

Administrators' Legislative and Operational Calendar

Last Updated: April 2023

Introduction

The Administrators' Legislative and Operational Calendar is a resource to assist municipal administrators in their key legislative responsibilities by identifying deadlines set out in statutes and some operational recommendations.

Legislative References in this Document

Reference	Acronym and Link to Statute
<i>The Conservation and Development Act</i>	CD
<i>The Construction Codes Act</i>	CCA
<i>The Education Property Tax Act</i>	EPTA
<i>The Local Government Election Act, 2015</i>	LGEA
<i>The Municipal Employees Pension Act</i>	MEPA
<i>The Municipal Hail Insurance Act</i>	MHIA
<i>The Municipalities Act</i>	MA
<i>The Municipalities Regulations</i>	MA Regs
<i>The Pest Control Act</i>	PCA
<i>The Public Libraries Act, 1996</i>	PLA
<i>The Tax Enforcement Act</i>	TEA
<i>The Weed Control Act</i>	WdCA
<i>The Workers' Compensation Act, 2013</i>	WCA

Please note:

- If there is no legislative reference noted in "Source", this is a general policy and/or guideline outside of legislative requirements and is operational in nature.
- Certain sections of *The Municipalities Act* use the term "designated officer" meaning a person designated by council to whom the power or authority is delegated. In the absence of a designation by council, the power or duty is automatically defaulted on to the administrator of the municipality.
- The information provided is for reference purposes only and is not a replacement for the actual legislation. It is recommended that you review the legislation in its entirety.

Commonly Used Acronyms

Acronym	Meaning
C&D	Conservation and Development
CPP	Canada Pension Plan
CRA	Canada Revenue Agency
EI	Employment Insurance
EPT	Education Property Tax
MEPP	Municipal Employees' Pension Plan
RM	Rural Municipality
SAMA	Saskatchewan Assessment Management Agency
SETS	Saskatchewan eTax Service
SMHI	Saskatchewan Municipal Hail Insurance
WCB	Workers Compensation Board

January

Legislative Requirement/Recommendation	Source
<ul style="list-style-type: none"> In an election year, review the Election Scheduling Tool. 	
<ul style="list-style-type: none"> A penalty shall be added to all taxes in arrears. 	MA 280, 281
<ul style="list-style-type: none"> Alternatively, municipalities may add a penalty on the first day of each month while taxes remain in arrears. Penalties must be provided in a bylaw. 	MA Regs 46.2
<ul style="list-style-type: none"> The following items may require preparation time and/or may be acted upon in accordance with a locally determined schedule. Some items may be duplicated as statutory deadlines approach: <ul style="list-style-type: none"> Anytime between now and November 15, the treasurer shall prepare the list of lands in arrears; 	TEA 3
<ul style="list-style-type: none"> <ul style="list-style-type: none"> Council may add uncollected sewer and water accounts and other specified amounts to tax roll any time; and 	MA 369
<ul style="list-style-type: none"> <ul style="list-style-type: none"> Tax rates are deemed to be imposed and due as of January 1. 	MA 266
<ul style="list-style-type: none"> All employee bonds or equivalent insurance must be presented at the first council meeting in January each year. 	MA 113
<ul style="list-style-type: none"> In municipalities with a public library, a council must appoint members to fill regular vacancies on the library board at its first meeting in January. 	MA 13.3
<ul style="list-style-type: none"> On or after January 1 of the year to which the assessment roll relates, the assessor shall make a return to SAMA in the form and at the times required by SAMA. 	MA 258
<ul style="list-style-type: none"> A council may appoint a weed inspector and notify the Director of the Crops Branch of the Ministry of Agriculture of the appointment to expire December 31 of that year. 	WdCA 6(2)(7), 7

January (continued)

Legislative Requirement/Recommendation		Source
	<ul style="list-style-type: none"> A council must appoint a board of revision to hear assessment appeals and a secretary to the board. They cannot appoint council members or employees to the board, nor the assessor as secretary. This must be done before the assessment roll is prepared. There are limited exceptions in a district board of revision. 	MA 240(1)(4) , 240(1)(4.1) MA 220
	<ul style="list-style-type: none"> Remit PST payable to the Ministry of Finance by the last day of the month after the reporting period ends to avoid fines and penalties. 	
	<ul style="list-style-type: none"> The municipality's administrator will submit to council any financial statements or other information, as requested by council resolution. Municipal Revenue Sharing Grant (MRS) – all municipalities must submit their online declaration of eligibility on or before January 31. A council resolution is required. 	MA 111(2)(I)
Deadline Date		
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. 	EPTA 15(1)
	<ul style="list-style-type: none"> Remit previous month net collections to SMHI, C&D and regional parks. 	MHIA 29 CD 84 MA 302(7)
15	<ul style="list-style-type: none"> Remit employee CPP contributions, EI premiums and Income Tax deducted, including employer's share of CPP contributions and EI premiums with respect to the previous month. 	CRA
	<ul style="list-style-type: none"> Remit MEPP employee and employer contributions for the previous month. 	MEPA 18(1)
20	<ul style="list-style-type: none"> RMs must submit a revenue and expenditure statement including any reserves to organized hamlet boards for the prior year. 	MA Regs 34
31	<ul style="list-style-type: none"> Deadline to file annual EPT Return sent to SETS. 	EPTA 15(2)
	<ul style="list-style-type: none"> The treasurer will register tax liens against properties in the most recently advertised tax enforcement list if the arrears and costs are not paid. 	TEA 10

February

Legislative Requirement/Recommendation		Source
	<ul style="list-style-type: none"> Remit PST payable to the Ministry of Finance by the last day of the month after the reporting period ends to avoid fines and penalties. 	
	<ul style="list-style-type: none"> The municipality's administrator will submit to council any financial statements or other information requested by council resolution. 	MA 111(2)(l)
Deadline Date		
1	<ul style="list-style-type: none"> The municipality must notify other taxing authorities of any tax exemption(s) for economic development, not including Government of Saskatchewan. 	MA 298(7)
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. 	EPTA 15(1)
	<ul style="list-style-type: none"> Remit previous month net collections to SMHI, C&D and regional parks. 	MHIA 29 CD 84 MA 302(7)
15	<ul style="list-style-type: none"> Remit employee CPP contributions, EI premiums and income tax deducted and employer's share of CPP contributions and EI premiums for the previous month. 	CRA
	<ul style="list-style-type: none"> Remit MEPP employee and employer contributions for the previous month. 	MEPA 18(1)
28	<ul style="list-style-type: none"> The municipality must send to the WCB a statement of all employees' earnings in previous year and an estimate of employee earnings for current year. 	WCA 124
	<ul style="list-style-type: none"> Deadline to issue T4 slips. The municipality must report to the Building and Technical Standards Branch of the Ministry of Government Relations the name and licence number of every building official who works for the municipality. This includes officials appointed, suspended or cancelled during the previous year. 	CRA CCA 16(4)

March

Legislative Requirement/Recommendation		Source
	<ul style="list-style-type: none"> A council must adopt an operating and capital budget for each financial year. Although no specific date is legislatively set, a council must not authorize a tax levy until this is done, in accordance with section 283. 	MA 155
	<ul style="list-style-type: none"> Remit PST payable to the Ministry of Finance by the last day of the month after the reporting period ends to avoid fines and penalties. 	
	<ul style="list-style-type: none"> The municipality's administrator will submit to council any financial statements or other information requested by council resolution. 	MA 111(2)(l)
Deadline Date		
1	<ul style="list-style-type: none"> The municipal library board must submit its estimate budget to the administrator. 	PLA 21(2)
	<ul style="list-style-type: none"> In any year, the organized hamlet board may request a special levy within the organized hamlet and the council must make the levy. 	MA 70
	<ul style="list-style-type: none"> In each year, every owner of a pipeline must supply the assessor of each municipality with a certified statement showing the information as required. 	MA 201(9)
	<ul style="list-style-type: none"> An independent grain company claiming a property tax exemption must submit to the assessor a certified statement of names and addresses of all shareholders as of December 31 of the previous year. 	MA 294
	<ul style="list-style-type: none"> All organized hamlet boards must submit a budget to the RM and a copy of the report to voters. 	MA 69.1
	10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS.
<ul style="list-style-type: none"> Remit previous month net collections to SMHI, C&D and regional parks. 		MHIA 29 CD 84 MA 302(7)
15	<ul style="list-style-type: none"> The library board must apply to council for money estimated to be required for maintenance of the library during that year and any additional amount it considers expedient for permanent improvements in that year. Upon receipt council shall make the appropriate levy. 	PLA 22(1)
	<ul style="list-style-type: none"> Remit employee CPP contributions, EI premiums and income tax deducted and employer's share of CPP contributions and EI premiums for the previous month. 	CRA
	<ul style="list-style-type: none"> Remit MEPP employee and employer contributions for the previous month. 	MEPA 18(1)
31	<ul style="list-style-type: none"> An owner of land may withdraw from the operations of the MHIA subject to the conditions set out. 	MHIA 19
	<ul style="list-style-type: none"> Written notice shall be submitted to the administrator from a property owner stating their lessee is to receive a dwelling exemption. 	MA 293(4)(b)

April

Legislative Requirement/Recommendation		Source
	<ul style="list-style-type: none"> In an election year, review the Election Scheduling Tool. 	
	<ul style="list-style-type: none"> During April and May of each year, councils of RMs shall consider applications for withdrawal of lands as shown on the list supplied by the SMHI. 	MHIA 20
	<ul style="list-style-type: none"> Remit PST payable to the Ministry of Finance by the last day of the month after the reporting period ends to avoid fines and penalties. 	
	<ul style="list-style-type: none"> The municipality's administrator will submit to council any financial statements or other information requested by council resolution. 	MA 111(2)(l)
	<ul style="list-style-type: none"> The assessor must prepare the assessment roll by May 1. 	MA 204
Deadline Date		
1	<ul style="list-style-type: none"> Deadline to receive notification of proportioned assessment for separate and public school divisions regarding undeclared corporate support. 	EPTA 300
	<ul style="list-style-type: none"> Rural municipal administrators must forward the annual statement to SMHI by this deadline. 	MHIA 30
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. 	EPTA 15(1)
	<ul style="list-style-type: none"> Remit previous month net collections to SMHI, C&D and regional parks. 	MHIA 29 CD 84 MA 302(7)
15	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and income tax deducted and employer's share of CPP contributions and EI premiums for the previous month. 	CRA
	<ul style="list-style-type: none"> Deadline for remitting MEPP employee and employer contributions for the previous month. 	MEPA 18(1)
30	<ul style="list-style-type: none"> Last day to file a crop exemption notice to the SMHI Board of Directors. 	MHIA 24.1

May

Legislative Requirement/Recommendation	Source
<ul style="list-style-type: none"> In an election year, review the Election Scheduling Tool. 	
<p><i>Assessment information:</i></p> <ul style="list-style-type: none"> On or before May 31, enact bylaw extending assessment roll completion time if required. 	MA 404
<ul style="list-style-type: none"> Within 15 days after completing the assessment roll, send assessment notices to assessed persons, publish a notice in the Saskatchewan Gazette and a newspaper circulating in the municipality, or any other manner the municipality considers appropriate. 	MA 216
<ul style="list-style-type: none"> The assessment roll is open for public inspection during normal business hours from the day of completion until the last day for filing an appeal. 	MA 213
<ul style="list-style-type: none"> Council may authorize all or part of the assessment roll to be available for public inspection at any additional times. 	MA 213(2)
<ul style="list-style-type: none"> Appeal period is at least 30 days except for revaluation years (2023). 	MA 215(1.1)
<ul style="list-style-type: none"> The board of revision decides all appeals within 180 days of mailing/posting/advertising notices. 	MA 240
<ul style="list-style-type: none"> Send the Assessment Return to SAMA within 30 days of: <ul style="list-style-type: none"> The expiration of the appeal period if there are no appeals; or Decisions rendered by the board of revision. 	MA 258
<ul style="list-style-type: none"> During April and May, councils of RMs must consider applications for withdrawal of lands as shown on the list supplied by the SMHI. 	MHIA 20
<ul style="list-style-type: none"> Remit PST payable to the Ministry of Finance by the last day of the month after the reporting period ends to avoid fines and penalties. 	
<ul style="list-style-type: none"> The municipality's administrator will submit to council any financial statements or other information requested by council resolution. 	MA 111(2)(l)

May (continued)

Deadline Date		
1	<ul style="list-style-type: none"> By this date, the municipality should have received the proposed education mill rates from the Minister of Education and from minority faith school boards exercising their right to levy an EPT on minority faith members. 	EPTA 8
	<ul style="list-style-type: none"> Forward the identity of agents appointed by absent owners and description of land to the municipal weed inspector. 	WdCA 14
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. 	EPTA 15(1)
	<ul style="list-style-type: none"> Remit previous month net collections to SMHI, C&D and regional parks. 	MHIA 29 CD 84 MA 302(7)
15	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and Income Tax deducted and employer's share of CPP contributions and EI premiums with respect to the previous month. 	CRA
	<ul style="list-style-type: none"> Deadline for remitting MEPP employee and employer contributions for the previous month. 	MEPA 18(1)
	<ul style="list-style-type: none"> Hail damage suffered during the period fixed by the Municipal Hail Insurance Board (May 15 to October 15) must be reported to SMHI by the claimant within three days of the damage. 	MHIA 33
31	<ul style="list-style-type: none"> No later than this date, the secretary treasurer of a C&D area shall provide the administrator with a certified copy of the relative portion of the assessment roll in which land to be taxed is situated. 	CD 81

June

Legislative Requirement/Recommendation		Source
	<ul style="list-style-type: none"> In an election year, review the Election Scheduling Tool. Remit PST payable to the Ministry of Finance by the last day of the month after the reporting period ends to avoid fines and penalties. 	
	<ul style="list-style-type: none"> The municipality's administrator will submit to council any financial statements or other information requested by council resolution. 	MA 111(2)(l)
Deadline Date		
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. 	EPTA 15(1)
	<ul style="list-style-type: none"> Remit previous month net collections to SMHI, C&D and regional parks. 	MHIA 29 CD 84 MA 302(7)
15	<ul style="list-style-type: none"> The previous year's financial statement must be completed by this date. 	MA111(2)(m)
	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and income tax deducted and employer's share of CPP contributions and EI premiums for the previous month. 	CRA
	<ul style="list-style-type: none"> Deadline for remitting MEPP employee and employer contributions for the previous month. 	MEPA 18(1)
	<ul style="list-style-type: none"> Deadline to receive crop reports from persons assessed with hail insurance. 	MHIA 24
	<ul style="list-style-type: none"> Municipal officials prepare certified crop reports to best of their knowledge for hail assessments. In the absence of report filed by an owner or agent, a certification fee is added to the rates. 	
30	<ul style="list-style-type: none"> Rural municipal administrators must forward to the SMHI a statement showing all lands assessable for hail insurance by this deadline on the prescribed form. 	MHIA 27

July

Legislative Requirement/Recommendation	Source	
<ul style="list-style-type: none"> In an election year, review the Election Scheduling Tool. 		
<ul style="list-style-type: none"> Review municipal waterworks rates policy and capital investment strategy. This information must be available for public inspection by September 1. 	MA Regs 52, 53	
<ul style="list-style-type: none"> Remit PST payable to the Ministry of Finance by the last day of the month after the reporting period ends to avoid fines and penalties. 		
Deadline Date		
1	<ul style="list-style-type: none"> Deadline to send municipality's previous year financial statement and auditor's report to the Minister of Government Relations. 	MA 186
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. Remit previous month net collections to SMHI, C&D and regional parks. 	EPTA 15(1) MHIA 29 CD 84 MA 302(7)
15	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and income tax deducted, including employer's share of CPP contributions and EI premiums with respect to the previous month. Deadline for remitting MEPP employee and employer contributions for the previous month. 	CRA MEPA 18(1)
31	<ul style="list-style-type: none"> Final date that an owner may cancel hail insurance if crop is destroyed in any manner other than hail. The municipality's administrator will submit to council any financial statements or other information, as requested by council resolution. 	MHIA 25 MA 111(2)(l)

August

Legislative Requirement/Recommendation		Source
	<ul style="list-style-type: none"> In an election year, review the Election Scheduling Tool. 	
	<ul style="list-style-type: none"> Each council shall authorize a levy on all taxable assessments in the municipality. Budget adoption is required before setting tax rates; this is required annually. Authorization of a levy shall be done before sending tax notices. 	MA 283 MA 155
	<ul style="list-style-type: none"> The municipality is required to levy education/school taxes. 	EPTA 9
	<ul style="list-style-type: none"> Although tax notices may be sent at any time, they must be sent no later than August 31. 	MA 267
	<ul style="list-style-type: none"> If a municipality offers tax discounts to encourage prompt payment, the tax notices are to be sent out during the month in which the greatest discount is offered. 	MA Regs 47
	<ul style="list-style-type: none"> Remit PST payable to the Ministry of Finance by the last day of the month after the reporting period ends to avoid fines and penalties. 	
	<ul style="list-style-type: none"> The municipality's administrator will submit to council any financial statements or other information requested by council resolution. 	MA 111(2)(l)
Deadline Date		
1	<ul style="list-style-type: none"> Deadline for auditor's confirmation notice to persons shown in the tax roll as owing money to the municipality for tax arrears or other related charges. 	MA 191
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. 	EPTA 15(1)
	<ul style="list-style-type: none"> Remit previous month net collections to SMHI, C&D and regional parks. 	MHIA 29 CD 84 MA 302(7)
15	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and income tax deducted and employer's share of CPP contributions and EI premiums for the previous month. 	CRA
	<ul style="list-style-type: none"> Deadline for remitting MEPP employee and employer contributions for the previous month. 	MEPA 18(1)
	<ul style="list-style-type: none"> Deadline for preparing tax roll. 	MA 263
	<ul style="list-style-type: none"> Deadline for submitting the mill rate return, tax tools, tax rates and any other taxes and rates levied or proposed to the Minister of Government Relations. 	MA 290.1
21-30	<ul style="list-style-type: none"> If a municipal council desires to authorize enumeration and the preparation of a voters' list, the deadline is 55 days before election day. The actual date will vary each year. 	LGEA 54
31	<ul style="list-style-type: none"> Deadline for sending tax notices to taxpayers. 	MA 267
	<ul style="list-style-type: none"> Certify the date the tax notices were sent. 	MA 269

September

Legislative Requirement/Recommendation		Source
	<ul style="list-style-type: none"> In an election year, review the Election Scheduling Tool. 	
	<ul style="list-style-type: none"> Remit PST payable to the Ministry of Finance by the last day of the month after the reporting period ends to avoid fines and penalties. 	
	<ul style="list-style-type: none"> The municipality's administrator will submit to council any financial statements or other information requested by council resolution. 	MA 111(2)(l)
Deadline Date		
1	<ul style="list-style-type: none"> A municipality may prepare next year's assessment roll on or after this date. 	MA 204(2)
	<ul style="list-style-type: none"> A municipality must publicize the previous year financial statements or a summary of them, and the auditor's report in the manner council considers appropriate. 	MA 185(3)
	<ul style="list-style-type: none"> SMHI must notify the administrator of any corrections to the hail roll by this date. 	MHIA 27
	<ul style="list-style-type: none"> SAMA <u>recommends</u> resort villages forward their assessment maintenance list to SAMA by this date. 	
	<ul style="list-style-type: none"> Deadline for a spouse to notify the RM administrator of which division they chose to vote in. 	LGEA 39(9)
	<ul style="list-style-type: none"> Deadline for non-residents to notify the RM administrator of division chosen to vote in. 	LGEA 39(7)
	<ul style="list-style-type: none"> Publicize and provide information about municipal waterworks system to consumers and the Minister of Government Relations. 	MA Regs 54,55
	<ul style="list-style-type: none"> Every owner or operator of a petroleum oil or gas well must provide the assessor of each municipality a certified statement as required by this date. 	MA 201(8)
	<ul style="list-style-type: none"> Every owner or operator of a battery or gas handling site must provide the assessor of each municipality a certified statement as required by this date. 	MA 201(8.1)
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. 	EPTA 15(1)
	<ul style="list-style-type: none"> Remit previous month net collections to SMHI, C&D and regional parks. 	MHIA 29 CD 84 MA 302(7)
15	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and income tax deducted and employer's share of CPP contributions and EI premiums for the previous month. 	CRA
	<ul style="list-style-type: none"> Deadline for remitting MEPP employee and employer contributions for the previous month. 	MEPA 18(1)
	<ul style="list-style-type: none"> RM to send supplementary tax notices if they did not include hail rates. 	MA 303(6)
30	<ul style="list-style-type: none"> A municipality may determine the cut-off date for supplementary assessments, not earlier than September 30. 	MA 219(6)
	<ul style="list-style-type: none"> Deadline for an RM to receive an advance poll petition. 	LGEA 83(3)

October

Legislative Requirement/Recommendation		Source
	<ul style="list-style-type: none"> On or before October 1, municipalities other than resort villages shall forward their annual maintenance list to SAMA. 	
	<ul style="list-style-type: none"> To be eligible for the organized hamlet grant, RMs are required to submit a copy of the annual minutes (at their earliest convenience or at the latest by December 31) for each organized hamlet board in their municipality. 	Provincial Requirement
	<ul style="list-style-type: none"> Remit PST payable to the Ministry of Finance by the last day of the month after the reporting period ends to avoid fines and penalties. 	
	<ul style="list-style-type: none"> The municipality's administrator will submit to council any financial statements or other information requested by council resolution. 	MA 111(2)(l)
Deadline Date		
1	<ul style="list-style-type: none"> By this date, every railway company must provide the assessor of each municipality a certified statement showing specific information as required if there are changes since it last issued a statement. 	MA 201 (7.1)
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. 	EPTA 15(1)
	<ul style="list-style-type: none"> Remit previous month net collections to SMHI, C&D and regional parks. 	MHIA 29 CD 84 MA 302(7)
15	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and income tax deducted and employer's share of CPP contributions and EI premiums for the previous month. 	CRA
	<ul style="list-style-type: none"> Deadline for remitting MEPP employee and employer contributions for the previous month. 	MEPA 18(1)
	<ul style="list-style-type: none"> Claimant deadline for filing SMHI loss claims with SMHI. 	MHIA 33(4)

November

Legislative Requirement/Recommendation		Source
	<ul style="list-style-type: none"> Remit PST payable to the Ministry of Finance by the last day of the month after the reporting period ends to avoid fines and penalties. The municipality's administrator will submit to council any financial statements or other information requested by council resolution. <ul style="list-style-type: none"> Municipal Revenue Sharing Grant (MRS) – all municipalities will receive annually on November 15 their online link to the declaration of eligibility via email. This declaration must be submitted annually by January 31 of the next year. A council resolution is required. 	MA 111(2)(l)
Deadline Date		
1	<ul style="list-style-type: none"> Not later than this date, every weed inspector is required to deliver two copies of an annual report to the administrator of the municipality. 	WdCA 12.1
	<ul style="list-style-type: none"> Review accounts to determine if council would like to add the following amounts to taxes prior to year-end: <ul style="list-style-type: none"> Unpaid costs related to service connections of a public utility; Unpaid charges for a utility service; Unpaid charges to remedy bylaw contraventions (nuisances, etc.); Unpaid fees for services respecting fire and security alarm systems; and Unpaid costs for sidewalks if bylaw is in place. 	MA 369
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. 	EPTA 15(1)
	<ul style="list-style-type: none"> Remit previous month net collections to SMHI, C&D and regional parks. 	MHIA 29 CD 84 MA 302(7)
15	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and income tax deducted, including employer's share of CPP contributions and EI premiums for the previous month. 	CRA
	<ul style="list-style-type: none"> Deadline for remitting MEPP employee and employer contributions for the previous month. 	MEPA 18(1)
	<ul style="list-style-type: none"> Deadline for the treasurer to prepare and submit to the mayor or reeve for authentication a list of lands in arrears of taxes and the amount of arrears for each parcel listed for registration of tax liens. Council may authorize exclusion of properties owing less than 50 per cent of the previous year's levy. 	TEA 3

November (continued)

Deadline Date		
30	<ul style="list-style-type: none"> Filing of annual public disclosure statements are due on or before November 30 each year. 	MA 142(4)
	<ul style="list-style-type: none"> Deadline for the treasurer to add to the list of lands in arrears the cost of advertising and shall advertise it in one newspaper issue. 	TEA 4
	<ul style="list-style-type: none"> Deadline to notify owners of the municipality's intent to recover expenditures authorized by WdCA. 	WdCA 37
	<ul style="list-style-type: none"> Final date to allow incentives for prompt tax payment, unless council set a due date earlier than December 1. 	MA Regs 47.2

December

Legislative Requirement/Recommendation		Source
	<ul style="list-style-type: none"> On or before December 31, unless prior payment required, all requisitions must be paid. 	
	<ul style="list-style-type: none"> Ensure all tax title property adjusting entries were made for the year. 	
	<ul style="list-style-type: none"> Ensure all authorized outstanding accounts are added to the tax roll. 	
	<ul style="list-style-type: none"> Remit PST payable to the Ministry of Finance by the last day of the month after the reporting period ends to avoid fines and penalties. 	
	<ul style="list-style-type: none"> The municipality's administrator will submit to council any financial statements or other information requested by council resolution. 	MA 111(2)(l)
Deadline Date		
1	<ul style="list-style-type: none"> Last date to modify the assessment roll to reflect changes during the year. The municipality may have established an earlier cut-off date (September 30 or later). 	MA 219
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. 	EPTA 15(1)
	<ul style="list-style-type: none"> Remit previous month net collections to SMHI, C&D and regional parks. 	MHIA 29 CD 84 MA 302(7)
15	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and Income Tax deducted, including employer's share of CPP contributions and EI premiums with respect to the previous month. 	CRA
	<ul style="list-style-type: none"> Deadline for remitting MEPP employee and employer contributions for the previous month. 	MEPA 18(1)
31	<ul style="list-style-type: none"> Unpaid amounts owing for custom work performed by municipality during the year may be added to the taxes of any land owned by the person who requested the work. 	MA 405
	<ul style="list-style-type: none"> If municipality has honoured a request from another municipality to assess and levy costs associated with providing an emergency response service to a person during the year, unpaid amounts owing by the person may be added to their taxes. 	MA 42(3)
	<ul style="list-style-type: none"> Any amounts expended by the RM for the extermination of rats or other designated pests not paid on or before this date shall be added to the taxes. 	PCA 21(5)
	<ul style="list-style-type: none"> The municipality administrator must forward to the Director of the Crops Branch of the Ministry of Agriculture one copy of the annual report, including accompanying documentation, submitted by the weed inspector. 	WdCA 13