

The Cities Regulations

being

Chapter C-11.1 Reg 1 (effective January 1 and April 9, 2003 - consult Table of Regulations for effective dates) as amended by the *Statutes of Saskatchewan, 2003, c.18*; and Saskatchewan Regulations 119/2004, 135/2005, 136/2005, 88/2006, 16/2007, 109/2007, 131/2008, 120/2010, 66/2012, 7/2013, 12/2013, 67/2013, 24/2014, 79/2016; 16/2017, 130/2017, 76/2018; 81/2019, 108/2020, 139/2020 and 128/2021.

NOTE:

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

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CHAPTER C-11.1 REG 1

The Cities Act

PART I

Preliminary Matters

Title

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

Interpretation

2(1) In these regulations:

- (a) **“Act”** means *The Cities Act*;
- (b) **“board”** means:
 - (i) any board, association, commission, committee or other body that:
 - (A) is established by the council of a city; and
 - (B) receives the majority of its funds from that city; and
 - (ii) any board of a controlled corporation;
- (b.1) **“cannabis plant”** means a plant that belongs to the genus *Cannabis*;
- (c) **“Form”** means a Form set out in Part II of the Appendix;
- (d) **“public accounts”** means a city’s public accounts prepared pursuant to section 156 of the Act;
- (e) **“Table”** means a Table set out in Part I of the Appendix

(2) For the purposes of paragraph 2(1)(g.1)(ii)(F) of the Act, **“contact information”** includes a user account on a website with secure information storage, if the following conditions are met:

- (a) the recipient has consented to receive documents or information through the website; and
- (b) the sender informs the recipient when a document or information is posted on the website through at least 1 other option listed under **“contact information”** as defined in the Act in each instance that a document or information is required to be sent pursuant to the Act.

(3) For the purposes of subclause 2(1)(p)(i) of the Act, an improvement that is **“a building or structure”** includes the following facilities at an oil or gas well, battery or gas handling site:

- (a) an oil storage facility;
- (b) a chemical storage facility.

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(4) For the purposes of clause 2(1)(cc.11) of the Act, “**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 any of the following:

- (a) tipples, general offices, general stores, rooming houses, public halls or yards;
- (b) the following facilities at an oil or gas well, battery or gas handling site:
 - (i) an oil storage facility;
 - (ii) a chemical storage facility.

17 Apr 2003 cC-11.1 Reg 1 s2; 9 Nov 2018
SR 76/2018 s3; 8 Nov 2019 SR 81/2019 s2; 25 Sep
2020 SR 108/2020 s3.

Oath

3(1) Form A is the form prescribed for the official oath to be taken by a member of council pursuant to section 68 of the Act.

(2) Form A.1 is the form prescribed for the official oath to be taken by a member of a board of revision and a secretary of a board of revision pursuant to subsection 192(4.1) of the Act.

30 Mar 2007 SR 16/2007 s3.

Model code of ethics

3.1(1) Schedule 1 as set out in Part III of the Appendix is prescribed as the model code of ethics for the purposes of section 66.1 of the Act.

(2) Pursuant to clause 66.1(7)(b) of the Act, a council shall adopt a code of ethics within 120 days after the coming into force of this section.

(3) A council may make alterations to the wording of the prescribed code of ethics that do not conflict with the substance of the code and are not designed to mislead.

28 Oct 2016 SR 79/2016 s3.

Public disclosure statements

3.2(1) For the purposes of clause 116(6)(a) of the Act, a member of council is required to provide a written amendment to the public disclosure statement if the conflict of interest declared by the member of council involves information that:

- (a) has not been previously disclosed on his or her public disclosure statement; and
- (b) is required to be disclosed pursuant to section 116 of the Act.

(2) Subsection (1) only applies to information or a matter that is required to be disclosed on the city’s public disclosure statement.

28 Oct 2016 SR 79/2016 s3.

Conflict of interest

3.3 For the purposes of sections 114.1 and 117.2 of the Act, “**to improperly further another person’s private interests**” includes, but is not limited to, a member of council doing any of the following:

- (a) using that member’s office or position to execute or influence a decision of the council, council committee, controlled corporation or other body, or another person, regarding the private interest;
- (b) releasing or communicating information obtained by that member’s office or position that is not available to the public that the member knew or ought to have known may be used to further the private interest;
- (c) receiving any payment or reward, or promise of payment or reward, for the use of that member’s office or position to execute or influence a decision regarding the private interest;
- (d) using that member’s office or position to give preferential treatment or to show partiality or other bias in decision making that does not benefit residents or the public regarding a municipal matter;
- (e) directing or influencing a municipal employee to give preferential treatment, take action or make a recommendation regarding the private interest or a matter related to the private interest that the employee would not otherwise have given, taken or made.

25 Sep 2020 SR 108/2020 s4.

4 Repealed. 2003, c.18, s.66.

Emergency closure of streets

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

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

17 Apr 2003 cC-11.1 Reg 1 s5.

Criminal record check

5.1(1) If a candidate is required by a bylaw of a council pursuant to section 63.1 of the Act to submit a criminal record check, the criminal record check that is submitted must:

- (a) be in Form A.2; and
- (b) have attached to it the criminal record check received from the candidate’s local police service.

(2) The criminal record check mentioned in subsection (1) must have been completed by the local police service not more than 30 days before the date that the criminal record check is submitted in accordance with the requirements set out in section 63.1 of the Act.

17 Dec 2010 SR 120/2010 s3.

Direct appeals re commercial and industrial property

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

17 Apr 2003 cC-11.1 Reg 1 s6.

Application to the court re disqualification

6.1 For the purposes of subsections 121(2) and (2.1) of the Act, application to a judge of the court is to be made in the form and manner established by the Court of Queen's Bench.

25 Sep 2020 SR 108/2020 s5.

Amounts for simplified appeals

6.2 For the purposes of clause 195(1)(b) of the Act, the prescribed amount is \$250,000.

25 Sep 2020 SR 108/2020 s6.

Date for mill rate survey return

6.3 For the purposes of subsection 260.1(1) of the Act, a city shall submit to the minister, on or before August 15 of each year, information respecting tax tools, tax rates and any other taxes and rates levied or proposed to be levied by the city.

25 Sep 2020 SR 108/2020 s6.

Service of documents

6.4(1) For the purposes of subsection 347(4) of the Act, if a notice, order or other document relates to an appeal, dispute resolution or the collection of tax arrears, the notice, order or other document is deemed to be received on:

- (a) the 5th business day after the date of its mailing, unless the person to whom it was mailed establishes that, through no fault of the person, the person did not receive the notice, order or other document or that the person received it at a later date; or
- (b) the delivery date, if sent by registered mail and the delivery date shown on the signed post office receipt card is a date earlier than the 5th business day after the date of its mailing.

(2) If service cannot be effected in accordance with subsection 347(1) of the Act, a notice, order or other document may be served by publishing it in at least 2 issues of a newspaper, if the second publication appears at least 3 business days before any action is taken with respect to the matter to which the notice, order or document relates.

- (3) In the circumstances mentioned in subsection (2), in addition to publication in a newspaper, a notice, order or other document may be served by publishing it:
- (a) on a website operated by the city in a place on the website where public notices are usually published, for at least 10 business days before any action is taken with respect to the matter to which the notice, order or document relates; or
 - (b) in any other manner outlined in the public notice policy adopted by council bylaw.

25 Sep 2020 SR 108/2020 s6.

PART II Public Accounts

Report of expenditures

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

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

- (vi) capital outlay from operations;
 - (vii) amounts to service:
 - (A) short-term debts; and
 - (B) long-term debts; and
 - (viii) other categories to be specified by the city in the report.
- (2) Every city shall set out in its public accounts the amount the city has budgeted as operating expenses for each functional category reported pursuant to this section.

17 Apr 2003 cC-11.1 Reg 1 s7.

Report of revenues

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

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

17 Apr 2003 cC-11.1 Reg 1 s8.

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

- (a) remuneration paid by the city and by any board:
 - (i) must include remuneration of \$50,000 or more paid to any employee of the city or of any board for the year with respect to which the report is prepared;
 - (ii) must not include any amounts paid by the city or any board with respect to any benefits, pension benefits or disability benefits to or on behalf of any employee of the city or of any board; and
 - (iii) must contain the name and most recent employment title of each employee of the city or of any board who was paid \$50,000 or more for the year with respect to which the report is prepared;
- (b) expenditures made by the city and by any board pursuant to contracts:
 - (i) must include expenditures pursuant to contracts for any goods or services if the aggregate of the expenditures pursuant to the contracts for any of those goods or services is \$50,000 or more;
 - (ii) with respect to the contracts mentioned in subclause (i), must contain the names of the persons and organizations:
 - (A) with whom the contracts were made; and
 - (B) to whom payments were made;
- (c) grants by the city or by any board to persons or organizations:
 - (i) must include grants of \$50,000 or more; and
 - (ii) must contain the names of the persons and organizations to whom they were made; and
- (d) goods and services provided by the city and by any board in aid of persons or organizations:
 - (i) if the value of any goods or services is not readily ascertainable, must not include the value of those goods or services;
 - (ii) if the aggregate value of all contributions of goods or services to any persons or organizations is \$50,000 or more, must include those contributions of goods or services to those persons or organizations; and
 - (iii) if contributions of goods or services to any persons or organizations mentioned in subclause (ii) were made, must contain the names of the persons and organizations;
- (e) **Repealed.** 17 Dec 2010 SR 120/2010 s4.
- (f) **Repealed.** 17 Dec 2010 SR 120/2010 s4.

Remuneration and expenses of members of councils

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

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

17 Apr 2003 cC-11.1 Reg 1 s10.

Confidentiality

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

17 Apr 2003 cC-11.1 Reg 1 s11.

PART III Classification of Property

Classes of property

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

- (a) Non-arable (Range) Land and Improvements, which includes only land and improvements, other than occupied dwellings:
 - (i) for which the predominant potential use is as range land or pasture land, determined as the best use that could reasonably be made of the majority of the surface area; or
 - (ii) the majority of the surface area of which is not developed for any use, has been left in or is being returned to its native state or cannot be used for agricultural purposes;
- (b) Other Agricultural Land and Improvements, which includes only land and improvements, other than occupied dwellings:
 - (i) for which the predominant potential use is cultivation, determined as the best use that could reasonably be made of the majority of the surface area;
 - (ii) used for dairy production, raising poultry or livestock, producing poultry or livestock products, bee keeping, seed growing or growing plants, other than cannabis plants, in an artificial environment; or
 - (iii) used for other agricultural purposes, except for land and improvements classified as Non-arable (Range) Land and Improvements;
- (c) Residential, which, except for land and improvements classified as Multi-unit Residential or Seasonal Residential, includes only land and improvements used or intended to be used for or in conjunction with a residential purpose, including vacant land subdivided into lots for residential use, provided that if land is used as a yardsite in conjunction with a purpose mentioned in clause (a) or (b), three acres of that land is to be classified as Residential;

- (d) Multi-unit Residential, which includes only:
 - (i) land and improvements designed and used for or intended to be used for or in conjunction with a residential purpose and to accommodate four or more self-contained dwelling units within a parcel, or in the case of a condominium, any part of a parcel within the meaning of *The Condominium Property Act, 1993* that is used for a residential purpose; and
 - (ii) vacant land zoned for use for multiple dwelling units;
- (e) Seasonal Residential, which includes:
 - (i) only land and improvements:
 - (A) used or intended to be used for or in conjunction with both residential and recreational purposes;
 - (B) located in communities predominantly of a resort nature, in parks, or in rural areas;
 - (C) normally used for a maximum of six months in any year, as determined by the city assessor; and
 - (D) not being the principal residence in Canada of the occupant; and
 - (ii) land and improvements for seasonal camps;
- (f) Commercial and Industrial, which includes only land and improvements:
 - (i) used or intended to be used for business purposes, including land and improvements for office, wholesale, retail, service, hotel, motel, industrial and manufacturing activities, transportation, communications and utilities;
 - (ii) used or intended to be used for institutional, government, recreational or cultural purposes;
 - (iii) used or intended to be used for mines or petroleum oil wells and gas wells;
 - (iii.1) used or intended to be used to grow cannabis plants in an artificial environment; or
 - (iv) not specifically included in another class of property;
- (g) Elevators, which includes only:
 - (i) land and improvements designed and used for receiving, processing and shipping grains, oilseeds and special forages and licensed by the Canadian Grain Commission; and
 - (ii) land and improvements used in conjunction the land and improvements described in subclause (i); and
- (h) Railway Rights of Way and Pipeline, which includes only railway roadway, railway superstructure, and pipeline, and other land and improvements used in conjunction with a pipeline.

Percentages of value

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

- (a) Non-arable (Range) Land and Improvements – 45%;
- (b) Other Agricultural Land and Improvements – 55%;
- (c) Residential – 80%;
- (d) Multi-unit Residential – 80%;
- (e) Seasonal Residential – 80%;
- (f) Commercial and Industrial – 85%;
- (g) Elevators – 85%;
- (h) Railway Rights of Way and Pipeline – 85%.

17 Apr 2003 cC-11.1 Reg 1 s13; 17 Dec 2004 SR 119/2004 s3; 15 Feb 2013 SR 7/2013 s2; 10 Mar 2017 SR 16/2017 s2; 24 Dec 2020 SR 139/2020 s2.

Tax phase-in, minimum tax and base tax

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

- (a) Agricultural, which includes land, improvements or land and improvements classified as Non-arable (Range) Land and Improvements and Other Agricultural Land and Improvements pursuant to section 12;
- (b) Residential, which includes land, improvements or land and improvements classified as Residential, Multi-unit Residential and Seasonal Residential pursuant to section 12;
- (c) Commercial and Industrial, which includes land, improvements or land and improvements classified as Commercial and Industrial, Elevators, and Railway Rights of Way and Pipeline pursuant to section 12.

17 Dec 2004 SR 119/2004 s4; 22 Mar 2013 SR 12/2013 s2.

Mill rate factors

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

- (a) Agricultural, which includes the assessments of land and improvements classified as Non-arable (Range) Land and Improvements and Other Agricultural Land and Improvements pursuant to section 12;
- (b) Residential, which includes the assessments of land and improvements classified as Residential, Multi-unit Residential and Seasonal Residential pursuant to section 12;
- (c) Commercial and Industrial, which includes the assessments of land and improvements classified as Commercial and Industrial, Elevators, and Railway Rights of Way and Pipeline pursuant to section 12.

17 Dec 2004 SR 119/2004 s4.

Mill rate factor limits

15.1 Pursuant to subsection 255(6) of the Act, in setting the mill rate factors applicable to classes and sub-classes of property, a council is subject to the limitation that the ratio of the highest mill rate factor applicable to a class or sub-class of property to the lowest mill rate factor applicable to any other class or sub-class of property must not be greater than 9:1 as calculated in accordance with the following formula:

$$\frac{\text{HMRF}}{\text{LMRF}}$$

where:

HMRF is the highest mill rate factor applicable to any class or sub-class of property; and

LMRF is the lowest mill rate factor applicable to any class or sub-class of property.

25 Apr 2014 SR 24/2014 s2.

Multiple-use property

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

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

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

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

17 Apr 2003 cC-11.1 Reg 1 s16; 2 Jan 2009 SR 131/2008 s3.

PART III.1 Boards of Revision

Provincial Registrar of boards of revision

17.1(1) The Office of the Registrar is established pursuant to section 193.1 of the Act as the certification body for all boards of revision in Saskatchewan.

(2) Applications for board of revision certification may be made to the Office of the Registrar on and after June 1, 2022.

- (3) The Office of the Registrar may certify a board of revision to hear property assessment appeals if the Office of the Registrar is satisfied that:
- (a) each member of the board of revision and the secretary of the board of revision have completed the relevant training approved by the minister with respect to property assessment appeals; and
 - (b) the board of revision has met all other certification requirements set by the minister, if any.
- (4) Certification of a board of revision expires on the date set out in the certification notice or on the occurrence of one of the following events:
- (a) more than half of the members of the board have resigned or been replaced by new members;
 - (b) the board of revision no longer meets the certification requirements set by the minister pursuant to clause (3)(b), if any.
- (5) The Office of the Registrar may enter into an agreement with a third party to provide training for board of revision members that is approved by the minister with respect to property assessment appeals.
- (6) The Office of the Registrar may require a third party with which it has a current or past agreement to provide training as mentioned in subsection (5) to provide a list of all board of revision members who have started or completed training with that third party.
- (7) The Office of the Registrar, for the purposes of carrying out its functions, may collect information from boards of revision, including the following:
- (a) a list of municipalities for which a board of revision has been appointed;
 - (b) statistics on property assessment appeals and board decisions for a specified period;
 - (c) any other information with respect to property assessment appeals and board of revision activities requested by the Office of the Registrar.
- (8) The Office of the Registrar, for the purposes of carrying out its functions, may collect information from municipalities, including the following:
- (a) the names of the members of the board of revision appointed by a municipality;
 - (b) statistics respecting assessment value change for a specified period, including any agreements to adjust the assessment value pursuant to section 204 of the Act;
 - (c) any appeal fees set by a council pursuant to section 196 of the Act for a specified period;
 - (d) any expenditures with respect to a board of revision incurred by a municipality for a specified period;
 - (e) any other information with respect to property assessment appeals and board of revision activities requested by the Office of the Registrar.
- (9) The minister may request that the Office of the Registrar provide the minister with a written report respecting any matter concerning the Office of the Registrar, and the Office of the Registrar shall provide that report within the period specified by the minister.

(10) The minister may require the Office of the Registrar to make publicly available, in any manner that the minister considers appropriate, any information respecting any matter concerning the Office of the Registrar, including a list of certified boards of revision.

(11) If the minister establishes certification requirements for the purposes of clause (3)(b), the Office of the Registrar shall cause those requirements to be made public in any manner that it considers appropriate.

24 Dec 2021 SR 128/2021 s2.

Certification of boards of revision

17.2(1) Every board of revision must be certified by the Office of the Registrar in accordance with section 17.1 to hear property assessment appeals commencing with the 2023 taxation year.

(2) A council shall ensure that its appointed board of revision is certified by the Office of the Registrar pursuant to subsection 17.1(3) before any property assessment appeal is heard with respect to that council's municipality by that board of revision.

(3) A board of revision is eligible to apply to the Office of the Registrar for certification only after:

(a) each member of the board of revision and the secretary of the board of revision have completed the relevant training approved by the minister with respect to property assessment appeals; and

(b) the board of revision has met all other certification requirements set by the minister pursuant to clause 17.1(3)(b), if any.

(4) A board of revision must apply to the Office of the Registrar for certification:

(a) within 30 days after being appointed by a council and not later than the day on which the assessment roll is prepared in any municipality for which the board of revision is appointed; or

(b) if the certification of the board of revision expires pursuant to subsection 17.1(4), before hearing a property assessment appeal.

24 Dec 2021 SR 128/2021 s2.

Board of revision appointment

17.3 A resolution passed by a council pursuant to section 192 of the Act appointing persons to the board of revision for the municipality must be submitted to the Office of the Registrar immediately after the meeting at which it was passed and not later than the date on which the assessment roll is prepared.

24 Dec 2021 SR 128/2021 s2.

Date of classification

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

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

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

17 Apr 2003 cC-11.1 Reg 1 s17.

**PART IV
Tax Exemptions**

Exemption from taxation

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

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

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

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

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

17 Apr 2003 cC-11.1 Reg 1 s18.

PART V
Tax Discounts

Maximum discount for prompt payment

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

- (a) the current year's taxes on property, except for taxes the city levies in accordance with *The Education Property Tax Act*;
- (b) special taxes; or
- (c) local improvement special assessments.

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

17 Apr 2003 cC-11.1 Reg 1 s19; 28 Sep 2012 SR
66/2012 s3; 15 Dec 2017 SR 130/2017 s3.

Maximum discount for prepayment

20 A council may allow a maximum percentage discount of 15% in any year for prepayment of:

- (a) the current year's taxes on property, except for taxes the city in accordance with *The Education Property Tax Act*;
- (b) special taxes; or
- (c) local improvement special assessments in advance of the day fixed by bylaw for payment of those taxes or special assessments.

28 Sep 2012 SR 66/2012 s3; 15 Dec 2017 SR
130/2017 s4.

Maximum discount for payment of arrears and penalties

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

- (a) property taxes, except for taxes the city in accordance with *The Education Property Tax Act*;
- (b) special taxes; or
- (c) local improvement special assessments.

17 Apr 2003 cC-11.1 Reg 1 s21; 28 Sep 2012 SR
66/2012 s5; 15 Dec 2017 SR 130/2017 s5.

Maximum rebate for payment of arrears and penalties

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

- (a) property taxes, except for taxes the city in accordance with *The Education Property Tax Act*;

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

17 Apr 2003 cC-11.1 Reg 1 s22; 28 Sep 2012 SR
66/2012 s6; 15 Dec 2017 SR 130/2017 s6.

PART V.1
Public Reporting on Municipal Waterworks

Interpretation of Part

22.1 In this Part:

- (a) **“consumer”** means a consumer of water supplied by a city’s municipal waterworks;
- (b) **“debt payments”** means a city’s total annual payments of principal on all long-term debts that the city has incurred in relation to its municipal waterworks;
- (c) **“expenditures”** means a city’s total annual expenditures in relation to its municipal waterworks, as included in its financial statements pursuant to section 155 of the Act;
- (d) **“human consumptive use”** means human consumptive use as defined in *The Water Regulations, 2002*;
- (e) **“hygienic use”** means hygienic use as defined in *The Water Regulations, 2002*;
- (f) **“municipal distribution system”** means a distribution system, as defined in *The Water Regulations, 2002*, that is:
 - (i) owned by a city, directly or through a controlled corporation; and
 - (ii) operated by a city, directly or through a controlled corporation, or by another person on behalf of a city;
- (g) **“municipal waterworks”** means waterworks that are:
 - (i) owned by a city, directly or through a controlled corporation; and
 - (ii) operated by a city, directly or through a controlled corporation, or by another person on behalf of a city;
- (h) **“reserves”** means the moneys that a city has set aside for capital infrastructure projects relating to its municipal waterworks;
- (i) **“revenues”** means a city’s total annual revenues in relation to its municipal waterworks, as reported in its financial statements pursuant to section 155 of the Act;
- (j) **“waterworks”** means works that are used to supply, collect, treat, store or distribute water intended or used for a human consumptive use or a hygienic use, whether or not any other use is or has been made of that water.

16 Dec 2005 SR 135/2005 s2.

Application

- 22.2(1)** This Part only applies to municipal waterworks:
- (a) that are connected to and part of a municipal distribution system;
 - (b) that are used to supply, collect, treat, store or distribute water intended or used for a human consumptive use; and
 - (c) for which an independent engineering assessment is required pursuant to section 35 of *The Water Regulations, 2002*.
- (2) This Part does not apply to municipal waterworks that are:
- (a) regulated pursuant to *The Health Hazard Regulations*; or
 - (b) used to supply water for a hygienic use, as authorized pursuant to *The Water Regulations, 2002*, but not for a human consumptive use.

16 Dec 2005 SR 135/2005 s2.

Rate policy

- 22.3(1)** Every council must adopt, by bylaw or resolution, a rate policy that:
- (a) sets out the rates or fees to be charged to consumers for the use of water from the city's municipal waterworks; and
 - (b) includes the method used for determining those rates or fees.
- (2) For 2006, a council must adopt its rate policy, by bylaw or resolution, not later than July 1, 2006.

16 Dec 2005 SR 135/2005 s2.

Investment strategy

- 22.4(1)** Every council must adopt, by bylaw or resolution, a capital investment strategy that includes the method used for determining capital plans respecting the city's municipal waterworks.
- (2) For 2006, a council must adopt its capital investment strategy, by bylaw or resolution, not later than July 1, 2006.

16 Dec 2005 SR 135/2005 s2.

Information available for public inspection

- 22.5** On or before September 1 of each year, every council must make the following information available to the public through its municipal office:
- (a) the city's current rate policy and capital investment strategy as adopted pursuant to sections 22.3 and 22.4;

(b) a financial overview that includes the following information respecting the city's municipal waterworks for the previous calendar year:

- (i) a statement of the city's revenues, expenditures, debt payments and transfers to and from all funds;
- (ii) a comparison of the city's revenues to the city's expenditures and debt payments, expressed as a ratio in accordance with the following formula:

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

where:

R is the city's revenues;

E is the city's expenditures; and

D is the city's debt payments;

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

16 Dec 2005 SR 135/2005 s2.

Information to be provided to consumers and to the minister

22.6(1) On or before September 1 of each year, every council must provide the following information to its consumers respecting the city's municipal waterworks:

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

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

where:

R is the city's revenues;

E is the city's expenditures; and

D is the city's debt payments;

- (c) any explanation of the ratio mentioned in clause (b) that the city considers necessary;
 - (d) notice that the information required pursuant to section 22.5 is available for inspection at the city's municipal office during regular office hours.
- (2) A council is deemed to have provided the information mentioned in subsection (1) to its consumers if the council has caused the information to be:
- (a) published in a newspaper in accordance with subsection 2(2) of the Act;
 - (b) posted on the city's website; or
 - (c) included in the mailing of annual reports, bills or other municipal forms to each household or place of business that receives water from the city's municipal waterworks.
- (3) On or before September 1 of each year, every council must submit to the minister copies of the information being provided by the council to its consumers pursuant to this section.
- (4) On receipt of the materials pursuant to subsection (3), the minister may request, and the council shall submit to the minister within the period set by the minister, any additional information that the minister considers appropriate respecting the city's municipal waterworks.
- (5) If, on receipt of additional information pursuant to subsection (4), the minister directs the council to do so, the council shall provide the additional information to its consumers, as soon as possible, in a manner mentioned in subsection (2).

16 Dec 2005 SR 135/2005 s2.

PART VI Forms

Forms

- 23(1)** Form B is the form to be used by a council on an application pursuant to subsection 43.1(1) of the Act:
- (a) for the alteration of the city's boundaries; or
 - (b) for amalgamation or restructuring with other municipalities.
- (2) Form C is the form to be used:
- (a) as the notice of appeal that is required pursuant to subclause 185(1)(c)(ii) and subsection 197(6) of the Act; and
 - (b) as the notice of appeal for a simplified appeal pursuant to subsection 195(4) of the Act.
- (3) Form D is the form to be used as the notice of appeal to the Saskatchewan Municipal Board that is required pursuant to subsection 217(2) of the Act.
- (4) **Repealed.** 17 Dec 2010 SR 120/2010 s5.

(5) **Repealed.** 17 Dec 2010 SR 120/2010 s5.

(6) **Repealed.** 17 Dec 2010 SR 120/2010 s5.

17 Apr 2003 cC-11.1 Reg 1 s23; 29 Sep 2006 SR 88/2006 s3; 12 Oct 2007 SR 109/2007 s3; 17 Dec 2010 SR 120/2010 s5; 16 Aug 2013 SR 67/2013 s3.

PART VII Coming into Force

Coming into force

24(1) Subject to subsection (2), these regulations come into force on the day on which they are filed with the Registrar of Regulations.

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

17 Apr 2003 cC-11.1 Reg 1 s24.

Appendix

PART I

TABLE

[Clause 18(2)(c)]

Calculation of Amounts of Land Exempt from Taxation

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

Plus 0.4 hectares for each additional 100 pupils.

17 Apr 2003 cC-11.1 Reg 1.

PART II
FORM A
[Subsection 3(1)]

Oath or Affirmation – Member of Council

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

DO SOLEMNLY PROMISE AND DECLARE THAT:

- 1 I will truly, faithfully and impartially, to the best of my knowledge and ability, perform the duties of this office;
- 2 I am qualified to hold the office to which I have been elected;
- 3 I have not received and will not receive any payment or reward, or promise of payment or reward, for the exercise of any corrupt practice or other undue execution or influence of this office;
- 4 I have read, understand and agree to abide by the code of ethics, rules of conduct and procedures applicable to my position as a member of council required of me by *The Cities Act* and any other Act and by the council;
- 5 I will:
 - (a) perform the duties of office imposed by *The Cities Act* and any other Act or law and by the council;
 - (b) disclose any conflict of interest within the meaning of Part VII of *The Cities Act*; and
 - (c) comply with the code of ethics, rules of conduct and procedures applicable to the office I now hold that are imposed by *The Cities Act* and any other Act and by the council.

DECLARED before me at
_____, Saskatchewan
this ____ day of _____, 20_____.

*A Commissioner for Oaths for Saskatchewan,
a Notary Public, a City Clerk, etc.
(as the case may be)*

} _____
Signature of Declarant

My commission expires _____

FORM A.1
[Subsection 3(2)]

Declaration of Member or Secretary of Board of Revision

I, _____, having been appointed to the office of _____
(member/secretary)

of the board of revision for the _____ of _____,

DO SOLEMNLY PROMISE AND DECLARE THAT:

1. I will truly, faithfully and impartially, to the best of my knowledge and ability, perform the duties of this office;
2. I have not received and will not receive any payment or reward, or promise of payment or reward, for the exercise of any corrupt practice or other undue execution of this office;
3. I am not for any reason disqualified from holding this office.

DECLARED before me at _____)

_____, Saskatchewan)

this _____ day of _____)

_____, 20____.)

) _____
) *Signature of Declarant*

_____))

A Commissioner, etc.))

(or as the case may be)))

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FORM A.2
[Clause 5.1(1)(a)]

RESULTS OF CRIMINAL RECORD CHECK FOR CANDIDATE FOR ELECTION			
NAME OF CANDIDATE: _____			
	Last Name	Given Name	Middle Name
PREVIOUS NAME and/or ANY OTHER NAMES USED: _____			
ADDRESS: _____			
	Apt.#	Street/Avenue	
	City/Town	Province/Postal Code	Telephone Number
DATE OF BIRTH: _____		PLACE OF BIRTH: _____	
	Year/Month/Day		
GENDER: Male / Female			
CITY: _____			
	Name of city		
NAME OF LOCAL POLICE SERVICE THAT CONDUCTED CHECK: _____			
CRIMINAL RECORD CHECK ATTACHED: Yes / No			
<p><i>Note: The criminal record check from the local police service must be attached to this form to be acceptable for submission with the nomination paper and must have been completed not more than 30 days before the date of submission.</i></p>			
<p><i>STATEMENT OF CONSENT: I consented to a search of all records available at the time the search was conducted, including charges before the courts (including active alternative measures, stays of proceedings entered within one year of this request and findings of unfit to stand trial), findings of guilt or convictions (including youth records accessible under subsection 119(2) of the Youth Criminal Justice Act) and court orders (including peace bonds, restraining orders and recognizances under sections 810.01, 810.1 or 810.2 of the Criminal Code) registered in my name in the National Repository and local records available to the police service. I understand that if a possible record existed, it would not be disclosed until identification was confirmed by either myself or by fingerprints. I also understand that apprehensions, orders or other records relating to The Mental Health Services Act or The Youth Drug Detoxification and Stabilization Act were not disclosed.</i></p> <p><i>I understand criminal record checks submitted pursuant to section 63.1 of The Cities Act:</i></p> <ul style="list-style-type: none"> • <i>are not considered to be for a volunteer position;</i> • <i>are not considered to be for a position with the vulnerable sector;</i> • <i>do not require fingerprint verification for the sake of submission with the nomination paper and it was my option to submit a fingerprint verification to confirm my identity and record or lack of a record;</i> • <i>do not require a release of information to a third party because I received the results personally; and</i> • <i>are not required to include copies of the records themselves.</i> 			
Dated this ____ day of _____ 20 ____ . Signature: _____			

FORM B
[Subsection 23(1)]

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

APPLICATION AND PROPOSAL

1. In accordance with subsection 43.1(1) of *The Cities Act*, the council of the City of _____ applies for:
- Alteration of its boundaries;
- Amalgamation with the municipality of _____; or
- Restructuring with the municipality of _____.

REASONS

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

RESOLUTIONS

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

MAP

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

PUBLIC MEETING

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

PRIOR MEDIATION/DISPUTE RESOLUTION

- 8. Copies of reports or records with respect to any attempt at prior mediation within the previous year in relation to this application are attached as Schedule 6.
- 9. If this application requires the statements regarding matters in dispute pursuant to subsection 43.1(9) of *The Cities Act*, the statements are attached as Schedule 7.

DECLARATION

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

CERTIFY THAT:

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

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

DECLARED before me at

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



Signature of Declarant

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

FORM C
[Subsection 23(2)]

Notice of Appeal to the Board of Revision

(DEADLINE FOR APPEAL IS _____)

To the secretary of the board of revision of the City of _____ Saskatchewan:

Section 1:

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

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

- Property valuation (land valuation or improvement valuation or both)
- Property classification (land classification or improvement classification or both)
- Exemption
- Preparation or content of the assessment roll
- Preparation or content of the notice of assessment (assessed value or taxable assessment)

Of the following Property Address: _____ Account Number: _____

Assessed Parcel: _____

**(Plan, Block, Lot)*

Section 2:

I make this appeal on the following grounds (nature of alleged error):

(Attach extra sheets if necessary)

Section 3:

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

(Attach extra sheets if necessary)

Section 4:

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

(Attach extra sheets if necessary)

I have discussed my appeal with _____ ,
(Assessor's or assessment appraiser's name)

of the City Assessor's office, on this date _____ and the following
(month/day/year)

is a summary of that discussion: *(Include the outcome of the discussion and any details of the facts or issues agreed to by the parties.)*

OR

I have not discussed my appeal with the City Assessor's office for the following reasons:
(Provide reasons why no discussion was held.)

(Attach extra sheets if necessary)

FORM D
[Subsection 23(3)]

Notice of Appeal to the Saskatchewan Municipal Board

To the secretary of the Saskatchewan Municipal Board:

I appeal the decision (or failure to render a decision) of the board of revision
appeal no. _____ for the City of _____
to the Saskatchewan Municipal Board respecting the:

(check beside those which apply)

- Property valuation (land valuation or improvement valuation or both)
- Property classification (land classification or improvement classification or both)
- Exemption
- Preparation or content of the assessment roll
- Preparation or content of the notice of assessment

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

(civic address, if applicable)

Assessment value under appeal: \$ _____ Assessment Year: _____

My grounds for appeal are as follows:

(Attach additional pages if necessary)

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FORM E

Annual Statement of Account of School Taxes for the Year _____**Repealed.** 17 Dec 2010 SR 120/2010 s6.

FORM E.1

**Interim Statement of Account of School Taxes for
the Period January 1 to August 31, _____****Repealed.** 17 Dec 2010 SR 120/2010 s6.

FORM F

Monthly Statement of Account of School Taxes**Repealed.** 117 Dec 2010 SR 120/2010 s6.

PART III

Schedule 1
[Section 3.1]**Code of Ethics for Members of Council****Preamble**

As members of council, we recognize that our actions have an impact on the lives of all residents and property owners in the community. Fulfilling our obligations and discharging our duties responsibly requires a commitment to the highest ethical standards.

The quality of the public administration and governance of the city of _____, as well as its reputation and integrity, depends on our conduct as elected officials.

Purpose and Interpretation

The purpose of this code is to outline basic ethical standards and values for members of council. It is to be used to guide members of council respecting what their obligations are when fulfilling their duties and responsibilities as elected officials.

This code is to be interpreted in accordance with the legislation applicable to the municipality, the common law and the policies and bylaws of the municipality.

Neither the law nor this code is to be interpreted as exhaustive, and there will be occasions on which a council will find it necessary to adopt additional rules of conduct in order to protect the public interest and to enhance the public confidence and trust in local government.

It is the responsibility of each member of council to uphold the standards and values set out in this code.

Standards and Values**a. Honesty**

Members of council shall be truthful and open in their roles as council members and as members of the communities they serve.

b. Objectivity

Members of council shall make decisions carefully, fairly and impartially.

c. *Respect*

Members of council shall treat every person, including other members of council, municipal employees and the public, with dignity, understanding and respect.

Members of council shall not engage in discrimination, bullying or harassment in their roles as members of council. They shall not use derogatory language towards others, shall respect the rights of other people and groups, shall treat people with courtesy and shall recognize the importance of the different roles others play in local government decision making.

d. *Transparency and Accountability*

Members of council shall endeavour to conduct and convey council business and all their duties in an open and transparent manner, other than those discussions that are authorized to be dealt with in a confidential manner in closed session, so that stakeholders can view the process and rationale used to reach decisions and the reasons for taking certain actions.

Members of council are responsible for the decisions that they make. This responsibility includes acts of commission and acts of omission.

e. *Confidentiality*

Members of council shall refrain from disclosing or releasing any confidential information acquired by virtue of their office except when required by law or authorized by council to do so. Members shall not take advantage of or obtain private benefit from information that is obtained in the course of or as a result of their official duties or position and that is not in the public domain. This includes complying with *The Local Authority Freedom of Information and Protection of Privacy Act* in their capacity as members of council of a local authority.

f. *Leadership and the Public Interest*

Members of council shall serve their constituents in a conscientious and diligent manner and act in the best interests of the municipality. A member shall strive, by focussing on issues important to the community and demonstrating leadership, to build and inspire the public's trust and confidence in local government.

Members of council are expected to perform their duties in a manner that will bear close public scrutiny and shall not provide the potential or opportunity for personal benefit, wrongdoing or unethical conduct.

g. *Responsibility*

Members of council shall act responsibly and in accordance with the Acts of the Parliament of Canada and the Legislature of Saskatchewan, including *The Cities Act*.

This duty includes disclosing actual or potential conflicts of interest, either financial or otherwise relating to their responsibilities as members of council, following policies and procedures of the municipality, and exercising all conferred powers strictly for the purpose for which the powers have been conferred. Every member of council is individually responsible for preventing potential and actual conflicts of interest.

28 Oct 2016 SR 79/2016 s5.