

Information Bulletin

Advisory Services – 2024

Summary of Amendments to *The Municipalities Act* and Regulations

Various amendments to *The Municipalities Act* (Act) and *The Municipalities 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 Municipalities Act*

The following sections of *The Municipalities 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.• Expands definition to include a centralized board of revision as established by section 222.1.
AMENDED Section 42 <i>In force January 1, 2025</i>	Providing services outside municipality <ul style="list-style-type: none">• Provides that any municipality receiving any fire-fighting, fire prevention or emergency service from the municipality 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.
NEW Section 48.4	Interpretation <ul style="list-style-type: none">• Clarifies that provisions contained in Part IV of the Act that apply to rural municipalities also apply to municipal districts (excluding subsections 49(1) and (2)).
AMENDED Section 49.1 <i>In force January 1, 2025</i>	Review of division boundaries <ul style="list-style-type: none">• Clarifies that a council of a rural municipality is required to apply to the minister to have division boundaries altered if prompted to do so by its own division review policy.
AMENDED Section 50	Organized hamlets

	<ul style="list-style-type: none"> Requires a proposed organized hamlet and the rural municipality to draft an agreement in accordance with section 68.1 prior to the organized hamlet being established.
AMENDED Section 52	<p><i>Request to change status</i></p> <ul style="list-style-type: none"> Reduces the timeframe for when a rural municipality must request the reversion of an organized hamlet to one year of inactivity instead of two years. Provides the council of a rural municipality with the ability to apply to the minister to request the reversion of an organized hamlet, and that the minister may do so, if considered in the public interest.
AMENDED Section 59	<p><i>Application to the minister</i></p> <ul style="list-style-type: none"> Requires a declaration to be submitted with the application that a draft agreement has been agreed to in accordance with section 68.1.
AMENDED Section 62	<p><i>Contents of order</i></p> <ul style="list-style-type: none"> Allows the minister to designate a disestablished organized hamlet as a special service area for the purposes of enabling different property tax rates and services to be assigned to the area.
AMENDED Section 68	<p><i>Hamlet board</i></p> <ul style="list-style-type: none"> Shortens the term of organized hamlet board members from four years to three years. Provides that current organized hamlet board members can serve out the full four-year term during the transition, to establish a pattern of overlapping terms.
NEW Section 68.1	<p><i>Organized hamlet agreement</i></p> <ul style="list-style-type: none"> Provides that the hamlet board and rural municipality must enter into an agreement that includes the content, terms and conditions set out in the Regulations. Establishes the following: <ul style="list-style-type: none"> when the agreement must be signed; that the agreement must be publicly available; and that failure to reach an agreement (or amendments to it) is considered a dispute for the purposes of section 77.
NEW Section 77	<p><i>Disputes between hamlet board and council</i></p> <ul style="list-style-type: none"> Directs disputes between an organized hamlet and its associated rural municipality or municipal district to the Saskatchewan Municipal Board.
AMENDED Section 78	<p><i>Regulations</i></p>

	<ul style="list-style-type: none"> • Adds that the procedures, processes and policies for preparing and submitting the organized hamlet budget to the council may be established in the Regulations. • Provides regulation-making authority to expand matters considered a dispute under section 77 of the Act to be referred to the Saskatchewan Municipal Board.
AMENDED Section 85 <i>In force January 1, 2025</i>	<p><i>Establishing boundaries</i></p> <ul style="list-style-type: none"> • Provides that the allowable population variance within wards will be established in the Regulations.
NEW Section 125	<p><i>Meeting through electronic means</i></p> <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 81.1. • 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 129	<p><i>Petition for public meeting</i></p> <ul style="list-style-type: none"> • Requires sections 133-135 and section 138 of the Act 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. • Clarifies the public meeting is not just for the voters of the municipality.
AMENDED Section 220	<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 municipality to appoint the centralized board of revision if a centralized board of revision has been established by the minister pursuant to section 222.1. • 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 240, are to be published will be established in the Regulations.
AMENDED Section 221.1	<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 222	<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 222.1	<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. Provides that the CBOR is deemed to be the appointed board of revision for any municipality 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.
NEW Section 225.1 <i>In force January 1, 2025</i>	<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.
AMENDED Section 226 <i>In force January 1, 2025</i>	<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 municipality 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 228 before filing a notice of appeal.
AMENDED Section 228 <i>In force January 1, 2025</i>	<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 233</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 237 <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 can request an adjournment if they have two or more hearings on the same day.
<p>AMENDED Section 240</p>	<p><i>Decisions of board of revision</i></p> <ul style="list-style-type: none"> • Provides the minister the authority to require the board of revision to publish a decision in accordance with the regulations.
<p>NEW Section 290.02 <i>In force January 1, 2025</i></p>	<p><i>Tax phase-in-plan</i></p> <ul style="list-style-type: none"> • Provides municipalities with the authority to phase-in tax increases or decreases resulting from revaluation.
<p>AMENDED Section 305 <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.
<p>AMENDED Section 404 <i>In force January 1, 2025</i></p>	<p><i>Extension of time</i></p> <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 240(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 Municipalities Regulations*

The following sections of Regulations were amended by Order in Council 366/2024. Unless otherwise indicated, the amendments are in force as of July 11, 2024.

Section	Description
<p>AMENDED Section 6.1 <i>In force January 1, 2025</i></p>	<p><i>Criminal record check</i></p> <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.
<p>NEW Section 7.5</p>	<p><i>Exceptions to physical space for electronic meetings</i></p> <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.
<p>NEW Section 7.6 <i>In force January 1, 2025</i></p>	<p><i>Population variance for wards</i></p> <ul style="list-style-type: none"> • Prescribes the allowable population variance between wards shall not vary by more than 20 per cent.
<p>NEW Section 22.4 <i>In force January 1, 2025</i></p>	<p><i>Agreement</i></p> <ul style="list-style-type: none"> • Provides the contents required to be included in the agreement between the organized hamlet board and the rural municipality.
<p>AMENDED Section 28</p>	<p><i>Terms of office</i></p> <ul style="list-style-type: none"> • Reduces the term of office of the hamlet board member to continue until the third annual meeting.
<p>AMENDED Section 31.1</p>	<p><i>Conflict of interest</i></p> <ul style="list-style-type: none"> • Requires hamlet board members to complete a public disclosure statement at the start of the member’s term and to amend the statement during the term as necessary.
<p>NEW Section 44.5</p>	<p><i>Direct appeals re commercial and industrial property</i></p> <ul style="list-style-type: none"> • Prescribes the amount of \$1 million pursuant to clause 244(1)(b).
<p>NEW Section 44.6</p>	<p><i>Amounts for simplified appeals</i></p> <ul style="list-style-type: none"> • Prescribes the amount of \$750,000 pursuant to clause 223(1)(b).
<p>NEW Section 44.7 <i>In force January 1, 2025</i></p>	<p><i>Deadline to withdraw an appeal</i></p> <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.
<p>AMENDED Section 50</p>	<p><i>Interpretation of Part</i></p> <ul style="list-style-type: none"> • Provides updated language to reflect accrual accounting and waterworks reporting requirements for financial statements.

	<ul style="list-style-type: none"> • Updates legislation referenced to reflect current legislation in place, being <i>The Waterworks and Sewage Works Regulations</i>.
AMENDED Section 51	<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 54	<p>Information available for public inspection</p> <ul style="list-style-type: none"> • Provides reference to subsection 117(4) of <i>The Municipalities Act</i> as documents available for public inspection. • Clarifies that requirements listed in clauses 54(d)-(g) are not mandatory if they do not apply to the municipality. • Updates legislation referenced to reflect current legislation in place, being <i>The Waterworks and Sewage Works Regulations</i>.
AMENDED Section 55	<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 replace “expenditures” with “expenses” and removing reference to debt payments. • Requires a written explanation if specific items listed in section 54(d)-(g) do not apply and will not be available for public inspection. • Requires municipality 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.