

The Municipalities Regulations

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[Chapter M-36.1 Reg 1](#) (effective January 1, 2006) as amended by Saskatchewan Regulations [87/2006](#), [97/2007](#), [111/2007](#), [1/2008](#), [6/2008](#), [132/2008](#), [39/2009](#), [121/2010](#), [67/2012](#), [8/2013](#) and [13/2013](#), [40/2013](#), [41/2013](#), [53/2013](#), [68/2013](#), [25/2014](#), [76/2014](#), [80/2016](#), [14/2017](#), [17/2017](#), [131/2017](#), [78/2018](#), [80/2019](#), [109/2020](#) and [140/2020](#).

NOTE:

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

Table of Contents

PART I		PART IV	
Introductory Matters		Organized Hamlets	
1	Title	23	First meeting
2	Interpretation	24	Notice, etc., of first meeting
3	Oath – member of council	25	Manner of voting
3.1	Model code of ethics	26	Annual meeting
3.2	Public disclosure statements	27	Meetings
4	Oath – member or secretary of board of revision	28	Officers and term of office
4.1	Conflict of interest	29	Duties of secretary
5	Emergency closure of streets and roads	30	Minutes
6	Villages and resort villages – prescribed criteria for incorporation	31	Vacancies
6.01	Organized hamlets – prescribed criteria for establishment	32	Unexpended funds
6.02	Criteria for restructuring or change in status if municipality is non-compliant	33	Revenues of waterworks or sewage systems
6.1	Criminal record check	34	Report respecting funds
7	Direct appeals re commercial and industrial property	35	Appeal board
7.1	Application to the court re disqualification	36	Duties of appeal board
7.2	Amounts for simplified appeals	37	Decision binding
7.3	Date for mill rate survey return	38	Chairperson to forward decision
7.4	Service of documents		
PART II		PART IV.1	
Licence Fees		Financial Matters	
8	Drilling of oil wells and gas wells	38.1	Budget re calculation of operating deficit
8.1	Gravel extraction	38.2	Own source revenues
		38.3	Debt Limit
PART III		PART V	
Road Maintenance Agreements and Road Committees		Classification of Property	
9	Interpretation of Part	39	Classes of property
10	Roads to be specified in agreement	40	Percentages of value
11	Normal costs to be considered	41	Minimum tax and base tax
12	Maintenance and restoration of roads by hauler	42	Mill rate factors
13	Payment for shortening of lifetime of municipal roads	42.1	Mill rate factor limits
14	Public interest	43	Multiple-use property
15	Dispute resolution	44	Date of classification
16	Resolution to establish road committee		
17	Issuance of order	PART VI	
18	Requirements of order	Tax Exemptions	
19	Duties of administrator re order	45	Exemption from taxation
20	Notice of order	45.01	Exemptions from taxation in rural municipalities
21	Requirements of notice		
22	Cancellation of order	PART VII	
		Tax Penalties and Discounts	
		46	Interpretation of Part
		46.1	Penalty for year in which taxes are levied
		46.2	Penalty in subsequent years
		47	Maximum discount for prompt payment
		48	Maximum discount for prepayment
		49	Maximum rebate for payment of penalties

PART VIII

Public Reporting on Municipal Waterworks

- 50 Interpretation of Part
- 51 Application of Part
- 52 Rate policy
- 53 Investment strategy
- 54 Information available for public inspection
- 55 Information to be provided to consumers and to the minister

PART IX

Dangerous Animals

- 56 Interpretation of Part
- 57 Enclosure
- 58 Muzzle and leash
- 59 Insurance
- 60 Warning sign
- 61 Tattoo
- 62 Quarantine
- 63 Inoculation
- 64 Rabies testing

PART X

Forms

- 65 Petition for organized hamlet, resort village or village
- 66 Application for establishing, incorporating, altering or restructuring
- 67 Notice of appeal to board of revision
- 68 Notice of appeal to Saskatchewan Municipal Board
- 69 Repealed

PART XI

Repeals

- 70 R.R.S. c.R-26 Reg 1 repealed
- 71 R.R.S. c.R-26 Reg 3 repealed
- 72 R.R.S. c.R-26.1 Reg 1 repealed
- 73 R.R.S. c.R-26.1 Reg 3 repealed
- 74 R.R.S. c.R-26.1 Reg 4 repealed
- 75 R.R.S. c.R-26.1 Reg 5 repealed
- 76 R.R.S. c.R-26.1 Reg 6 repealed
- 77 R.R.S. c.R-26.1 Reg 7 repealed
- 78 R.R.S. c.R-26.1 Reg 8 repealed

- 79 R.R.S. c.R-26.1 Reg 10 repealed
- 80 R.R.S. c.R-26.1 Reg 12 repealed
- 81 R.R.S. c.U-11 Reg 2 repealed
- 82 R.R.S. c.U-11 Reg 5 repealed
- 83 R.R.S. c.U-11 Reg 6 repealed
- 84 R.R.S. c.U-11 Reg 7 repealed
- 85 R.R.S. c.U-11 Reg 8 repealed
- 86 R.R.S. c.U-11 Reg 14 repealed

PART XII

Coming into Force

- 87 Coming into force

Appendix

PART I

Forms

- Form A Oath or Affirmation – Member of Council
- Form B Oath – member or secretary of board of revision
- Form B.1 Results of Criminal Record Check for Candidate for Election
- Form C Sign to be Displayed by Owner of Dangerous Animal
- Form D Petition for Organized Hamlet, Resort Village or Village
- Form E Application for Establishment, Incorporation or Restructuring
- Form F Notice of Appeal to the Board of Revision
- Form G Notice of Appeal to the Saskatchewan Municipal Board
- Form H Repealed
- Form H.1 Repealed
- Form H.2 Repealed

PART II

Tables

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

PART III

Schedule 1

Code of Ethics for Members of Council

CHAPTER M-36.1 REG 1

The Municipalities Act

PART I

Introductory Matters

Title

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

Interpretation

2(1) In these regulations:

(a) “**Act**” means *The Municipalities Act*;

(a.1) “**cannabis plant**” means a plant that belongs to the genus *Cannabis*;

(b) “**Form**” means a form set out in Part I of the Appendix;

(c) “**Table**” means a table set out in Part II of the Appendix.

(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)(q)(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.

(4) For the purposes of clause 2(1)(nn) 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.

Oath – member of council

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

16 Dec 2005 cM-36.1 Reg 1 s3.

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 93.1 of the Act.

(2) Pursuant to clause 93.1(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 80/2016 s3.

Public disclosure statements

3.2(1) For the purposes of clause 142(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 142 of the Act.

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

28 Oct 2016 SR 80/2016 s3.

Oath – member or secretary of board of revision

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

16 Dec 2005 cM-36.1 Reg 1 s4.

Conflict of interest

4.1 For the purposes of sections 141.1 and 144.2 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 109/2020 s4.

Emergency closure of streets and roads

5 The notice and consent requirements set out in subsection 14(2) of the Act respecting the temporary closure of a provincial highway or of certain streets or roads do not apply in the case of an emergency in which there is a present or imminent event, situation or condition:

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

16 Dec 2005 eM-36.1 Reg 1 s5.

Villages and resort villages – prescribed criteria for incorporation

6(1) For the purposes of clause 51(2)(b) of the Act, the minimum criteria to incorporate an organized hamlet as village or resort village are:

- (a) a population of 300 or more persons as shown in the most recent census taken pursuant to the *Statistics Act* (Canada);
- (b) 150 or more separate dwelling units or business premises; and
- (c) a taxable assessment of \$30 million.

(2) Notwithstanding subsection (1), if the minister considers it appropriate and in the public interest to do so, an organized hamlet may be incorporated as a resort village if it:

- (a) can demonstrate, in accordance with subsection (3), a total permanent and seasonal resident population of at least 300 persons, if the most recent census taken pursuant to the *Statistics Act* (Canada) shows a population of 100 or more persons;
- (b) has 150 separate dwelling units or business premises;
- (c) has a taxable assessment of \$35 million;
- (d) is a community predominantly of a resort nature; and
- (e) meets all other criteria and application requirements for incorporation set out in the Act or these regulations.

(3) For the purposes of clause (2)(a), total resident population may be determined by:

- (a) a municipal census of the organized hamlet undertaken by:
 - (i) the council of the rural municipality; or
 - (ii) the board of the organized hamlet;
- (b) information from an enumerated voters list prepared in accordance with *The Local Government Election Act, 2015*, from the most recent general election conducted in the rural municipality; or
- (c) any other means the minister may direct or approve.

(4) For the purposes of subsections (2) and (3), the minister may request any additional information or verification that the minister considers appropriate before considering an application for incorporation.

10 Mar 2017 SR 14/2017 s2.

Organized hamlets – prescribed criteria for establishment

6.01(1) For the purposes of subsection 50(1.1) of the Act, the minimum criteria to establish an organized hamlet are:

- (a) a population of 80 or more persons as shown in:
 - (i) the most recent census taken pursuant to the *Statistics Act* (Canada);
 - (ii) a municipal census conducted by the council of the rural municipality of the proposed area to be established as an organized hamlet;
 - (iii) information from an enumerated voters list prepared in accordance with *The Local Government Election Act, 2015*, from the most recent general election conducted in the rural municipality; or
 - (iv) any other source the minister may direct or approve;
- (b) 40 separate dwelling units or business premises;
- (c) a taxable assessment of \$4 million; and
- (d) the proposed organized hamlet meets all other criteria and application requirements for establishment set out in the Act or these regulations.

(2) For the purposes of subsection (1), the minister may request any additional information or verification that the minister considers appropriate before considering an application for establishment.

10 Mar 2017 SR 14/2017 s2.

Criteria for restructuring or change in status if municipality is non-compliant

6.02(1) For the purposes of clause 52.1(1)(a) of the Act, a municipality other than a rural municipality is considered non-compliant if it does not comply with one or more of the following:

- (a) the submission of the annual financial statement in accordance with section 186 of the Act;

- (b) the reporting of education property tax to the ministry and the school division in accordance with *The Education Property Tax Act*;
 - (c) the collection and remittance of education property tax in accordance with *The Education Property Tax Act*;
 - (d) the submission of an annual return to the Saskatchewan Assessment Management Agency in accordance with section 258 of the Act;
 - (e) the conducting of a general election in accordance with *The Local Government Election Act, 2015*.
- (2) For the purposes of clause 52.1(1)(c) of the Act, the minimum population is 100 persons for two consecutive censuses, commencing with the 2011 census.

10 Mar 2017 SR 14/2017 s2; 15 Dec 2017
SR131/2017 s3.

Criminal record check

6.1(1) If a candidate is required by a bylaw of a council pursuant to section 89.1 of the Act to submit a criminal record check, the criminal record check that is submitted must:

- (a) be in Form B.1; 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 89.1 of the Act.

17 Dec 2010 SR 120/2010 s3.

Direct appeals re commercial and industrial property

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

16 Dec 2005 cM-36.1 Reg 1 s7.

Application to the court re disqualification

7.1 For the purposes of subsections 148(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 109/2020 s5.

Amounts for simplified appeals

7.2 The following amounts are established for the purposes of 223(1)(b) of the Act:

- (a) in the case of a municipality other than a municipal district or a rural municipality, any property that has a total assessment of \$250,000 or less;

(b) in the case of a rural municipality, any property that has a total assessment of \$100,000 or less;

(c) in the case of a municipal district, any property that has a total assessment of \$250,000 or less or \$100,000 or less as set out in the order made pursuant to section 51.1 for the municipal district.

25 Sep 2020 SR 109/2020 s6.

Date for mill rate survey return

7.3 For the purposes of subsection 290.01(1) of the Act, a municipality 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 municipality.

25 Sep 2020 SR 109/2020 s6.

Service of documents

7.4(1) For the purposes of subsection 390(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 390(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 municipality 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 109/2020 s6.

PART II
Licence fees

Drilling of oil wells and gas wells

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

22 Feb 2008 SR 6/2008 s2.

Gravel extraction

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

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

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

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

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

(4) For the purposes of subsection (3), the maximum fee is to be adjusted:

(a) first, by determining an initial adjusted fee, which must be the amount IAF calculated in accordance with the following formula:

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

where:

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

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

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

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

where:

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

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

- (5) Subject to subsections (6) to (8), the municipality may require the holder of a gravel extraction licence issued pursuant to section 9 of the Act to pay a pre-extraction fee equal to the product of:
- (a) the amount of gravel that the holder indicates in its application for a licence that it will extract on or before December 31 of the year for which the licence is issued; and
 - (b) the fee established by the municipality for gravel extraction.
- (6) The maximum amount of gravel for which the holder of a gravel extraction licence can be required to pay a pre-extraction fee is 10,000 tonnes.
- (7) The maximum fee that can be used to calculate the pre-extraction fee is the maximum fee that a municipality may establish pursuant to this section.
- (8) If, in the year for which the licence is issued, the holder of a gravel extraction licence satisfies the municipality issuing the licence that the holder did not extract the full amount of gravel for which a pre-extraction fee was paid, the municipality shall refund an amount equal to the product of the amount of gravel not extracted and the rate used to calculate the pre-extraction fee.

22 Feb 2008 SR 6/2008 s2.

PART III

Road Maintenance Agreements and Road Committees

Interpretation of Part

9 In this Part:

- (a) **“agreement”** means a road maintenance agreement that is described in section 22 of the Act between a hauler and a municipality;
- (b) **“bulk haul”** means the transportation of goods by or to a hauler;
- (c) **“hauler”** means a person described in clause 22(1)(b) of the Act who is required to enter into an agreement with a municipality pursuant to that section;
- (d) **“municipal road”** means a street or road as defined in the Act that is located in a municipality;
- (e) **“order”** means an order mentioned in clause 38(1)(f) of *The Highways and Transportation Act, 1997* that is issued by a road committee;
- (f) **“road committee”** means a committee established in accordance with section 81 of the Act for the purpose of issuing orders;
- (g) **“summer haul period”** means:
 - (i) the period agreed to by the parties to an agreement as the summer haul period; or
 - (ii) in the absence of a period agreed to pursuant to subclause (i), the period commencing on March 16 in one year and ending on November 14 of that year;
- (h) **“undeveloped road”** means a road allowance in a municipality that:

- (i) has not been developed as a municipal road; or
 - (ii) is not being maintained for the movement of traffic;
- (i) **“winter haul period”** means:
- (i) the period agreed to by the parties to an agreement as the winter haul period; or
 - (ii) in the absence of a period agreed to pursuant to subclause (i), the period commencing on November 15 in one year and ending on March 15 of the following year.

16 Dec 2005 cM-36.1 Reg 1 s9.

Roads to be specified in agreement

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

16 Dec 2005 cM-36.1 Reg 1 s10.

Normal costs to be considered

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

16 Dec 2005 cM-36.1 Reg 1 s11.

Maintenance and restoration of roads by hauler

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

- (a) provide for the maintenance and restoration of municipal roads to which the agreement applies; or
- (b) pay to the municipality an amount for the cost of maintaining and restoring municipal roads to which the agreement applies that is:
 - (i) not more than:
 - (A) in 2013:
 - (I) 1.86 cents per tonne or 3.31 cents per cubic metre, whichever is less, of load per kilometre hauled in the summer haul period; and
 - (II) 0.93 cents per tonne or 1.655 cents per cubic metre, whichever is less, of load per kilometre hauled in the winter haul period; and
 - (B) in 2014 and subsequent years:
 - (I) 2.15 cents per tonne or 3.83 cents per cubic metre, whichever is less, of load per kilometre hauled in the summer haul period; and
 - (II) 1.075 cents per tonne or 1.915 cents per cubic metre, whichever is less, of load per kilometre hauled in the winter haul period; and

- (ii) not less than:
 - (A) in 2013:
 - (I) \$71.10 per kilometre of municipal road used for bulk haul during the summer haul period; and
 - (II) \$35.55 per kilometre of municipal road used for bulk haul during the winter haul period; and
 - (B) in 2014 and subsequent years:
 - (I) \$82.26 per kilometre of municipal road used for bulk haul during the summer haul period; and
 - (II) \$41.13 per kilometre of municipal road used for bulk haul during the winter haul period.
- (2) The provision of any maintenance and restoration of municipal roads, or the payment to a municipality of an amount for the restoration or maintenance of municipal roads, pursuant to subsection (1) is to be only for maintenance and restoration that is:
 - (a) in addition to the normal road maintenance and restoration that the municipality is required to provide to those roads; and
 - (b) required by reason of the bulk hauls to be made by or to the hauler.
- (3) A municipality may waive its right to the minimum amounts mentioned in subclause (1)(b)(ii).
- (4) Every agreement must provide that the hauler who is a party to the agreement shall provide:
 - (a) any road maintenance that is required to the undeveloped roads to which the agreement applies for the bulk hauls to be made by or to the hauler; and
 - (b) the restoration that is required to the undeveloped roads to which the agreement applies by reason of the bulk hauls made by or to the hauler.

16 Dec 2005 cM-36.1 Reg 1 s12; 7 Jne 2013 SR
41/2013 s3.

Payment for shortening of lifetime of municipal roads

- 13(1)** Every agreement must provide that the hauler shall pay to the municipality an amount as compensation for any shortening of the lifetime of the municipal roads to which the agreement applies that will be caused by the bulk hauls to be made by or to the hauler.
- (2) The maximum amount payable pursuant to subsection (1) is:
 - (a) in 2013:
 - (i) 1.59 cents per tonne or 2.83 cents per cubic metre, whichever is less, of load per kilometre hauled in the summer haul period; and
 - (ii) 0.795 cents per tonne or 1.415 cents per cubic metre, whichever is less, of load per kilometre hauled in the winter haul period; and

- (b) in 2014 and subsequent years:
 - (i) 1.84 cents per tonne or 3.27 cents per cubic metre, whichever is less, of load per kilometre hauled in the summer haul period; and
 - (ii) 0.92 cents per tonne or 1.635 cents per cubic metre, whichever is less, of load per kilometre hauled in the winter haul period.

16 Dec 2005 cM-36.1 Reg 1 s13; 7 Jne 2013 SR 41/2013 s4.

Public interest

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

16 Dec 2005 cM-36.1 Reg 1 s14.

Dispute resolution

15(1) Every agreement must provide for a dispute resolution process.

(2) The dispute resolution process mentioned in subsection (1) must be used in the event of a dispute between the parties before any party may apply to the Saskatchewan Municipal Board pursuant to clause 22.1(2)(b) of the Act.

17 Dec 2010 SR 121/2010 s4.

Resolution to establish road committee

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

16 Dec 2005 cM-36.1 Reg 1 s16.

Issuance of order

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

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

16 Dec 2005 cM-36.1 Reg 1 s17.

Requirements of order

18 Every order must:

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

16 Dec 2005 cM-36.1 Reg 1 s18.

Duties of administrator re order

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

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

16 Dec 2005 cM-36.1 Reg 1 s19.

Notice of order

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

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

16 Dec 2005 cM-36.1 Reg 1 s20.

Requirements of notice

21 Every notice must:

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

16 Dec 2005 cM-36.1 Reg 1 s21.

Cancellation of order

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

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

16 Dec 2005 cM-36.1 Reg 1 s22.

PART IV
Organized Hamlets

First meeting

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

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

16 Dec 2005 cM-36.1 Reg 1 s23.

Notice, etc., of first meeting

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

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

16 Dec 2005 cM-36.1 Reg 1 s24.

Manner of voting

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

16 Dec 2005 cM-36.1 Reg 1 s25.

Annual meeting

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

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

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

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

16 Dec 2005 cM-36.1 Reg 1 s26.

Meetings

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

16 Dec 2005 cM-36.1 Reg 1 s27.

Officers and term of office

28 The members of a hamlet board shall:

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

16 Dec 2005 cM-36.1 Reg 1 s28.

Duties of secretary

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

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

16 Dec 2005 cM-36.1 Reg 1 s29.

Minutes

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

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

16 Dec 2005 cM-36.1 Reg 1 s30.

Vacancies

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

- (a) may call a meeting of the voters of the organized hamlet for the purpose of filling the vacancy for the unexpired term of the person being replaced; and
- (b) if a meeting is called pursuant to clause (a), shall advertise the public meeting in the manner provided in subsection 26(4).

16 Dec 2005 cM-36.1 Reg 1 s31.

Unexpended funds

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

16 Dec 2005 cM-36.1 Reg 1 s32.

Revenues of waterworks or sewage systems

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

- (a) any revenue arising from the operation of the waterworks system or sewage system shall be used by the council of the rural municipality in payment for the maintenance and operating costs of the waterworks system or sewage system, including the payment of any instalments of principal and interest of debentures issued to provide funds for the construction of the system; and
- (b) any deficiency in the revenue mentioned in clause (a) to meet the costs mentioned in that clause shall be charged against the allocation made by the council of the rural municipality to the organized hamlet pursuant to clause 69(1)(b) of the Act.

16 Dec 2005 cM-36.1 Reg 1 s33.

Report respecting funds

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

- (a) the amount of funds allocated to the hamlet board and the expenditures made from those funds during the previous year;
- (b) the balance of the accumulated reserve standing to the credit of the hamlet board; and
- (c) the revenues and expenditures relating to the operation of any waterworks system or sewage system provided by or on behalf of the rural municipality to the organized hamlet.

16 Dec 2005 cM-36.1 Reg 1 s34.

Appeal board

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

16 Dec 2005 cM-36.1 Reg 1 s35.

Duties of appeal board

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

- (a) appoint a time and a place for hearing the dispute;
- (b) give at least seven days' notice to the council and the hamlet board of the time and place appointed pursuant to clause (a);

- (c) allow the council and the hamlet board to:
 - (i) present oral or written evidence;
 - (ii) cross-examine witnesses; and
 - (iii) rebut evidence submitted by the party adverse in interest;
- (d) render its decisions with respect to the dispute, in writing; and
- (e) apportion the costs of the hearing and the appeal board between the council and the hamlet board in any manner that the appeal board considers appropriate.

16 Dec 2005 cM-36.1 Reg 1 s36.

Decision binding

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

16 Dec 2005 cM-36.1 Reg 1 s37.

Chairperson to forward decision

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

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

16 Dec 2005 cM-36.1 Reg 1 s38.

**PART IV.1
Financial Matters**

Budget re calculation of operating deficit

38.1 For the purposes of clause 156(1)(f) of the Act, “**the amount of any operating deficit incurred in the previous financial year**” means, if the total actual revenues and transfers of the municipality in the previous financial year are less than the total actual expenditures and transfers of the municipality for that same year, the amount needed to recover the unfunded portion of that deficit.

17 Dec 2010 SR 121/2010 s5.

Own source revenues

38.2 For the purposes of Division 5 of Part IX of the Act, “**own source revenues**” means, with respect to a municipality, the following revenues for a year:

- (a) municipal property taxes levied by the municipality pursuant to clause 283(2)(a) of the Act; and
- (b) fees, charges and any other revenues generated from a municipality’s ordinary operations that the Saskatchewan Municipal Board considers appropriate to be included to establish a municipality’s debt limit.

12 Sep 2014 SR 76/2014 s2.

Debt Limit

38.3(1) For the purposes of subsection 161(2) of the Act, a municipality may apply to the Saskatchewan Municipal Board to establish a debt limit if the council is of the opinion that the municipality requires a debt limit that is different from that set out in section 161 of the Act in order to respond to existing and future needs of the municipality.

(2) A council that intends to apply to the Saskatchewan Municipal Board pursuant to subsection (1) shall provide public notice in accordance with section 128 of the Act of its intention to apply for a debt limit that specifies:

- (a) the amount of the debt limit that it is requesting; and
- (b) the reason for requesting a debt limit that is different from that set out in section 161 of the Act.

(3) The application pursuant to subsection (1) must be:

- (a) in the form and manner determined by the Saskatchewan Municipal Board; and
- (b) accompanied by a certified copy of the resolution of council authorizing the application.

(4) When establishing or changing the debt limit for a municipality, the Saskatchewan Municipal Board may:

- (a) take into account the factors set out in subsection 23(2) of *The Municipal Board Act*; and
- (b) after consulting with the municipality, establish a debt limit that is the same as or different from the debt limit that was requested by the municipality.

12 Sep 2014 SR 76/2014 s2.

PART V
Classification of Property

Classes of property

39 The following classes of property are established pursuant to clause 196(1)(a) of the Act:

- (a) Non-arable (Range) Land and Improvements, which includes only land and improvements, other than occupied dwellings:
 - (i) for which the predominant potential use is as range land or pasture land, determined as the best use that could reasonably be made of the majority of the surface area; or
 - (ii) the majority of the surface area of which is not developed for any use, has been left in or is being returned to its native state or cannot be used for agricultural purposes;

- (b) Other Agricultural Land and Improvements, which includes only land and improvements, other than occupied dwellings:
 - (i) for which the predominant potential use is cultivation, determined as the best use that could reasonably be made of the majority of the surface area;
 - (ii) used for dairy production, raising poultry or livestock, producing poultry or livestock products, bee-keeping, seed growing or growing plants, 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 where land is used as a yardsite in conjunction with a purpose mentioned in clause (a) or (b), three acres of that land is to be classified as Residential;
- (d) Multi-unit Residential, which includes only:
 - (i) land and improvements designed and used for or intended to be used for, or in conjunction with, a residential purpose and to accommodate four or more self-contained dwelling units within a parcel, or in the case of a condominium, any part of a parcel within the meaning of *The Condominium Property Act, 1993* that is used for a residential purpose; and
 - (ii) vacant land zoned for use for multiple dwelling units;
- (e) Seasonal Residential, which includes:
 - (i) only land and improvements:
 - (A) used or intended to be used for, or in conjunction with, both residential and recreational purposes;
 - (B) located in communities predominantly of a resort nature, in parks, or in rural areas;
 - (C) normally used for a maximum of six months in any year, as determined by the assessor; and
 - (D) not being the principal residence in Canada of the occupant; and
 - (ii) land and improvements for seasonal camps;
- (f) Commercial and Industrial, which includes only land and improvements:
 - (i) used or intended to be used for business purposes, including land and improvements for office, wholesale, retail, service, hotel, motel, industrial and manufacturing activities and transportation, communications and utilities;
 - (ii) used or intended to be used for institutional, government, recreational or cultural purposes;

- (iii) used or intended to be used for mines or petroleum oil wells and gas wells;
- (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 with the land and improvements described in subclause (i);
- (h) Railway Rights of Way and Pipeline, which includes only railway roadway, railway superstructure, and pipeline, and other land and improvements used in conjunction with a pipeline.

16 Dec 2005 cM-36.1 Reg 1 s39; 9 Nov 2018 SR 78/2018 s4.

Percentages of value

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

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

16 Dec 2005 cM-36.1 Reg 1 s40; 15 Feb 2013 SR 8/2013 s2; 10 Mar 2017 SR 17/2017 s2; 24 Dec 2020 SR 140/2020 s2.

Minimum tax and base tax

41 The following classes of assessment of property are established for the purposes of minimum tax pursuant to section 289 of the Act and base tax pursuant to section 290 of the Act:

- (a) Agricultural, which includes land, improvements or land and improvements classified as Non-arable (Range) Land and Improvements and Other Agricultural Land and Improvements pursuant to section 39;
- (b) Residential, which includes land, improvements or land and improvements classified as Residential, Multi-unit Residential and Seasonal Residential pursuant to section 39;

(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 39.

16 Dec 2005 cM-36.1 Reg 1 s41; 22 Mar 2013 SR 13/2013 s2.

Mill rate factors

42(1) For the 2009 and 2010 taxation years, the following classes of assessment of property are established for the purposes of section 285 of the Act:

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

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

(c) Commercial and Industrial, which includes the assessments of land and improvements classified as Commercial and Industrial, Elevators, and Railway Rights of Way and Pipeline pursuant to section 39, but does not include the assessments of land and improvements classified as Hotels and Motels pursuant to clause (d);

(d) Hotels and Motels, which includes the assessments of land and improvements of:

(i) Full Service Hotels, which includes only land or improvements used for or intended to be used for accommodations that are composed of multiple individual units that are typically rented, that include a structure of two or more floors with a lobby and that typically include meeting rooms, banquet rooms, dining rooms, restaurant facilities and lounge facilities;

(ii) Limited Service Hotels, which includes only land or improvements used for or intended to be used for accommodations that are composed of multiple individual units that are typically rented, that include a structure of two or more floors with a lobby and that typically include limited common area amenities, a restaurant and lounge facilities;

(iii) Gallonage Hotels, which includes only land or improvements used for or intended to be used for accommodations that are composed of individual units that may be rented, that include a structure of two or more floors and that have a primary source of income that is a restaurant facility, a lounge facility or one or more video lottery terminals;

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

(2) For the 2011 and subsequent taxation years, the following classes of assessment of property are established for the purposes of section 285 of the Act:

- (a) Agricultural, which includes the assessments of land and improvements classified as Non-arable (Range) Land and Improvements and Other Agricultural Land and Improvements pursuant to section 39;
- (b) Residential, which includes the assessments of land and improvements classified as Residential, Multi-unit Residential and Seasonal Residential pursuant to section 39;
- (c) Commercial and Industrial, which includes the assessments of land and improvements classified as Commercial and Industrial, Elevators, and Railway Rights of Way and Pipeline pursuant to section 39.

24 Apr 2009 SR 39/2009 s2.

Mill rate factor limits

42.1 Pursuant to section 284 of the Act, in setting the mill rate factors applicable to classes of property, a council is subject to the limitation that the ratio of the highest mill rate factor applicable to a class of property to the lowest mill rate factor applicable to any other 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 of property; and

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

7 Jne 2013 SR 40/2013 s2; 25 Apr 2014 SR 25/2014 s2.

Multiple-use property

43(1) If one use of any property is clearly distinct from the property's predominant use and is not integrated with or directly related to the property's predominant use, the assessor may:

- (a) determine that portions of the property that include more than one use, or portions of the property's assessment, belong to different classes established pursuant to this Part; and
- (b) apportion the assessed value of the property among those classes.

(2) Pursuant to section 205 of the Act, if the assessor determines that portions of any property, or portions of the property's assessment, belong to different classes established pursuant to this Part, the property may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion of the property within a class.

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

Date of classification

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

- (2) A new improvement or a newly subdivided parcel is to be classified as of the date that it is added to the assessment roll.
- (3) If there is a change in the use of a property, the property is to be classified as of the date that the change is made to the assessment roll.

16 Dec 2005 cM-36.1 Reg 1 s44.

PART VI Tax Exemptions

Exemption from taxation

45(1) The following buildings are prescribed pursuant to paragraph 292(1)(c)(ii)(A) of the Act:

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

(2) The following amounts are prescribed pursuant to paragraph 292(1)(c)(ii)(B) of the Act:

- (a) two square metres of land for every one square metre of occupied space of a building or part of a building that is exempted pursuant to clause (1)(a), (b) or (e);
- (b) two square metres of land for every one square metre of occupied space of a building or part of a building that is exempted pursuant to clause (1)(c) if that building or part of that building is used in connection with a building or part of a building mentioned in clause (1)(a) or (b);
- (c) with respect to a building or part of a building mentioned in clause (1)(d), the land used in connection with that building or part of that building in an amount calculated in accordance with Table 2.

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

16 Dec 2005 cM-36.1 Reg 1 s45.

Exemptions from taxation in rural municipalities

45.01 For the purposes of section 293 of the Act, “**assessment**” and “**actual assessment**” mean taxable assessment as determined in accordance with section 197 of the Act.

5 Jly 2013 SR 53/2013 s2.

PART VII
Tax Penalties and Discounts

Interpretation of Part

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

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

25 Jan 2008 SR 1/2008 s2.

Penalty for year in which taxes are levied

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

- (a) after the due date; and
- (b) as at the date that the penalty mentioned in this section is imposed.

(2) This section applies only to municipalities that set a due date that is before December 1 of the year in which the tax is imposed.

(3) For the purposes of section 279 of the Act, a municipality to which this section applies shall, by bylaw, impose a penalty on a taxpayer respecting unpaid taxes owed by the taxpayer in accordance with this section.

(4) The municipality shall, by bylaw, impose a penalty on the first day of each month in which there are unpaid taxes that is equal to:

- (a) not less than 0.5% of the unpaid tax as at the first of the month in which the penalty must be imposed; and
- (b) not more than 1.5% of the unpaid tax as at the first of the month in which the penalty must be imposed.

(5) In its bylaw passed for the purposes of this section, the municipality shall set the same percentage for each month following the due date.

25 Jan 2008 SR 1/2008 s2.

Penalty in subsequent years

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

- (a) subsection (2); or
- (b) subsections (3) and (4).

- (2) If a municipality imposes a penalty as at January 1 of the year in which the penalty is to be imposed:
- (a) the minimum rate of penalty must be 9% of the taxes that remain unpaid by the taxpayer as at January 1 of the year in which the penalty is to be imposed; and
 - (b) the maximum rate of penalty must be 25% of the taxes that remain unpaid by the taxpayer as at January 1 of the year in which the penalty is to be imposed.
- (3) If a municipality imposes a penalty in each month of the year in which the penalty is to be imposed and:
- (a) the municipality imposes the penalty only on the amount of taxes that remains unpaid by the taxpayer as at January 1 and as at the first day of each subsequent month:
 - (i) the minimum rate of penalty must be 0.75% per month; and
 - (ii) the maximum rate of penalty must be 2.0833% per month; or
 - (b) the municipality imposes the penalty on the amount of taxes and the amount of penalty that remain unpaid by the taxpayer as at January 1 and as at the first day of each subsequent month:
 - (i) the minimum rate of penalty must be 0.72% per month; and
 - (ii) the maximum rate of penalty must be 1.876% per month.
- (4) If a municipality imposes a penalty in each month, the municipality:
- (a) shall charge at least the same rate of penalty for each subsequent month; and
 - (b) shall not reduce the rate of penalty for subsequent months.

25 Jan 2008 SR 1/2008 s2.

Maximum discount for prompt payment

- 47(1)** For the purpose of subsection 272(1) of the Act, a council may allow a discount in any year for the prompt payment of:
- (a) the current year's taxes on property, except for taxes the municipality levies in accordance with *The Education Property Tax Act*;
 - (b) special taxes; or
 - (c) local improvement special assessments.
- (2) If a council allows a discount for prompt payment pursuant to subsection (1):
- (a) for each of the taxes or special assessments mentioned in subsection (1), the maximum discount is 15% of the tax or special assessment for that year; and

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

25 Jan 2008 SR 1/2008 s2; 2 Jan 2009 SR
132/2008 s5; 28 Sep 2012 SR 67/2012 s3; 15 Dec
2017 SR131/2017 s4.

Maximum discount for prepayment

- 48(1) For the purpose of subsection 272(2) of the Act, a council may allow a discount in any year for the prepayment of:
- (a) the current year's taxes on property, except for taxes the municipality levies in accordance with *The Education Property Tax Act*;
 - (b) special taxes; or
 - (c) local improvement special assessments.
- (2) If a council allows a discount for prepayment pursuant to subsection (1), for each of the taxes or special assessments mentioned in subsection (1), the maximum discount is 15% of the tax or special assessment for that year.
- (3) If a council allows a discount for prepayment pursuant to subsection (1) for more than one month:
- (a) the greatest percentage of the discount must be offered in the first month; and
 - (b) the percentage discount offered in subsequent months must be equal to or less than the percentage discount offered in the first month.

25 Jan 2008 SR 1/2008 s2; 28 Sep 2012 SR
67/2012 s4; 15 Dec 2017 SR131/2017 s5.

Maximum rebate for payment of penalties

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

- (a) property taxes, except for taxes the municipality levies in accordance with *The Education Property Tax Act*; or
- (b) special taxes.

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

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

25 Jan 2008 SR 1/2008 s2; 28 Sep 2012 SR
67/2012 s5; 15 Dec 2017 SR131/2017 s6.

PART VIII

Public Reporting on Municipal Waterworks**Interpretation of Part**

50 In this Part:

- (a) “**consumer**” means a consumer of water supplied by a municipality’s municipal waterworks;
- (b) “**debt payments**” means a municipality’s total annual payments of principal on all long-term debts that the municipality has incurred in relation to its municipal waterworks;
- (c) “**expenditures**” means a municipality’s total annual expenditures in relation to its municipal waterworks, as included in its financial statements pursuant to section 185 of the Act;
- (d) “**human consumptive use**” means human consumptive use as defined in *The Water Regulations, 2002*;
- (e) “**hygienic use**” means hygienic use as defined in *The Water Regulations, 2002*;
- (f) “**municipal distribution system**” means a distribution system, as defined in *The Water Regulations, 2002*, that is:
 - (i) owned by a municipality, directly or through a controlled corporation; and
 - (ii) operated by a municipality, directly or through a controlled corporation, or by another person on behalf of a municipality;

- (g) **“municipal waterworks”** means waterworks that are:
- (i) owned by a municipality, directly or through a controlled corporation; and
 - (ii) operated by a municipality, directly or through a controlled corporation, or by another person on behalf of a municipality;
- (h) **“reserves”** means the moneys that a municipality has set aside for capital infrastructure projects relating to its municipal waterworks;
- (i) **“revenues”** means a municipality’s total annual revenues in relation to its municipal waterworks, as reported in its financial statements pursuant to section 185 of the Act;
- (j) **“waterworks”** means works that are used to supply, collect, treat, store or distribute water intended or used for a human consumptive use or a hygienic use, whether or not any other use is or has been made of that water.

16 Dec 2005 cM-36.1 Reg 1 s50.

Application of Part

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

- (a) that are connected to and part of a municipal distribution system;
- (b) that are used to supply, collect, treat, store or distribute water intended or used for a human consumptive use; and
- (c) for which an independent engineering assessment is required pursuant to section 35 of *The Water Regulations, 2002*.

(2) This Part does not apply to municipal waterworks that are:

- (a) regulated pursuant to *The Health Hazard Regulations*; or
- (b) used to supply water for a hygienic use, as authorized pursuant to *The Water Regulations, 2002*, but not for a human consumptive use.

16 Dec 2005 cM-36.1 Reg 1 s51.

Rate policy

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

- (a) sets out the rates or fees to be charged to consumers for the use of water from the municipality’s municipal waterworks; and
- (b) includes the method used for determining those rates or fees.

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

16 Dec 2005 cM-36.1 Reg 1 s52.

Investment strategy

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

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

16 Dec 2005 cM-36.1 Reg 1 s53.

Information available for public inspection

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

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

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

where:

R is the municipality's revenues;

E is the municipality's expenditures; and

D is the municipality's debt payments;

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

16 Dec 2005 cM-36.1 Reg 1 s54.

Information to be provided to consumers and to the minister

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

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

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

where:

- R is the municipality's revenues;
- E is the municipality's expenditures; and
- D is the municipality's debt payments;

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

PART IX
Dangerous Animals

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

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

16 Dec 2005 cM-36.1 Reg 1 s56.

Enclosure

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

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

16 Dec 2005 cM-36.1 Reg 1 s57.

Muzzle and leash

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

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

16 Dec 2005 cM-36.1 Reg 1 s58.

Insurance

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

16 Dec 2005 cM-36.1 Reg 1 s59.

Warning sign

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

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

16 Dec 2005 cM-36.1 Reg 1 s60.

Tattoo

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

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

16 Dec 2005 cM-36.1 Reg 1 s61.

Quarantine

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

16 Dec 2005 cM-36.1 Reg 1 s62.

Inoculation

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

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

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

16 Dec 2005 cM-36.1 Reg 1 s63.

Rabies testing

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

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

16 Dec 2005 cM-36.1 Reg 1 s64.

PART X
Forms

Petition for organized hamlet, resort village or village

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

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

16 Dec 2005 cM-36.1 Reg 1 s65.

Application for establishing, incorporating, altering or restructuring

66 Form E is the application form to be used:

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

16 Dec 2005 cM-36.1 Reg 1 s66.

Notice of appeal to board of revision

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

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

16 Dec 2005 cM-36.1 Reg 1 s67.

Notice of appeal to Saskatchewan Municipal Board

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

16 Dec 2005 cM-36.1 Reg 1 s68.

69 Repealed. 17 Dec 2010 SR 121/2010 s7.

PART XI
Repeals

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

70 *The Road Committee Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s70.

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

71 *The Overweight Permit Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s71.

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

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

16 Dec 2005 cM-36.1 Reg 1 s72.

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

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

16 Dec 2005 cM-36.1 Reg 1 s73.

M-36.1 REG 1

MUNICIPALITIES

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

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

16 Dec 2005 cM-36.1 Reg 1 s74.

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

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

16 Dec 2005 cM-36.1 Reg 1 s75.

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

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

16 Dec 2005 cM-36.1 Reg 1 s76.

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

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

16 Dec 2005 cM-36.1 Reg 1 s77.

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

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

16 Dec 2005 cM-36.1 Reg 1 s78.

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

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

16 Dec 2005 cM-36.1 Reg 1 s79.

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

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

16 Dec 2005 cM-36.1 Reg 1 s80.

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

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

16 Dec 2005 cM-36.1 Reg 1 s81.

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

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

16 Dec 2005 cM-36.1 Reg 1 s82.

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

83 *The Dangerous Dogs Control Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s83.

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

84 *The Municipal Public Accounts Regulations* are repealed.

16 Dec 2005 cM-36.1 Reg 1 s84.

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

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

16 Dec 2005 cM-36.1 Reg 1 s85.

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

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

16 Dec 2005 cM-36.1 Reg 1 s86.

PART XII
Coming into Force

Coming into force

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

2 Jan 2009 SR 132/2008 s6.

Appendix

PART I
FORMS

FORM A
[Section 3]

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 Municipalities Act* and any other Act and by the council;
- 5 I will:
 - (a) perform the duties of office imposed by *The Municipalities 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 Municipalities 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 Municipalities 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 municipal administrator, etc.
(as the case may be)*

} _____
Signature of Declarant

My commission expires _____

FORM B
[Section 4]

Oath – member or secretary of board of revision

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

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 or influence of this office;
- 3 I am not for any reason disqualified from holding this office.

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

A Commissioner etc. (as the case may be)

} _____
Signature of Declarant

FORM B.1
[Clause 6.1(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			
MUNICIPALITY: _____ of _____			
(town, northern village, northern hamlet)		(name of municipality)	
NAME OF LOCAL POLICE SERVICE THAT CONDUCTED CHECK: _____			
CRIMINAL RECORD CHECK ATTACHED: Yes / No			
<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>			
STATEMENT OF CONSENT:			
<i>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>			
<i>I understand criminal record checks submitted pursuant to section 89.1 of The Municipalities Act:</i>			
<ul style="list-style-type: none"> • are not considered to be for a volunteer position; • are not considered to be for a position with the vulnerable sector; • 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; • do not require a release of information to a third party because I received the results personally; and • are not required to include copies of the records themselves. 			
Dated this ____ day of _____ 20 ____ . Signature: _____			

FORM C
[Section 60]

Sign to be Displayed by Owner of Dangerous Animal

WARNING

Dangerous Animal on Premises

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



STATEMENT OF REPRESENTATIVE OF PETITIONERS

TO: ADMINISTRATOR OF _____

Submitted herewith is a petition pursuant to sections 50, 51 and 55 of *The Municipalities Act*.

I am attaching this statement to the petition as required by section 55 of *The Municipalities Act*.

I do hereby declare that:

- I am a representative of the petitioners;
- The municipality may direct any inquiries about the petition to me at the following address:

Print Name

Address

Town/Village/RM

Postal Code

Daytime telephone number

Other contact information where you can be reached

SIGNATURE OF REPRESENTATIVE

DATE SUBMITTED TO ADMINISTRATOR

FORM E
[Section 66]

Application for Establishment, Incorporation or Restructuring

APPLICATION AND PROPOSAL

- 1 In accordance with section 59 of *The Municipalities Act* (“the Act”): the petitioners in the _____ of _____ apply for:
(*Hamlet / Organized Hamlet*)

(*check the matter that applies*)

- Establishment of an Organized Hamlet pursuant to section 50 of the Act;
 Incorporation as a Resort Village pursuant to section 51 of the Act; or
 Incorporation as a Village pursuant to section 51 of the Act.

OR

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

applies for restructuring pursuant to subsection 53(1) of the Act by:
(*details of restructuring – e.g. adding to or withdrawing territory, merger, inclusion, etc.*)

REASONS

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

PETITION/COUNCIL RESOLUTIONS

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

OR

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

PROPOSAL OF PREPAREDNESS

- 3.1 In the case of an application to establish an organized hamlet or to incorporate a resort village or village, the proposal, showing preparedness and ability to meet the legislative responsibilities of an organized hamlet, resort village or village in the form and manner directed by the minister is attached as Schedule 1.1.

MUNICIPALITIES

M-36.1 REG 1

MAP AND PLANS FOR FUTURE GROWTH AND DEVELOPMENT

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

PROPOSED OPERATING AND CAPITAL BUDGET

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

RESOLUTION(S) OF AFFECTED COUNCIL(S)

- 7 The council of the _____
(City/Town/Village/Resort Village/R.M./Northern Municipality)
of _____ has consented/has not consented to this proposal. Accordingly, a certified complementary resolution of the council(s) is/is not attached as Schedule 5.

(Attach resolutions of all councils affected by the proposal)

PUBLIC NOTICES, MEETINGS AND OBJECTIONS

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

POPULATION, ASSESSMENT AND DWELLINGS

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

VOLUNTARY RESTRUCTURING AGREEMENT

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

PRIOR MEDIATION/DISPUTE RESOLUTION

- 12 Copies of reports or records with respect to any attempt at mediation within the previous year in relation to this application are attached as Schedule 10.
- 13 If this application requires the statements regarding matters in dispute pursuant to subsection 60(6) of *The Municipalities Act*, the statements are attached as Schedule 11.

DECLARATION

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

OR

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

CERTIFY THAT:

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

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

DECLARED before me at

_____, Saskatchewan

this ____ day of _____, 20 ____.

Signature of Declarant

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

} _____

FORM F
[Section 67]

Notice of Appeal to the Board of Revision

(DEADLINE FOR APPEAL IS _____)

To the secretary of the board of revision of the municipality of _____ ,
(name of municipality)

Saskatchewan.

I choose the: Simplified appeal process (section 223 of *The Municipalities Act*)
(see below¹): Regular appeal process

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

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

of the following property _____
(legal land description, civic address, assessment roll number or alternate)

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

1 Ground of Appeal

Supporting material facts:

2 Ground of Appeal

Supporting material facts:

3 Ground of Appeal

Supporting material facts:

(Attach extra sheets if necessary)

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

(Attach extra sheets if necessary)

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

of the municipality on _____ 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 municipality's assessor for the following reasons:
(Provide reasons why no discussion was held)

(Attach extra sheets if necessary)

MUNICIPALITIES

M-36.1 REG 1

Appellant's Name:		Agent's Name (if named/known ²):	
Mailing Address:		Mailing Address:	
City/Town:		City/Town:	
Province:	Postal Code:	Province:	Postal Code:
Home Phone #:	Business Phone #:	Home Phone #:	Business Phone #:
Fax #:	Cell #:	Fax #:	Cell #:
E-mail address:		E-mail address:	

The Appellant's interest in the property is:

(e.g. owner, tenant, property manager)

Dated this _____ day of _____, 20____.

(day) (month) (year)

Assessment Value under Appeal: \$ _____ \$ _____

(Enclosed Appeal Fee³)

(Appellant's/Agent's Name – please print)

(Appellant's/Agent's Signature)

¹What is the difference between the regular and simplified appeal processes?

For regular appeals, any written material and photographs you provide in support of your appeal must be submitted to BOTH the secretary of the board of revision and the municipality's assessor at least 20 days before the date of your hearing. The appeal will be heard by a panel comprising three members of the board.

Section 223 of *The Municipalities Act* provides for a simplified appeal process to be used at the option of the appellant. You may choose the simplified appeal process if your appeal is for:

- a single family residential property or residential condominium; or
- any property that has an assessed value of \$250,000 or less.

In the simplified process, the chairperson may appoint only one member of the board to hear the appeal. If you qualify for a simplified appeal process and request it on the Notice of Appeal, you *may* provide any written material and photographs in support of your appeal to the board of revision and the municipality's assessor at your hearing. However, to avoid delays at your hearing, you are encouraged to provide your material to BOTH the secretary of the board of revision and the municipality's assessor at least 20 days before the date of your hearing.

The written material you provide for either process should identify why you feel there is an error in your assessment.

² Subsection 225(7) of *The Municipalities Act* provides that regardless of whether or not an appellant has named an agent in the notice of appeal, the appellant retains the right to name an agent, change an agent or use additional agents at any time during the appeal process.

³ The appellant must file this notice of appeal with the secretary of the board of revision, together with any fee set by council, within the period set out in section 226 of *The Municipalities Act*. Information on appeal fees may be obtained from the municipality. On receipt of this notice, the secretary of the board of revision must determine whether the notice complies with the requirements set out in section 225 of *The Municipalities Act*. If the notice does not comply, the secretary must notify the appellant of the deficiencies in the notice and grant the appellant one 14-day extension to perfect it.

FORM G
[Section 68]

Notice of Appeal to the Saskatchewan Municipal Board

To the secretary of the Saskatchewan Municipal Board:

I appeal the decision (or failure to render a decision) of the board of revision
appeal no. _____ for the municipality 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 land description) *(assessment or alternate number)*

(street address, if applicable)

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

My grounds for appeal are as follows:

(Attach additional sheets if necessary)

MUNICIPALITIES

M-36.1 REG 1

Contact information for this appeal:

Appellant's Name:		Agent's Name <i>(if named/known²):</i>	
Mailing Address:		Mailing Address:	
City/Town:		City/Town:	
Province:	Postal Code:	Province:	Postal Code:
Home Phone #:	Business Phone #:	Home Phone #:	Business Phone #:
Fax #:	Cell #:	Fax #:	Cell #:
E-mail address:	E-mail address:		

The Appellant's interest in the property is:

(e.g. owner, tenant, property manager, assessor)

Dated this _____ day of _____, 20____.

(day) (month) (year)

(Appellant's/Agent's Name – please print)

(Appellant's/Agent's Signature)

\$ _____
(Enclosed Appeal Fee)

INFORMATION NOTE

- (1) The appellant must serve this Notice of Appeal on the secretary of the Saskatchewan Municipal Board (SMB).
- (2) The appeal fee prescribed in *The Saskatchewan Municipal Board Fees Regulations*, payable to the SMB, must accompany this notice, along with a copy of the Notice of Assessment for the property under appeal. Information on appeal fees may be obtained from the SMB.
- (3) On receipt of this notice, the secretary of the SMB must determine whether the notice complies with the requirements set out in section 247 of *The Municipalities Act*. If the notice does not comply, the secretary must notify the appellant of the deficiencies in the notice and grant the appellant one 14-day extension to perfect it.
- (4) On receipt of a perfected notice of appeal, the secretary must serve a copy of this notice on every party to the appeal other than the appellant and provide a copy of this notice to the secretary secretary of the board of revision.

FORM H

Annual Statement of Account of School Taxes for the Year _____

Repealed. 17 Dec 2010 SR 121/2010 s8.

FORM H.1

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

Repealed. 17 Dec 2010 SR 121/2010 s8.

FORM H.2

Monthly Statement of Account of School Taxes

Repealed. 17 Dec 2010 SR 121/2010 s8.

PART II

TABLES

TABLE 1
[Section 8]

Fees for drilling oil wells and gas wells

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

TABLE 2
[Clause 45(2)(c)]

Calculation of Amounts of Land Exempt from Taxation

<i>Maximum Enrolment of Students in School</i>	<i>Divisions I and II Schools (hectares)</i>	<i>Combined Divisions I, II, III and IV or Divisions III and IV (hectares)</i>
75 or less	1.2	1.6
100	2.2	2.2
200	2.4	2.4
300	2.4	2.8
400	2.8	3.2
500	2.8	3.6
700	3.2	4.4
1000	4.0	5.7

Plus 0.4 hectare for each additional 100 pupils.

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 municipality 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 Municipalities 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.

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