

B I L L

No. 3 of 1997

An Act to amend *The Urban Municipality Act, 1984* and to make a consequential amendment to *The Urban Municipality Amendment Act, 1996*

(Assented to _____, 1997)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

Short title

1 This Act may be cited as *The Urban Municipality Amendment Act, 1997*.

S.S. 1983-84, c.U-11 amended

2 *The Urban Municipality Act, 1984* is amended in the manner set forth in this Act.

Section 12 amended

3 Section 12 is amended:

(a) in clause (7)(e) by adding “subject to subsection (8),” before “all”;
and

(b) by adding the following subsection after subsection (7):

“(8) For the purposes of clause (7)(e), the Lieutenant Governor in Council may make regulations respecting the responsibility for, assignment of or disposal of the assets and liabilities and the carrying out of the rights, duties, functions and obligations of the former resort village or village by the rural municipality in which the resort village or village is included”.

Section 53 amended

4 Clause 53(1)(a) is amended by striking out “500” and substituting “100”.

Section 63 amended

5(1) Subsection 63(1) is amended by striking out “500” and substituting “100”.

(2) The following subsection is added after subsection 63(1):

“(1.1) Every person who, on the day this subsection comes into force, is a clerk or treasurer of an urban municipality with a population of 100 or more, other than a city, shall meet the requirements of subsection (1) within five years after the date on which this subsection comes into force”.

(3) Subsections 63(2) and (2.1) are repealed.

(4) Subsection 63(5) is repealed and the following substituted:

“(5) An acting clerk or acting treasurer appointed pursuant to subsection (3) during the illness or leave of absence of the clerk or treasurer may continue in office without obtaining a permit pursuant to subsection (4) until the earlier of:

- (a) six months after the date on which the clerk’s or treasurer’s illness or leave of absence commenced; and
- (b) the date on which the clerk or treasurer resumes his or her duties or terminates his or her employment”.

Section 65 amended

6 The following clause is added after clause 65(1)(g):

“(g.1) on or before June 1 in each year, complete, in the form approved by the minister, a financial statement of the revenues, expenditures, assets and liabilities of the urban municipality as at December 31 of the preceding year”.

Section 73 amended

7(1) Subsection 73(7) is repealed and the following substituted:

“(7) On or before July 1 in each year, the auditor shall:

- (a) complete his or her audit of the records of the urban municipality; and
- (b) verify the financial statement prepared by the treasurer pursuant to clause 65(1)(g.1)”.

(2) Subsection 73(8) is amended by striking out “completion” and substituting “verification”.

Section 73.2 amended

8 Clause 73.2(2)(b) is amended by striking out “prepared” and substituting “verified”.

Section 98 repealed

9 Section 98 is repealed.

New section 111.1

10 Section 111.1 is repealed and the following substituted:

“Levy where no business assessment

111.1(1) In this section:

- (a) **‘area’** means the floor space of a structure or building and the land appurtenant to it that is occupied by a business or businesses;
- (b) **‘rent’** means the consideration paid as base rent for the use or occupation of property, but does not include the cost of utilities, leasehold improvements, taxes, or other payments incidental to the use or occupation of the property, or payments identified as a percentage of sales or revenues.

(2) Where an urban municipality does not assess businesses pursuant to subsection 240(3), the council shall authorize a levy, which may include an allowance for abatements or payments not made pursuant to subsections (7) and (10), to be paid by the operators of businesses in the district that the council considers sufficient to raise the amount required for the purposes of the proposed expenditures included in the approved estimates of the board, less any revenues to be received by the board pursuant to clauses 110(a) to (d).

- (3) The levy mentioned in subsection (2) is to be based on the assessment of all land and improvements used or intended to be used for business purposes in the district.
- (4) Any levy imposed pursuant to subsection (2) is to be of a uniform rate.
- (5) For the purposes of subsections (7), (8) and (9), the council shall determine whether any levy imposed pursuant to subsection (2) is to be apportioned among tenants on the basis of rent or area, but not both.
- (6) Notice of any levy imposed pursuant to subsection (2):
- (a) is to be substantially in the form of and may be included in the tax notice mentioned in section 282; and
 - (b) is to be mailed by ordinary mail or delivered to the owners of land and improvements in the district that are used or intended to be used for business purposes.
- (7) Where a levy is imposed pursuant to subsection (2) and a portion of the land, improvements or both is not used for business purposes, a portion of the levy, which is not required to be paid, is to apply to that proportion of the land, improvements or both based on one of the following:
- (a) rent that is or would be paid as a proportion of all rents;
 - (b) area that is or would be occupied as a proportion of all areas.
- (8) Where any levy payable pursuant to this section is payable by a tenant:
- (a) the portion of the levy payable by each tenant with respect to the land, improvements or both where the tenant operates his or her business is based on the proportion that the tenant's:
 - (i) rent bears to the total of all rents payable by tenants who operate businesses in the district to the same landlord with respect to the same land, improvements or both; or
 - (ii) area bears to the total of all area that is, or would be, occupied by tenants who operate businesses in the district from the same land, improvements or both;
 - (b) the landlord is deemed to be the urban municipality's agent for the collection of the amount, and shall promptly pay over to the urban municipality all amounts collected;
 - (c) notwithstanding the provisions of any lease, the landlord shall collect a levy imposed pursuant to subsection (2) and calculated pursuant to clause (a) of this subsection, in addition to any amounts payable pursuant to the lease, and the tenant shall pay the amount of the levy to the landlord;
 - (d) the landlord shall provide information to the urban municipality disclosing the apportionment of the levy among the tenants and any portion of the levy not collected because there is no tenant; and
 - (e) the landlord who provides information pursuant to clause (d) may mark the information as confidential financial information for the purposes of clause 18(1)(b) of *The Local Authority Freedom of Information and Protection of Privacy Act*.

(9) Where a business operated by a landlord occupies premises on the land or improvement or both used for business purposes:

- (a) the landlord is deemed to be a tenant for the purposes of clause (8)(a); and
- (b) the landlord is required to pay a portion of the levy pursuant to this section based on:
 - (i) the rent that would be paid if the space the landlord occupies were leased out; or
 - (ii) the area that would be available to another tenant were it not for the landlord's occupation or use of that area.

(10) Subject to an abatement of any amount of a levy that is paid but not required to be paid pursuant to subsection (7), any levies payable pursuant to this section are payable at the same time as municipal taxes.

(11) Any amounts payable to an urban municipality pursuant to this section may be collected in any manner in which business taxes may be collected.

(12) Where a levy has not been paid by a landlord to an urban municipality and the urban municipality has reasonable grounds to believe that the tenant has paid the levy to the landlord, the urban municipality may:

- (a) add the amount of the outstanding levy to the taxes for the land and improvements on which the assessment of the levy is based; and
- (b) collect the amount of the outstanding levy in the same manner by which taxes may be collected.

(13) When the council determines that any levy imposed pursuant to subsection (2) is to be apportioned among the tenants on the basis of area, notwithstanding, and as an alternative to, subsections (6), (8), (9), (10), (11) and (12), the council may:

- (a) maintain a list of the operators of businesses in the district and a schedule of the levies payable by each;
- (b) for the purposes of the schedule maintained pursuant to clause (a), apportion the amount of the levy payable among the tenants who operate businesses in the district with respect to the same land, improvements or both, in proportions equal to the proportion that a tenant's area bears to the total of all area that is or would be occupied for business purposes; and
- (c) provide a notice of the levy, collect the levy and enforce payment of the levy in the same manner as is provided for in this Act for a business licence fee, with any necessary modification".

Section 134.2 amended

11 Clause 134.2(11)(b) is amended by adding "within 30 days after the date of the order" after "Board".

Section 136 amended

12 Clause 136(1)(a) is amended by striking out the portion preceding subclause (i) and substituting the following:

“(a) by bylaw establish a fire department or one or more fire brigades, and may by contract or otherwise provide for the prevention and suppression of fires and provide for services of any kind at the site of an emergency, including but not limited to:”.

New section 139

13 Section 139 is repealed and the following substituted:

“Health

139 Subject to *The Public Health Act, 1994* and any other Act pertaining to public health matters and any regulations made pursuant to those Acts, a council may, by bylaw:

- (a) provide for the cleaning or flushing of streets and regulate the parking of vehicles that might interfere with the cleaning or flushing;
- (b) establish, operate and regulate public markets and public weigh scales and impose fees with respect to the use of the market or weigh scales; and
- (c) subject to any Act of the Parliament of Canada, prohibit, control or regulate, for the purposes of public safety, any recreational or other activity carried out in, on or near any public body of water within the urban municipality, including swimming, wading and boating”.

Section 156 amended

14 Clause 156(2)(a) is amended by adding “or registered” after “certified”.

New section 161.1

15 The following section is added after section 161:

“Bicycles

161.1 A council may, by bylaw:

- (a) regulate the operation of bicycles within the urban municipality;
- (b) specify bicycle safety standards within the urban municipality; and
- (c) regulate the use of bicycle helmets within the urban municipality”.

Section 175 amended

16 Clause 175(2)(c) is amended by striking out “any board” and substituting “any district health board or any other board”.

Section 236 is amended

17 Section 236 is amended:

(a) by repealing clause (a.2) and substituting the following:

“(a.2) ‘**base date**’ means the date established by the agency for determining the value of land and improvements for the purpose of establishing assessment rolls for the year in which the valuation is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective”; **and**

(b) by adding the following clause after clause (a.3):

“(b.1) ‘**person**’ includes an Indian band”.

Section 242 amended

18 Section 242 is amended:

- (a) in subsection (5) by striking out “the proportion of”;**
- (b) in subsection (6) by striking out “proportions of”; and**
- (c) in subsection (7):**
 - (i) by adding “that the assessor determines are” before “intended”; and**
 - (ii) by striking out “is not being used for business purposes” and substituting “could be, but is not being, used as separate business premises”.**

Section 249 amended

19 Clause 249(1)(b) is amended by adding “, by ordinary mail,” after “assessment roll”.

Section 251 amended

20 Subsection 251(3) is amended by striking out “(b) if no notice of assessment is mailed to the person, within 30 days after” where it appears for the first time.

Section 253 amended

21 Clause 253(1)(c) is amended by striking out “every other person whose assessment is or may be affected” and substituting “on the owner named on the assessment roll, where the appeal is filed by a person other than the owner named on the assessment roll or his or her agent”.

Section 255.3 amended

22 Subsection 255.3(2) is amended:

- (a) by striking out “chairperson or” and substituting “chairperson of”; and**
- (b) by adding “or a transcript” after “requested the recording”.**

Section 258 amended

23 Subsection 258(2) is repealed and the following substituted:

“(2) Section 330 of this Act applies to any notice to be served pursuant to subsection (1)”.

New section 259.1

24 The following section is added after section 259:**“Immunity**

259.1 No action lies or shall be instituted against a board of revision or any member of a board of revision for any loss or damage suffered by a person by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by any of them pursuant to or in the exercise or supposed exercise of any power conferred by this Act or the regulations or in the carrying out or supposed carrying out of any duty imposed by this Act or the regulations”.

Section 261 amended

25 Clause 261(1)(a) is repealed and the following substituted:

“(a) within 30 days after being served with the notice of the decision pursuant to section 258”.

Section 262 amended

26(1) Subsections 262(2) and (3) are repealed.

(2) Subsection 262(4) is amended by striking out “The assessor” and substituting “On being notified by the appeal board of the time and place fixed pursuant to subsection (1.1), the assessor”.

Section 262.2 amended

27 Section 262.2 is amended by adding “requested and” after “transcript”.

Section 263.1 amended

28 Subsection 263.1(1) is amended:

(a) in clause (a) by adding “except by his or her failure to make a request pursuant to section 255.3,” before “through”; and

(b) by repealing clause (c) and substituting the following:

“(c) the appellant has established that relevant information has come to the appellant’s attention and that the information was not obtainable or discoverable by the appellant through the exercise of due diligence at the time of the board of revision hearing”.

Section 273 amended

29 Subsection 273(9) is repealed and the following substituted:

“(9) Where an assessment has not been confirmed by the agency, taxes levied on the assessment are not recoverable pursuant to this Act or *The Tax Enforcement Act* until the assessment is confirmed”.

New section 273.1

30 The following section is added after the heading “Part XII Taxation”:

“INTERPRETATION

“Interpretation of Part

273.1 In this Part, ‘person’ includes an Indian band”.

Section 279.2 amended

31 Subsection 279.2(1) is amended by striking out “three” and substituting “six”.

Section 279.3 amended

32 Subsection 279.3(7) is repealed and the following substituted:

“(7) Notwithstanding any other Act or law, an urban municipality may apply a mill rate factor established pursuant to this section to a rate mentioned in clause 279(b) by agreement with the other taxing authority on whose behalf it collects the taxes for which the rate is set.

“(7.1) Notwithstanding any other Act or law, an urban municipality that applies a mill rate factor pursuant to subsection (7) shall adjust the rate set so that the same total amount of tax is levied on behalf of the other taxing authority after applying a mill rate factor”.

Section 282 amended

33 Subsection 282(1) is amended by adding “, by ordinary mail,” after “shall mail”.

Section 289 amended

34 Subsection 289(1) is amended by striking out “legal” and substituting “reasonable”.

Section 293 amended**35 Section 293 is amended:**

- (a) in clause (5)(b) by adding “or registered” after “certified”; and**
- (b) in clause (7)(b) by adding “or registered” after “certified”.**

Section 295 amended

36 Clause 295(1)(c) is amended by striking out “, in a form approved by the minister,”.

Section 302 amended

37 Subsection 302(1) is amended by striking out “his taxes by December 31 of the year in which they are imposed” and substituting “his or her taxes within 30 days after the date on which the notice mentioned in section 282 is mailed or delivered to that person or to that person’s agent”.

S.S. 1996, c.67, section 17 repealed

38 Section 17 of *The Urban Municipality Amendment Act, 1996* is repealed.

Coming into force

- 39(1)** Subject to subsections (2), (3) and (4), this Act comes into force on assent.
- (2)** Sections 10, 18, 19, 24, 29, 31 to 33 and clause 17(a) of this Act come into force on assent but are retroactive and are deemed to have been in force on and from January 1, 1997.
- (3)** Sections 20 to 23 and 25 to 28 of this Act come into force on January 1, 1998.
- (4)** Clause 17(b) and section 30 of this Act come into force on proclamation.