

Information Bulletin

Advisory Services – 2024

Summary of Amendments to *The Cities Act* and Regulations

Various amendments to *The Cities Act* (Act) and *The Cities Regulations* (Regulations) were made in 2024 that refined the assessment appeal process, improved provisions for electronic meetings and provided clarity on previous policy changes with minor wording adjustments.

This bulletin is not a substitute for the actual legislation. The complete chapter and order in council can be viewed on the Publications Saskatchewan website. Please visit [Publications Saskatchewan](#) to view the consolidated Act and Regulations in their entirety.

Amendments to *The Cities Act*

The following sections of *The Cities Act* were amended by Bill 153 that received Royal Assent on March 19, 2024. All amendments listed are in force unless otherwise indicated.

Section	Description
AMENDED Section 2	Interpretation <ul style="list-style-type: none">• Definition of “ordinary mail” now includes email.
AMENDED Section 33 <i>In force January 1, 2025</i>	Providing services outside city <ul style="list-style-type: none">• Provides that any municipality receiving any fire-fighting, fire prevention or emergency service from the city with the authority to assess and levy any unpaid amounts to the property tax of a person within 12 months of the service being provided, rather than a prescribed date.
AMENDED Section 59 <i>In force January 1, 2025</i>	Establishing boundaries <ul style="list-style-type: none">• Provides that the allowable population variance within wards will be established in the Regulations.
NEW Section 99	Meeting through electronic means <ul style="list-style-type: none">• Removes “telephonic, electronic, or other communication facility” from the term “electronic”.• Establishes minimum requirement for notice and the minimum standards of conducting a meeting through electronic means, including that the public can both view and hear the meeting as it occurs.• Provides council with the authority to address related matters in the procedures bylaw required pursuant to section 55.

	<ul style="list-style-type: none"> Provides that the circumstances for when providing a location is not required and to add additional items to the bylaw will be established in the Regulations.
AMENDED Section 103	<p><i>Petition for public meeting</i></p> <ul style="list-style-type: none"> Requires sections 107-109 and section 112 be applied when receiving a petition for a public meeting as it relates to the completion of the petition, counting petitioners, determining sufficiency, and the process to apply to the court.
AMENDED Section 163	<p><i>Interpretation of Part</i></p> <ul style="list-style-type: none"> Expands definition to include a centralized board of revision as established by section 194.1.
AMENDED Section 192	<p><i>Establishment of board of revision</i></p> <ul style="list-style-type: none"> Clarifies that council must appoint a board of revision before the assessment roll is prepared. Requires that the board of revision consists of at least three board members and at least one secretary. Provides authority for a city to appoint the centralized board of revision if a centralized board of revision has been established by the minister pursuant to section 194(1). Clarifies that remuneration and expenses, if any, are payable for services rendered by the board of revision. Provides that the manner board of revision decisions, made pursuant to section 210, are to be published will be established in the Regulations.
AMENDED Section 193.1	<p><i>Provincial Registrar of boards of revision</i></p> <ul style="list-style-type: none"> Provides that any additional functions, powers or duties required of the Office of the Registrar will be established in the Regulations.
AMENDED Section 194	<p><i>District board of revision</i></p> <ul style="list-style-type: none"> Confirms members of council, school board members, and municipal employees can serve on a district board of revision as long as those representatives do not form a majority. Clarifies that board members who may be a member of council, school board member or a municipal employee are disqualified from hearing assessment appeals respecting property in that person's municipality, and the remaining members constitute a quorum for the purposes hearing that appeal.
AMENDED Section 194.1	<p><i>Centralized board of revision</i></p> <ul style="list-style-type: none"> Provides authority for the minister to establish a centralized board of revision (CBOR) and enter into an agreement for services. Clarifies that the CBOR has the same powers, duties, and responsibilities given to a board of revision.

	<ul style="list-style-type: none"> • Provides that the CBOR is deemed to be the appointed board of revision for any city whose board of revision does not meet the prescribed requirements. • Clarifies operational matters of the CBOR including certification, appointments and the designation of the chairperson must be in the agreement.
<p>NEW Section 197.1 <i>In force January 1, 2025</i></p>	<p><i>Consolidation of appeals</i></p> <ul style="list-style-type: none"> • Requires the board of revision secretary to consolidate appeals if more than one appeal is filed regarding the same property so all appellants and matters are heard in a single hearing. • Requires the secretary to provide notice of the consolidation of the appeals to all parties as soon as is reasonably practical.
<p>AMENDED Section 198 <i>In force January 1, 2025</i></p>	<p><i>Filing notice of appeal</i></p> <ul style="list-style-type: none"> • Clarifies that if the address shown on the assessment notice is the address of the city for filing an appeal, all appeals must be forwarded to the secretary of the board of revision. • Requires the parties of an appeal must, in the prescribed circumstances, attempt to enter into an agreement pursuant to section 204 before filing a notice of appeal.
<p>AMENDED Section 203</p>	<p><i>Proceedings before board of revision</i></p> <ul style="list-style-type: none"> • Clarifies that a board of revision may establish rules that ensure proper conduct during proceedings, including when the chairperson of the board or panel may expel a person for improper conduct.
<p>AMENDED Section 204 <i>In force January 1, 2025</i></p>	<p><i>Agreement to adjust assessment</i></p> <ul style="list-style-type: none"> • Clarifies the appellant must provide written notice to withdraw the appeal to the secretary of the board of revision before the prescribed deadline established in the Regulations. • Provides that the circumstances in which an agreement must be sought will be established in the Regulations.
<p>AMENDED Section 207 <i>In force January 1, 2025</i></p>	<p><i>Failure to appear</i></p> <ul style="list-style-type: none"> • Provides that any party to the appeal, not only the appellant, can request an adjournment if they have two or more hearings on the same day.
<p>AMENDED Section 210</p>	<p><i>Decisions of board of revision</i></p> <ul style="list-style-type: none"> • Provides authority to the minister to require the board of revision to publish a decision in accordance with the regulations.
<p>AMENDED Section 270 <i>In force January 1, 2025</i></p>	<p><i>Effect on taxes of appeals re assessments</i></p> <ul style="list-style-type: none"> • Confirms current practice that no adjustment to the assessment roll can be made after roll confirmation, but adjustments to

	accommodate appeal decisions received in subsequent years can be made to the taxes for the years affected by the decision.
AMENDED Section 360 <i>In force January 1, 2025</i>	Extension of time <ul style="list-style-type: none"> • Changes board of revision to be included in the definition of “council-related matter” rather than a “ministerial-related matter”. • Clarifies that council cannot pass a bylaw to extend the time for a board of revision decision past December 31 of the financial year that the appeal was filed. • Requires the administrator to notify the Office of the Registrar if council extends the time fixed pursuant to subsection 210(4). • Provides regulation-making authority prescribing circumstances where a bylaw to extend the time for a board of revision decision does not apply and for any other matter.

Amendments to *The Cities Regulations*

The following sections of Regulations were amended by Order in Council 365/2024. Unless otherwise indicated, the amendments are in force as of July 11, 2024.

Section	Description
AMENDED Section 5.1 <i>In force January 1, 2025</i>	Criminal record check <ul style="list-style-type: none"> • Extends the number of days from 30 to 60 days for a candidate in an election to complete a criminal record check if required by bylaw.
NEW Section 6.5	Population variance for wards <ul style="list-style-type: none"> • Prescribes the allowable population variance between wards shall not vary by more than 15 per cent.
NEW Section 6.6 <i>In force January 1, 2025</i>	Exceptions to physical space for electronic meetings <ul style="list-style-type: none"> • Prescribes the circumstances when providing a location for the public to listen and view is not required when holding an electronic meeting.
NEW Section 17.7 <i>In force January 1, 2025</i>	Deadline to withdraw an appeal <ul style="list-style-type: none"> • Provides that the appellant must withdraw assessment appeal no later than 72 hours prior to the scheduled hearing date.
AMENDED Section 22.1	Interpretation of Part <ul style="list-style-type: none"> • Provides updated language to reflect accrual accounting and waterworks reporting requirements for financial statements. • Updates legislation referenced to reflect current legislation in place, being <i>The Waterworks and Sewage Works Regulations</i>.

AMENDED Section 22.2	<p>Application</p> <ul style="list-style-type: none"> • Reflects <i>The Waterworks and Sewage Works Regulations</i> that only provides for assessment timelines to be set out as conditions in operating permits. • Updates legislation referenced to reflect current legislation in place, being <i>The Waterworks and Sewage Works Regulations</i>.
AMENDED Section 22.5	<p>Information available for public inspection</p> <ul style="list-style-type: none"> • Provides reference to subsection 91(4) of <i>The Cities Act</i> as documents available for public inspection. • Clarifies that requirements listed in clauses 22.5(d)-(g) are not mandatory if they do not apply to the city. • Updates legislation referenced to reflect current legislation in place, being <i>The Waterworks and Sewage Works Regulations</i>.
AMENDED Section 22.6	<p>Information to be provided to consumers and to the minister</p> <ul style="list-style-type: none"> • Provides updated language and formula to reflect amendments to section 22.1, replacing “expenditures” with “expenses” and removing reference to debt payments. • Requires a written explanation if specific items listed in section 22.5 do not apply and will not be available for public inspection. • Requires city to provide a declaration that the report has been made available to consumers rather than submitting copies of the report to the minister.

Further information

Questions about information contained this bulletin can be directed to a municipal advisor by calling 306-787-2680 or emailing muninfo@gov.sk.ca.