adopt a capital works plan for a period of not less than five years, including the current year, showing the estimated capital cost of and the proposed sources of financing for each capital work for each year of the plan.

(2) The council shall, on adoption of the capital works plan, immediately forward a copy to the minister.

1993, c.34, s.34; 2001, c.24, s.17.

Ministerial approval

151(1) Where, in the opinion of the minister, the financial position of a northern municipality warrants such action, the minister may require the northern municipality to submit for approval the budget, proposed mill rate and capital works plan of the northern municipality for the then current year and capital works plan for any additional number of years that the minister may require.

(2) Where the budget, proposed mill rate and capital works plan are required to be submitted to the minister under subsection (1), no bylaw or resolution of the northern municipality respecting the budget, mill rate or capital works plan has any force or effect until the minister has approved the budget and mill rate under this section.

(3) In approving the budget, mill rate and capital works plan under subsection (2), the minister may make alterations, variations, increases or decreases in the budget, mill rate or capital works plan, or all of them, which alterations, variations, increases or decreases are final and binding on the northern municipality unless subsequently changed by the minister.

(4) If the budget, proposed mill rate and capital works plan of a northern municipality are required to be submitted to the minister pursuant to subsection (1), the minister may require the northern municipality to adjust any mill rate factors that it has set pursuant to section 258.5.

(5) If the budget, proposed mill rate and capital works plan of a northern municipality are required to be submitted to the minister pursuant to subsection (1):

- (a) the northern municipality shall submit any proposed mill rate factors to be set pursuant to section 258.5, or any proposed changes to mill rate factors set pursuant to section 258.5, to the minister for his or her approval;
- (b) the minister may approve or vary the proposed mill rate factors; and
- (c) the northern municipality and its council shall comply with any variations made pursuant to clause (b).

1983, c.N-5.1, s.151; 1996, c.54, s.14; 2008, c.33, s.7.

EXPENDITURES

Capital expenditures

152(1) Notwithstanding any other provision of this Act but subject to subsection (2), a council may expend its funds for the purpose of capital expenditure up to the prescribed amount.

(2) A council may only make a capital expenditure in excess of the prescribed amount by bylaw.

1983, c.N-5.1, s.152.

Application of capital funds

153 Notwithstanding any other provision of this Act or any provision of any other Act, no money borrowed for capital expenditure, or in the hands of the council as capital funds, is to be applied towards current operating expenses except as may be prescribed.

1983, c.N-5.1, s.153.

Proceeds from sale of land

154(1) The net proceeds of the sale of any lands and buildings by a northern municipality, other than lands and buildings acquired through the tax process or in settlement of the northern municipality's claim for taxes, are deemed to be held on capital account and may be:

- (a) invested in accordance with the regulations;
- (b) used for the capital purposes of any public utility service provided by the northern municipality; or
- (c) used for any other capital expenditure;

on any terms that may be authorized by the council.

(2) Subsection (1) applies to any moneys paid to a northern municipality under a policy of insurance for any damage to lands or buildings of the northern municipality, other than lands and buildings acquired through tax process or in settlement of the northern municipality's claim for taxes.

(3) All income derived from the investment of the net proceeds of a sale mentioned in subsection (1) or from moneys paid under a policy of insurance mentioned in subsection (2) may be appropriated by the council as if they were moneys raised by general mill rate for general municipal purposes.

(4) If:

- (a) securities have been issued for a capital purpose; and
- (b) on fulfilment of that purpose or in consequence of its partial abandonment there remains an unexpended balance;

a council, by resolution, may declare its intention to apply to the Saskatchewan Municipal Board for authority to amend the original bylaw to use the balance for capital expenditures for any purpose not authorized by the bylaw pursuant to which the securities were issued, and the Saskatchewan Municipal Board may grant permission to use the balance for those purposes on any terms and conditions that the board considers expedient.

1989-90, c.48, s.35.

Consequences of misapplication of funds

155(1) No member of a council shall knowingly vote in favour of:

- (a) the application of moneys in contravention of section 153 or 154;
- (b) a bylaw proposed to be passed pursuant to subsection 157(1) authorizing the incurring of debt obligations in excess of the maximum permitted pursuant to subsection 157(3); or
- (c) the investment of any moneys in contravention of section 189.

(2) A member of a council who is convicted of a contravention of subsection (1) is, in addition to any other penalty that may be imposed by law:

- (a) personally liable for any loss sustained by the northern municipality as a result of the contravention;
- (b) in the case of a contravention of clause (1)(b), disqualified from holding office in any municipality for a period of three years after the date of the conviction.

(3) Where:

- (a) an elector has requested in writing that a council bring an action to recover an amount for which a member of the council is personally liable by virtue of clause (2)(a); and
- (b) the council has refused or neglected for a period of one month following receipt of the written request mentioned in clause (a) to bring the action described in that clause;

the action may be brought by the elector on behalf of the northern municipality.

NORTHERN MUNICIPALITIES

c. N-5.1

(4) When a majority of a council votes on a matter in contravention of subsection (1), any member of council who appears by a vote recorded in the minutes of the meeting to have voted against the matter is not liable to conviction for a contravention of subsection (1).

1989-90, c.48, s.36.

Miscellaneous expenditures

156 A council may make expenditures of any sums that may be required to meet the cost of:

- (a) membership in any association of municipal institutions or municipal officials or any water development association;
- (b) the reception and entertainment of guests;
- (c) sending delegates to attend conventions or meetings related to municipal business;
- (d) travelling or other expenses necessarily incurred in and about the business of the northern municipality.

1983, c.N-5.1, s.156.

TEMPORARY BORROWING

Loans for current expenditures

157(1) A council may authorize by bylaw the mayor and the clerk to borrow, either before or after levying the taxes for the current year, from any person, bank, credit union or corporation any sums that the council considers necessary to meet the current expenditures of the northern municipality for municipal purposes, until the taxes levied or to be levied for the year can be collected.

(2) A northern municipality:

- (a) shall give, as security for any loan made pursuant to subsection (1), promissory notes or other forms of obligation signed by the mayor and the clerk and sealed with the corporate seal of the northern municipality, which bind the northern municipality according to their tenor; and
- (b) may during the year in which the loan is made, and during the two succeeding years, extend the loan and renew or extend the promissory notes or other obligations.

(3) The amount that may be borrowed at any one time for the purposes mentioned in subsection (1), together with the total of any similar borrowings that have not been repaid, may not, except with the approval of the Saskatchewan Municipal Board, exceed the total of the estimated revenues from the municipal taxes levied and unconditional provincial or federal grants receivable as stated in the estimates adopted for the year.

c. N-5.1**NORTHERN MUNICIPALITIES**

(4) Until the estimates for the current year are adopted, the limitations on borrowing prescribed by subsection (3) are to be calculated on the estimated revenues of the northern municipality as stated in the estimates adopted for the previous year.

(5) The lender is not bound to establish the necessity of borrowing the sum lent or to see to its application.

(6) The council may designate the revenues of the northern municipality, other than revenues obtained from the collection of school taxes, that are to be charged with the repayment of a loan made pursuant to this section.

(7) The amount borrowed pursuant to subsection (1) may not exceed the prescribed maximum amount and, if the council authorizes the borrowing of a larger sum, every member of the council who votes therefor is disqualified from holding any office in any municipality in Saskatchewan for three years.

1983, c.N-5.1, s.157; 1989-90, c.5, s.10; 1989-90, c.48, s.37.

Loans for utilities or hospitals

158 A council may authorize the mayor and the clerk:

(a) to borrow moneys required by the northern municipality for the operation of any utility, including a hospital, to an amount not exceeding the total amount of accounts owing to the northern municipality with respect to the utility, whether by way of government grant or for goods or services supplied by the northern municipality; and

(b) to execute any form of obligation in connection with the loan and to assign any accounts or grants as security for the loan.

1983, c.N-5.1, s.158.

Loans against investments in government bonds or securities

159(1) A council that has invested surplus funds in accordance with subsection 189(1), may, by resolution, authorize the mayor and clerk to borrow from any person, bank, credit union or corporation in any amount that the council considers necessary and to pledge or mortgage the securities as security for the loan.

(1.1) A resolution passed pursuant to subsection (1) is required to regulate the amount to be borrowed and the rate of interest to be paid.

(2) A loan made may be secured under this section by a promissory note signed by the mayor and the clerk of the northern municipality and sealed with the corporate seal of the northern municipality.

(3) A loan made under this section is not a charge on the revenues of the northern municipality.

(4) The power of a northern municipality to make loans under this section is in addition to the powers contained to make loans in section 157.

1983, c.N-5.1, s.159; 1984-85-86, c.68, s.80.

LONG TERM DEBT

Borrowing for long term expenditures

160(1) Subject to the other provisions of this Act and to *The Municipal Board Act*, a council may, by bylaw, incur financial obligations to meet expenditures not included in the current budget that provide for the creation of a debt not payable within the current year, whether under this or any other Act, and may issue debentures or other forms of security for the debt.

(2) A bylaw under this section has no force or effect until it is approved by the Saskatchewan Municipal Board, and the board, before giving its approval, may require that the bylaw be submitted to a vote of the electors and approved by a majority of the electors voting whose ballots are not rejected.

(3) The Saskatchewan Municipal Board may permit a northern municipality to secure a debt created by a bylaw under this section by a promissory note, debenture or other form of security in favour of any person, bank, credit union or corporation and may set the maximum rate of interest payable and the period within which the debt is to be paid.

(4) Every bylaw made pursuant to subsection (1) is to contain:

- (a) the amount of the debt intended to be created and, in brief and general terms, the object for which it is to be created;
- (b) the period over which the indebtedness is to be spread and the amount of the instalment to be paid in each year, or the period at the end of which the indebtedness is to be paid;
- (c) the rate of interest and whether the interest is to be paid annually or semi-annually;
- (d) the amount of taxable assessment in the northern municipality according to the last revised assessment roll;
- (e) the amount of the existing debenture debt of the northern municipality and how much, if any, of the principal or interest of any existing debenture debt is in arrears;
- (f) any further or other information that the Saskatchewan Municipal Board may require.

(5) A debenture bylaw may name a day when it takes effect, which day is to be not more than three months after the day on which the voting takes place, if a vote is required, but if no day is named in the bylaw it takes effect on the day of its final passing.

Maximum amount

161(1) The amount of the long term debt of a northern municipality at any time outstanding is not to exceed the prescribed amount.

(2) Notwithstanding subsection (1), where, owing to the proposed location or establishment of an industry or other special circumstances, a northern municipality is experiencing rapid growth and is unable to provide the public works or other capital requirements made necessary by such growth, the Saskatchewan Municipal Board may increase the borrowing powers of the northern municipality beyond the limits imposed by subsection (1) to any extent, and on any terms and conditions with respect to such additional borrowing powers, that it considers advisable.

(3) On the application of a council, the Saskatchewan Municipal Board may order that debentures issued:

- (a) for the purchase, extension or improvement of an electric light and power plant or plant for producing, transmitting or distributing electrical power or energy;
- (b) for the installation, extension or improvement of a waterworks system or a sewerage system or works for the interception, purification or disposal of sewage; or
- (c) for a stated amount of the debentures described in clause (a) or (b);

form no part of the debenture debt of the northern municipality, and the board may make its order subject to any conditions and restrictions that it considers advisable.

(4) Where an order is made under subsection (3) and it appears that the rates, rents or charges charged or demanded by the northern municipality for supplying light, power or energy or for supplying water or for supplying sewer service are insufficient to meet the fixed and operating expenses of the utility, the Saskatchewan Municipal Board:

- (a) of its own motion; or
- (b) on the application of an elector or the holder of one or more of the northern municipality's debentures for a variation of those rates, rents or charges;

may deal with the matter and fix any rates, rents or charges that it considers advisable.

1983, c.N-5.1, s.161; 1984-85-86, c.16, s.23;
1984-85-86, c.68, s.81; 1989-90, c.5, s.10.

Maximum time for repayment

162 A debt contracted pursuant to a bylaw and not payable within the current year is to be made payable within a period not exceeding 40 years from the date of the issue of the security for the debt.

1983, c.N-5.1, s.162.

Right of early redemption

163 If a debenture bylaw so provides, a provision may be inserted in the debentures reserving the right to the northern municipality to redeem the debentures on a specified date, not earlier than five years before their maturity, or on any interest payment date following the specified date, and in that case the debentures are to state the manner in which notice of intention to redeem is to be given.

1983, c.N-5.1, s.163.

Manner of payment

164(1) A debenture bylaw may provide that the indebtedness is, as the council may consider expedient, payable:

- (a) in any manner so that the principal is repayable at the end of the period of years during which the debentures are to run, together with interest on the debentures to be paid annually or semi-annually, as the council may by the bylaw provide;
 - (b) in any manner so that the principal and interest are combined and made payable in, as nearly as possible, equal annual instalments during the period for which the debentures are to run;
 - (c) in any manner so that the aggregate amount payable for principal and interest in each year is as nearly as possible the same, but each instalment of principal may be for an even \$100, \$500 or \$1,000, or multiple thereof and, notwithstanding any other provision of this section, the annual instalments of principal and interest may differ in amount sufficiently to allow for such instalments; or
 - (d) in any manner so that the principal is repaid in equal annual instalments, with interest annually or semi-annually on the balance from time to time remaining unpaid.
- (2) If indebtedness is payable in the manner set out in clause (1)(a), the debenture bylaw is to provide for raising each year during the currency of the debentures:
- (a) a specific sum sufficient to pay the interest on the debentures when and as it becomes due; and
 - (b) a specific sum that, with the estimated interest at a rate approved by the Saskatchewan Municipal Board, capitalized yearly, will be sufficient to pay the principal amount of the debentures when and as it becomes due.
- (3) If indebtedness is payable in the manner set out in clause (1)(b), (c) or (d), the debenture bylaw is to provide for the raising, in each year in which an instalment falls due, of a specific sum to pay both principal and interest when and as they become due.

1983, c.N-5.1, s.164; 1989-90, c.5, s.10.

Currency in which debentures are payable

165(1) The authority conferred on the council by this or any other Act to borrow or raise money for any purpose and to issue debentures includes, and is deemed to have always included, power to borrow or raise the money and to issue the debentures expressed and payable:

- (a) in lawful money of Canada;
- (b) in sterling money of Great Britain;
- (c) in dollars of the United States of America; or
- (d) in any combination of currencies mentioned in clauses (a) to (c);

for any principal amounts that the council considers necessary in order to realize the sum required for such purpose, and to make the debentures payable at any places in Canada, Great Britain, the United States of America or elsewhere.

(2) Notwithstanding any other provision of this Act, where a debenture bylaw provides that the debentures are to be expressed and made payable in sterling money of Great Britain or dollars of the United States of America, the council may in the debenture bylaw or in an amending bylaw, in lieu of providing for the raising in each year during the currency of the debentures of specific sums sufficient to pay the interest on the debentures, provide that there is to be raised any yearly amount that may be necessary for paying the interest on the debentures from year to year.

1983, c.N-5.1, s.165.

Amendments to debenture bylaws

166(1) A council may:

- (a) amend a debenture bylaw:
 - (i) to authorize a change in the mode of issue of the debentures, or in the places where the debentures are payable or both;
 - (ii) to provide that the debentures be issued with interest coupons instead of in amounts of combined principal and interest or vice versa;
 - (iii) to change the interest from annual to semi-annual or vice versa; or
 - (iv) to provide that the debentures may be issued in a different currency or may be in different amounts from those authorized by the original bylaw;
- (b) where any debentures issued under a debenture bylaw have been sold, pledged or hypothecated and the council again acquires them or any part of them or at the request of any holder of them, amend the debenture bylaw:
 - (i) to authorize the cancellation of the debentures and the issue of one or more debentures in substitution for the cancelled debentures;
 - (ii) to make the new debentures payable by the same or a different mode and at the same or different places;
 - (iii) to change the interest from annual to semi-annual or vice versa; or
 - (iv) to provide that the debentures may be issued in a different currency or may be in different amounts from those of the original debentures;

but the period over which the indebtedness was originally spread or the term at the end of which the indebtedness was made payable, or the rate of interest, is not to be increased and the amount of the principal of the new debentures is not to exceed the amount of the principal remaining owing on the original debentures.

(2) A council may amend a debenture bylaw authorizing the borrowing or raising by way of loan of a specific number of dollars and the issue of debentures for a specific number of dollars in principal amount;

(a) to authorize the borrowing or raising by way of loan of the same or an equivalent number of dollars of the United States of America and the issue of debentures for the same or the equivalent number of dollars of the United States of America in principal amount;

(b) to provide that, in lieu of raising in each year during the currency of the debentures specific sums sufficient to pay the interest on the debentures, any yearly amount is to be raised that may be necessary for paying the interest on the debentures from year to year;

(c) to change the provisions, if any, in the bylaw respecting the places of payment, date of issue and maturity dates of the debentures and to provide that the debentures may be payable at any places in the United States of America that may be stated in the bylaw.

(3) A council may repeal a debenture bylaw as to all or any part of the debentures to be issued thereunder and as to all or a proportionate part of the amounts to be raised annually.

(4) A repealing bylaw made under subsection (3) is to state the facts on which it is founded.

(5) A council shall not pass a bylaw under this section unless the approval of the Saskatchewan Municipal Board to the proposed bylaw is secured prior to the passing of the bylaw.

1983, c.N-5.1, s.166; 1989-90, c.5, s.10.

Reduction of principal amount

167 Notwithstanding any other provision of this Act or any provision of any other Act, where a bylaw is passed for the purpose of borrowing money on the security of debentures under this Act, but subject to the approval of the Saskatchewan Municipal Board, a council may:

(a) amend the bylaw by reducing the principal amount of the debentures to be issued under the bylaw and by making a corresponding reduction in the amount to be raised annually;

(b) pass a further bylaw to provide for the issue of debentures in an amount not exceeding the reduction made in the principal amount of the debentures under clause (a).

1983, c.N-5.1, s.167; 1989-90, c.5, s.10.

Change in rate of interest

168 Notwithstanding section 166, when:

- (a) owing to an increase or decrease in the rate of interest between the time of the passing of a bylaw and the time of the sale or other disposal of the debentures, any debentures cannot be sold or disposed of except at a heavy premium or at a discount involving a substantial reduction in the amount required to be provided; or
- (b) in the opinion of the council, it is desirable that the whole or any part of the debentures authorized by a debenture bylaw bear a rate of interest differing from the rate specified in the bylaw;

the council may, with the approval of the Saskatchewan Municipal Board, amend the bylaw by providing for a different rate of interest on all or any of the debentures and for a corresponding change in the amount to be raised annually with respect to those debentures.

1983, c.N-5.1, s.168; 1989-90, c.5, s.10.

Consolidation of debenture debt

169(1) Subject to the approval of the Saskatchewan Municipal Board, a council may, by bylaw, consolidate the amount of debenture debt to be created under two or more existing bylaws, and, without reducing that amount except as otherwise provided in this Part, authorize the issue of one or more debentures for any term of years not greater than the longest term provided by any of the bylaws to be consolidated and may provide for the payment of interest on that amount at any rate that may be provided in the bylaw and may establish the date of issue in the debenture or debentures under the bylaw.

(2) The debentures issued under a consolidating bylaw as provided in subsection (1) may be made repayable in any of the modes mentioned in section 164.

(3) Where a debenture has been issued and the council considers it advisable to consolidate the unpaid balance of the debt created by the debenture with other debentures, whether issued or not, it may, with the consent of the holder of the debenture, include that balance in the amount to be consolidated by the consolidating bylaw in accordance with this section.

1983, c.N-5.1, s.169; 1989-90, c.5, s.10.

Certificate of ministerial approval

170(1) The council of any northern municipality that passes, under the authority of this or any other Act, a bylaw for contracting a debt or incurring a liability or for borrowing money, may apply to the minister for a certificate approving the bylaw.

(2) The minister shall not grant a certificate:

- (a) while any action or proceeding in which the validity of the bylaw is called in to question, or by which it is sought to quash it, is pending; or
- (b) until two months after the final passing of the bylaw, unless notice of the application is given in any manner and to any persons that the minister may direct.

(3) Notwithstanding any defect or irregularity in substance or in form in the proceedings prior to the final passing of the bylaw or in the bylaw itself, the minister may grant the certificate if, in his opinion, the provisions of the Act under the authority of which the bylaw was assumed to be passed have been substantially complied with.

(4) Every bylaw approved by the certificate of the minister, and the debentures issued or to be issued in conformity with the bylaw, is valid and binding on the northern municipality and on the property liable to the rate imposed by or under the authority of the bylaw, and neither the validity of the bylaw nor that of any such debenture is open to question in any court on any ground whatever.

(5) Where a bylaw has been approved under this section, the minister may, on application of the council or of a holder of debenture, countersign any debenture issued under the authority of the bylaw, and such countersigning by the minister is conclusive evidence:

- (a) of the validity of the debenture and of the legality of its issue; and
- (b) that the bylaw under the authority of which the debenture was issued has been approved in accordance with this section;

and a debenture so countersigned is binding on the northern municipality and on the property liable to the rate imposed by or under the authority of the bylaw.

(6) The minister may direct that his signature or that of his deputy minister on debentures may be reproduced by lithographing or printing or any other method of mechanical reproduction, and the signature of the minister or deputy minister so reproduced is a valid counter-signature by the minister.

1983, c.N-5.1, s.170.

Form of debentures

171 Debentures and the coupons attached to debentures are to be in the form that may be required by the Saskatchewan Municipal Board.

1983, c.N-5.1, s.171; 1989-90, c.5, s.10.

Seal

172 A debenture is to be sealed with the corporate seal of the northern municipality.

1983, c.N-5.1, s.172.

Signature

173(1) A debenture is to be signed either by the mayor, or by a person authorized by bylaw to sign the debenture in his place, and by the clerk, or by a person authorized by bylaw to sign in his place.

(2) The signatures on debentures, except the signature of the clerk for the purpose of certifying to the registration of the debentures in the debenture register of the northern municipality, and the signature on coupons attached to debentures may be reproduced by lithographing or printing or any other method of mechanical reproduction.

1983, c.N-5.1, s.173.

Issue of debentures

174(1) Subject to subsection (2), debentures authorized to be issued by a bylaw:

- (a) may be issued either all at one time or in instalments, at any times that the council considers expedient, within a period of four years after the final passing of the bylaw;
 - (b) may bear any date that is within a period commencing six months prior to, and ending four years after, the date of the final passing of the bylaw.
- (2) On the application of the council, either before or after the expiration of four years after the final passing of a bylaw authorizing debentures to be issued, the Saskatchewan Municipal Board may extend the time for issuing those debentures, and in that case the debentures may:
- (a) be issued within the extended period;
 - (b) bear any date that is within a period commencing six months prior to the date of the final passing of the bylaw and ending at the expiration of the time for issuing the debentures as extended by the Saskatchewan Municipal Board.
- (3) Any taxes imposed in accordance with the debenture bylaw after its final passing and not required to repay the debenture or any portion of the debenture, including interest on the debenture, issued under the authority of the bylaw may be used for the purpose of meeting the cost, including interest, of the work authorized by the bylaw.

1983, c.N-5.1, s.174; 1989-90, c.5, s.10.

Validity of debentures

175(1) A debenture issued under this Act is valid and binding on the northern municipality, notwithstanding any insufficiency in form or substance or otherwise of the bylaw or of the authority of the northern municipality in that respect, if the bylaw, not being a local improvement bylaw, has received the assent of the majority of electors voting on the bylaw or the approval of the Saskatchewan Municipal Board pursuant to section 161, as the case may require, and if no successful application has been made to quash the bylaw within two months after its final passing.

- (2) Where the interest for one year or more on the debentures issued under a bylaw and the principal of any debenture that has matured have been paid by the northern municipality, the bylaw and the debentures issued under it are valid and binding on the northern municipality.

1983, c.N-5.1, s.175; 1989-90, c.5, s.10.

Debenture Register

176(1) The clerk shall open and keep a book, to be known as the Debenture Register, in which he shall enter particulars of every bylaw authorizing the issue of debentures and all debentures issued under the bylaw or section 176.1, and every debenture issued is to have written, printed or stamped on it a memorandum, signed by the clerk, in the following form:

Registered in the Debenture Register as No. _____ under bylaw No. _____
this _____ day of _____, 19____.

(2) Every debenture registered in the Debenture Register is valid and binding in the hands of the northern municipality or of any bona fide purchaser for value, notwithstanding any defect in form or substance.

(3) A certificate, signed by the clerk and sealed with the seal of the northern municipality, that a debenture has been duly registered in the Debenture Register is prima facie proof of its registration without any further or other proof.

1983, c.N-5.1, s.176; 1989-90, c.48, s.38.

Exchange of debentures

176.1 On receipt by the clerk of a debenture from the owner of the debenture accompanied by a request from the owner for two or more debentures having the same aggregate principal amount as the original, the clerk may, subject to payment of any fee that the council prescribed, issue in exchange to:

- (a) the owner; or
- (b) any person that the owner directs;

two or more debentures having the same aggregate principal amount and terms and conditions as the original debenture tendered for exchange.

1989-90, c.48, s.39.

Transfer of debentures

177(1) A debenture may contain a provision stating that the debenture or any interest in the debenture is not, after a certificate of ownership has been endorsed on the debenture by the clerk, transferable except by entry by the clerk in the Debenture Register until a transfer to bearer has been registered.

(2) In the case of the issue of debentures containing the provision mentioned in subsection (1), the clerk shall enter in the Debenture Register a copy of all certificates of ownership of debentures that he gives and also every subsequent transfer of any such debenture.

(3) No entry is to be made in the Debenture Register pursuant to this section except on the written authority of an unregistered holder or the person last entered in the Debenture Register as the owner of the debenture, or of the executor or administrator of his estate or of his or their lawful attorney, which authority is to be retained and filed by the clerk.

(4) After a certificate of ownership has been endorsed, the debenture is transferable only by entry by the clerk in the Debenture Register, as transfers of the debenture are authorized in accordance with subsection (3), until a transfer to bearer has been registered.

(5) The clerk, on receipt of a debenture accompanied by a transfer purporting to be signed by the owner and guaranteed by a bank, credit union or notary public, shall register the transfer in accordance with the request, and in so doing neither the clerk nor the northern municipality incurs any liability to the true owner for any loss caused by the transfer, if the transfer was not signed by him.

1983, c.N-5.1, s.177.

Transmission

178(1) Where a transmission of registered debentures issued by a northern municipality under this Act or any other Act takes place by virtue of any testamentary act or instrument or in consequence of an intestacy, there is to be produced to and deposited with the clerk of the northern municipality or, where the Debenture Register is kept in the office of the Saskatchewan Municipal Board, with the board:

- (a) the probate of the will or the letters of administration or the document testamentary or, in the case of a transmission by notarial will in the Province of Quebec, a copy of the notarial will duly certified in accordance with the laws of Quebec, or other judicial or official instrument under which the title, whether beneficial or as trustee, or the administration or control of the personal estate of the deceased is claimed to vest, or a copy thereof or extract therefrom, purporting to be granted by any court or authority in Canada, the United Kingdom of Great Britain and Northern Ireland, any other of Her Majesty's dominions, any of Her Majesty's colonies or dependencies or the United States of America and certified under the seal of such court or other authority, without any proof of the authenticity of the seal or other proof whatever; and
 - (b) a certificate by the Minister of Finance that all succession duties payable to Saskatchewan in respect of the debentures have been paid, together with any other documents that the northern municipality's or the board's own practice or rules may require.
- (2) The production and deposit under subsection (1) is sufficient authority to the clerk or the board, after obtaining any consent required under any relevant federal or provincial law with respect to the payment of estate tax or succession duty, to pay the amount or value of any coupon, debenture or obligation, or to transfer or consent to the transfer of any debenture or obligation, in pursuance of and in conformity with the probate, letters of administration or other document.

1983, c.N-5.1, s.178; 1989-90, c.5, s.10.

Records

179 The clerk shall keep in his records two separate accounts of every debt, one for the interest and the other for the instalments of principal, both to be distinguished from all other accounts by a prefix designating the purpose for which the debt was contracted, and he shall keep the accounts so as to exhibit at all times the state of every debt and the amount of money raised, obtained and appropriated for payment of it.

1983, c.N-5.1, s.179.

Surplus

180(1) If, after paying the interest on a debt for any financial year and appropriating the necessary sum in payment of the instalments of principal, there is a surplus properly applicable to the debt, the surplus is to remain until required in due course for the payment of interest or in payment of the principal.

(2) The council may appropriate to the payment of any debt:

- (a) the surplus income derived from any municipal work or utility, or from any share or interest therein, after paying the annual expenses thereof; or
- (b) any unappropriated money in the treasury or any money raised by general rate;

and any money so appropriated may be applied in payment of any instalment of the debt accruing due.

1983, c.N-5.1, s.180.

Loans on debentures

181(1) Pending the sale of debentures authorized by bylaw under this or any other Act or in lieu of selling or disposing of the debentures, a council may by bylaw authorize the mayor and clerk to raise money by way of loan on the debentures and to deposit or hypothecate the debentures for the loan.

(2) The northern municipality may:

- (a) give, as security for a loan made under this section, promissory notes of the northern municipality or similar forms of obligation, signed by the mayor and clerk, and each such note or obligation is valid and binding on the northern municipality according to its tenor;
- (b) renew all or any portion of the securities given pursuant to clause (a) at maturity for any further period and on any terms that it considers advisable.

(3) The proceeds of every loan made under this section are to be applied to the purpose for which the debentures were issued, and if the debentures are subsequently sold and disposed of, the proceeds thereof are to be applied first in payment of the loan, but the lender is not bound to see to the application of the proceeds of the loan.

1983, c.N-5.1, s.181.

c. N-5.1**NORTHERN MUNICIPALITIES****Repurchase of debentures**

182 A northern municipality purchasing its own debentures out of current funds may, with the approval of the Saskatchewan Municipal Board, cancel the debentures so purchased and the whole or any portion of the levies required for their repayment.

1983, c.N-5.1, s.182; 1989-90, c.5, s.10.

Fiscal agents

183(1) A council may appoint one or more fiscal agents and enter into agreements with them as to the services to be performed in connection with debentures and the rate of compensation to be allowed for their services.

(2) No officer or person employed in the registration, transfer, management or redemption of any of the debentures of the northern municipality, or in payment of any interest thereon, is bound to see to the execution of any trust to which the debentures are subject.

1983, c.N-5.1, s.183.

Application of unexpended balance of certain debenture funds

184 Where debentures are issued for a public work and on completion of the work or in consequence of its partial abandonment there remains an unexpended balance, the council may, by resolution reciting the facts, declare its intention to apply to the Saskatchewan Municipal Board for authority to use that balance for capital expenditure on any object not authorized by the bylaw under which the debentures were issued, and the Saskatchewan Municipal Board may, after consultation with the minister, grant permission to use the balance for those purposes on any terms and conditions it considers expedient.

1983, c.N-5.1, s.184; 1989-90, c.5, s.10.

SPECIAL FUNDS**Working capital and reserve funds**

185 Subject to the approval of the minister, the council may:

- (a) establish a fund for working capital or an emergency fund, and may:
 - (i) include in the budget for the year and set aside from the current revenue sums to be applied to such purposes;
 - (ii) regulate the manner in which any such fund is to be used, paid out and recovered;

but the use of any part of a fund for any specific purpose in no way limits the right of the council to raise separate funds for that purpose in any manner provided for in this Act, in which case the council shall recover the part of the fund so used;

- (b) establish a reserve fund and appropriate to it any surplus income arising from any municipal work for the purpose of meeting contingencies that, in the opinion of the council, may be likely to arise in that connection.

1983, c.N-5.1, s.185.

186 Repealed. 1984-85-86, c.68, s.82.

Capital trust fund

187 Subject to the approval of the minister, a council may, by bylaw, create a capital trust fund for constructing or acquiring public works, including the purchase of machinery, and for any other purposes that may be approved by the minister, and may, by the same or another bylaw:

- (a) assign to the fund any surplus moneys in the general funds of the northern municipality;
- (b) assign to the fund, in whole or in part, moneys that are payable to the northern municipality under any contract or agreement that, on payment, would otherwise become part of the general funds of the northern municipality;
- (c) provide for the inclusion, in the annual budget of the northern municipality, of an amount specified in the bylaw and for the payment into the fund of all sums realized as a result of such inclusion;

and the establishment, reduction of and use of the fund, including the purchase and sale from revenues of the fund of bonds, debentures and other securities, is subject to the control and approval of the minister and to any terms and conditions that he may determine.

1983, c.N-5.1, s.187.

Capital reserve fund

188 Subject to the prior approval of the minister, a council may pass a bylaw:

- (a) to levy annually a special mill rate, not exceeding two mills over and above the current requirements of the northern municipality, for a specified number of years; or
- (b) to provide a specified amount in the annual budget for the number of years specified in the bylaw;

for the establishment or maintenance of a capital reserve fund to accumulate funds for the purpose of making future capital expenditures.

1983, c.N-5.1, s.188.

Investments of fund moneys

189(1) A council may:

- (a) invest any surplus money to the credit of any fund in:
 - (i) debentures or securities of the Government of Canada or of any province of Canada;
 - (ii) debentures or securities whose payment is guaranteed by the Government of Canada or of any province of Canada;

(iii) debentures of any municipal corporation or school division in Saskatchewan;

(iv) **Repealed.** 2001, c.23, s.7.

(v) debentures of the northern municipality;

(vi) deposit certificates or similar investments issued by a bank or credit union; or

(vii) securities approved by the minister;

and, as such securities mature, may invest the proceeds in other similar securities;

(b) sell, assign or transfer the securities, and may call in and vary the investments for others of a similar nature.

(2) A council may borrow from any person, bank or credit union any sums that the council, or any trustees of a fund, may consider necessary to meet the obligations of the fund and may give as security for the loan any investments or other assets held to the credit of the fund or the proportion of those investments or other assets representing the equity of the fund in them.

(3) Where a bequest, gift or devise is made in any manner to a hospital belonging to the northern municipality and is subject to the payment of an annuity or other charge, the northern municipality may, on payment of the bequest or gift or on transfer of the property to the hospital, guarantee payment of the annuity or charge.

1983, c.N-5.1, s.189; 1984-85-86, c.68, s.83;
2001, c.23, s.7.

PART X

Assessment

DIVISION 1

Property Assessment

Interpretation of Parts X and X.1

190(1) In this Part:

(a) **“agency”** means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act*;

(b) **“appeal board”** means the Saskatchewan Municipal Board;

(c) **“assessment manual”** means the assessment manual established by order of the agency pursuant to section 12 of *The Assessment Management Agency Act*;

(d) **“base date”** means the date established by the agency for determining the value of land and improvements for the purpose of establishing assessment rolls for the year in which the valuation is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;

(e) **“classification”** means the determination of what class established pursuant to section 194 any land or improvements or land and improvements belong to;

(f) **“market valuation standard”** means the standard achieved when the assessed value of property:

- (i) is prepared using mass appraisal;
- (ii) is an estimate of the market value of the estate in fee simple in the property;
- (iii) reflects typical market conditions for similar properties; and
- (iv) meets quality assurance standards established by order of the agency;

(g) **“market value”** means the amount that a property should be expected to realize if the estate in fee simple in the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the amount is not affected by undue stimuli;

(h) **“mass appraisal”** means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;

(i) **“non-regulated property assessment”** means an assessment for property other than a regulated property assessment;

(j) **“railway company”** means every railway company that:

- (i) owns or operates a railway in Saskatchewan, whether the head office is situated in Saskatchewan or elsewhere; and
- (ii) transacts business in Saskatchewan, whether as an original enterprise or undertaking or pursuant to a lease, contract or agreement or otherwise;

but does not include a street railway or tramway;

(k) **“railway roadway”** means the continuous strip of land not exceeding 31 metres in width owned or occupied by a railway company, and includes any railway superstructure on the land;

(l) **“railway superstructure”** means the grading, ballast, embankments, ties, rails and fastenings, miscellaneous track accessories and appurtenances, switches, poles, wires, conduits and cables, fences, sidings, spurs, trestles, bridges, subways, culverts, tunnels, cable guards, cattle passes, platforms, stockyards, hog shelters, scales, turntables, cinder and service pits, hoists, signals and signal towers, grade crossing protective appliances, water tanks, stand pipes, pump sheds, dams, spillways, reservoirs, wells, pumping machinery, pipelines or bins, sheds or other storage facilities having a floor space not exceeding 9.3 square metres owned by a railway company or used by a railway company in the operation of a railway;

- (m) **“regulated property assessment”** means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;
 - (n) **“regulated property assessment valuation standard”** means the standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in this Act, the regulations made pursuant to this Act, the assessment manual and any other guideline established by the agency to determine the assessed value of a property.
- (2) In this Part and in Part X.1:
- (a) **“administrator”** means the administrator of a northern municipality appointed pursuant to section 49;
 - (b) **“assessor”** means a person appointed by a northern municipality as an assessor or, in the absence of an appointment by the northern municipality, the administrator;
 - (c) **“board of revision”** means a board of revision of a northern municipality appointed pursuant to section 216;
 - (d) **“controlled corporation”** means a corporation:
 - (i) in which a northern municipality, or a group consisting of a northern municipality and one or more other municipalities, holds securities, other than by way of security only, to which are attached more than 50% of the votes that may be cast to elect the directors of the corporation and, if exercised, are sufficient to elect a majority of the directors; or
 - (ii) of which all or a majority of its members or directors are appointed by a municipality or a group consisting of a northern municipality and one or more other municipalities;
 - (e) **“designated officer”** means a person designated by a council, or, in the absence of a designation by the council, the administrator;
 - (f) **“Flin Flon boundary area”** means the boundary area as defined in *The Flin Flon Extension of Boundaries Act, 1952*;
 - (g) **“mine”** means a mine as defined in *The Mineral Resources Act, 1985*;
 - (h) **“other municipality”** includes the Flin Flon boundary area and a municipality located in another province or territory;
 - (i) **“other taxing authority”** means any local government authority or association for which a northern municipality, pursuant to an Act, may be required to levy taxes, and includes a school division;
 - (j) **“property”** means land or improvements or both;
 - (k) **“public notice”** means notice given in the prescribed manner;

(l) “**resource production equipment**” includes fixtures, machinery, tools, railroad spur tracks and other appliances by which a mine or petroleum oil or gas well is operated, but does not include tipples, general offices, general stores, rooming houses, public halls or yards;

(m) “**tax**” includes any tax levied against property in a northern municipality.

2008, c.33, s.8.

Property assessable

191(1) All property in a northern municipality is subject to assessment.

(2) An assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

2008, c.33, s.8.

Regulated and non-regulated property assessments

192(1) Regulated property assessments shall be determined according to the regulated property assessment valuation standard.

(2) Non-regulated property assessments shall be determined according to the market valuation standard.

(3) Notwithstanding subsection (2), the rules set out in sections 193 and 196 apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments.

2008, c.33, s.8.

Preparing annual assessments

193(1) An assessment shall be prepared for each property in the northern municipality using only mass appraisal.

(2) All property is to be assessed as of the applicable base date.

(3) Notwithstanding subsection (2), land and improvements may be assessed separately in circumstances where separate values are required.

(4) Each assessment must reflect the facts, conditions and circumstances affecting the property as at January 1 of each year as if those facts, conditions and circumstances existed on the applicable base date.

(4.1) Subject to any modification made pursuant to subsection 22(12.1) of *The Assessment Management Agency Act*, each assessment must reflect any decision of the appeal board that has been issued with respect to the property that is the subject of the assessment, unless the decision has been appealed pursuant to section 33.1 of *The Municipal Board Act*.

(5) The dominant and controlling factor in the assessment of property is equity.

(6) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.

(7) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar properties as of the applicable base date.

- (8) The value of property through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not owned by the owner of the pipeline.
- (9) Local improvement rates are not to be considered in the assessment of property.
- (10) The value of a railway roadway owned or occupied by a railway company is to be assessed in accordance with the schedule of rates set by order of the agency.
- (11) All property that is owned or occupied by a railway company, other than a railway roadway, is to be assessed, but any railway superstructure on the land is not to be assessed.
- (12) Property that is part of the station grounds or right of way of a railway company and that is held by a person other than the railway company pursuant to a lease, licence or permit, whether owned by that person or not and whether affixed to the land or not, is to be assessed to that person as if that person owned the land.
- (13) A person mentioned in subsection (12) shall pay all taxes on the assessed value of the land mentioned in that subsection.
- (14) If the land mentioned in subsection (12) is no longer held by a person pursuant to a lease, licence or permit, the land is to be assessed to the railway company as part of the station grounds or right of way of the railway company.
- (15) Notwithstanding the disposal of lots or plots in a cemetery owned by the owner of a commercial cemetery as defined in *The Cemeteries Act, 1999*, the owner of the cemetery shall be assessed with respect to all the lands included in the cemetery.

2008, c.33, s.8; 2010, c.3, s.26.

Percentage of value

194(1) The Lieutenant Governor in Council may make regulations:

- (a) establishing classes of property for the purposes of this section; and
 - (b) setting percentages of value that are applicable to classes of property established pursuant to clause (a).
- (2) Classes of property established pursuant to subsection (1) may be all or any of the following:
- (a) classes of land;
 - (b) classes of improvements;
 - (c) classes of land, improvements or both classified according to the use to which the land or improvements or land and improvements are put.
- (3) The assessor shall determine to which class established pursuant to the regulations, if any, any property belongs.
- (4) A regulation made pursuant to this section may be made retroactive to a day not earlier than the day on which this section came into force.

2008, c.33, s.8.

Taxable assessment

195 After calculating the assessment of property that belongs to a class of property established pursuant to subsection 194(1), the assessor shall determine the taxable assessment of the property by multiplying the assessment by the percentage of value applicable to the class of property to which the property belongs.

2008, c.33, s.8.

Assessment rules re resource production equipment

196(1) In assessing the value of property, the assessor shall not take into account machinery and equipment that is used in association with a pipeline and is located on the land or within the improvement.

(2) Subject to subsections (3) and (4), in the case of petroleum oil and gas wells:

(a) account is to be taken in the assessment of any resource production equipment by which petroleum oil and gas are:

- (i) produced to the surface, including for its enhanced recovery;
- (ii) stored, except at a battery site;
- (iii) transported from a well site to a battery or gas handling site; or
- (iv) compressed, except for gas that is for the most part a by-product of petroleum oil production; and

(b) no account is to be taken in the assessment of resource production equipment at a battery or gas handling site by which:

- (i) petroleum oil and gas are separated, treated, processed, dehydrated or stored or are transported within the site; or
- (ii) petroleum oil and gas waste products are disposed of.

(3) Surface casing, production casing, or any other liner casing used in conjunction with producing oil or gas or in disposing of oil, gas, water or any other substance is not to be taken into account in an assessment.

(4) Resource production equipment that is used in association with a petroleum oil or gas well at which there has been no production in the 12-month period ending September 1 of the previous year, other than production during testing, is to be assessed at only a nominal amount for the current year.

(5) Subject to subsection (6), resource production equipment used in association with a petroleum oil or gas well is to be assessed in the year after production operations at the well are suspended or abandoned.

(6) Resource production equipment is only to be assessed if it was used in association with a petroleum oil or gas well that was in production for more than 29 days.

(7) In the case of a mine, resource production equipment by which a mineral resource is extracted and produced, but not processed or refined, is to be taken into account in an assessment.

(8) For the purposes of this section, the Lieutenant Governor in Council may make regulations:

- (a) identifying resource production equipment or classes of resource production equipment to be taken into account in an assessment;
- (b) identifying resource production equipment or classes of resource production equipment not to be taken into account in an assessment.

2008, c.33, s.8.

Provision of information to assessor

197(1) For assessment purposes, the assessor may, at any time, request any information or document that relates to or might relate to the value of any property from any person who owns, uses, occupies, manages or disposes of the property.

(2) Every year, the assessor may request the owner of property to provide information respecting:

- (a) the persons who are carrying on business on the property; and
- (b) the nature of the business being carried on.

(3) For the purpose of using a valuation technique or method of appraisal based on the use of income or benefits, an assessor may request from a person mentioned in subsection (1) any information or document that relates to:

- (a) the income generated or expected to be generated by any property; and
- (b) the expenses incurred or expected to be incurred with respect to any property.

(4) Subject to section 227, a person who receives a request from an assessor pursuant to subsection (1), (2) or (3) shall, before the expiration of a period set by the assessor of not less than 30 days after the date of receiving the request, provide the assessor with:

- (a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and
- (b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.

(5) Notwithstanding subsection (1) but subject to subsection (7) and section 227, for the purpose of using a valuation technique or method of appraisal based on the use of income or benefits, every owner of an income-producing property, as defined by order of the agency, shall, on or before June 30 of each year, furnish the assessor with a certified statement showing the following information for the owner's previous fiscal year respecting that property:

- (a) the income generated by the owner's property;
- (b) the expenses incurred with respect to the owner's property; and
- (c) any additional information that the agency, by order, may require.

(6) The certified statement mentioned in subsection (5) must state that the information provided in the statement is complete, true and accurate to the best of the knowledge and belief of the person making the statement.

(7) An owner is not required to furnish the certified statement mentioned in subsection (5) in relation to his or her property if:

- (a) the property is residential property used for social housing; and
- (b) the owner receives an ongoing operating subsidy in relation to the property from the northern municipality, the Government of Saskatchewan, the Government of Canada or an agency of any of those bodies.

(8) Subject to subsection (9), every person who, in the course of his or her duties, acquires or has access to any information or document obtained pursuant to subsection (1), (2), (3) or (5) shall:

- (a) keep that information or document confidential; and
- (b) not make any use of or disclose that information or document without the consent of the person to whom the information or document relates.

(9) A person mentioned in subsection (8) may use or disclose the information or document mentioned in that subsection:

- (a) to determine the value of any property;
- (b) for the purposes of an appeal to a board of revision, the appeal board or the Court of Appeal; or
- (c) if the use or disclosure does not identify the person to whom the information or document relates.

(10) On or before October 1 in each year, every railway company shall furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

- (a) the total number of kilometres of the railway roadway situated within the northern municipality;
- (b) the description and area in hectares of land within the northern municipality owned or occupied by the company, other than a railway roadway;

- (c) the description and location of any improvements within the northern municipality, other than railway superstructures, owned or occupied by the company;
 - (d) any change in the ownership of a railway roadway and any abandonment of a railway roadway;
 - (e) the address to which assessment and tax notices are to be sent.
- (11) Notwithstanding subsection (10), a railway company is not required to furnish the assessor with the certified statement mentioned in that subsection if there has been no change in the information provided by the railway company in its last certified statement pursuant to that subsection.
- (12) On or before November 1 in each year, every owner or operator of a petroleum oil or gas well shall furnish the assessor with a certified statement showing the following information as of September 1 in the current year:
- (a) the owner's or operator's name and address;
 - (b) a list of the resource production equipment situated within the northern municipality that is subject to assessment and its location;
 - (c) any change in the resource production equipment situated within the northern municipality that has occurred since the last information was furnished to the assessor;
 - (d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;
 - (e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated within the northern municipality;
 - (f) the address to which assessment and tax notices are to be sent.
- (13) On or before March 1 in each year, every owner of a pipeline shall furnish the assessor with a certified statement showing the following information as of January 1 in the current year:
- (a) the total number of kilometres of the pipeline right of way situated within the northern municipality;
 - (b) the total number of kilometres and the diameter of main and additional pipeline laid on or under the pipeline right of way within the northern municipality;
 - (c) the description and area in hectares of land within the northern municipality owned or occupied by the owner, other than the pipeline right of way;
 - (d) the description and location of any improvements within the northern municipality owned or occupied by the owner;
 - (e) any change in the ownership of the pipeline and any abandonment of the pipeline;
 - (f) the address to which assessment and tax notices are to be sent.

(14) If a property is sold, when requested to do so by the agency or, if a northern municipality carries out its own valuations and revaluations, when requested to do so by the assessor of the northern municipality, the vendor and the purchaser shall notify the agency or the assessor, as the case may be, of the purchase and sale in the form prescribed pursuant to *The Assessment Management Agency Act*.

(15) No action lies or shall be commenced against any person by reason of that person providing any information or document on a request for that information or document pursuant to this section.

2008, c.33, s.8.

Offence and penalty re failure to provide information

198(1) No person shall:

- (a) fail to furnish any information or document required of that person pursuant to section 197; or
- (b) wilfully furnish the assessor with false information.

(2) Every person who contravenes any provision of subsection (1) is guilty of an offence and liable on summary conviction to a fine of not more than:

- (a) \$5,000, in the case of an individual; and
- (b) \$10,000, in the case of a corporation.

(3) If the owner of a property is convicted of an offence pursuant to this section and ordered to pay a fine and the owner does not pay the fine, the fine:

- (a) is a debt due to the northern municipality;
- (b) may be recovered as a debt due to the northern municipality or may be added to the taxes of the property for which the information or document was requested but not provided or for which false information was wilfully furnished;
- (c) is a lien against the land that has priority over all other liens or charges except for those of the Crown; and
- (d) is a charge on the goods of the owner of the land and is recoverable in the same manner as other taxes that are a lien against land.

(4) If a person is convicted of an offence pursuant to this section, the convicting court may, in addition to any fine it may impose, do either or both of the following:

- (a) order the convicted person to comply with the provision of section 197 with respect to which the convicted person was convicted;
- (b) make any other order that the court considers necessary or appropriate.

(5) If the person whose assessment is the subject of an appeal or his or her agent seeks to introduce the following evidence at the hearing of the appeal, the board of revision or appeal board shall not take that evidence into consideration in making its determination:

- (a) any information or document that was not provided to the assessor as required by section 197 when it was required to be provided;
- (b) any information that is substantially at variance with information provided to the assessor pursuant to section 197.

(6) Subject to subsection (8), if a person refuses or fails to provide information to the assessor by the date required pursuant to section 197, or if a person or his or her agent fails or refuses to comply with a request for information or documents pursuant to that section, the board of revision or the appeal board, as the case may be, on the first occasion on which the person appeals the assessment of that property during the revaluation cycle for which the information is required or requested, shall dismiss the person's appeal with respect to the property to which the information relates.

(7) Subject to subsection (8), if the board of revision or the appeal board, as the case may be, dismisses a person's appeal pursuant to subsection (6), the board of revision or the appeal board, as the case may be, shall continue to dismiss any assessment appeal brought by that person with respect to the property during the relevant revaluation cycle until the information has been provided to the assessor within the period mentioned in clause (8)(c).

(8) The board of revision or the appeal board, as the case may be, may allow a person's appeal to proceed if the board of revision or the appeal board, as the case may be, determines that:

- (a) a request for information by the assessor pursuant to section 197 was unreasonable;
- (b) the information requested by the assessor was not relevant to the assessment;
- (c) the information, although received by the assessor after the time requested or required, was received:
 - (i) for the first year in a revaluation cycle, at least 18 months before the beginning of the revaluation cycle; or
 - (ii) for all other years, by January 1 of the year before the assessment year; or
- (d) through no fault of the owner, the information could not be provided.

(9) Subsections (6) to (8) apply whether or not the person has been convicted of an offence pursuant to this section.

Fee for access to assessment information

199(1) If a northern municipality authorizes information to show how the assessment of a person's property was prepared to be furnished to that assessed person or an authorized agent of that assessed person, the northern municipality may charge a fee for furnishing that information.

(2) For the purposes of subsection (1), the fee must not exceed the reasonable costs incurred by the northern municipality to furnish the information.

2008, c.33, s.8.

DIVISION 2

Assessment Roll

Preparation of assessment roll

200(1) A northern municipality shall prepare an assessment roll for each year for all assessed property in the northern municipality no later than May 1.

(2) A northern municipality may prepare the assessment roll on or after September 1 in the year before the year to which the assessment roll relates.

2008, c.33, s.8.

Contents of assessment roll

201 The assessment roll is required to show the following for each assessed property:

- (a) a description sufficient to identify the location of the property;
- (b) the name and mailing address of the assessed person or, if this information is not known and cannot after reasonable inquiry be ascertained, a note stating that the owner or mailing address is unknown;
- (c) whether the property is a parcel of land, an improvement or a parcel of land and the improvements to it;
- (d) the assessment class or classes;
- (e) the assessed value of the property;
- (f) the assessed value of the property after applying the applicable percentage of value set by regulation made pursuant to subsection 194(1);
- (g) in the case of a northern municipality in which a separate school division is or may be established, whether the property is assessable for public school purposes or separate school purposes;
- (h) if the property is exempt from taxation, a notation of that fact;
- (i) any other information considered appropriate by the northern municipality.

2008, c.33, s.8.

If two or more owners or occupants

202(1) If two or more persons are the owners or occupants of any property that is liable to assessment, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of or interest in the property.

(2) Notwithstanding section 201, if two or more parcels of land are owned by the same person, the assessor may combine the assessment of those parcels into a single assessment for the purposes of the assessment roll.

2008, c.33, s.8.

Recording assessed persons

203(1) If property is a parcel of land, the assessed person with respect to that parcel is:

- (a) the registered owner as shown in the records of the Land Titles Registry;
- (b) the owner under a bona fide agreement for sale;
- (c) the occupant under a lease, licence, permit or contract who is not the registered owner but who is to be assessed pursuant to an agreement between the occupant and the owner; or
- (d) in the case of land exempt from taxation, the owner under a bona fide agreement for sale or the occupant under a lease, licence, permit or contract.

(2) If a property is an improvement, the assessed person with respect to that improvement is:

- (a) the registered owner as shown in the records of the Land Titles Registry;
or
- (b) the person assessed with respect to the land on which the improvement is situated.

(3) Notwithstanding clause (2)(b), if the improvement is a house trailer, the assessed person is the owner of the house trailer.

(4) If a person purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person shall give the northern municipality written notice of a mailing address to which assessment and tax notices may be sent.

2008, c.33, s.8.

Corrections to assessment roll

204(1) If an error or omission in any of the information shown on the assessment roll is discovered, or if a corrective action is required as a result of an assessment audit by the agency, the assessor may correct the assessment roll for the current year only.

(2) If the assessor makes a correction to the assessment roll respecting information required pursuant to clause 201(d), (e), (f) or (h) or as a result of an assessment audit by the agency, the assessor shall send an amended assessment notice to the persons affected by the correction.

- (3) Section 211 applies, with any necessary modification, to an amended assessment notice sent pursuant to subsection (2).
- (4) The rights of appeal and the procedures respecting appeals as set out in this Part apply, with any necessary modification, with respect to an amended assessment notice sent pursuant to subsection (2).
- (5) A correction made pursuant to this section is effective from January 1 of the year with respect to which the assessment is made.
- (6) The date of every entry on the assessment roll made pursuant to this section must be shown on the roll.

2008, c.33, s.8.

Additions to assessment roll

- 205(1)** A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.
- (2) The assessor shall comply with an application made pursuant to subsection (1) after verifying that the person named in the application is entitled to have his or her name entered in the assessment roll.

2008, c.33, s.8.

Designation of education property tax

- 206(1)** In every northern municipality in which a separate school division is or may be established, the assessor shall accept the written statement of any person whose name is to be entered in the roll, or a written statement made on behalf of that person, that the person is a taxpayer of the public school division or a taxpayer of the separate school division, as the case may be.
- (2) A statement mentioned in subsection (1) is sufficient to authorize the assessor to enter opposite the name of that person in the roll a designation indicating the school division of which the person is a taxpayer.
- (3) Subject to *The Education Act, 1995*, in the absence of any statement made pursuant to subsection (1), a person is deemed to be a taxpayer of the public school division.

2008, c.33, s.8.

Fraudulent assessment

- 207(1)** No person, other than the assessor, shall wilfully:
 - (a) enter or procure the entry of the name of a person in the assessment roll;
 - (b) omit or procure the omission of the name of a person from the assessment roll; or
 - (c) procure the assessment of a person at too low an amount.
- (2) Every person who contravenes subsection (1) is guilty of an offence and liable on summary conviction to a fine of not more than \$500 and to imprisonment for a period of not more than 30 days.

- (3) No assessor shall wilfully:
- (a) make a fraudulent assessment;
 - (b) enter in the assessment roll the name of a person who should not be so entered or a fictitious name;
 - (c) omit the name of a person who should be entered in the assessment roll; or
 - (d) neglect any duty required of the assessor by this Act.

2008, c.33, s.8.

Severability

208 The fact that any information shown on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the roll or the roll itself.

2008, c.33, s.8.

Assessment roll open to public

209(1) The assessor shall make the assessment roll available for public inspection during normal business hours from the day of completion of the assessment roll to the last day for lodging an appeal.

(2) The council may authorize that the assessment roll or portions of the assessment roll be available for public inspection at any additional times that the council may determine.

2008, c.33, s.8.

DIVISION 3 Assessment Notices

Preparation of assessment notices

210(1) Except as provided in subsection (2), each northern municipality shall prepare assessment notices for all assessed property shown on the assessment roll of the northern municipality.

(2) A council may, by bylaw, dispense with the preparation of assessment notices if the assessed value of a property:

- (a) has not changed from the previous year's assessed value; or
- (b) the increase or decrease in assessed value does not exceed the lesser of:
 - (i) \$1,000 from the previous year's assessed value; and
 - (ii) 1% of the previous year's assessed value.

(3) A bylaw passed pursuant to subsection (2) is effective with respect to the year in which it is passed and all subsequent years, other than a year in which a revaluation is directed by the agency.

2008, c.33, s.8.

Contents of assessment notice

211(1) An assessment notice or an amended assessment notice must contain all of the following:

- (a) the same information that is required to be shown on the assessment roll;
 - (b) the date the assessment notice or amended assessment notice is sent to the assessed person;
 - (c) the date by which an appeal is required to be made, which date is not less than 30 days after both of the following are sent to the assessed person:
 - (i) an assessment notice or amended assessment notice;
 - (ii) a written or printed notice of appeal in the form established in regulations made by the minister;
 - (d) the name and address of the designated officer with whom an appeal is required to be filed;
 - (e) any other information considered appropriate by the northern municipality.
- (2) Notwithstanding clause (1)(c), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, the assessment notice or amended assessment notice must contain the date by which an appeal is required to be made that is not less than 60 days after the date on which the materials mentioned in that clause are sent to the assessed person.
- (3) An assessment notice may include a number of assessed properties if the same person is the assessed person for all of them.
- (4) If two or more persons are the owners or occupants of any property that is liable to assessment, the owners or occupants may designate between themselves which one of them is to receive the notice of assessment pursuant to subsection (1) for the property.
- (5) Any designation made pursuant to subsection (4) must be:
- (a) in writing;
 - (b) signed by each owner or occupant of the property; and
 - (c) delivered to the assessor.
- (6) If an assessor receives a designation in accordance with subsection (4), the assessor may mail the notice of assessment to the person named in the designation rather than to each person named on the assessment roll as an owner or occupant of the property.
- (7) Any designation delivered to an assessor in accordance with subsection (4) remains in effect until any owner or occupant of the property notifies the assessor otherwise, in writing.
- (8) No assessment is invalid by reason of any error in the notice of assessment or by reason of the non-receipt of the notice by the person to whom it was addressed.

Sending assessment notices

212(1) A northern municipality shall send the assessment notices to the assessed person within 15 days after the assessment roll is completed.

(2) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

(3) A copy of the assessment notice may be sent by any means to the mailing address of the assessed person, or if requested by an assessed person, by facsimile or electronic mail at the number or address provided by the person.

(4) If the mailing address of the assessed person and the assessed property is unknown, the northern municipality shall retain the assessment notice subject to the northern municipality's records retention and disposal schedule adopted pursuant to section 71, but the assessment notice is deemed to have been sent to the assessed person.

2008, c.33, s.8.

Publication re assessment notices

213(1) Within 15 days after completion of the assessment roll, a northern municipality shall annually publish in the Gazette, and in one issue of a newspaper or in any other manner considered appropriate by the northern municipality, a notice stating:

- (a) that the assessment notices have been sent;
- (b) that a bylaw pursuant to section 210 has been passed; and
- (c) the last date on which appeals may be lodged against the assessment.

(2) All assessed persons are deemed to have received their assessment notices as a result of the publication mentioned in subsection (1).

2008, c.33, s.8.

Correction of assessment notice

214 If an error, omission or misdescription is discovered in any of the information shown on an assessment notice, the northern municipality may prepare an amended assessment notice and send it to the assessed person.

2008, c.33, s.8.

DIVISION 4
Supplementary Assessments

Preparation of supplementary assessments

215(1) Subject to subsection (2), the assessor shall make any supplementary assessment that may be necessary to reflect a change if, after assessment notices are sent but on or before December 1 of the taxation year for which taxes are levied on the assessment mentioned in the notices, it is discovered that the assessed value of any property is not the same as the value entered on the assessment roll by reason of:

- (a) destruction of or damage to the property;
 - (b) demolition, alteration or removal of an improvement;
 - (c) construction of an improvement; or
 - (d) change in the use of the property.
- (2) If a change is made to the roll pursuant to subsection (1), the assessor shall send an assessment notice to the persons affected.
- (3) Section 211 applies, with any necessary modification, to an assessment notice sent pursuant to subsection (2).
- (4) The rights of appeal and the procedures respecting appeals as set out in this Part apply, with any necessary modification, with respect to an assessment notice sent pursuant to subsection (2).
- (5) A northern municipality may exclude property from supplementary assessments if the increase in value for that property is less than an amount to be set in the resolution or bylaw providing for the exclusion.
- (6) A northern municipality may determine a cut-off date for supplementary assessments, not earlier than September 30 in any year, after which no supplementary assessments may be prepared for any property in the northern municipality.
- (7) A supplementary assessment must reflect:
- (a) the value of any property that has not been previously assessed; or
 - (b) the change in the value of any property since it was last assessed.
- (8) Immediately after a supplementary assessment is made pursuant to this section:
- (a) the assessor shall place the assessment on the assessment roll and taxes shall be levied on the assessment at the same rate as the rest of the roll; and
 - (b) the amount levied is to be adjusted to correspond with:
 - (i) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;

- (ii) the portion of the year that elapsed before the completion of the removal or demolition of the building; or
 - (iii) the portion of the year that has elapsed since the value of the property changed.
- (9) If any property exempt from taxation pursuant to this Act ceases to be exempt on or before December 1 of the taxation year for which taxes are levied, or before the cut-off date determined pursuant to subsection (6), the assessor shall assess the person liable to assessment and enter the assessment on the assessment roll.

2008, c.33, s.8.

DIVISION 5

Board of Revision

Establishment of board of revision

- 216(1)** A council shall appoint not less than three persons to constitute the board of revision for the northern municipality.
- (2) No member or employee of the council or the board of education of any school division situated wholly or partly in the northern municipality, or in which the northern municipality is wholly or partly situated, is eligible to sit as a member of the board of revision for the northern municipality.
- (3) No member of a board of revision may hear or vote on any decision that relates to a matter with respect to which the member has a pecuniary interest as defined in section 32.
- (4) The council shall determine:
- (a) the term of office of each member of the board of revision;
 - (b) the manner in which vacancies are to be filled; and
 - (c) the remuneration and expenses, if any, payable to each member.
- (5) Neither a member of the board of revision nor the secretary of the board of revision appointed pursuant to section 217 shall carry out any power, duty or function of that office until he or she has taken an official oath in the prescribed form.
- (6) The members of the board of revision shall choose a chairperson from among themselves.
- (7) The chairperson of the board of revision may:
- (a) appoint panels of not less than three members of a board of revision; and
 - (b) appoint a chairperson for each panel.
- (8) Notwithstanding subsection (7) but subject to the conditions prescribed in section 219, the chairperson may appoint one member of the board of revision to serve as a panel.

NORTHERN MUNICIPALITIES

c. N-5.1

- (9) Each panel appointed pursuant to subsection (7) or (8) may hear and rule on appeals concurrently as though it were the board of revision in every instance.
- (10) A majority of the members of a board of revision or of a panel constitutes a quorum for the purposes of a sitting or hearing or of conducting the business of the board or panel.
- (11) A decision of a majority of the members of a board of revision or of a panel is the decision of the board of revision.
- (12) The mayor may appoint a person as an acting member of a board of revision if any member is unable to attend a hearing of the board.
- (13) The Lieutenant Governor in Council may make regulations prescribing rules of procedure for boards of revision.
- (14) Every board of revision shall comply with any prescribed rules of procedure.

2008, c.33, s.8.

Secretary of board of revision

217(1) The council shall:

- (a) appoint a secretary of the board of revision; and
 - (b) prescribe the term of office, the remuneration, and duties of the secretary of the board of revision.
- (2) No employee or assessor of a northern municipality is eligible to be the secretary of the board of revision for the northern municipality in which he or she is employed or is the assessor.

2008, c.33, s.8.

District board of revision

218(1) A council may agree with the council of any other municipality to establish jointly a district board of revision to have jurisdiction in their northern municipalities.

- (2) Section 216 applies, with any necessary modification, to a district board of revision.
- (3) Notwithstanding subsection 217(2), the employee or assessor of a northern municipality that is a signatory to an agreement pursuant to this section to establish a district board of revision is eligible to be appointed secretary of the district board of revision but shall not act as secretary on any appeal to the district board of revision from the northern municipality for which he or she is the employee or assessor.
- (4) For those appeals mentioned in subsection (3) where an employee or assessor is prohibited from acting as secretary of the district board of revision, the signatories to the agreement pursuant to this section shall appoint another person to act as secretary to the district board of revision.

2008, c.33, s.8.

Simplified appeals

219(1) This section applies, at the option of the appellant, to an appeal concerning the assessment of:

- (a) residential property regardless of the total assessment; or
 - (b) any property that has a total assessment of \$250,000 or less.
- (2) Notwithstanding subsection 216(7), the chairperson of the board of revision may appoint one person from among the members of a board of revision to hear and rule on appeals to which this section applies.
- (3) A notice of appeal pursuant to this section is to be in the form required pursuant to subclause 211(1)(c)(ii) and subsection 221(6).
- (4) Section 252 does not apply to an appellant in an appeal to which this section applies.

2008, c.33, s.8.

Fees

220(1) Subject to subsection (6), a council may set fees payable by persons:

- (a) who wish to appeal their assessments or to be involved as a party in a hearing before a board of revision; or
 - (b) who wish to obtain copies of a board of revision's decisions and other documents.
- (2) A council may classify property according to type, value or any other criterion for the purposes of the payment of fees pursuant to subsection (1).
- (3) The fees payable pursuant to subsection (1) need not be the same for each class of property established pursuant to subsection (2).
- (4) The fees paid by an appellant pursuant to subsection (1) must be refunded if:
- (a) the appellant is successful in whole or in part on an appeal at either the board of revision or the appeal board;
 - (b) the appellant's appeal is not filed by the secretary of the board of revision for the reason mentioned in subsection 222(5);
 - (c) the appellant withdraws an appeal in accordance with section 223; or
 - (d) the appellant enters into an agreement pursuant to section 224 resolving all matters on appeal.
- (5) If an appellant fails to pay the fees required pursuant to subsection (1) within the 30-day period mentioned in subsection 222(1) or within the 60-day period mentioned in subsection 222(2), as the case may be, the appeal is deemed to be dismissed.
- (6) The fees established pursuant to this section must not exceed any prescribed maximum fee or the appropriate amount set out in a prescribed schedule of maximum fees.

2008, c.33, s.8.

DIVISION 6
Appeals to Board of Revision

Appeal procedure

221(1) An appeal of an assessment may only be taken by a person who:

- (a) has an interest in any property affected by the valuation or classification of that property; and
 - (b) believes that an error has been made:
 - (i) in the valuation or classification of the property; or
 - (ii) in the preparation of or the content of the relevant assessment roll or assessment notice.
- (2) If land has been assessed together with improvements on it, no person shall base an appeal on:
- (a) the valuation of land apart from the improvements to the land; or
 - (b) the valuation of improvements apart from the land on which the improvements are situated.
- (3) A northern municipality, other taxing authority, or the agency may appeal an assessment to a board of revision on the grounds that an error has been made in:
- (a) the valuation or classification of any property in the preparation or the content of the relevant assessment roll or assessment notice; or
 - (b) the content of the relevant assessment roll or assessment notice.
- (4) The agency is to be made a party to an appeal if:
- (a) the agency prepared the valuation or classification of any property being appealed; or
 - (b) the appeal is by a northern municipality or other taxing authority.
- (5) The appellant shall give a separate notice of appeal for each assessment being appealed.
- (6) A notice of appeal must be in writing in the form established in regulations made by the minister and must:
- (a) set out the specific grounds on which it is alleged that an error exists;
 - (b) set out in summary form, the particular facts supporting each ground of appeal;
 - (c) if known, set out the change to the assessment roll that is requested by the appellant;
 - (d) include:
 - (i) a statement that the appellant and the respondent have discussed the appeal, specifying the date and outcome of that discussion, including the details of any facts or issues agreed to by the parties; or
 - (ii) if the appellant and the respondent have not discussed the appeal, a statement to that effect specifying why no discussion was held; and
 - (e) include the mailing address of the appellant.

Filing notice of appeal

222(1) A notice of appeal must be filed, together with any fee set by the council pursuant to section 220, at the address shown on the assessment notice:

- (a) within 30 days after the day on which the notice of assessment is mailed to the person; or
- (b) if no notice of assessment is mailed to the person, within 30 days after the later of:
 - (i) the date on which the notice stating that the assessment notices have been sent is published pursuant to section 213; and
 - (ii) the date on which the notice of a bylaw dispensing with the preparation of assessment notices is published pursuant to section 213.
- (2) Notwithstanding clauses (1)(a) and (b), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, a notice of appeal must be filed, together with any fee set by the council pursuant to section 220, within 60 days after the date mentioned in those clauses.
- (3) The appellant shall give a notice of appeal pursuant to this section by personal service, by registered mail or by ordinary mail.
- (4) If, in the opinion of the secretary of the board of revision, the notice of appeal does not comply with section 221, the secretary shall:
 - (a) notify the appellant of the deficiencies in the notice of appeal; and
 - (b) grant the appellant one 14-day extension to perfect the notice of appeal.
- (5) If the appellant does not comply with a notice given pursuant to subsection (4), the secretary of the board of revision may refuse to file the notice of appeal, which action is deemed to be a refusal by the board of revision to hear the appeal.
- (6) Once a notice of appeal is filed, the secretary of the board of revision shall, as soon as is reasonably practicable, provide all other parties to the appeal with a copy of the notice of appeal.

2008, c.33, s.8.

Withdrawal of appeal

223 An appellant may withdraw his or her appeal for any reason by notifying the secretary of the board of revision at least five days before the day on which the appeal is to be heard by the board of revision.

2008, c.33, s.8.

Agreement to adjust assessment

224(1) The parties to an appeal may agree to a new valuation or classification of a property, or to changing the taxable or exempt status of a property, if, during the appeal period but before the appeal is heard by the board of revision, all parties to the appeal agree:

- (a) to a valuation or classification other than the valuation or classification stated on the notice of assessment; or

- (b) to a change in the taxable or exempt status of a property from that shown on the assessment roll.
- (2) An agreement pursuant to subsection (1) must be in writing.
- (3) If an agreement entered into pursuant to this section resolves all matters on appeal:
 - (a) the assessor shall make any changes to the assessment roll that are necessary to reflect the agreement between the parties; and
 - (b) by providing written notice to the secretary of the board of revision, the appellant shall withdraw his or her appeal.

2008, c.33, s.8.

Notice of hearing

- 225**(1) If a hearing is required, the secretary of the board of revision shall set a date, time and location for a hearing before the board of revision.
- (2) The secretary of the board of revision shall, at least 30 days before the hearing, serve on the appellant and the assessor a notice of the date, time and location of the hearing and stating that the hearing may proceed in the absence of the appellant, at which time the appeal may be dismissed and no further or other appeal may be taken.
 - (3) The secretary of the board of revision may give notice pursuant to this section by personal service, by registered mail, or by ordinary mail to the appellant:
 - (a) at the address for service indicated in the notice of appeal; or
 - (b) if no address is given in the notice of appeal, at the address entered on the assessment roll.
 - (4) Notwithstanding subsections (2) and (3), the appellant, the assessor and the secretary of the board of revision may agree to an earlier hearing date for the appeal if they also agree to a date for the disclosure of evidence in accordance with section 226.
 - (5) The secretary of the board of revision shall not set a hearing date for an appeal unless, in the secretary's opinion, the appellant has complied with all the requirements set out in section 221.

2008, c.33, s.8.

Disclosure of evidence

- 226**(1) If an appellant intends to make use of any written materials on the hearing of an appeal, at least 20 days before the date set for the hearing the appellant shall:
- (a) file a copy of the materials with the secretary of the board of revision; and
 - (b) serve a copy of the materials on every other party to the appeal.

(2) If a party to an appeal other than the appellant intends to make use of any written materials on the hearing of the appeal, at least 10 days before the date set for the hearing the party shall:

- (a) file a copy of the materials with the secretary of the board of revision; and
- (b) serve a copy of the materials on every other party to the appeal.

(3) If an appellant intends to make use of any written materials on the hearing of an appeal in response to written materials served on him or her pursuant to subsection (2), at least five days before the date set for the hearing the appellant shall:

- (a) file a copy of the materials in response with the secretary of the board of revision; and
- (b) serve a copy of the materials in response on every other party to the appeal.

(4) If a party does not comply with any of subsections (1) to (3), the board of revision may:

- (a) accept and consider the material sought to be filed; or
- (b) refuse to accept or consider the material sought to be filed.

(5) At least 10 days before the date set for the appeal hearing, the assessor shall file with the secretary of the board of revision and serve a copy on all parties to the appeal:

- (a) a complete assessment field sheet; and
- (b) a written explanation of how the assessment was determined, including:
 - (i) a statement indicating whether the assessor considered any decisions of the appeal board pursuant to subsection 193(4.1) in determining the assessment; and
 - (ii) if the assessor did consider one or more decisions of the appeal board in determining the assessment, a statement indicating whether the assessor decided to apply, to apply in part, to apply with modification or not to apply the decision of the appeal board to the assessment and the reasons for that decision.

(6) If an earlier hearing date has been agreed to pursuant to subsection 225(4), the appellant and the assessor are not required to comply with subsections (1) to (5) if they have agreed to dates, before the hearing date, by which they shall disclose to each other and the board of revision the nature of the evidence that the party intends to present, in sufficient detail to allow the other to respond to the evidence at the hearing.

2008, c.33, s.8; 2010, c.3, s.26.

Declaration of confidentiality

227(1) Before providing information to the assessor or any other party to an appeal, the party that is to provide the information may:

- (a) declare the information confidential; and
- (b) seek an undertaking of the other party that:
 - (i) all or some of the information so provided is provided solely for the purpose of preparing an assessment or for an appeal hearing; and
 - (ii) no other use may be made of the information.

(2) Failure to provide an undertaking pursuant to subsection (1) forfeits the right of a party to obtain the information being sought by any other process.

(3) No person who is required to comply with an undertaking given pursuant to this section shall fail to do so.

2008, c.33, s.8.

Ruling re confidentiality of information

228(1) On the request of any party to an appeal, a board of revision, the appeal board or the Court of Appeal may make an order declaring all or any part of the information provided by that party to be confidential if the board of revision, the appeal board or the Court of Appeal determines that disclosure of that information on the hearing of the appeal could reasonably be expected to:

- (a) result in financial loss or gain to the party or to any other person;
- (b) prejudice the competitive position of the party or of any other person; or
- (c) interfere with the contractual negotiations or other negotiations of the party or of any other person.

(2) If a board of revision, the appeal board or the Court of Appeal makes an order pursuant to subsection (1), it may also make all or any of the following orders:

- (a) an order that any part of the appeal is to be heard in the absence of the public;
- (b) an order that the actual income and expense information for an individual property that forms part of a report, study or transcript be purged or masked before the report, study or transcript is released to the public;
- (c) an order that any information that forms part of a report, study or transcript and that identifies a person be purged or masked before the report, study or transcript is released to the public;
- (d) any other order respecting procedures to be followed by the parties to the appeal respecting the disclosure or release of any information arising from the appeal.

(3) No order declaring information to be confidential pursuant to this section prevents full disclosure of that information on an appeal to the appeal board or to the Court of Appeal.

2008, c.33, s.8.

Proceedings before board of revision

229(1) Boards of revision are not bound by the rules of evidence or any other law applicable to court proceedings and have the power to determine the admissibility, relevance and weight of any evidence.

(2) Boards of revision may require any person giving evidence before them to do so under oath.

(3) All oaths necessary to be administered to witnesses may be administered by any member of the board of revision hearing the appeal.

(4) A board of revision may make rules to govern its proceedings that are consistent with this Act and with the duty of fairness.

2008, c.33, s.8.

Production of assessment roll

230 If directed by the board of revision, the person having charge of the assessment roll, or any person having charge of any books, papers or documents relating to the matter of an appeal, shall:

- (a) appear; and
- (b) produce the assessment roll and all papers and writings, or books, papers or documents, in his or her custody connected with the matter of appeal.

2008, c.33, s.8.

Witnesses

231(1) A party to an appeal may testify, and may call witnesses to testify, at the hearing of the appeal before the board of revision.

(2) For the purposes of a hearing before a board of revision, a party may request the secretary of the board of revision to issue a subpoena to any person:

- (a) to appear before the board;
- (b) to give evidence; and
- (c) to produce any documents and things that relate to the matters at issue in the appeal.

(3) For the purposes of hearing and deciding an appeal, a board of revision may, by order, summons a person:

- (a) to appear before the board;
- (b) to give evidence; and
- (c) to produce any documents and things that relate to the matters specified in the order.

(4) The party requesting the secretary of a board of revision pursuant to subsection (2) to issue a subpoena, or any party that the board of revision making an order pursuant to subsection (3) specifies in the order, shall serve the subpoena or summons on the person to whom it is directed.

(5) For the purposes of subsection (4), service of a subpoena or summons is to be effected by:

- (a) personal service on the person to whom it is directed; or
- (b) registered mail sent to the address of the person to whom it is directed.

(6) Subject to subsection (7), no person who is served with a subpoena or summons pursuant to subsection (4) shall:

- (a) without just excuse fail to attend at the time and place specified in the subpoena or summons; or
- (b) refuse to testify or produce documents as required pursuant to the subpoena or order.

(7) If a person who is not a party is required by a subpoena or summons to attend at a hearing of an appeal, the person is relieved of the obligation to attend unless, at the time of service of the subpoena or summons, attendance money calculated in accordance with Schedule IV of *The Queen's Bench Rules* is paid or tendered to the person.

(8) Unless the board of revision otherwise orders, the party responsible for service of a subpoena or summons is liable for payment of attendance money pursuant to subsection (7).

2008, c.33, s.8.

Parties to tender all their evidence

232 Any party to an appeal shall tender all of the evidence on which the party relies either at or before the board of revision hearing.

2008, c.33, s.8.

Failure to appear

233(1) Subject to subsection (3), if an appellant fails to appear either personally or by agent at the board of revision hearing, the board may:

- (a) hear and decide on the appeal in the absence of the party; or
- (b) dismiss the appeal without a hearing.

(2) The decision of the board of revision pursuant to subsection (1) is final and no appeal may be taken by the appellant from that decision.

(3) If an appellant is required to attend more than one board of revision hearing in more than one northern municipality or other municipality on the same day:

- (a) the appellant may apply to the board of revision for an adjournment; and
- (b) on an application pursuant to clause (a), the board of revision shall grant the application.

2008, c.33, s.8.

Recording of hearing or testimony

234(1) If, at least two days before the day scheduled for the hearing of an appeal to the board of revision, a party to the appeal requests that the hearing or part of the hearing or the testimony of a witness testifying at a hearing be recorded, the chairperson of the board or panel shall order that the hearing or a part of the hearing or the testimony of a witness be recorded by a person appointed by the board.

(2) If an order is made pursuant to subsection (1), the chairperson of the board of revision or panel may, at the time of making the order or after deciding the appeal, charge against the party who requested the recording or a transcript the costs or a part of the costs of:

- (a) recording the hearing, a part of the hearing or the testimony of a witness, including the cost of the services of the person appointed to make a recording;
- (b) producing a readable transcript of a recording or part of a recording; or
- (c) making copies of a recording or a transcript.

- (3) The secretary of the board of revision may withhold the recording or transcript until the costs charged pursuant to subsection (2) are paid.
- (4) The secretary of the board of revision shall forward a transcript of the recording to the appeal board if:
 - (a) pursuant to this section, a recording is made of a hearing or of part of a hearing or of the testimony of a witness testifying at a hearing;
 - (b) the matter that is the subject of the hearing is subsequently appealed to the appeal board; and
 - (c) the party to the appeal who requests the transcription has paid the costs of producing the transcript.

2008, c.33, s.8.

Amending notice of appeal

- 235**(1) On application made by an appellant appearing before it, a board of revision may, by order, grant leave to the appellant to amend his or her notice of appeal so as to add a new ground on which it is alleged that error exists.
- (2) An order made pursuant to subsection (1) may be made subject to any terms and conditions that the board of revision considers appropriate.
- (3) An order made pursuant to subsection (1) must be in writing.

2008, c.33, s.8.

Decisions of board of revision

- 236**(1) After hearing an appeal, a board of revision or, if the appeal is heard by a panel, the panel may, as the circumstances require and as the board or panel considers just and expedient:
 - (a) confirm the assessment; or
 - (b) change the assessment and direct a revision of the assessment roll accordingly:
 - (i) subject to subsection (4), by increasing or decreasing the assessment of the subject property;
 - (ii) by changing the liability to taxation or the classification of the subject property; or
 - (iii) by changing both the assessed value of the subject property and its liability to taxation or its classification.
- (2) Notwithstanding subsection (1), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.
- (3) A board of revision or panel shall not exercise a power pursuant to subsection (1) except as the result of an appeal.
- (4) Notwithstanding subsection (1), an assessment shall not be varied on appeal if equity has been achieved with similar properties.

(5) A board of revision shall decide all appeals within 90 days after the date on which the northern municipality publishes a notice pursuant to section 213, and no appeal may be heard after that date unless allowed pursuant to subsection 215(2) or 239(9) or section 280.

(6) Notwithstanding subsection (5), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, a board of revision shall decide all appeals within 120 days after the date on which the northern municipality publishes a notice pursuant to section 213, and no appeal may be heard after that date unless allowed pursuant to subsection 215(2) or 239(9) or section 280.

(7) After a decision is made pursuant to subsection (1), the secretary of the board of revision shall, by registered mail, send to each party:

- (a) a copy of the decision together with written reasons for the decision; and
- (b) a statement informing the party of the rights of appeal available pursuant to section 242 and the procedure to be followed on appeal.

2008, c.33, s.8.

Amendment of assessment roll

237 The assessor shall make any changes to its assessment roll that are necessary to reflect the decision of a board of revision or an agreement entered into pursuant to section 224.

2008, c.33, s.8.

Immunity

238 No action lies or shall be commenced against a board of revision or any member of a board of revision for any loss or damage suffered by a person by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by any of them pursuant to or in the exercise or supposed exercise of any power conferred by this Act or the regulations or in the carrying out or supposed carrying out of any duty imposed by this Act or the regulations.

2008, c.33, s.8.

DIVISION 7

Appeals to Saskatchewan Municipal Board

Appeals to consolidate assessment appeals

239(1) Notwithstanding section 222, a person may appeal an assessment directly to the appeal board if:

- (a) the person has an interest in property in more than one northern municipality or in one northern municipality and in any other municipality;
- (b) with respect to those properties, the person, in accordance with section 222, gives notices of appeal to the board of revision in more than one of the northern municipalities or other municipalities; and

- (c) the appeal board grants the person leave to have the appeals heard by the appeal board as a single assessment appeal and, for that purpose, consolidates the appeals.
- (2) A person who wishes to appeal directly to the appeal board pursuant to this section shall, at the same time he or she gives notices of appeal to the boards of revision pursuant to section 222:
- (a) file with the appeal board:
 - (i) an application for leave to appeal to the appeal board, in the form specified by the appeal board;
 - (ii) a copy of each notice of appeal filed pursuant to section 222; and
 - (iii) the fee specified by the appeal board; and
 - (b) give a copy of the application for leave to appeal to the appeal board to:
 - (i) the secretary of each board of revision affected; and
 - (ii) all other parties to the appeals.
- (3) Within 15 days after receiving a copy of the application for leave to appeal to the appeal board pursuant to subsection (2), the respondent or the assessor of each northern municipality or other municipality affected may file with the appeal board a written objection to the application.
- (4) If the respondent or the assessor of a northern municipality or other municipality files a written objection pursuant to subsection (3), the respondent or assessor shall:
- (a) state the grounds for the objection; and
 - (b) give a copy of the written objection to the appellant and to every other party to the appeals.
- (5) Within 45 days after the application for leave to appeal and supporting materials are filed with the appeal board pursuant to clause (2)(a), the appeal board shall:
- (a) either grant leave to appeal or dismiss the application; and
 - (b) serve written notice of its decision, with reasons, by ordinary mail on all parties to the appeals and on each board of revision affected by the application for leave to appeal.
- (6) The appeal board may grant leave to appeal if it is of the opinion that the grounds of appeal for each assessment are sufficiently alike to warrant consolidating the appeals into a single assessment appeal before it.
- (7) A decision of the appeal board granting leave to appeal:
- (a) transfers to the appeal board the appeals brought pursuant to section 221 that were the subject of the application for leave to appeal; and
 - (b) consolidates the appeals mentioned in clause (a) into a single assessment appeal before the appeal board.

(8) On the appeal board granting leave to appeal, the council of each northern municipality or other municipality affected shall refund any fee that was submitted by the appellant pursuant to section 220.

(9) Notwithstanding section 236, if the appeal board dismisses an application for leave to appeal brought pursuant to this section, each board of revision affected has an additional 60 days, after the date on which it is advised that leave to appeal was dismissed, to hear the appeal and render its decision.

2008, c.33, s.8.

Direct appeals re commercial and industrial property

240(1) Notwithstanding section 222, a person may appeal an assessment directly to the appeal board, without leave, if:

- (a) the person has an interest in properties that are classified as commercial and industrial property pursuant to the regulations;
- (b) the total assessment of those properties as recorded in the assessment roll is greater than the prescribed amount; and
- (c) the person, the applicable board of revision and the northern municipality agree to proceed in accordance with this section.

(2) A person who wishes to appeal directly to the appeal board pursuant to this section shall, at the same time he or she gives a notice of appeal to the board of revision pursuant to section 222:

- (a) file with the appeal board:
 - (i) a notice of appeal to the appeal board, in the form specified by the appeal board; and
 - (ii) the fee specified by the appeal board; and
- (b) give a copy of the notice of appeal to the appeal board to:
 - (i) the secretary of the board of revision affected; and
 - (ii) all other parties to the appeal.

2008, c.33, s.8.

Procedure before appeal board

241(1) The procedure respecting appeals to a board of revision apply, with any necessary modification, to an appeal pursuant to section 239 or 240.

(2) Subject to subsection (3), on the hearing of an appeal pursuant to section 239 or 240, the appeal board, in addition to its powers and responsibilities, has all the powers and responsibilities that a board of revision would have with respect to the appeal.

(3) Subject to section 280, the appeal board shall conclude the hearing of any appeal pursuant to section 239 or 240 and render its decision, with written reasons, within nine months after it:

- (a) grants leave to appeal pursuant to section 239; or
- (b) receives a notice of appeal pursuant to section 240.

(4) If the appeal board hears an appeal pursuant to section 239 or 240, the appellant has no right of appeal pursuant to section 242.

2008, c.33, s.8.

Appeals from decisions of board of revision

242 Subject to subsection 220(5), any party to an appeal before a board of revision has a right of appeal to the appeal board:

- (a) respecting a decision of a board of revision; and
- (b) against the omission, neglect or refusal of that board to hear or decide an appeal.

2008, c.33, s.8.

Notice of appeal

243(1) An appellant, including a northern municipality, other taxing authority or the agency, bringing an appeal to the appeal board shall serve on the secretary of the appeal board a notice of appeal setting out all the grounds of appeal.

(2) A notice of appeal pursuant to subsection (1) must be in the form established in regulations made by the minister.

(3) The appellant shall serve the notice of appeal mentioned in subsection (1):

- (a) within 30 days after being served with a decision of the board of revision; or
- (b) in the case of the omission, neglect or refusal of the board of revision to hear or decide an appeal, at any time within the calendar year for which the assessment was prepared.

(4) The appellant may file a notice of appeal pursuant to this section personally, by registered mail, or by ordinary mail.

(5) Subject to subsection (6), if an appellant does not file in accordance with this section, the appeal is deemed to be dismissed.

(6) If, in the opinion of the appeal board, the appellant's failure to perfect an appeal in accordance with this section is due to a procedural defect that does not affect the substance of the appeal, the appeal board may allow the appeal to proceed on any terms and conditions that it considers just.

2008, c.33, s.8.

Fees on appeal

244(1) When filing a notice of appeal pursuant to section 243, the appellant shall pay the applicable filing fee established for the purpose of an assessment or classification appeal pursuant to this or any other Act.

(2) For the purposes of subsection (1), the fees must be paid within the 30-day period mentioned in subsection 243(3).

(3) If an appellant fails to pay the fee as required pursuant to subsection (1), the appeal is deemed to be dismissed.

(4) If the appellant is successful on an appeal, the appeal board shall refund to the appellant the filing fee paid pursuant to this section.

2008, c.33, s.8.

Notification of filing

245 Immediately after a notice of appeal is filed with the appeal board, the secretary of the appeal board shall provide a copy of the notice of appeal to:

- (a) the secretary of the board of revision; and
- (b) every other party to the appeal other than the appellant.

2008, c.33, s.8.

Transmittal of board of revision record

246 On request of the secretary of the appeal board, the secretary of the board of revision shall, with respect to each appeal to the appeal board, send to the appeal board:

- (a) the notice of appeal to the board of revision;
- (b) materials filed with the board of revision before the hearing;
- (c) any exhibits entered at the board of revision hearing;
- (d) the minutes of the board of revision, including a copy of any order made pursuant to section 235;
- (e) any written decision of the board of revision; and
- (f) the transcript, if any, of the proceedings before the board of revision.

2008, c.33, s.8.

Appeal hearing date

247(1) The appeal board shall, with respect to each appeal:

- (a) set the date, time and place of the hearing of the appeal; and
- (b) give written notice of the hearing to each of the parties.

(2) The notice mentioned in clause (1)(b) must set out:

- (a) the name of the appellant and the names of the other parties to the appeal;
- (b) the legal description or address of the property to which the appeal relates; and
- (c) the scheduled date, time and place of the hearing of the appeal.

2008, c.33, s.8.

Appeal determined on record

248 Subject to section 249, and notwithstanding any power that the appeal board has pursuant to *The Municipal Board Act* to obtain other information, an appeal to the appeal board pursuant to this Act is to be determined on the basis of the materials transmitted pursuant to section 246.

2008, c.33, s.8.

New evidence

249(1) The appeal board shall not allow new evidence to be called on appeal unless it is satisfied that:

- (a) through no fault of the person seeking to call the new evidence, the written materials and transcript mentioned in section 246 are incomplete, unclear or do not exist;
 - (b) the board of revision has omitted, neglected or refused to make a decision; or
 - (c) the person seeking to call the new evidence has established that relevant information has come to the person's attention and that the information was not obtainable or discoverable by the person through the exercise of due diligence at the time of the board of revision hearing.
- (2) If the appeal board allows new evidence to be called pursuant to subsection (1), the appeal board may make use of any powers it possesses pursuant to *The Municipal Board Act* to seek and obtain further information.

2008, c.33, s.8.

Proceedings

250(1) In conducting the hearing of an appeal, the appeal board may exercise the powers that are vested in it pursuant to *The Municipal Board Act*.

(2) The appeal board may adjourn the hearing of an appeal to a later date, to the next sitting of the appeal board or to an unspecified date, as the appeal board considers appropriate in the circumstances.

(3) If directed by the appeal board to do so, the person having charge of the assessment roll, or any person having charge of any records relating to the matter of an appeal, shall:

- (a) appear; and
- (b) produce the assessment roll and all records in his or her custody connected with the matter of appeal.

2008, c.33, s.8.

Failure to appear

251(1) If notice is given and a party fails to attend the hearing of the appeal, the appeal board may hear and decide the appeal in the absence of the party.

(2) If notice is given and an appellant fails to attend at the hearing of the appeal, the appeal board may dismiss the appeal without conducting a hearing.

2008, c.33, s.8.

Decisions

252(1) After hearing an appeal, the appeal board may:

- (a) confirm the decision of the board of revision; or
- (b) modify the decision of the board of revision in order that:
 - (i) errors in and omissions from the assessment roll may be corrected; and
 - (ii) an accurate, fair and equitable assessment for the property may be placed on the assessment roll.

(2) If the appeal board decides to modify the decision of the board of revision pursuant to subsection (1), the appeal board may adjust, either up or down, the assessment or change the classification of the property.

(3) Notwithstanding subsections (1) and (2), a non-regulated property assessment shall not be varied on appeal using single property appraisal techniques.

(4) Notwithstanding subsections (1) and (2), an assessment shall not be varied on appeal if equity has been achieved with similar properties.

(5) After a decision is made pursuant to subsection (1), the secretary of the appeal board shall, by ordinary mail, send a copy of the decision together with written reasons, if any, for the decision to each party in the appeal.

(6) If the assessment roll has not been confirmed by the agency pursuant to section 254, the assessor shall make any changes to the assessment roll of the northern municipality that are necessary to reflect the decision of the appeal board.

2008, c.33, s.8.

Application of decisions

253(1) A decision made by a board of revision or the appeal board on an appeal of an assessment of any property applies, to the extent that it relates, to any assessment placed on the assessment roll for the property after the appeal is initiated but before the decision is made, without the need for any further appeal being initiated with respect to the assessment.

(2) If the parties to an appeal cannot agree as to whether or to what extent subsection (1) applies in their circumstances, any party to the appeal may apply to the board that issued the decision to issue a ruling on the matter.

(3) On an application pursuant to subsection (2), the board may make any ruling that it considers appropriate and that ruling is subject to appeal in the same manner as any other decision issued by that board.

2008, c.33, s.8.

DIVISION 8

Confirmation of Assessment Roll

Confirmation of assessment roll

254(1) On or after January 1 of the year to which the assessment roll relates, the assessor shall make returns to the agency, in the forms and at times required by the agency, showing:

- (a) the particulars of any alterations that have been made in the assessment roll since it was last confirmed by the agency; and
 - (b) any additional information related to the particulars mentioned in clause (a) that may be required by the agency.
- (2) Notwithstanding that there may be further appeals pending, the agency, on receipt of a return and after making any inquiries that it considers advisable, may confirm the assessments in the roll as the assessment of the northern municipality as at the date of the return.
- (3) For the purposes of subsection (2), a confirmation must be made by:
- (a) an order of the agency published in the Gazette; and
 - (b) a certificate signed by the chairperson of the board of the agency.
- (4) The agency shall cause its certificate to be mailed to the assessor.
- (5) On receipt of the agency's certificate:
- (a) the assessor shall retain the certificate with the assessment roll; and
 - (b) the roll as finally completed and certified is valid and binding on all parties concerned as at the date of the confirmation, notwithstanding any defect or error committed in or with respect to it or any defect, error or misstatement in any notice required by this Act or any omission to deliver or to transmit any notice.
- (6) Taxes levied on an assessment are not recoverable pursuant to this Act or *The Tax Enforcement Act* until the assessment is confirmed by the agency.

2008, c.33, s.8.

Subdivision of land

255(1) Subject to subsection (2), if, after the assessment roll is confirmed, a parcel of land is subdivided or titles are issued pursuant to a condominium plan that is approved by the Controller of Surveys, the assessor may:

- (a) cancel the assessment of the parcel;
 - (b) reassess the land; and
 - (c) amend the assessment and tax rolls accordingly.
- (2) Notices of a reassessment pursuant to subsection (1) are to be given in the same manner as a notice of a new assessment, and any interested party may appeal to the board of revision against the decision of the assessor.

(3) An appellant to the board of revision pursuant to subsection (2) or the northern municipality may appeal the decision of that board to the appeal board.

(4) The provisions of this Part governing appeals against assessments apply, with any necessary modification, to appeals pursuant to this section.

2008, c.33, s.8.

Assessment binding on property

256 If a person assessed has no interest in the property with respect to which the person is assessed, the assessment binds the property but not the person assessed.

2008, c.33, s.8.

Proof of assessment

256.1 A copy of all or any portion of the assessment roll, certified as a true copy by the assessor, is admissible in evidence as proof, in the absence of evidence to the contrary, of the contents of the assessment roll.

2008, c.33, s.8.

PART X.1

Taxation

DIVISION 1

Interpretation of Part

Interpretation of Part

256.2 In this Part, “**tax rate**” means the rate of taxation determined for a class of property pursuant to section 258.6 or a rate mentioned in section 288 of *The Education Act, 1995* for school divisions.

2008, c.33, s.8; 2009, c.23, s.17.

DIVISION 2

Tax Roll

Tax roll required

256.3(1) On or before August 15 in each year, a northern municipality shall prepare a tax roll.

(2) The tax roll may consist of:

- (a) one roll for all taxes imposed pursuant to this Act and any other Act; or
- (b) a separate roll for each tax.

(3) The tax roll may be a continuation of the assessment roll or may be separate from the assessment roll.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the roll.

2008, c.33, s.8.

Contents and correction of tax roll

256.4(1) The tax roll must show all of the following for each taxable property:

- (a) a description sufficient to identify the location of the property;
 - (b) the name and mailing address of the taxpayer;
 - (c) the taxable assessment as determined in accordance with section 195;
 - (d) the name, tax rate and amount of each tax imposed with respect to the property;
 - (e) the total amount of all taxes imposed with respect to the property;
 - (f) the amount of tax arrears, if any;
 - (g) if a tax lien has been registered pursuant to any *Tax Enforcement Act* against the land with respect to which any portion of the taxes shown in the notice is due, a notice to that effect;
 - (h) any other information that the northern municipality considers appropriate.
- (2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the administrator:
- (a) may correct the tax roll for the current year only; and
 - (b) on correcting the roll, shall prepare and send an amended tax notice to the taxpayer.
- (3) If it is discovered that no tax has been imposed on a taxable property, the northern municipality may impose the tax for the current year only and, in that case, shall prepare and send a tax notice to the taxpayer.
- (4) If exempt property becomes taxable or taxable property becomes exempt pursuant to section 259.8, the administrator shall:
- (a) correct the tax roll; and
 - (b) on correcting the roll, prepare and send an amended tax notice to the taxpayer.
- (5) The date of every entry made on the tax roll pursuant to this section must be shown on the roll.

DIVISION 3
Imposition of Tax

Liability for taxation

256.5 Subject to the other provisions of this Act, taxes are to be levied on all property.

2008, c.33, s.8.

Taxes imposed on January 1

256.6(1) Taxes imposed with respect to a financial year of a northern municipality pursuant to this Act or any other Act are deemed to have been imposed on January 1.

(2) Subsection (1) does not apply to supplementary property taxes.

2008, c.33, s.8.

DIVISION 4
Tax Notices

Tax notices required

256.7(1) A northern municipality shall annually:

- (a) prepare tax notices for all taxable property shown on the tax roll of the northern municipality; and
- (b) send the tax notices to the taxpayers before September 1 of the year in which the taxes are imposed.

(2) A tax notice may include a number of taxable properties if the same person is the taxpayer for all of them.

(3) A tax notice may consist of:

- (a) one notice for all taxes imposed pursuant to this Act or any other Act;
- (b) a separate notice for each tax; or
- (c) several notices showing one or more taxes.

(4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

(5) A tax notice must show all of the following:

- (a) the same information that is required to be shown on the tax roll;
- (b) the total taxes due;
- (c) the dates on which penalties may be imposed if the taxes are not paid;
- (d) any information required by this or any other Act;
- (e) any other information that the northern municipality considers appropriate.

c. N-5.1**NORTHERN MUNICIPALITIES**

(6) Notwithstanding clause (5)(a), a council may, by bylaw, authorize that the tax rate for the northern municipality portion of the tax levy be expressed as an effective tax rate, calculated by dividing the amount of revenue required by the total assessment, determined in accordance with section 193, of all property on which the rate is to be imposed.

(7) By agreement with the other taxing authorities on whose behalf a northern municipality collects taxes, a tax notice may show the tax rate for the levy on behalf of the other taxing authorities as an effective tax rate determined in the same manner as is set out in subsection (6).

(8) If a tax lien has been registered pursuant to any *Tax Enforcement Act* against the property with respect to which any portion of the taxes shown in the notice is due, the notice is to contain a statement to that effect.

(9) If a bylaw is passed providing for payment by instalment, allowing a discount or imposing an additional percentage charge, the tax notice is required to contain a written or printed concise statement of:

- (a) the time and manner of payment; and
- (b) the discount allowed or the additional percentage charge imposed.

(10) No defect, error or omission in the form or substance of a notice or statement required by this section, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes.

2008, c.33, s.8.

Sending tax notices

256.8(1) A copy of the tax notice may be sent:

- (a) by any means to the mailing address of the taxpayer; or
- (b) if requested by a taxpayer, by facsimile or electronic mail at the number or address provided by the taxpayer.

(2) If the mailing address of the taxpayer and the taxable property is unknown to the northern municipality, the northern municipality shall retain the tax notice subject to the northern municipality's records retention and disposal schedule adopted pursuant to section 71, but the tax notice is deemed to have been sent to the taxpayer.

2008, c.33, s.8.

Certification of date of sending tax notice

256.9(1) A designated officer shall certify the date the tax notices are sent pursuant to section 256.8.

(2) The certification of the date mentioned in subsection (1) is admissible in evidence in any proceeding as proof that the tax notices have been sent and that the taxes have been imposed.

2008, c.33, s.8.

Deemed receipt of tax notice

257(1) Subject to subsection (2), a tax notice is deemed to be received seven days after it is sent.

(2) If a tax notice is sent by facsimile or electronic mail, it is deemed to be received on the day following its transmission.

2008, c.33, s.8.

Correction of tax notice

257.1 If a material error, omission or misdescription is discovered in any of the information shown on a tax notice, a designated officer shall prepare and send an amended tax notice to the taxpayer.

2008, c.33, s.8.

DIVISION 5
Payment of taxes

Manner of payment

257.2(1) Subject to the regulations, a council may, by bylaw, provide incentives for prompt payment of taxes.

(2) Subject to the regulations, a council may, by bylaw, provide incentives for the prepayment of taxes.

(3) Subject to the regulations, a council may, by bylaw, provide for incentives for the payment of all or part of arrears of taxes and penalties.

(4) A northern municipality shall apply the same incentives that it has provided for by bylaw pursuant to subsection (1), (2) or (3) to any taxes that the northern municipality levies on behalf of any other taxing authority.

(5) Remission by the northern municipality to the other taxing authority of the reduced amount of taxes collected based on the incentives mentioned in subsection (4) is remission of those taxes by the northern municipality in full.

(6) A council may permit taxes to be paid by instalments at the option of the taxpayer.

(7) A designated officer shall provide a receipt for taxes paid to a northern municipality on the request of the taxpayer or the taxpayer's agent.

(8) The minister may make regulations:

(a) respecting the incentives that may be provided pursuant to this section, including prescribing the incentives that may be provided and prohibiting certain incentives;

c. N-5.1**NORTHERN MUNICIPALITIES**

- (b) prescribing the rates or amounts, or maximum or minimum rates or amounts and periods for incentives that may be provided pursuant to this section;
 - (c) respecting the dates by which incentives must be paid pursuant to this section.
- (9) No council shall take any action or provide any incentives that discourage the payment of taxes, the prompt payment of taxes, the prepayment of taxes or the payment of all or part of arrears of taxes and penalties.

2008, c.33, s.8.

Application of tax payment

257.3(1) If a person pays only a portion of the taxes owing by the person with respect to any property, a designated officer shall:

- (a) first apply the amount in payment of any arrears of taxes due from the person with respect to the property; and
 - (b) apportion the amount paid between the northern municipality and any other taxing authorities on whose behalf the northern municipality levies taxes in shares corresponding to their respective tax rates for current taxes and to the amount of taxes in arrears owed by the person.
- (2) If a person does not indicate to which taxable property a tax payment is to be applied, a designated officer shall decide to which taxable property or properties owned by the taxpayer the payment is to be applied.

2008, c.33, s.8.

Cancellation, reduction, refund or deferral of taxes

257.4(1) With respect to any year, if a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or a class of taxable property, do one or more of the following, with or without conditions:

- (a) cancel or reduce tax arrears;
 - (b) cancel or refund all or part of a tax;
 - (c) defer the collection of a tax.
- (2) Subject to subsection (3), if a council takes any action pursuant to subsection (1), the council may also act in the same manner with respect to the claim of any other taxing authority on whose behalf the northern municipality levies taxes if:
- (a) there has been a change in the property to the extent that the council considers it inappropriate to collect the whole or a part of the taxes;
 - (b) a lease, licence, permit or contract has expired or been terminated with respect to property that is exempt from taxation;
 - (c) in the council's opinion, the taxes owing are uncollectable;
 - (d) in the council's opinion, the taxes owing have become uncollectable due to unforeseen hardship to the taxpayer; or
 - (e) the council and other taxing authority agree that the compromise or abatement is in the best interests of the community.

- (3) A council may take an action pursuant to clause (2)(a), (c), or (d) only with the agreement of the other taxing authority on whose behalf the northern municipality levies taxes if the council's proposed action results in the claim of the other taxing authority being affected for two or more consecutive years.
- (4) A northern municipality that compromises or abates a claim pursuant to subsection (2) or (3) shall immediately provide the other taxing authority on whose behalf the northern municipality levies taxes with full particulars of the compromise or abatement.
- (5) The northern municipality shall act pursuant to subsection (6) if:
- (a) the northern municipality compromises or abates a claim for taxes;
 - (b) any arrears of taxes levied against the occupant of property exempt from taxation become uncollectable and the northern municipality is unable to enforce their collection; or
 - (c) the northern municipality makes a refund of taxes.
- (6) In the circumstances set out in subsection (5), the northern municipality shall:
- (a) recover or reduce the liability owing to the school division from school taxes remitted in the compromise or abatement or levied against those occupants; and
 - (b) subject to the consent of the Board of Revenue Commissioners, as the case may require, recover from or reduce the liability owing to the Minister of Finance by the proportion of any taxes compromised or abated.
- (7) A designated officer shall discharge the registration of an interest based on a tax lien registered in the Land Titles Registry pursuant to any *Tax Enforcement Act* if:
- (a) the interest has been registered against land with respect to which taxes are levied; and
 - (b) all amounts in arrears with respect to taxes that were levied before and after the registration of the tax lien have been compromised, abated or paid.
- (8) A council may acquire, hold and dispose of property offered or transferred to it in partial or complete settlement or payment of, or as security for any lien or charge or any right to a lien or charge on any taxes, licence fee or other indebtedness owing to the northern municipality.
- (9) If the northern municipality acquires property pursuant to subsection (8) in settlement of taxes:
- (a) the property is deemed to have been acquired in accordance with *The Tax Enforcement Act*; and
 - (b) *The Tax Enforcement Act*, as it relates to the sale and distribution of proceeds of the sale of real property, applies to the acquisition.

Tax becomes debt to northern municipality**257.5** Taxes due to a northern municipality:

- (a) are an amount owing to the northern municipality;
- (b) are recoverable as a debt due to the northern municipality;
- (c) take priority over all claims except those of the Crown; and
- (d) are a lien against the property, if the tax is:
 - (i) a property tax;
 - (ii) a special tax; or
 - (iii) a local improvement special assessment.

2008, c.33, s.8.

Tax certificates**257.6(1)** On request, a designated officer shall issue a tax certificate showing:

- (a) the amount of taxes imposed in the year with respect to the property specified on the certificate and the amount of taxes owing;
- (b) the total amount of tax arrears, if any;
- (c) the amount of any local improvement special assessment:
 - (i) due with respect to any parcel of land; or
 - (ii) shown on a special assessment roll for a local improvement, certified by the assessor, but not due at that time;
- (d) notice of any intention to undertake a local improvement that the Saskatchewan Municipal Board has approved and that may affect the land;
- (e) if known by the northern municipality, whether there is an outstanding assessment appeal regarding the property before a board of revision or the Saskatchewan Municipal Board; and
- (f) if known by the northern municipality, whether there are outstanding amounts that might be added to the taxes with respect to the property pursuant to section 73, subsection 96.1(1), section 100.081, clause 115(n), subsections 145.06(4) to (6) or section 145.4.

(2) A tax certificate issued pursuant to this section is deemed to have been properly executed and is binding on the northern municipality.

(3) The council shall, by bylaw, set the amount of the fee that may be charged for issuing a tax certificate pursuant to this section.

(4) The amount set pursuant to subsection (3) must not exceed the cost to the northern municipality of providing the certificate.

2008, c.33, s.8.

Proof of taxes

257.7 A copy of the portion of the tax roll that relates to the taxes payable by any person in the northern municipality, certified as a true copy by a designated officer, is admissible in evidence as proof, in the absence of evidence to the contrary, that the taxes payable are owing.

2008, c.33, s.8.

Action for refund of taxes

257.8(1) Notwithstanding *The Limitations Act*, an action or other proceeding for the return by a northern municipality of any money paid to the northern municipality, whether under protest or otherwise, as a result of a claim by the northern municipality, whether valid or invalid, for payment of taxes or tax arrears must be commenced within six months after the payment of the money to the northern municipality.

(2) If no action or other proceeding is commenced within the period mentioned in subsection (1), the payment made to the northern municipality is deemed to have been a voluntary payment.

2008, c.33, s.8.

DIVISION 6**Penalties for Non-payment****Penalties – current year**

257.9(1) Subject to the regulations, a council shall, by bylaw, impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice, at the rate set out in the regulations.

(2) A northern municipality shall apply the same penalties that it has provided for by bylaw pursuant to subsection (1) to any taxes that the northern municipality levies on behalf of any other taxing authority and that remain unpaid after the date shown on the tax notice.

(3) The minister may make regulations:

(a) respecting the penalties that may be provided pursuant to this section, including prescribing the penalties that may be provided and prohibiting certain penalties;

(b) prescribing the rates, or maximum or minimum rates, and periods for penalties that may be imposed pursuant to this section.

2008, c.33, s.8.

Penalties – other years

258(1) Subject to the regulations, a council shall, by bylaw, impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed, at the rate set out in the regulations.

c. N-5.1**NORTHERN MUNICIPALITIES**

(2) A northern municipality shall apply the same penalties that it has provided for by bylaw pursuant to subsection (1) to any taxes that the northern municipality levies on behalf of any other taxing authority and that remain unpaid after December 31 of the year in which the tax is imposed.

(3) The minister may make regulations:

(a) respecting the penalties that may be provided pursuant to this section, including prescribing the penalties that may be provided and prohibiting certain penalties;

(b) prescribing the rates, or maximum or minimum rates, and periods for penalties that may be imposed pursuant to this section.

2008, c.33, s.8.

Arrears of certain costs and expenses

258.1 The costs and expenses mentioned in section 19 of *The Tax Enforcement Act* that are to be recorded separately on the tax roll of the northern municipality:

(a) are deemed to be part of the arrears of taxes; and

(b) are subject to the penalties mentioned in sections 257.9 and 258 of this Act.

2008, c.33, s.8.

Penalties part of taxes

258.2 A penalty imposed pursuant to section 257.9 or 258 is part of the tax with respect to which it is imposed.

2008, c.33, s.8.

DIVISION 7**Imposing and Calculating Tax****Tax levy**

258.3(1) In this section, “**taxable assessment**” means a taxable assessment determined in accordance with section 193.

(2) Subject to subsection (3), each council shall authorize a levy on all taxable assessments in the northern municipality:

(a) of a uniform rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budget of the northern municipality; and

(b) of any other rates required by this or any other Act.

- (3) The minister shall:
- (a) authorize the levy set by a northern hamlet pursuant to subsection (2);
 - (b) set a mill rate and authorize a levy on all taxable assessments in the district at a uniform rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budget of the district; and
 - (c) authorize a levy on all taxable assessments in the district of any other rates required by this or any other Act.
- (4) The levy authorized by the minister pursuant to subsection (3) may vary for each northern hamlet, northern settlement, recreational subdivision or other area within the district.
- (5) Taxes may not be imposed pursuant to this section with respect to property that is exempt from property taxation.

2008, c.33, s.8.

Classes of property

258.4(1) The Lieutenant Governor in Council may make regulations:

- (a) establishing classes of assessment of property for the purposes of sections 258.5, 258.9 and 259;
 - (b) respecting limits on mill rate factors that may be set by a council;
 - (c) prescribing classes of assessment of property for which a mill rate factor may not be set.
- (2) A regulation made pursuant to subsection (1) may be made retroactive to a day not earlier than the day on which this section comes into force.

2008, c.33, s.8.

Mill rate factors

258.5(1) A council may, by bylaw, set mill rate factors.

- (2) A mill rate factor may be made applicable to a class of property established pursuant to section 258.4.

2008, c.33, s.8.

Tax rates

258.6(1) The mill rate factors set pursuant to section 258.5, when multiplied by the uniform rate described in clause 258.3(2)(a), establish a tax rate for each class of property established pursuant to section 258.4.

- (2) Subject to subsection (3), tax rates may not be amended after the northern municipality sends out tax notices to the taxpayers.
- (3) If, after sending out tax notices, a northern municipality discovers an error or omission that relates to the tax rates, the northern municipality may revise the tax rates and send out revised tax notices.

2008, c.33, s.8.

Tax rates for other taxing authorities

258.7(1) Notwithstanding any other Act or law but subject to subsection (3), a northern municipality may apply a mill rate factor established pursuant to section 258.5 to a rate mentioned in clause 258.3(2)(b) by agreement with the other taxing authority on whose behalf it collects the taxes for which the rate is set.

(2) Notwithstanding any other Act or law, a northern municipality that applies a mill rate factor pursuant to subsection (1) shall adjust the rate set pursuant to clause 258.3(2)(b) so that the same total amount of tax is levied on behalf of the other taxing authority after applying a mill rate factor.

(3) A northern municipality shall not apply a mill rate factor pursuant to subsection (1) to the tax required to be levied pursuant to *The Education Act, 1995*.

2008, c.33, s.8; 2009, c.23, s.18.

Calculating amount of property tax

258.8 The amount of property tax to be imposed pursuant to this Act or any other Act with respect to a property is calculated by multiplying the taxable assessment determined in accordance with section 193 for the property by the tax rate to be established for that class of property.

2008, c.33, s.8.

Minimum tax

258.9(1) Notwithstanding any other provision of this Part, a council may, by bylaw, provide, in accordance with this section, for minimum amounts payable as property tax with respect to the matters mentioned in clause 258.3(2)(a).

(2) A bylaw passed pursuant to subsection (1) may provide for all or any of the following:

- (a) a minimum amount of tax or a method of calculating the minimum amount of tax;
- (b) different amounts of minimum tax or different methods of calculating minimum tax for different classes of property established pursuant to section 258.4;
- (c) that no minimum tax is payable with respect to a class of property.

2008, c.33, s.8.

Base tax

259(1) Notwithstanding any other provision of this Part, a council may, by bylaw, provide, in accordance with this section, for uniform base amounts of taxes payable as property tax with respect to the matters mentioned in clause 258.3(2)(a).

(2) A bylaw passed pursuant to subsection (1) may:

- (a) provide different amounts of base tax for different classes of property established pursuant to section 258.4;
- (b) provide that no base tax is payable with respect to a class of property.

(3) A council may authorize a levy pursuant to clause 258.3(2)(a) with respect to property in addition to any amount collected as base tax.

2008, c.33, s.8.

Tax agreement

259.1(1) A council may enter into a tax agreement with anyone who occupies property owned by the northern municipality, including property under the direction, control and management of the northern municipality.

(2) The tax agreement may provide that, instead of paying the tax imposed pursuant to this Act or any other Act and any other fees or charges payable to the northern municipality, the occupant may make an annual payment to the northern municipality, calculated as provided in the agreement.

(3) A tax agreement must provide that the northern municipality accepts payment of the amount calculated pursuant to the agreement in place of the tax and other fees or charges specified in the agreement.

(4) A tax agreement does not apply to any other taxing authority unless the other taxing authority and any other municipality that also levies rates on its behalf agree otherwise.

2008, c.33, s.8.

Exemptions from taxation

259.2(1) The following are exempt from taxation in all northern municipalities:

- (a) the interest of the Crown in any property, including property held by any person in trust for the Crown;
- (b) property specially exempted by law;
- (c) subject to subsection (2), property:
 - (i) that is owned and occupied by a registered independent school as defined in *The Education Act, 1995*, if the school is owned or operated by:
 - (A) a non-profit corporation that is incorporated, continued or registered pursuant to *The Non-profit Corporations Act, 1995*;
 - (B) a community services co-operative that is incorporated, continued or registered pursuant to *The Co-operatives Act, 1996*; or
 - (C) a body corporate that is operated on a not-for-profit basis and is incorporated or continued pursuant to an Act; and

- (ii) that consists of:
 - (A) prescribed buildings; and
 - (B) land not exceeding the prescribed amount used in connection with the buildings mentioned in paragraph (A);
- (d) buildings or any portion of a building occupied by an Indian band, and used for the purposes of a school, together with any land used in conjunction with those buildings or that portion of the building, if the land and buildings are owned by:
 - (i) an Indian band;
 - (ii) a school division; or
 - (iii) any person, society or organization whose property is exempt from taxation pursuant to this or any other Act;
- (e) every place of public worship and the land used in connection with a place of public worship subject to the following limits:
 - (i) the maximum amount of land that is exempt pursuant to this clause is the greater of:
 - (A) 0.81 hectares; and
 - (B) 10 square metres of land for every one square metre of occupied building space used as a place of public worship;
 - (ii) the place of public worship and land must be owned by a religious organization;
 - (iii) the exemption does not apply to any portion of that place or land that is used as a residence or for any purpose other than as a place of public worship;
- (f) property owned and occupied by a school division or by the Conseil scolaire fransaskois established pursuant to section 42.1 of *The Education Act, 1995*, and consisting of:
 - (i) office buildings and the land used in connection with those buildings;
 - (ii) buildings used for storage and maintenance purposes and the land used in connection with those buildings; or
 - (iii) buildings used for the purposes of a school and the land used in connection with those buildings;
 except any part of those buildings used as a dwelling and the land used in that connection;
- (g) every cemetery other than a commercial cemetery as defined in *The Cemeteries Act, 1999*;

- (h) every street or road, public square and park and the land used in connection with it;
- (i) every monument erected as a war memorial and the land, not exceeding 0.2 hectares, used in connection with the memorial;
- (j) the property of every public library established pursuant to *The Public Libraries Act, 1996*, to the extent of the actual occupation of the property for the purposes of the institution;
- (k) the buildings and land used in connection with buildings owned by any other municipality or a controlled corporation and used for municipal purposes, except any portion of those buildings or that land that is used:
 - (i) as a residence; or
 - (ii) for any purpose other than a municipal purpose;
- (l) every community hall owned and operated by a co-operative as defined in *The Co-operatives Act, 1996* and the land owned by the co-operative and used in connection with each hall;
- (m) minerals, within the meaning of *The Mineral Taxation Act, 1983*;
- (n) so long as the buildings and lands are actually used and occupied by one of the following institutions, the buildings and lands, not exceeding 1.6 hectares, of and attached to or otherwise used in good faith in connection with and for the purpose of:
 - (i) The Young Men's Christian Association;
 - (ii) The Young Women's Christian Association;
- (o) all property of the northern municipality;
- (p) so long as the buildings and lands are actually used and occupied by one of the following institutions, the buildings and land attached to or owned by a division, branch or local unit of:
 - (i) The Royal Canadian Legion Saskatchewan Command;
 - (ii) the Army, Navy and Air Force Veterans in Canada;
 - (iii) the Disabled Veterans' Association of Saskatchewan; and
 - (iv) the Canadian Mental Health Association (Saskatchewan Division);
- (q) the property owned and occupied by The Canadian National Institute for the Blind;
- (r) buildings situated on a parcel of land where the agricultural operation of the land and any other land used or occupied in connection with the buildings constitutes the occupant's chief source of income;

- (s) buildings, other than a residence, used solely in connection with the agricultural operation of land;
 - (t) buildings used in connection with the agricultural operation of land that are not exempt pursuant to clause (r) or (s), but the exemption from taxation of those buildings is limited to the amount of the assessed value of the buildings that is equal to the assessed value of all the land owned by the occupant within the northern municipality and used by him or her for agricultural purposes;
 - (u) unoccupied farmstead buildings situated on land that is agricultural in use;
 - (v) property of a person, society or organization that is:
 - (i) exempt from taxation pursuant to this or any other Act; and
 - (ii) occupied by another person, society or organization whose property is exempt from taxation pursuant to this or any other Act;
 - (w) property that:
 - (i) is specially exempted by law from taxation while used by a person for the purposes specified in the Act that conferred the exemption;
 - (ii) ceases to be used for those purposes by the person; and
 - (iii) is leased and used, in whole or in part, by a person who would not be taxable with respect to the property if he or she were the owner of the property.
- (2) If the exemption from taxation provided by clause (1)(c) is less than that granted by any other Act, the exemption granted by that other Act applies.

2008, c.33, s.8.

Exemption of specific properties

259.3(1) A council may exempt any property from taxation in whole or in part with respect to a financial year.

- (2) Subject to section 259.6, a council may:
- (a) enter into an agreement with the owner or occupant of any property for the purpose of exempting that property from taxation, in whole or in part, for not more than five years; and
 - (b) in an agreement entered into pursuant to clause (a), impose any terms and conditions that the council may specify.

2008, c.33, s.8.

Taxation appeal

259.4(1) If a person considers that an error has been made in determining that any property is liable to taxation, that person may appeal that matter to the board of revision.

(2) Sections 221 to 253 apply, with any necessary modification, to an appeal made pursuant to subsection (1).

2008, c.33, s.8.

Local improvements

259.5 Property exempt from taxation pursuant to section 259.2 is not, by virtue of that fact alone, exempt from any special assessment for local improvements.

2008, c.33, s.8.

Exempt property and other taxing authorities

259.6(1) If, after the coming into force of this section, a council exempts or partially exempts any property from taxation pursuant to subsection 259.3(1), or enters into an agreement to exempt or partially exempt any property from taxation pursuant to subsection 259.3(2), the council shall raise each year, on behalf of any other taxing authority on whose behalf it levies taxes, an amount equal to the amount that would have been levied on behalf of the other taxing authority if the exemption had not existed.

(2) Subsection (1) does not apply if the other taxing authority agrees otherwise.

(3) A northern municipality shall raise the amount mentioned in subsection (1) by adjusting the rate levied within the northern municipality on behalf of the other taxing authority pursuant to clause 258.3(2)(b), either:

(a) in the case of the rate levied on behalf a school division within the meaning of *The Education Act, 1995*, at the rates required by *The Education Act, 1995*; or

(b) in the case of a taxing authority other than a school division, at a uniform rate or, by agreement with that other taxing authority, by means of a uniform rate multiplied by the applicable mill rate factors set pursuant to section 258.5.

(4) The amount mentioned in subsection (1) is to be calculated by multiplying the most recent assessment of the property to which the exemption or partial exemption applies by the rate set by the other taxing authority and levied pursuant to clause 258.3(2)(b), subject, in the case of a taxing authority mentioned in clause (3)(b), to any applicable mill rate factors.

(5) Notwithstanding subsection (1) but subject to subsection (6), if, for the purposes of economic development, a council enters into an agreement pursuant to subsection 259.3(2) to exempt or partially exempt any property from taxation, the northern municipality is not required, for the term of the agreement, to replace the tax revenues lost by any other taxing authority on whose behalf the northern municipality levies taxes.

c. N-5.1**NORTHERN MUNICIPALITIES**

(6) If a council enters into an agreement for the purposes mentioned in subsection (5), the council shall, before February 1 of the first year in which the tax exemption is to take effect, give written notice of the tax exemption to any other taxing authority on whose behalf the northern municipality levies taxes.

(7) Notwithstanding subsection 259.3(2), any other taxing authority on whose behalf the northern municipality levies taxes may agree to an extension of an agreement entered into for the purposes mentioned in subsection (5).

(8) If another taxing authority agrees to an extension pursuant to subsection (7), the other taxing authority is deemed to have waived, for the extended term of the agreement, the obligation of the northern municipality to the taxing authority to replace lost tax revenues.

2008, c.33, s.8; 2009, c.23, s.19.

Service fees

259.7 If a council has set fees in connection with any services provided by the northern municipality, the fees apply:

- (a) uniformly on the same basis to property that is exempt from taxation as to property that is not exempt from taxation; and
- (b) at the same rate to all property that is exempt from taxation that receives the services to which the fee applies.

2008, c.33, s.8.

Changes to taxable status

259.8(1) An exempt property or part of an exempt property becomes taxable if:

- (a) the use of the property changes to a use that does not qualify for the exemption; or
- (b) the occupant of the property changes and the new occupant does not qualify for the exemption.

(2) A taxable property or part of a taxable property becomes exempt if:

- (a) the use of the property changes to a use that qualifies for the exemption; or
- (b) the occupant of the property changes and the new occupant qualifies for the exemption.

(3) If the taxable status of property changes, a tax imposed with respect to the property must be prorated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

2008, c.33, s.8.

Taxation of certain improvements

259.9(1) If the owner of an improvement situated on land belonging to another person or the owner of an improvement that is not attached to the land on which it is placed is assessed, the improvement is liable to taxation and is subject to a lien for taxes.

(2) Subsection (1) applies whether or not the land on which the improvement is situated is exempt from taxation.

2008, c.33, s.8.

Supplementary property tax roll

260(1) A northern municipality may prepare a supplementary property tax roll.

(2) A supplementary property tax roll may be a continuation of the property assessment roll prepared pursuant to Part X or separate from it.

(3) A supplementary property tax roll must show the date for determining the tax that may be imposed pursuant to the tax levy.

(4) Sections 256.3 and 256.4 apply with respect to a supplementary property tax roll.

(5) The northern municipality shall:

(a) prepare supplementary property tax notices for all taxable property shown on the supplementary property tax roll of the northern municipality; and

(b) send the supplementary property tax notices to the persons liable to pay the taxes.

(6) Sections 256.7 to 257.1 apply with respect to supplementary property tax notices.

2008, c.33, s.8.

DIVISION 8

Adjustment of Tax Levy

Proration of tax levy

260.1(1) Subject to subsection (2), if construction of a building is commenced in any year and the building is assessed in that year, the amount levied on the assessment in that year is to be adjusted to correspond with the portion of the year following the date on which construction of the building was completed.

(2) If the building or a portion of the building mentioned in subsection (1) was occupied before the date mentioned in that subsection, the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy.

(3) If a building has been assessed and is removed or demolished, the amount levied on the assessment in that year is to be adjusted to correspond with that portion of the year that elapsed before the completion of the removal or demolition.

2008, c.33, s.8.

Effect on taxes of appeals re assessments

260.2(1) Subject to subsection (2), if the assessment roll is confirmed before appeals to the board of revision, the Saskatchewan Municipal Board or the Court of Appeal have been disposed of, no amendment or alteration to the roll may be made except as provided for in section 204 or 205.

(2) If a decision on appeal would result in a change or alteration in the assessment of property on the roll if the roll had not been confirmed:

(a) the northern municipality shall adjust the taxes on the property in accordance with the appeal decision; and

(b) if:

(i) the appeal decision cancels or reduces the assessment on the property, the northern municipality shall refund all or part of the taxes paid in excess of those required to be paid as a result of the appeal decision; or

(ii) the appeal decision confirms or increases the assessment on the property, the property is liable for and the northern municipality shall collect the amount of taxes that would be payable if the original assessment were that set by the appeal decision.

(3) Any taxes and penalties required to be paid as a result of an appeal decision are recoverable pursuant to this Act and *The Tax Enforcement Act*.

2008, c.33, s.8.

DIVISION 9**Permit Fees as Alternative to Taxation for Trailers and Mobile Homes****Trailers and mobile homes**

260.3(1) A council may, by bylaw, authorize and require the operators and every owner or occupant of property who permits one or more trailers or mobile homes used as living quarters to be located on the property:

(a) to register the occupants on forms provided by the northern municipality;

(b) to collect from the occupants any permit fees that are imposed by a bylaw passed pursuant to this Act; and

(c) to pay to the northern municipality the permit fees collected.

(2) In the bylaw mentioned in subsection (1), the council may make any rules concerning the registration, collection and payment that the council may consider expedient.

2008, c.33, s.8.

DIVISION 10
Apportionment of Taxes and Other Amounts

Property that becomes exempt

260.4 If property becomes exempt from taxation during the year:

- (a) any taxes payable to that date with respect to the property are to be apportioned between the council and the other taxing authorities on whose behalf the northern municipality levies taxes, in shares corresponding to their respective tax rates;
- (b) any taxes paid in excess of the taxes payable to that date with respect to the property are to be rebated to the previous owner of the property by the council and the other taxing authorities on whose behalf the northern municipality levies taxes, in shares corresponding to their respective tax rates; and
- (c) any taxes that would have been due after that date with respect to the property are abated between the council and the other taxing authorities on whose behalf the northern municipality levies taxes, in shares corresponding to their respective tax rates.

2008, c.33, s.8.

Apportionment of sums other than taxes

260.5(1) In this section, “**grants**” means grants received:

- (a) from a corporation whose property is exempt from taxation with respect to that property; or
 - (b) from the Government of Canada or the Government of Saskatchewan or any agency of those governments with respect to property exempt from taxation.
- (2) If a northern municipality receives grants calculated on the basis of taxes that would be payable if the property with respect to which the grants are paid were not exempt, the grants are to be apportioned between the northern municipality and any other taxing authorities on whose behalf the northern municipality levies taxes, in shares corresponding to their respective tax rates.
- (3) Subsection (2) does not apply if the council and the boards of any other taxing authority on whose behalf the northern municipality levies taxes agree that it shall not apply.
- (4) A percentage of any revenue from permit fees paid by the occupants of trailers or mobile homes equal to the percentage obtained by dividing the tax rate levied for school taxes by the total of the tax rates levied by the northern municipality for school and municipal purposes is to be paid by the council to the school division in which the trailers or mobile homes are located.

c. N-5.1

NORTHERN MUNICIPALITIES

- (5) If a separate school division is established in a school division:
 - (a) the revenue to be paid for school purposes pursuant to this section is to be divided in the proportions and manner prescribed in section 302 of *The Education Act, 1995*; and
 - (b) the council shall pay the appropriate amounts to each school division or separate school division entitled to receive school taxes.
- (6) Section 291 of *The Education Act, 1995*, or sections 299 to 305 of that Act, as the case may require, apply, with any necessary modification, to the payments made pursuant to subsection (5).

2008, c.33, s.8.

Apportionment of legal costs

260.6 If a northern municipality has incurred reasonable costs to enforce the payment of taxes, other than pursuant to *The Tax Enforcement Act*, that are not recoverable from the person who owed the taxes, the northern municipality may apportion the costs between the northern municipality and the other taxing authorities on whose behalf the northern municipality levied the taxes in shares corresponding to the respective amounts of taxes collected on behalf of the northern municipality and the taxing authorities.

2008, c.33, s.8.

Special assessments

260.7 In each year in which a special assessment or a portion of a special assessment becomes due and payable, the designated officer shall transfer the special assessment or portion of the special assessment, as the case may be, to the tax roll, and the amount transferred is deemed to be taxes imposed against the property in that year.

2008, c.33, s.8.

Monthly return to Minister of Education

260.8 On or before the tenth day of each month, every northern municipality shall provide a return in the manner and containing the information directed by the Minister of Education to:

- (a) the Minister of Education; and
- (b) every school division that is wholly or partly within the northern municipality.

2009, c.23, s.20.

260.9 Repealed. 2009, c.23, s.20.

DIVISION 11
Special Taxes

Special tax bylaw

261(1) Subject to the regulations, a council may pass a special tax bylaw to raise revenue to pay for any specific service or purpose to be completed within the taxation year.

- (2) A special tax bylaw must be passed annually.
- (3) A council shall give public notice before initially considering any report on a proposed bylaw respecting a special tax.
- (4) The minister may make regulations:
 - (a) respecting the special taxes that may be levied pursuant to this section, including setting the special taxes that may be levied and prohibiting certain special taxes;
 - (b) respecting the maximum rates for special taxes that may be levied pursuant to this section.
- (5) Special taxes that are levied pursuant to this section are to be added to the tax roll as a special assessment against the property and are recoverable in the same manner as other taxes.

2008, c.33, s.8.

Taxable property

261.1 A special tax bylaw passed pursuant to section 261 authorizes the council to impose the tax with respect to property in the northern municipality that will benefit from the specific service or purpose stated in the bylaw.

2008, c.33, s.8.

c. N-5.1**NORTHERN MUNICIPALITIES****Contents of special tax bylaw****261.2** A special tax bylaw must:

- (a) state the specific service or purpose for which the bylaw is passed;
- (b) identify the properties that will benefit from the service or purpose and against which the special tax is to be imposed;
- (c) state the estimated cost of the service or purpose;
- (d) state whether the tax rate is to be based on:
 - (i) the assessment prepared in accordance with Part X;
 - (ii) each parcel of land;
 - (iii) each unit of frontage; or
 - (iv) each unit of area;
- (e) set the tax rate to be imposed in each case described in clause (d); and
- (f) provide a process by which interested persons may request the northern municipality to review the application or calculation of a special tax on property if they consider that an error or omission was made in that application or calculation.

2008, c.33, s.8.

Use of revenue

261.3(1) The revenue raised by a special tax bylaw must be applied to the specific service or purpose stated in the bylaw.

(2) If there is any excess revenue, the northern municipality shall give public notice of the use to which it proposes to put the excess revenue.

2008, c.33, s.8.

DIVISION 12**Other Taxes****Collection from oil or gas well**

261.4(1) If taxes levied in any year with respect to the resource production equipment of a petroleum oil or gas well remain unpaid after that year, the administrator may give notice to any person who purchases oil or gas originating in a well with respect to which the resource production equipment is used that the owner or operator of the well has failed to pay the taxes levied on the resource production equipment.

- (2) The administrator shall serve the notice mentioned in subsection (1) by registered mail and the notice is deemed to have been served on the purchaser:
- (a) on the delivery date shown on the signed post office receipt card; or
 - (b) if the delivery date is not shown, on the day on which the signed post office receipt card is returned to the administrator.
- (3) The notice must:
- (a) identify the wells with respect to which the resource production equipment subject to tax is used; and
 - (b) state:
 - (i) the amount of the arrears of taxes claimed; and
 - (ii) the name and address of the owner or operator of the well.
- (4) On service of the notice, the purchaser of oil or gas from any well identified in the notice shall, as any moneys become owing from the purchaser to the owner or operator of the well with respect to the purchases, remit the moneys to the northern municipality to the amount claimed in the notice.
- (5) On service of the notice, a purchaser of oil or gas from a well identified in the notice is personally liable to the northern municipality to the amount of the purchase price of all oil or gas subsequently purchased by him or her from the owner or operator of the well to the amount of the arrears of taxes claimed in the notice.
- (6) The purchaser may deduct from the amount owing from him or her to the owner or operator of the well any sums paid by him or her to the northern municipality pursuant to the notice, and those sums are deemed to be a payment on account of the oil or gas purchased by him or her.

2008, c.33, s.8.

Tax increment financing programs

- 261.5(1)** A council may, by bylaw, establish tax increment financing programs in designated areas of the northern municipality for the purpose of encouraging investment or development in those areas.
- (2) The Lieutenant Governor in Council may make regulations respecting tax increment financing programs and the required contents of a bylaw to be passed pursuant to this section.
- (3) A tax increment financing program may provide:
- (a) that some or all of the incremental municipal taxes coming from the designated area are to be placed into a reserve fund;

c. N-5.1**NORTHERN MUNICIPALITIES**

- (b) that money in a reserve fund is to be used to:
 - (i) benefit the area by acquiring, constructing, operating, improving and maintaining works, services, facilities and utilities of the northern municipality;
 - (ii) repay borrowings associated with activities undertaken pursuant to subclause (i);
 - (iii) fund a financial assistance program for persons who invest in developing or constructing property in the area; or
 - (iv) give financial assistance to persons who invest in developing or constructing property in the area; or
- (c) for any other matter consistent with the purpose of the program that the council considers necessary or advisable.

2008, c.33, s.8.

DIVISION 13
Enforcement of Taxes

Person liable to pay special tax

261.6 The person liable to pay the tax imposed in accordance with a special tax bylaw is the person liable to pay property tax in accordance with section 261.7.

2008, c.33, s.8.

Person liable to pay taxes

261.7(1) The person liable to pay property tax pursuant to this Act or any other Act is the person who:

- (a) at the time the assessment is prepared or adopted, is the assessed person; or
 - (b) subsequently becomes the assessed person.
- (2) The person liable to pay any other tax imposed pursuant to this Act or any other Act is the person who:
- (a) at the time the tax is imposed, is liable in accordance with this Act or any other Act to pay the tax; or
 - (b) subsequently becomes liable in accordance with this Act or any other Act to pay the tax.

2008, c.33, s.8.

Lien for taxes

261.8(1) The taxes due on any property:

- (a) are a lien against the property; and
 - (b) are collectable by action or distraint in priority to every claim, privilege, lien or encumbrance, except that of the Crown.
- (2) A lien, and its priority, mentioned in this section are not lost or impaired by any neglect, omission or error of any employee of the northern municipality.

2008, c.33, s.8.

Right to collect rent to pay taxes

261.9(1) If taxes for which the owner is liable are due on any property occupied by a tenant, the northern municipality may send a notice to the tenant requiring the tenant to pay the rent, as it becomes due, to the northern municipality until the taxes, including costs, have been paid.

(2) The northern municipality has the same authority as the landlord of the property to collect rent by distress, or otherwise, until the taxes, including costs, have been paid.

(3) This section does not prevent the northern municipality from exercising any other right it has to collect the taxes from the tenant or any other person liable for their payment.

(4) The notice required pursuant to subsection (1) may be sent:

- (a) at any time, if the taxes due are in arrears; or
- (b) after the tax notice has been sent, if the taxes are due but not in arrears.

(5) Not less than 14 days before a northern municipality sends a notice pursuant to subsection (1), it shall send a notice to the owner of the property advising the owner of the intention of the northern municipality to proceed pursuant to subsection (1).

(6) From moneys paid to the northern municipality pursuant to this section, the northern municipality may pay any sums that it considers necessary for supplying the tenant with heat or other service that, but for the notice, would have been supplied by the landlord of the property.

(7) From moneys paid to the northern municipality pursuant to this section, the northern municipality may pay to the insurer of the property the premium of any insurance on improvements on the property, to the extent of the insurable value of the improvements.

(8) From moneys paid to the northern municipality pursuant to this section, the northern municipality may insure the interest of the northern municipality in all or any improvements on property with respect to which rent is payable pursuant to this section against loss or damage to the extent of all taxes that may be due at the time of any such loss or damage, including costs.

c. N-5.1**NORTHERN MUNICIPALITIES**

(9) Moneys paid by the northern municipality in accordance with subsections (6), (7) and (8) may be deducted from moneys received pursuant to this section, in which case only the balance of moneys so received is to be applied to the unpaid taxes.

(10) If a landlord has appointed an agent to collect rents for property for which a notice is sent pursuant to subsection (1), the northern municipality may send the agent notice in writing requiring the agent:

- (a) to account for all rents received by the agent from the property; and
- (b) to pay to the northern municipality all those rents, less a reasonable commission for collection plus other necessary expenses.

(11) On receipt of a written notice pursuant to subsection (10), the agent is personally liable to the northern municipality for all rents received and not paid to the northern municipality as required.

(12) Nothing done by a northern municipality pursuant to this section is to be construed as entry into possession of the property.

(13) The northern municipality:

- (a) is not accountable for any moneys except those actually received by it pursuant to this section; and
- (b) is not under any liability by reason of any act done pursuant to this section.

(14) A tenant may deduct from the rent any taxes paid by the tenant to the northern municipality pursuant to this section, other than taxes the tenant is required to pay pursuant to the terms of the tenancy.

(15) Any amount deducted pursuant to subsection (14) is deemed to be payment on account of rent by the tenant to the landlord or any other person entitled to receive the rent.

2008, c.33, s.8.

Insurance proceeds

262(1) If improvements are damaged or destroyed and taxes for those improvements are unpaid, any money payable pursuant to an insurance policy for loss or damage to those improvements is payable on demand, to the extent of the unpaid taxes, by the insurer to the northern municipality.

(2) In default of paying the moneys to the northern municipality pursuant to subsection (1), the northern municipality may sue for and recover from the insurer the amount of the unpaid taxes.

(3) Subsection (1) applies only to the limit of the insurance policy, and only to the portion of the insurance proceeds not used in repairing or rebuilding the improvements damaged or destroyed.

2008, c.33, s.8.

Distress and seizure of goods

262.1(1) A northern municipality wishing to recover tax arrears pursuant to this Part may issue a distress warrant.

(2) If a distress warrant has been issued, a civil enforcement agency or a designated officer shall place sufficient goods under seizure to satisfy the amount of the claim shown in the warrant.

(3) The person placing goods under seizure may ask the person who owns or has possession of the seized goods to sign a bailee's undertaking agreeing to hold the seized goods for the northern municipality.

(4) If a person refuses to sign a bailee's undertaking, the person placing goods under seizure may remove the goods from the premises.

(5) If a bailee's undertaking is signed pursuant to subsection (3), the goods specified in it are deemed to have been seized.

(6) A seizure pursuant to this section continues until the northern municipality:

- (a) abandons the seizure by written notice; or
- (b) sells the goods.

(7) A northern municipality is not liable for wrongful or illegal seizure or for loss of or damage to goods held under a seizure pursuant to this section if a bailee's undertaking relating to the seized goods has been signed pursuant to subsection (3).

2008, c.33, s.8.

Goods affected by distress warrant

262.2(1) A person may, on behalf of the northern municipality, seize the following goods pursuant to a distress warrant:

- (a) goods belonging to the person who is liable to pay the taxes, wherever those goods may be found within the northern municipality;
- (b) goods in the possession of the person who is liable to pay the taxes, wherever those goods may be found within the northern municipality;
- (c) subject to subsection 261.9(1), goods found on the property with respect to which taxes have been levied and that are owned by or are in possession of any occupant of the property except a tenant.

(2) If goods are subject to a valid lien in favour of an owner for all or part of their price, those goods may not be seized pursuant to the distress warrant, but the interest only of the defaulter, or of any other occupant of the property other than the owner, in the goods is liable to distress and sale.

(3) If a person who is liable to pay tax is in possession of goods belonging to others for the purpose of storing and warehousing the goods, or selling them on commission, or as agent, those goods may not be seized pursuant to the distress warrant.

c. N-5.1

NORTHERN MUNICIPALITIES

(4) A vendor's or lessor's share of the crop grown on the land sold or demised is not liable to distress or sale for taxes due with respect to other land owned or occupied by the purchaser or lessee.

(5) An animal not belonging to the defaulter or to any occupant of the premises with respect to which the taxes are due is not liable to distress or sale for taxes owing by the defaulter, but any interest in an animal of the defaulter or occupant or of the spouse, daughter, son, daughter-in-law or son-in-law of the defaulter or occupant, or of any other relative of the defaulter or occupant who lives with him or her as a member of his or her family, is liable to distress or sale for taxes.

(6) For the purposes of this section, if there is a security interest that is a mortgage on goods that would be liable to distress and sale pursuant to this section if they had not been mortgaged:

(a) the security interest is not deemed to transfer the goods to the mortgagee; and

(b) the ownership of the goods is deemed to have remained in the mortgagor.

(7) Goods exempt by law from seizure under execution may not be seized pursuant to the distress warrant unless the goods belong to the person liable to pay the taxes.

(8) A person claiming an exemption pursuant to subsection (7) shall indicate the goods for which an exemption is claimed.

(9) The costs chargeable respecting any action taken pursuant to this section are those payable pursuant to *The Distress Act*.

2008, c.33, s.8.

Date for issuing distress warrant

262.3(1) Subject to subsection (2), a distress warrant may not be issued until 30 days after the date on which the tax notice is mailed or delivered to the person liable to pay the tax.

(2) If, before the period mentioned in subsection (1) expires, a northern municipality has reason to believe that a person is about to move out of the northern municipality goods that are to be seized pursuant to a distress warrant, the northern municipality may apply to a justice of the peace for an order authorizing the northern municipality to issue the distress warrant before the period mentioned in subsection (1) expires.

2008, c.33, s.8.

Right of entry

262.4 A northern municipality attempting to seize goods pursuant to a distress warrant has the same right as a landlord pursuant to *The Landlord and Tenant Act*:

(a) to break open and enter a building, yard or place to which goods have been fraudulently or clandestinely conveyed; and

(b) to seize the goods.

2008, c.33, s.8.

Notice of seizure

262.5 The person placing goods under seizure shall:

- (a) give notice of the seizure to:
 - (i) the person who is liable to pay the tax; or
 - (ii) any adult member of the person's family at the person's home; or
- (b) if the person or a family member cannot be found, post a copy of the notice of seizure on a conspicuous part of the property.

2008, c.33, s.8.

Right to pay taxes

262.6(1) After goods have been seized pursuant to a distress warrant, any person may pay the taxes.

(2) On payment of the taxes pursuant to subsection (1), the northern municipality shall release the goods from seizure to the person from whom they were seized.

(3) A person may exercise the right pursuant to subsection (1) at any time before the northern municipality sells the goods at a public auction or becomes the owner of the goods pursuant to section 262.8.

2008, c.33, s.8.

Right to release goods

262.7(1) After goods have been seized pursuant to a distress warrant, the northern municipality may release the goods from seizure whether or not any part of the taxes for which seizure was made has been paid.

(2) The right of the northern municipality to release goods is without prejudice to the right of the northern municipality to recover, by distress or otherwise, the taxes or the balance of the taxes owing.

(3) After goods are released pursuant to subsection (1), the northern municipality shall post a notice of the release:

- (a) in a conspicuous place in the northern municipality office; and
- (b) on the property where the goods were seized.

2008, c.33, s.8.

Sale of seized goods by auction

262.8(1) The northern municipality shall offer for sale at a public auction goods that have been seized pursuant to a distress warrant if the taxes are not paid.

(2) Subject to subsection (5), the northern municipality shall advertise a public auction by posting a notice in at least three public places in the northern municipality near the goods to be sold not less than 10 days before the date of the auction.

c. N-5.1**NORTHERN MUNICIPALITIES**

- (3) The advertisement must specify:
 - (a) the date, time and location of the public auction;
 - (b) the conditions of sale;
 - (c) a description of the goods to be sold; and
 - (d) the name of the person whose goods are to be sold.
- (4) The advertisement must state that, immediately after the public auction, the northern municipality will become the owner of any goods not sold at the public auction.
- (5) If goods seized are of a perishable nature:
 - (a) it is not necessary to give 10 days' notice of their sale; and
 - (b) the northern municipality may dispose of the goods in any manner that it considers expedient, having regard to the circumstances.
- (6) The northern municipality may bid at the sale up to the amount due for taxes and costs.
- (7) The public auction must be held not more than 120 days after the goods are seized pursuant to the distress warrant.
- (8) The northern municipality may adjourn the holding of a public auction but shall post a notice in accordance with subsections (2) and (3) showing the new date on which the public auction is to be held.
- (9) Immediately after the public auction, the northern municipality becomes the owner of any goods offered for sale but not sold at a public auction.

2008, c.33, s.8.

Distribution of sale proceeds

262.9(1) The moneys paid for goods at a public auction or pursuant to section 262.8 must be distributed in the following order:

- (a) taxes;
 - (b) any lawful expenses of the northern municipality with respect to the goods.
- (2) If there are any moneys remaining after payment of the taxes and expenses listed in subsection (1), the northern municipality shall notify the previous owner that:
- (a) there is money remaining; and
 - (b) the previous owner may apply to recover all or part of the money remaining.

2008, c.33, s.8.

Distribution of surplus sale proceeds

263(1) If a claim is made pursuant to subsection 262.9(2) by the person for whose taxes the goods were seized and the claim is admitted, the surplus must be paid to the claimant.

(2) If a claim to the surplus pursuant to subsection (1) is contested, the northern municipality shall pay the surplus to the local registrar of the court acting at the judicial centre nearest to the northern municipality, who shall retain the money until the respective rights of the parties have been determined by action at law or otherwise.

2008, c.33, s.8.

Licence fees recoverable

263.1(1) A northern municipality may levy a licence fee that remains unpaid for 14 days after it becomes payable, with costs, by distress on the licensee's goods or on the licensee's interest in goods.

(2) Sections 262.1 to 263 apply, with any necessary modification, to the recovery of the licence fee pursuant to subsection (1).

(3) If, before the 14-day period described in subsection (1) expires, a northern municipality has reason to believe that a person is about to move out of the northern municipality goods that are to be seized, the northern municipality may apply to a justice of the peace for an order authorizing the northern municipality to seize goods before the period for payment expires.

2008, c.33, s.8.

Priority of distress

263.2 A distress for taxes that are not a lien against property or for a licence fee has priority over a distress for rent by the landlord of the property occupied by the person taxed or licensed, notwithstanding that the landlord's seizure may be prior in time.

2008, c.33, s.8.

Goods in hands of persons other than debtor

263.3(1) A northern municipality may give a distress warrant to the sheriff, bailiff, assignee, liquidator, receiver or trustee with respect to goods liable to seizure for taxes that:

- (a) are under seizure or attachment;
- (b) have been seized by the sheriff or by a bailiff;
- (c) are claimed by or in possession of any assignee for the benefit of creditors or a liquidator, receiver or trustee; or
- (d) have been converted into cash, which is undistributed.

c. N-5.1

NORTHERN MUNICIPALITIES

(2) On receipt of a distress warrant pursuant to subsection (1), the sheriff, bailiff, assignee, liquidator, receiver or trustee shall pay the amount of the taxes to the northern municipality in preference and priority to all other fees, charges, liens or claims whatever, except:

- (a) the payment of any fees of a sheriff or bailiff making a seizure; and
- (b) those of the Crown.

(3) Goods in the hands of an executor, administrator, receiver, trustee or liquidator pursuant to a winding-up order are liable only for the taxes that were assessed against the deceased owner or against the company that was being wound up before the date of the death of the owner or the date of the authorized assignment, receiving order or winding-up order, while:

- (a) the executor, administrator, receiver, trustee or liquidator occupies the property; or
- (b) the goods remain on the property.

(4) All taxes mentioned in subsection (3) are a preferential lien and charge on the goods, and on the proceeds of their sale, in priority to every claim, privilege, lien or encumbrance, except that of the Crown.

2008, c.33, s.8.

Demolition or removal of certain improvements prohibited

263.4(1) In this section, “**improvement**” includes any part of an improvement.

(2) No owner shall demolish or remove any improvement with respect to which there are taxes outstanding or that is situated on land with respect to which there are taxes outstanding, without the prior written consent of the northern municipality.

(3) If a person is convicted of a contravention of subsection (2), the convicting judge may assess and order damages against that person in an amount not exceeding the outstanding taxes.

(4) If an improvement is removed contrary to subsection (2), within 12 months after the date of removal, the northern municipality may, by its authorized bailiff:

- (a) seize the improvement in its new situation, and for that purpose enter on the land to which the improvement has been removed for the purpose of severing it from the land, if necessary, and removing it, in which case the improvement is to be restored to its former position; or
- (b) distrain on the improvement for the unpaid taxes and costs and sell the improvement in the same manner that goods distrained for taxes may be sold.

(5) The expenses necessarily incurred in seizing and restoring the improvement may be added to the tax roll and collected in the same manner as taxes.

2008, c.33, s.8.

Improvements on Crown lands

263.5(1) In this section, “**disposition**” means a disposition as defined in *The Provincial Lands Act*.

(2) Notwithstanding any other provision of this Act or any other Act, improvements on Crown lands in a northern municipality may be sold and disposed of for taxes at the same time and in the same manner as goods distrained for taxes may be sold and disposed of if:

- (a) the Crown lands are held pursuant to a disposition;
- (b) improvements are erected or placed on the Crown lands by the purchaser or the purchaser’s agent; and
- (c) taxes levied by the northern municipality with respect to occupancy of the Crown lands pursuant to the disposition remain unpaid.

(3) The purchaser of an improvement sold and disposed of pursuant to subsection (1) has a free right of entry on the land on which the improvement stands for the purpose of severing it from the land, if necessary, and of removing it.

(4) The northern municipality may:

- (a) bid at the sale up to the amount due for taxes and costs; and
- (b) purchase the improvement.

2008, c.33, s.8.

Recovery of taxes removed from tax roll

263.6(1) If the amount of any taxes that has been removed by the council from the tax roll because the amount was uncollectable becomes collectable from the same owner, the council, by resolution, may cause the amount of the taxes to be reinserted into the tax roll.

(2) If the amount of any taxes has been reinserted into the tax roll pursuant to subsection (1), the amount is subject to the same penalties and methods of enforcement of collection as if the amount had not been removed from the tax roll.

2008, c.33, s.8.

PART XI
Miscellaneous

ACTIONS BY AND AGAINST NORTHERN MUNICIPALITIES

Third parties

264(1) Where an action is brought to recover damages sustained by reason of an obstruction, excavation or opening in or near a highway, street, bridge, alley, square or other public place, that is placed, made, left or maintained by a person other than a servant or agent of a northern municipality, or by reason of a negligent or wrongful act or omission of a person other than a servant or agent of the northern municipality, the northern municipality has a remedy over against the other person for, and may enforce payment of any damages and costs that the plaintiff in the action may recover against the northern municipality, if:

- (a) the other person is a party to the action; and
- (b) it is established in the action as against the other party that the damages were sustained by reason of an obstruction, excavation or opening placed, made, left or maintained by him.

(2) The northern municipality may have the other person mentioned in subsection (1) added as a party defendant or third party, if he is not already a defendant, for the purposes of the remedy over, and the other person may defend the action as well against the plaintiff's claim as against the claim of the northern municipality to a remedy over, and the judge on the trial of the action may order that costs be paid by or to any of the parties to the action or in respect of any claim set up in the action as in other cases.

(3) If the other person mentioned in subsection (1) is not a party defendant or is not added as a party defendant or third party, or if the northern municipality has paid the damages before recovery in an action against the northern municipality, the northern municipality has a remedy over by action against that person.

(4) The other person mentioned in subsection (1) is deemed to admit the validity of a judgment obtained against the northern municipality only where a notice has been served on him pursuant to *The Queen's Bench Act, 1998* or The Queen's Bench Rules, or where he has admitted or is estopped from denying the validity of the judgment.

(5) Where the notice mentioned in subsection (4) is served and there is no admission or estoppel and the other person is not made a party defendant or third party to the action against the northern municipality, or where damages have been paid without action or without recovery of judgment against the northern municipality, the liability of the northern municipality for the damages, and the fact that the damages were sustained under circumstances that entitle the northern municipality to the remedy over, must be established in the action against that person to entitle the northern municipality to recover in the action.

Rights of action by northern municipality

265(1) Without limiting any other remedy provided by this Act, where duties, obligations or liabilities are imposed by law on a person in favour of a northern municipality or all or some of the inhabitants of the northern municipality, or where contracts or agreements are or have been entered into imposing such duties, obligations or liabilities, the northern municipality has the right by action to enforce them and to obtain as complete and full relief and remedy as could be obtained by the Attorney General as plaintiff, or as plaintiff on the relation of any person interested, or in an action by one or more of those inhabitants on their own behalf or on behalf of themselves and of those inhabitants.

(2) Where a building is, or is being, erected or placed or is being used, or where any land is being used, in contravention of a bylaw passed under the authority of this or any other Act, in addition to any other remedy provided in this Act or the other Act and to any penalty imposed by the bylaw, the contravention may be restrained by action at the instance of the northern municipality, and the court may order that any such building be pulled down and removed at the expense of its owner.

1983, c.N-5.1, s.265; 1998, c.28, s.26.

Action re illegal bylaw

266 No action is to be brought for anything done under a bylaw or resolution that is illegal in whole or in part until one month after the bylaw or resolution or the illegal part of the bylaw or resolution is quashed or repealed, nor until one month's notice in writing of the intention to bring the action has been given to the northern municipality, and every such action is to be brought against the northern municipality alone and not against a person acting under the bylaw or resolution.

1983, c.N-5.1, s.266.

Limitation of action re taxes and debts

267 Notwithstanding anything in *The Limitations Act*, there is no limitation on the time within which a northern municipality may commence action or take proceedings for the recovery of taxes or any other debt due to the northern municipality under this Act.

1989-90, c.48, s.50; 2004, c.L-15.1, s.62.

Action re duty of repair and nuisance

267.1(1) Notwithstanding *The Limitations Act*, no action is to be brought against a northern municipality for the recovery of damages:

- (a) after the expiration of one year from the time when the damages were sustained, and no such action is to be continued unless service of the statement of claim is made within that one-year period; and
- (b) with respect to a street that, pursuant to subsection 112(1), is under the direction, management and control of a council, unless notice in writing of the claim and of the injury complained of is served on the mayor or clerk within 30 days after the happening of the injury.

(2) An action is not barred:

(a) by the failure to give or the insufficiency of a notice given pursuant to subsection (1), if the court or judge before whom the action is tried is of the opinion that there is reasonable excuse for the want or insufficiency of the notice and that the northern municipality is not prejudiced by the want or insufficiency in its defence; or

(b) by the failure to give notice pursuant to subsection (1) in case of the death of the person injured.

(3) No action is to be brought for the recovery of damages occasioned by the northern municipality's default in its duty of repair against any member of the council, member or employee of any board, association, commission or other organization established pursuant to this Act by a council or municipal employee.

(4) Subsection (3) does not affect the liability of a mere contractor with the northern municipality, nor of any official or employee of such contractor, by reason of whose act or neglect the damage was caused.

(5) Except in the case of gross negligence, a northern municipality is not liable for personal injury caused by snow or ice on a sidewalk or an extension of a sidewalk used as a street crossing.

1989-90, c.48, s.50; 2004, c.L-15.1, s.62.

Defects, etc., not invalidating

268 No proceedings of the council, of any committee of the council or of any person acting as chairman or member of the council or of a committee are invalid by reason of any defect in his appointment or election or by reason of his disqualification.

1983, c.N-5.1, s.268.

Civil liability for damage to land

269(1) A northern municipality is civilly liable for damages if any land or improvement is injuriously affected by the exercise of any of the powers conferred on it in this or any other Act with respect to the carrying out of any municipal public work, to the extent of the amount of the injury done, less any increased value to other lands or improvements of the claimant resulting from the exercise of those powers.

(2) Subject to subsection (3), where the amount of compensation for damages is not agreed upon, the amount is to be determined by a judge, upon application to him by either party, in which case subsections 7(2) and (3) of *The Municipal Expropriation Act* apply *mutatis mutandis*.

(3) By agreement of all parties concerned, the amount of compensation may be determined by the award of three arbitrators appointed in the manner provided by subsection 8(1) of *The Municipal Expropriation Act*, in which case subsections 8(2), (3) and (4) of that Act apply *mutatis mutandis*.

(4) Subject to subsection (5), a claim by any person in respect of damages mentioned in this section is to be made in writing, with particulars of the claim, within one year after the injury is sustained or after it becomes known to that person, and if not so made the right to the compensation for damages is forever barred.

(5) In the case of an infant, a lunatic or a person of unsound mind, the claim is to be made within one year, or within one year after he ceases to be under the disability, whichever is longer, or, in case of his death while under disability, within one year after his death, and if not so made the right to compensation for damages is forever barred.

1983, c.N-5.1, s.269; 1984-85-86, c.68, s.114;
1989-90, c.48, s.51.

EXECUTIONS AGAINST NORTHERN MUNICIPALITIES

Procedure

270(1) A writ of execution against a northern municipality may be endorsed with a direction to the sheriff at the judicial centre at which, or nearest to which, the northern municipality is situated, to levy the amount of the writ in accordance with the other provisions of this section.

(2) The sheriff shall deliver a copy of the writ and endorsement to the clerk with a statement in writing of the amount required to satisfy the execution, including sheriff's fees and interest, calculated to a date as near as is convenient to the date of service.

(3) If the amount required to satisfy the execution, with interest from the date mentioned in the statement, is not paid to the sheriff within 30 days after delivery of the writ to the clerk, the sheriff shall examine the assessment roll of the northern municipality and shall, in a manner similar to that by which rates are struck for general municipal purposes, strike a rate sufficient to cover the amount claimed together with the amount that the sheriff considers sufficient to cover the interest, his own fees and the collector's percentage up to the time when the rate will probably be available.

(4) The sheriff shall issue a precept under his hand and seal of office directed to the clerk and shall annex to the precept the roll of such rate, and shall by the precept, after reciting the writ and that the northern municipality has neglected to satisfy it and referring to the roll annexed to the precept, command the clerk to levy the rate at the time and in the manner by law required in respect of the general annual rates.

(5) At the first time for levying the general annual rates after the receipt of the precept, the clerk shall:

(a) add a column to the tax roll headed:

"Execution rate in *A.B. v. The Northern Municipality of (as the case may be)*", adding a similar column if there is more than one execution;

- (b) insert in the column mentioned in clause (a) the amount by the precept to be levied upon each person respectively;
 - (c) levy the amount of the execution rate; and
 - (d) within the time that he is required to make the returns of the general annual rate, return to the sheriff the precept with the amount levied on the precept after deducting his percentage.
- (6) The sheriff shall after satisfying the execution and all fees on the execution, return any surplus within 10 days after receiving it to the clerk for the general purposes of the northern municipality.
- (7) **Repealed.** 1989-90, c.48, s.52.
- (8) For the purpose of carrying into effect or permitting or assisting the sheriff to carry into effect the provisions of this Act with respect to an execution, the clerk and the assessor are deemed to be officials of the court from which the writ issued, and as such may be proceeded against by attachment, *mandamus* or otherwise to compel them to perform the duties imposed on them by this section.
- (9) This section does not apply to the district.

1983, c.N-5.1, s.270; 1989-90, c.48, s.52.

INQUIRIES AND INVESTIGATIONS

Inquiry re financial affairs

271 If one-third of the members of the council or one-fourth of the electors of the northern municipality petition the Lieutenant Governor in Council for a commission to issue under the Great Seal to inquire into the financial affairs of the northern municipality, the Lieutenant Governor in Council may issue a commission accordingly, and the commissioners have all the powers of commissioners appointed under *The Public Inquiries Act*.

1983, c.N-5.1, s.271.

Inquiry

272(1) If the council passes a resolution requesting that an inquiry be made into:

- (a) a matter mentioned in the resolution and relating to an alleged malfeasance, breach of trust or other misconduct on the part of:
 - (i) a member of the council;
 - (ii) a municipal employee;
 - (iii) a member or an employee of any board, association, commission or other organization established pursuant to this Act by a council or an agent of the northern municipality; or
 - (iv) a person having a contract with the northern municipality;

in relation to the duties or obligations of that person to the northern municipality; or

- (b) any matter connected with the good government of the northern municipality or the conduct of any part of the public business of the northern municipality;

the Minister of Justice may appoint a judge or another suitable person to make the inquiry.

- (2) A person appointed pursuant to subsection (1) shall:
 - (a) as soon as possible, undertake the inquiry; and
 - (b) at the conclusion of the inquiry, report to the Minister of Justice and to the council the result of the inquiry.
- (3) A person appointed pursuant to subsection (1):
 - (a) has the powers of commissioners pursuant to *The Public Inquiries Act*; and
 - (b) is entitled to receive and is to be paid the same fees as an arbitrator is entitled to receive pursuant to *The Municipal Expropriation Act*.
- (4) The council may:
 - (a) engage and pay counsel to represent the northern municipality; and
 - (b) pay all proper witness fees to persons summoned to give evidence at the instance of the northern municipality.
- (5) Any person charged with malfeasance, breach of trust or other misconduct, or whose conduct is called into question, may be represented by counsel and may request the attendance of witnesses on paying all proper witness fees.
- (6) The person appointed pursuant to subsection (1) may engage counsel and any other assistance and staff and incur any incidental expenses that the person considers advisable for the proper conduct of the investigation or inquiry.
- (7) The northern municipality shall pay the costs of the investigation and inquiry.

1989-90, c.48, s.53.

Public service utility provisional committee

273(1) A council, by resolution, may appoint a committee of its members or any other electors to investigate and make inquiry into or concerning any matter connected with:

- (a) the good government of the northern municipality; or
 - (b) the administration of the provision of any public utility service under the control of the northern municipality.
- (2) The council may authorize a committee appointed under the authority of a resolution passed pursuant to subsection (1) to engage counsel and any other skilled persons and clerical assistants that the committee considers necessary to assist in its investigation.
- (3) If:
- (a) the matter to be investigated or inquired into concerns any charge against any municipal employee or employee of any board, association, commission or other organization established pursuant to this Act by a council; or

(b) during an investigation any charge against an employee as described in clause (a) arises;

the committee may summon the employee before it to answer the charge.

(4) The committee may summon witnesses and take evidence under oath and may pay all costs, charges and expenses incurred by them with respect to the investigation.

(5) The committee shall report the result of its inquiry to the council.

1989-90, c.48, s.54.

Commission of inquiry

273.1(1) The minister, on the request in writing of:

(a) not less than one-third of the members of a council; or

(b) 5% of the population but not less than 25 electors of the northern municipality;

may appoint a commission to inquire into the affairs of the northern municipality or of any board appointed by the council.

(1.1) Section 76.02 applies, with any necessary modification, to a request in writing to the minister pursuant to subsection (1).

(2) Any member of a commission appointed pursuant to subsection (1) has all the powers of commissioners pursuant to *The Public Inquiries Act*.

(3) The expenses of and incidental to the execution of the commission, including the fees and disbursements of the commissioners, are to be:

(a) fixed by the minister;

(b) certified by the commission; and

(c) immediately paid by the northern municipality.

(4) The commission appointed to make the inquiry, as promptly as is convenient, shall make the inquiry and report the result to the minister and to the council.

(5) The commission shall establish its own procedures and the provisions of subsections 272(4), (5) and (6) apply, with any necessary modification, to the commission.

1989-90, c.48, s.55; 1995, c.27, s.37; 1996, c.54, s.40.

Intermunicipal disputes

273.2(1) Unless otherwise provided for by this Act, a dispute between a northern municipality and another municipality with respect to an agreement or arrangement between them relating to municipal facilities, municipal services or public works may be referred to a mediator by either party to the dispute, by serving written notice on the other party.

(2) The notice required pursuant to subsection (1) must be served personally or by registered mail on the clerk or administrator of the other municipality.

(3) The parties to the dispute shall agree on the appointment of a mediator within 15 days after service of the notice mentioned in subsection (1).

(4) If the parties to the dispute are unable to agree on a mediator within the period mentioned in subsection (3), either party may apply to the manager of mediation services appointed pursuant to section 14.1 of *The Department of Justice Act* to appoint a mediator.

(5) A mediator appointed pursuant to this section shall endeavour to assist the parties to settle the issues that are the subject of the mediation.

(6) For the purposes of subsection (5), the mediation period is not to exceed:

- (a) 60 days after the appointment of the mediator; or
- (b) any period agreed to by the parties.

(7) The costs of a mediation pursuant to this section are to be shared equally between the parties.

(8) Evidence arising from anything said, evidence of anything said, or evidence of an admission or communication made in the course of mediation pursuant to this section is not admissible in any cause, matter or proceeding before an arbitrator or a court, except with the written consent of the mediator and the parties to the matter in which the mediator acted.

(9) Where the mediator determines that he or she cannot resolve the dispute between the parties, or where either party refuses to participate in the mediation process or to abide by the resolution of the dispute achieved through mediation, or on expiration of the mediation period mentioned in subsection (6), either party may refer the dispute to the Saskatchewan Municipal Board for determination.

(10) The Saskatchewan Municipal Board shall render its determination, decision or order within 120 days after conducting a hearing with respect to the dispute.

(11) Any determination, decision or order of the Saskatchewan Municipal Board rendered with respect to the dispute is binding on all parties to the dispute.

GENERAL

Inspection of documents

274 Any person is entitled at any time during regular business hours to inspect:

- (a) any contract approved by the council, any bylaw or resolution and any account paid by the council relating to the northern municipality;
- (a.1) the registers maintained by the clerk in accordance with subsections 33(5) and 36.1(4) and the Debenture Register.
- (b) any report of any consultant engaged by the northern municipality, or of any committee or of any official of the northern municipality after it has been submitted to the council, except any opinion or report of a solicitor or legal counsel;
- (c) the minutes of the council after they have been approved by the council; and
- (d) any other reports and records authorized to be inspected by the council;

and the clerk shall, within a reasonable time after the demand, furnish him with copies of the whole or any part of any such documents at any rate that the council may fix so long as the rate fixed does not exceed the reasonable costs incurred by the northern municipality in furnishing the copies.

1983, c.N-5.1, s.274; 1984-85-86, c.68, s.115;
1989-90, c.48, s.56.

Evidence of indebtedness

275 Where a person is indebted to a northern municipality for services, the clerk shall on demand issue a certificate under his hand and the seal of the northern municipality setting out that the person named in the certificate is indebted to the northern municipality for services and showing the date on which the debt arose, and every such certificate is admissible in evidence as prima facie proof of the indebtedness and of the date when the debt arose, without any further or other proof.

1983, c.N-5.1, s.275.

Evidence of documents

276 A copy of any book, record, document or account certified under the hand of the clerk and under the corporate seal of the northern municipality is admissible in evidence, without proof of the seal or of the signature or official character of the person appearing to have signed it.

1983, c.N-5.1, s.276.

Correcting orders

277(1) No order of the minister purporting to be made under this Act is invalid on account of the failure of any of the conditions or non-compliance with any of the matters required by this Act as preliminary to the order, and no misnomer, inaccurate description or omission in any such order in any way suspends or impairs the operation of this Act with respect to the matter or thing misnamed, misdescribed or omitted.

(2) Any misnomer, inaccurate description or omission in an order of the minister made under this Act may be corrected at any time and a correction so made is effective on the date specified in the correcting order.

(3) A correcting order made under subsection (2) may be made retroactive to the date of the original order.

1983, c.N-5.1, s.277.

Act evidence of transfer

278(1) For the purposes of the Land Titles Registry and every registry office and other public office in Saskatchewan, an order under section 14 or 21 is a legal and valid grant, conveyance, transfer and assignment to the newly-created northern municipality of all lands or interests in land, all mortgages, charges, encumbrances or other documents and of all other property of every description standing in the name of or vested in the former northern municipality.

(2) Notwithstanding any other Act:

(a) it is not necessary to register or file this Act or register, file or issue any further or other instrument, document or certificate or make any entry showing the transmission or assignment of title of the property mentioned in subsection (1), or in the case of lands under *The Land Titles Act, 2000*, to have title issued in, or to have any mortgage, charge, encumbrance or other document transmitted to, the name of the newly-created northern municipality;

(b) in any instrument or document whereby the newly-created northern municipality deals with any of the property mentioned in subsection (1), it is sufficient to cite this Act as effecting the grant, conveyance or transfer of title from the former northern municipality and the vesting of title in the newly-created northern municipality;

(c) it is not necessary to pay fees in connection with a grant or assignment effected by this Act of any of the property mentioned in subsection (1).

1983, c.N-5.1, s.278; 2000, c.L-5.1, s.366.

Boundaries of northern municipalities

279(1) Unless a description otherwise specifies, where the boundary of a northern municipality is wholly or partly described by reference to the boundary of a township or section of surveyed land along which a road allowance runs:

(a) the side of the road allowance on which monuments or posts are placed under any survey made pursuant to any Act of the Parliament of Canada or of the Legislature of Saskatchewan relating to surveys is the boundary; or

(b) in the case of correction lines, the south side of the road allowance is the boundary.

(2) Where a street, lane or roadway situated in a northern municipality is the boundary of the northern municipality that acquires land for the widening of the street, lane or roadway, the land so acquired is deemed to be within the boundaries of the northern municipality.

(3) Notwithstanding anything to the contrary in this section, a road allowance between an Indian reserve and a northern municipality is deemed to be within the boundaries of the northern municipality.

(4) For the purposes of this Act, a northern municipality is deemed not to include within its boundaries any park land constituted pursuant to *The Parks Act* or a regional park established or continued pursuant to *The Regional Parks Act, 1979*.

1983, c.N-5.1, s.279; 1986, c.17, s.3.

Extension of time

280(1) In this section:

- (a) **“council-related matter”** means anything to be done by:
 - (i) a council, other than with respect to the establishment of mill rate factors pursuant to section 258.5;
 - (ii) an employee of the northern municipality, other than with respect to the preparation and delivery of monthly returns to the Minister of Education and school divisions pursuant to section 260.8;
 - (iii) a committee or other body established by a council pursuant to this Act, other than a board of revision;
 - (b) **“ministerial-related matter”** means anything to be done by:
 - (i) the minister;
 - (ii) a park authority; or
 - (iii) a board of revision.
- (2) If a ministerial-related matter cannot be or is not done within the number of days or at a time fixed by or pursuant to this Act, the minister may, by order, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired.
- (3) Anything done at or within the time specified in an order pursuant to subsection (2) is as valid as if it had been done at or within the time fixed by or pursuant to this Act.
- (4) Subject to subsections (5) and (6), if a council-related matter cannot be or is not done within the number of days or at a time fixed by or pursuant to this Act, the council may, by bylaw, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired.
- (5) A bylaw pursuant to subsection (4) must be passed within 30 days after the time fixed by or pursuant to this Act has expired.
- (6) No council shall pass a bylaw pursuant to subsection (4) extending the time fixed by or pursuant to this Act by more than 90 days.
- (7) Anything done at or within the time specified in a bylaw passed pursuant to subsection (4) is as valid as if it had been done at or within the time fixed by or pursuant to this Act.

(8) Notwithstanding any other provision of this Act, if a time fixed by or pursuant to this Act is extended by minister's order pursuant to subsection (2) or by bylaw pursuant to subsection (4), a like delay is allowed with respect to any later date that is fixed by or pursuant to this Act on the basis of the earlier date.

(9) The Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act* must be promptly notified, in writing:

- (a) by the secretary to the board of revision if the minister extends a time fixed by or pursuant to this Act for anything to be done by the board of revision; and
- (b) by the administrator if the council extends a time fixed by or pursuant to subsection 200(1) or section 204 or 211.

2007, c.30, s.6; 2008, c.33, s.9; 2009, c.23, s.21.

Service of notice

280.1(1) Any notice required by this Act or the regulations to be given or served is, unless otherwise provided for, to be served personally or mailed by registered mail to the last known address of the person being served.

(2) A notice served by registered mail is deemed to have been received on the fifth day following the date of its mailing.

(3) Where the address of the person to be served is unknown, the notice shall be served by publishing it in two issues of a newspaper circulating in the northern municipality, the second notice appearing at least three days before any action is taken with respect to the matter to which the notice relates.

1989-90, c.48, s.57.

Oaths

281(1) If a person is required by this Act to take an oath he may make a solemn declaration instead, and the solemn declaration is deemed to be a sufficient compliance with this Act.

(2) A mayor, a justice of the peace, notary public or commissioner for oaths may administer any oath, affirmation or declaration relating to the business of the northern municipality, except where this Act otherwise specifically provides or where he is the person required to make the oath, affirmation or declaration.

(3) The deponent, affirmant or declarant shall subscribe the oath, affirmation or declaration and the person administering it shall certify and preserve it, and shall within eight days of its completion deposit it in the office of the clerk, who shall preserve it among the municipal records.

(4) The mayor, or in his absence the presiding official of the council or of any committee of the council, may administer an oath or affirmation to any person concerning any account or other matter submitted to or being dealt with by the council or the committee.

1983, c.N-5.1, s.281.

c. N-5.1**NORTHERN MUNICIPALITIES****Forms**

282 Where forms are prescribed, deviation from them not affecting the substance nor calculated to mislead does not vitiate them, and forms to a similar effect and in substantial compliance with this Act are sufficient.

1983, c.N-5.1, s.282.

General offence and penalty

283 Every person who contravenes any provision of this Act or the regulations for which no other penalty is specifically provided is guilty of an offence and liable on summary conviction to a fine of not more than \$500 and, in the case of a continuing offence, to a further fine of not more than \$125 for each day during which the offence continues.

1983, c.N-5.1, s.283; 1984-85-86, c.68, s.116.

Offences applicable to members of council, commissioners, managers, officials

283.1 No member of council, commissioner or manager or other official of a northern municipality shall:

- (a) fail to discharge the duties of office imposed by this Act or any other Act or any bylaw;
- (b) sign any statement, report or return required by this Act or any other Act or any bylaw knowing that it contains a false statement;
- (c) fail to hand over to a successor in office, or to the persons designated in writing by the council or the minister, all money, books, records, documents, accounts and other things belonging to the northern municipality;
- (d) impede or attempt to impede a member of council, commissioner, manager or other official of the northern municipality from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw; or
- (e) prevent or attempt to prevent a member of council, commissioner, manager or other official of the northern municipality from lawfully discharging his or her obligations or duties imposed pursuant to this Act or any other Act or any bylaw.

2007, c.30, s.6.

Inspection of records of northern municipalities

284 The minister or a person designated by him may inspect any books, accounts and records of any northern municipality, and, if so requested by the minister, the clerk shall deliver up the books, accounts and records to the minister or his designate for inspection.

1983, c.N-5.1, s.284.

285 Repealed. 2000, c.50, s.16.

Regulations

286(1) The Lieutenant Governor in Council may make regulations:

- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
 - (b) enabling the minister to pay grants to northern municipalities and northern settlements;
 - (c) prescribing provisions in this Act in which:
 - (i) a reference to land or improvements includes a reference to both land and improvements; and
 - (ii) a reference to both land and improvements includes a reference to land or improvements;
 - (d) respecting assessment and taxation, including any matter that is the subject of Parts X and X.1;
 - (e) prescribing any other matter or thing required or authorized by this Act to be prescribed by the Lieutenant Governor in Council;
 - (f) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.
- (2) A regulation made pursuant to clause (1)(b) may be made retroactive to a day not earlier than April 1 of the year to which the regulation relates.
- (3) A regulation made pursuant to clause (1)(d) may be made retroactive to a day not earlier than November 1, 1996.

2004, c.19, s.3; 2008, c.33, s.10.

286.01 Repealed. 2004, c.19, s.3.

Same

286.1 For the purpose of carrying out the provisions of this Act according to their intent, the minister may make regulations respecting any matter or thing that is to be prescribed in regulations made by the minister.

1989-90, c.48, s.58.

PART XII
Northern Municipal Trust Account

DIVISION 1
Preliminary Matters

Interpretation

287 In this Part:

- (a) **“board”** means the Northern Municipal Trust Account Management Board continued pursuant to subsection 289.2(1);
- (b) **“cabin owners” association** means an association of cabin owners in a recreational subdivision that meets the requirements of subsection 287.1(1).

2009, c.M-28.1, s.11.

Cabin owners’ association

287.1(1) A cabin owners’ association must:

- (a) be incorporated as a membership corporation pursuant to *The Non-profit Corporations Act, 1995*; and
 - (b) meet any criteria specified by the minister.
- (2) The board of a cabin owners’ association of a recreational subdivision may:
- (a) act in an advisory capacity to the minister with respect to the affairs of the recreational subdivision; and
 - (b) recommend to the minister any measures that may tend to the betterment of the finances and welfare of the recreational subdivision and its inhabitants.

2009, c.M-28.1, s.11.

DIVISION 2
Northern Municipal Trust Account

Account continued

287.2(1) The Northern Revenue Sharing Trust Account is continued as the Northern Municipal Trust Account.

- (2) The purpose of the northern municipal trust account is to provide for the administration of funds and property held by the minister for the following purposes:
- (a) the benefit of northern municipalities generally;
 - (b) the administration of the district as a northern municipality;
 - (c) the disbursement of revenues derived from collection of taxes and other revenues on behalf of northern hamlets and the district, including northern settlements and recreational subdivisions.

(3) The northern municipal trust account consists of any property that is or becomes vested in the minister on behalf of northern hamlets and the district, including northern settlements and recreational subdivisions, by virtue of this or any other Act and any proceeds derived from the disposition of any such property and includes:

- (a) the funds standing to the credit of the account as at the day before the coming into force of this section;
 - (b) municipal revenues relating to the district and northern hamlets, including:
 - (i) revenue from property taxes;
 - (ii) revenue from special assessments;
 - (iii) grants in lieu of taxes;
 - (c) municipal revenues relating to the district including:
 - (i) payments of sewer and water user fees;
 - (ii) grants made by the minister to northern settlements;
 - (iii) grants received from the federal and provincial governments for municipal purposes;
 - (iv) any interest earned on funds of the account and any investments made pursuant to section 291;
 - (d) any revenues or classes of revenues relating to the disposition of Crown land in the district that are prescribed as payable to the account;
 - (e) moneys advanced by the Minister of Finance pursuant to subsection (6) or (7); and
 - (f) any other prescribed revenues.
- (4) The minister shall administer the northern municipal trust account in accordance with this Act and the regulations.
- (5) All funds that are required to be included in the northern municipal trust account are to be deposited in a bank or credit union to the credit of the northern municipal trust account as they are received.
- (6) The Minister of Finance shall advance to the northern municipal trust account all moneys appropriated by the Legislature for the purposes of northern municipal operating grants.
- (7) The Minister of Finance may advance to the northern municipal trust account all moneys appropriated by the Legislature for the purpose of issuing grants pursuant to any northern grants program.

DIVISION 3

Expenditures from the Northern Municipal Trust Account**Administration of the district**

288 Out of the moneys in the northern municipal trust account other than moneys derived from revenues described in section 288.1, the minister may pay:

- (a) for the expenses incurred in administering the northern municipal trust account; and
- (b) any other amounts that the minister considers necessary and appropriate, including amounts required for the administration and operation of the district in accordance with this Act.

2009, c.M-28.1, s.11.

Expenditures on behalf of northern hamlets and areas in the district

288.1(1) Subject to subsection (3), if revenues are collected with respect to a northern hamlet, northern settlement or recreational subdivision and paid into the northern municipal trust account, the minister shall:

- (a) in the case of a northern hamlet, pay the amount of the revenues to the northern hamlet in the month following their collection; or
 - (b) in the case of a northern settlement or recreational subdivision, after consultation with the local advisory committee or cabin owners' association, expend the amount of those revenues on behalf of the northern settlement or recreational subdivision.
- (2) The minister may, after consultation with the local advisory committee or cabin owners' association, dispose of any property of the northern settlement or recreational subdivision for the benefit of the northern settlement or the recreational subdivision.
- (3) If revenues described in subsection (1) are derived from the sale of Crown land within the boundaries of a northern settlement or a recreational subdivision, the revenues are to be expended on capital works in the northern settlement or recreational subdivision.

2009, c.M-28.1, s.11.

Grants generally

288.2(1) Subject to the other provisions of this Part and to the regulations:

- (a) the minister may make grants to northern municipalities and northern settlements out of the funds available for that purpose; and
- (b) notwithstanding *The Flin Flon Extension of Boundaries Act, 1952*, the minister may make capital and operating grants to the City of Flin Flon, Manitoba for the Flin Flon boundary area out of the funds in the northern municipal trust account.

(2) The minister, in making a grant pursuant to subsection (1), may impose any condition that the minister considers necessary or appropriate.

(3) A statement of the expenditures made pursuant to subsection (1) is to be included in the annual report of the ministry.

2009, c.M-28.1, s.11.

Hold back of grants

289(1) The minister may refuse to pay a grant, or may suspend or adjust a grant, if the minister is satisfied that:

- (a) the northern municipality has failed to comply with this Act, the regulations, any other Act or regulations to which the northern municipality is subject or any condition imposed pursuant to subsection 288.2(2); or
- (b) it is in the public interest to do so.

(2) Before refusing to pay a grant or suspending or adjusting a grant pursuant to this section, the minister shall:

- (a) provide the northern municipality with written notice of the minister's intention to act pursuant to this section together with reasons; and
- (b) provide the northern municipality with an opportunity to make written representations to the minister as to why the minister should not take that action.

(3) If the minister refuses to pay a grant, or suspends or adjusts a grant, pursuant to this section, the minister may establish conditions that the northern municipality must meet in order for the minister to pay the grant or remove the suspension or adjustment of the grant.

2009, c.M-28.1, s.11.

Overpayments of grants

289.1(1) The minister may declare any or all grant payments made to a northern municipality pursuant to this Act to be an overpayment if the minister is satisfied that:

- (a) the northern municipality has failed to comply with this Act, the regulations, any other Act or regulations to which the northern municipality is subject or any condition imposed pursuant to subsection 288.2(2); or
- (b) it is in the public interest to do so.

(2) Before declaring a payment to be an overpayment pursuant to this section, the minister shall:

- (a) provide the northern municipality with written notice of the minister's intention to act pursuant to this section together with reasons; and
- (b) provide the northern municipality with an opportunity to make written representations to the minister as to why the declaration should not be made.

(3) If the minister declares a payment to be an overpayment, the amount of the overpayment is deemed to be a debt due and owing to the Crown in right of Saskatchewan and may be recovered from the northern municipality in any manner authorized pursuant to *The Financial Administration Act, 1993* or in any other manner authorized by law.

2009, c.M-28.1, s.11.

DIVISION 4

Management Board

Board continued

289.2(1) The Northern Revenue Sharing Trust Account Management Board is continued as the Northern Municipal Trust Account Management Board.

(2) Subject to subsection (3), the Lieutenant Governor in Council shall appoint as members of the board the number of persons that the Lieutenant Governor in Council considers appropriate.

(3) Every member of the board must be a councillor, mayor or administrator of a northern municipality or a member of a local advisory committee.

(4) The board shall make recommendations to the minister with respect to:

- (a) the allocation of northern municipal operating grants and northern grants to be made from the northern municipal trust account in accordance with this Act and the regulations;
- (b) any proposed change to this Act or the regulations concerning the northern municipal trust account;
- (c) the development and implementation of other northern municipal funding programs; and
- (d) the draft budget and financial statement of the northern municipal trust account.

(5) For the purpose of making a recommendation pursuant to clause (4)(b), the board may carry out any review of this Act and the regulations that the board considers necessary.

(6) Before making any recommendation mentioned in subsection (4), the board shall consider any advice that may be provided by the ministry with respect to the northern municipal trust account.

2009, c.M-28.1, s.11.

Term

290(1) Subject to subsection (2), a member of the board appointed pursuant to section 289.2:

- (a) holds office for a term not exceeding three years and until a successor is appointed; and
 - (b) is eligible for reappointment.
- (2) If a member of the board dies, resigns or ceases to hold the office of councillor, mayor or administrator of a northern municipality or member of a local advisory committee, the person ceases to be a member of the board on the following applicable date:
- (a) the date of death;
 - (b) the date the resignation is received by the board or the minister or the date specified in the resignation;
 - (c) the date the member ceases to hold the office of councillor, mayor or administrator of a northern municipality or member of a local advisory committee.
- (3) Where the office of a person appointed pursuant to section 289.2 becomes vacant, the Lieutenant Governor in Council may, in accordance with subsections 289.2(2) and (3):
- (a) appoint a person for the remainder of the term of the person who ceased to hold office; or
 - (b) appoint a person for the term mentioned in subsection (1).

2009, c.M-28.1, s.11.

Remuneration and reimbursement

290.1(1) The members of the board are entitled to:

- (a) remuneration for their services at the rates approved by the Lieutenant Governor in Council; and
 - (b) reimbursement for travel and sustenance expenses incurred in the performance of their responsibilities at the rates paid to members of the public service of Saskatchewan.
- (2) The minister shall pay the board members' remuneration and expenses mentioned in subsection (1) out of the moneys in the northern municipal trust account as authorized by clause 288(a).

2009, c.M-28.1, s.11.

DIVISION 5
Financial and Reporting Requirements

Fiscal year

290.2 The fiscal year of the northern municipal trust account is the calendar year.

2009, c.M-28.1, s.11.

Investments

291 The minister may invest any part of the northern municipal trust account in accordance with the regulations.

2009, c.M-28.1, s.11.

Audit

291.1 The Provincial Auditor or any other auditor or firm of auditors that the Lieutenant Governor in Council may appoint shall audit the accounts and financial statements of the northern municipal trust account:

- (a) annually; and
- (b) at any other times that the Lieutenant Governor in Council may require.

2009, c.M-28.1, s.11.

Financial statement

291.2(1) In each fiscal year, the ministry shall, in accordance with *The Tabling of Documents Act, 1991*, submit to the minister a financial statement showing the business of the northern municipal trust account for the preceding fiscal year in any form that may be required by Treasury Board.

(2) The minister shall, in accordance with *The Tabling of Documents Act, 1991*, lay before the Legislative Assembly each financial statement received by the minister pursuant to this section.

2009, c.M-28.1, s.11.

PART XIII
Transitional Provisions

Interpretation

292 In this Part, “**Northern Municipal Council**” means the Northern Municipal Council continued by section 120 of *The Northern Administration Act*.

1983, c.N-5.1, s.292.

La Ronge, Creighton and Uranium City continued as towns

293 The Town of La Ronge, the Town of Creighton and The Municipal Corporation of Uranium City and District are continued under this Act as the Town of La Ronge, the Town of Creighton and the Town of Uranium City and the minister shall, by order under section 14, establish them as towns.

1983, c.N-5.1, s.293.

Local advisory associations continued

294 All local advisory associations formed under section 17 of *The Northern Administration Act* are continued under this Act for a period of 180 days after the coming into force of this section.

1983, c.N-5.1, s.294.

Establishment of local advisory associations as northern hamlets

295(1) Notwithstanding any other provision of this Act, any community with a local advisory association formed under section 17 of *The Northern Administration Act* may, within 180 days after the coming into force of this section, request the minister in writing to establish the community as a northern hamlet.

(2) Where a community described in subsection (1) meets the criteria for designation as a northern hamlet set out in section 6, the minister shall, by order under section 14, establish the community as a northern hamlet.

(3) Where an order establishing a northern hamlet is made:

(a) the committee of the former local advisory association and the chairman thereof continue respectively as the council of the northern hamlet and the mayor until the first meeting of the council following the first general election;

(b) all bylaws and resolutions of the Northern Municipal Council continue as the bylaws and resolutions of the northern hamlet, insofar as they are not inconsistent with this Act, until they are repealed or others are made in their place;

(c) all assessments are continued until a reassessment takes place and all taxes formerly due may be collected and dealt with as if the taxes were imposed in accordance with this Act;

(d) all rights of action and actions by or against the Crown may be continued and maintained and may be commenced against the northern hamlet;

(e) all property held by the Northern Municipal Council for the benefit of the former local advisory association is vested in the northern hamlet and, subject to any trusts or other conditions that may be applicable, may be dealt with by it in its own name; and

(f) all other assets, liabilities, rights, duties, functions and obligations of the Northern Municipal Council are vested in the northern hamlet and may be dealt with by it in its own name, insofar as the rights, duties, functions and obligations are not inconsistent with this Act.

1983, c.N-5.1, s.295.

Establishment of local advisory associations as northern settlements

296(1) Any local advisory association formed under section 17 of *The Northern Administration Act* that is not established as a northern hamlet pursuant to section 295 is, at the expiration of 180 days after the coming into force of this section, discontinued, and the minister shall, by order under section 14, establish the community as a northern settlement.

(2) When an order establishing a northern settlement is made:

- (a) the committee of the former local advisory association and the chairman thereof continue respectively as the local advisory committee for the northern settlement and the chairman thereof until the first meeting of the local advisory committee following the first general election;
- (b) all bylaws and resolutions of the Northern Municipal Council cease to exist;
- (c) all assessments are continued until a reassessment takes place and all taxes formerly due may be collected and dealt with as if the taxes were imposed in accordance with this Act;
- (d) all rights of action and actions by or against the Crown may be commenced, continued or maintained;
- (e) all property held by the Northern Municipal Council for the benefit of the former local advisory association is vested in the minister for the benefit of the northern settlement and, subject to any trusts or other conditions that may be applicable, may be dealt with by the minister in accordance with section 291; and
- (f) all other assets, liabilities, rights, duties, functions and obligations of the Northern Municipal Council are vested in the minister and may be dealt with by him in accordance with this Act, insofar as the rights, duties, functions and obligations are not inconsistent with this Act.

1983, c.N-5.1, s.296.

Northern community areas continued as northern villages

297(1) Every northern community area established pursuant to *The Northern Administration Act* is continued under this Act as a northern village and the minister shall, by order under section 14, establish the northern community area as a northern village.

(2) When an order establishing a northern village is made:

- (a) the local community authority of the former northern community area and the overseer thereof continue respectively as the council for the northern village and the mayor until the first meeting of council following the first general election;

- (b) each official and employee of the former northern community area continues as an official or employee of the northern village with the same rights and duties until the council of the northern village otherwise directs;
- (c) all bylaws and resolutions of the former northern community area continue in force as bylaws and resolutions of the northern village for two years after the day on which this Act comes into force or until they are repealed or others are made in their place, insofar as they are not inconsistent with this Act;
- (d) all assessments are continued until a reassessment takes place and all taxes formerly due are deemed to be taxes due to the northern village and may be collected and dealt with as if the taxes were imposed in accordance with this Act;
- (e) all rights of action and actions by or against the former northern community area may be commenced, continued or maintained by or against the northern village;
- (f) all property vested in the former northern community area is vested in the northern village and, subject to any trusts or other conditions that may be applicable, may be dealt with by it in its own name; and
- (g) all other assets, liabilities, rights, duties, functions and obligations of the former northern community area are vested in the northern village and may be dealt with by it in its own name, insofar as the rights, duties, functions and obligations are not inconsistent with this Act.

1983, c.N-5.1, s.297; 1983-84, c.10, s.6.

Assessments

298(1) All assessments on land that existed prior to the coming into force of this Part within a northern municipality continue after the coming into force of this Part until a reassessment is carried out in accordance with this Act.

(2) Any invalid assessment on land within a northern municipality made prior to the coming into force of this Part, and any taxes levied on any such assessment, are deemed to be valid effective on and from the original date of assessment.

1983, c.N-5.1, s.298; 1984-85-86, c.10, s.4; 2000, c.19, s.42.

Assets of Northern Municipal Council

299(1) Subject to sections 295 and 296, all assets of the Northern Municipal Council are vested in the minister on behalf of the district on the day on which subsection 300(2) comes into force.

(2) Section 278 applies *mutatis mutandis* to assets vested pursuant to subsection (1).

1983, c.N-5.1, s.299.

Elections re Northern Municipal Council**299.1** Notwithstanding *The Northern Administration Act*:

- (a) the term of office of a member of the Northern Municipal Council that would, but for this section, expire on or after January 1, 1984 is deemed to expire on March 31, 1984; and
- (b) if a vacancy arises for any reason in the membership of the Northern Municipal Council on or after January 1, 1984, the minister may appoint a person to fill the vacancy.

1983-84, c.10, s.7.

PART XIV

300 to 301 **Dispensed.** This section makes consequential amendments to another Act. The amendments have been incorporated into the corresponding Act.

Editorial Appendix
(Amendments)

The following table contains amendments to be proclaimed and/or effective at a future date, as follows: (Please consult Tables of Saskatchewan Statutes and Regulations for complete historical/archival information on this publication)

Amending Year	Chapter	Section	Effective
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