Existing Provision	**Proposed Provision**	**Explanation**
NEW	This Act may be cited as *The Northern Municipalities Amendment Act, 2019*	Short title of the Act
NEW	*The Northern Municipalities Act, 2010* is amended in the manner set forth.	
Interpretation **2** (1) In this Act: … (d) **"building"** means any structure used or occupied or intended for supporting or sheltering any use or occupancy and includes a trailer, mobile home or portable shack that: (i) is situated within the municipality for a period of more than 30 days; and (ii) is not: (A) in storage; (B) a travel trailer; or (C) the subject of a permit that has been issued pursuant to any bylaw passed pursuant to section 325. **…**	**Section 2 amended** **(a) in subclause (d)(i) by adding "**consecutive**" after "**30**"** **(b) in paragraph (1)(ii)(B) by adding "**unless used as living quarters and situated within the municipality for a period of more than 30 consecutive days**" after "**travel trailer**";**	The amendment to the definition of "building" addresses situations that have arisen in some municipalities where travel trailers, which are exempt from assessment and taxation, are placed on land and used for a cottage or living quarters, possibly to circumvent property taxation or licensing/permitting. The amendment will serve to clarify a municipality is within its authority in such situations to assess the trailer as a building since it is being occupied and in the municipality for longer than 30 days. Alternatively, the municipality could license the trailer as an alternative to taxation. The addition of the word 'consecutive' is for clarification that it must be 30 consecutive days for these to be considered 'buildings' for assessment purposes. These changes are also being made to the other two municipal Acts. [CA 23(2), MA 22(2)]

Existing Provision	**Proposed Provision**	**Explanation**
(h) **"cabin owners' association"** means an association of cabin owners in a resort subdivision that meets the requirements of subsection 97(1); (i) **"controlled corporation"** means a corporation: (i) in which a municipality, or a group consisting of a municipality and one or more other municipalities, holds securities, other than by way of security only, to which are attached more than 50% of the votes that may be cast to elect the directors of the corporation and, if exercised, are sufficient to elect a majority of the directors; or (ii) of which all or a majority of its members or directors are appointed by a municipality or a group consisting of a municipality and one or more other municipalities; **…** (v) **"land"** does not include improvements; **…**	**(c) the following is added after clause (h):** (h.1) "**contact information**" means the name of a person and the method deemed most effective by the sender of contacting that person, including but not limited to: (a) mailing address; (b) email address; (c) telephone number; (d) fax number. **(d) by adding the following definition after clause (v):** **"**(v.1) "**mail**" includes email, if the email address has been provided by the person receiving the mail, and that person has consented to receiving the document by email, except where the Act requires a document to be sent by registered mail or	Currently, the Act includes a number of different iterations of address, phone number, fax number, etc., when referring to contacting a person. In many cases, an email address is the most effective way of reaching a person, while a fax number is now rarely used. Those references will be replaced with "contact information," which can be interpreted as using the most appropriate means of contact information for that situation. Adding this definition of "mail" will allow more flexibility to sending and receiving documents electronically, which can be much more efficient. Amended in MA, CA, NMA.

Existing Provision	**Proposed Provision**	**Explanation**
	served pursuant to section 390.	
(bb) **"newspaper"**, where this Act requires notice of a matter to be published in a newspaper, means a publication or local periodical that is distributed at least weekly in a municipality or area that is affected by the matter and includes any other means of publication that the minister may, by order, direct, but does not include a publication primarily for advertising or an advertising supplement to or contained in a newspaper; **...**	**(e) clause (bb) is repealed**	The lack of local or community newspapers in some areas has been mentioned by northern communities and has also been the subject of recent SARM resolutions in the context of local election and planning legislation and other municipal legislation (which no longer have many requirements to advertise in a newspaper, but rather require councils adopt public notice policies/bylaws). While newspaper advertising has long been an official 'public record' of notice being given, the ministry has indicated it will look at these requirements as Acts are amended.
(2) Each municipality may determine whether or not the term "northern" will be included in its formal name. (3) When making a direction pursuant to clause (1)(nn), the minister may direct the use of different means of determining population for different purposes.	**(f) The following section is added after subsection (3):** **"**(4) Where this Act requires notice of a matter to be published in a newspaper, **"newspaper"** means: (a) a publication or local periodical that is distributed at least weekly in a municipality or area that is affected by the matter, but does not include a publication primarily for advertising or an advertising supplement to or contained in a newspaper; or (b) if a council is of the opinion that the requirements to publish in a newspaper are not feasible or practicable, the council may	These proposed amendments are consistent with those proposed in 2018-19 to *The Local Government Election Act, 2015*. They allow those municipalities in which there may not be a local or other newspaper having circulation in the municipality to decide on other means of notice - including posting on a municipal or other website, social media, municipal newsletters, etc. Of key importance is that it is a council's decision as to what means are best able or most likely to bring the notice to the attention of residents

Existing Provision	**Proposed Provision**	**Explanation**
	decide on other means of publishing or otherwise providing notice, including notice on a website or notice by other electronic means as long as notice is given within the same time frame and frequency required by this Act and the means are set out in the public notice policy adopted by council bylaw.	
NEW SECTION *Below is provided for context:* **Principles and purposes of Act** **3** (1) This Act recognizes that municipalities, as local governments: (a) are a responsible and accountable level of government within their jurisdiction, being created and empowered by the Province of Saskatchewan; and (b) are subject to provincial laws and to certain limits and restrictions in the provincial interest as set out in this and other Acts. (2) Having regard to the principles mentioned in subsection (1), the purposes of this Act are the following: (a) to provide the legal structure and framework within which municipalities must govern themselves and make the	**The following section is added after section 3:** **"Minister's Responsibility and Authority to Oversee** **3.1** The minister has the responsibility, the duty and the authority to oversee that municipalities, as local governments, are a responsible and accountable level of government within their jurisdiction, compliant with provincial laws and subject to certain limits and restrictions within the provincial interest.**"**	The proposed section is intended to explicitly clarify that the Minister has the inherent responsibility and authority to oversee that municipalities, as local governments, are a responsible and accountable level of government within their jurisdiction and subject to certain limits and restrictions.

Existing Provision	**Proposed Provision**	**Explanation**
decisions that they consider appropriate and in the best interests of their residents; (b) to provide municipalities with the powers, duties and functions necessary to fulfil their purposes; (c) to provide municipalities with the flexibility to respond to the existing and future needs of their residents in creative and innovative ways; (d) to ensure that, in achieving these objectives, municipalities are accountable to the people who elect them and are responsible for encouraging and enabling public participation in the governance process.		
Legal status and capacity **4** (1) A municipality is a municipal corporation. (2) The purposes of municipalities are the following: (a) to provide good government; (b) to provide services, facilities and other things that, in the opinion of council, are necessary and desirable for all or a part of the municipality; (c) to develop and maintain a safe and viable community; (d) to foster economic, social and environmental well-being;	**The following subsection is added after subsection 4(3):** (3.1) In exercising its capacity, rights, powers and privileges as a natural person, a municipality shall not: (a) act in a manner contrary to this Act or any other Act; or (b) require any person to enter into an agreement or pay any fees, charges or rates, impose any terms and conditions in an agreement, or withhold any approvals, in a manner that is contrary to this Act or any other Act; or (c) deny the rights, powers and privileges of	The proposed subsection makes it explicit that a municipality is prohibited from: - exercising its powers as a natural person in a manner contrary to law; - any agreements, fees and charges, terms and conditions or the withholding of approvals that are contrary to any provisions in this or any Act; and - denying the rights of another with natural person powers in a manner not authorized by this or any Act. The amendments prevent a municipality from using its natural person power (to enter agreements) to require a firm to enter into an

Existing Provision	**Proposed Provision**	**Explanation**
(e) to provide wise stewardship of public assets. (3) For the purpose of carrying out its powers, duties and functions, a municipality has the capacity and, subject to any limitations that may be contained in this or any other Act, the rights, powers and privileges of a natural person. (4) Notwithstanding subsection 10(1), a municipality may exercise its capacity, rights, powers and privileges as a natural person outside its boundaries if the exercise of those powers is in pursuit of a municipal purpose as set out in subsection (2)	a natural person or other entity with the capacity, rights, powers and privileges of a natural person in any manner not authorized by this or any other Act."	agreement that involved paying charges contrary to legislation. Similarly, a municipality may not use its natural person powers to withhold approvals, blockade a firm's access to private property, or otherwise obstruct business. The addition of this section allows the Minister to disallow or disapprove of a municipality's use or misuse of powers – whether regulatory, bylaw, natural person, or other – if contrary to the Act (see new section 8.1 below).
Jurisdiction to pass bylaws … **8**(2) A municipality has the power to make bylaws respecting the enforcement of bylaws made pursuant to this or any other Act, including any or all of the following: (a) creating offences, including continuing offences; (b) for each offence committed by an individual, imposing a fine not exceeding $10,000 or providing for imprisonment for not more than one year, or both; …	**Subsection 8(2) is amended by adding the following clauses after clause 2(k):** **"**(l) Unless otherwise expressly provided for by this or any Act, providing for the sending of notices of violation or contravention of bylaws, including by ordinary mail, electronic or other means and determining the address or addresses to which notices are sent;**"** **"**(m) providing for or requiring dispute resolution or mediation be undertaken prior to appealing orders to remedy bylaw contraventions to the municipality or prior to	These changes are intended to clarify municipalities have the authority to determine the appropriate manner of sending notice of bylaw violations and contraventions unless the Act specifically requires a certain method (e.g. formally served by registered mail, in person, etc.). There has been some misinterpretation that municipalities cannot, for example, send parking tickets by regular mail. The province's key interest is to ensure documents requiring more immediate action or attention such as an order to remedy a

Existing Provision	**Proposed Provision**	**Explanation**
(k) subject to section 392, providing for the seizing, impounding, immobilizing, selling or otherwise dealing with or disposing of vehicles to enforce and collect: (i) fines for parking offences, including any charge the municipality may impose for late payment of fines; and (ii) costs incurred by the municipality in enforcing and collecting fines for parking offences.	the municipality remedying contraventions of bylaws."	nuisance or attend an appeal hearing be 'served' by the methods outlined in the Service of Documents provisions in the Act (in person, by posting or by registered mail) so there is a record of delivery and receipt. Notices of contraventions, violations, unpaid fees, fines and penalties should be able to be sent by ordinary mail or other more cost effective means. Wording changes are also being made to the Service of Documents provisions to ensure the interests of a person issued a notice are protected in terms of when a notice is deemed sent and deemed received.
NEW	**The following section is added after section 8:** **Minister's authority re municipal powers 8.1**(1) The minister may make any of the orders mentioned in subsection (2) if: (a) the minister either: (i) considers a municipality's action, decision or exercise of authority to be contrary to, not compliant with or not appropriately authorized by the provisions of an Act for which the minister is responsible; or	These provisions authorize the Minister to prevent, correct or remedy the misuse of a municipal authority or power, if contrary to, not compliant with or not sufficiently authorized by legislation or otherwise not in the public interest. This would apply to a bylaw making, licensing or natural person power (e.g. agreements) of a municipality. The Minister will be required to notify the municipality in question that an order will be made if the municipality does not remedy or address the matter at issue within a specified

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	(ii) considers it appropriate and in the public interest to do so; and (b) the minister has notified the municipality of his or her intention to make the order and the municipality is unable to demonstrate to the satisfaction of the minister its compliance with the matters set out in the notice within the period indicated in the notice. (2) In the circumstances mentioned in subsection (1), the minister may, by order: (a) restrict, suspend or prohibit the use of any authority given to a municipality by any Act for which the minister is responsible; (b) disallow, disapprove, cancel or amend a decision, bylaw, resolution, agreement or any terms and conditions of an agreement of a municipality made pursuant to an Act for which the minister is responsible; (c) disapprove, disallow, adjust or require reimbursement of any fees, charges or rates established and levied by a municipality; or (d) grant any licences, permits, inspections or approvals, withheld by or on behalf of a municipality, in accordance with any terms	timeframe. The specific municipal actions the Minister may address by order are listed in subsection (2) and include • suspending or restricting the use of a particular authority or power • disallowing or amending a bylaw, resolution, agreement, fee or charge; or • granting an approval, permit or licence that a municipality may be withholding. The range of these matters ensures the Minister has sufficient authority to correct or remedy the specific misuse of municipal authority, if the municipality does not comply. When such an order is made, the Minister will be required to notify the municipality and include a copy of the order, as well as publish the order in *The Saskatchewan Gazette*.

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	and conditions the minister considers appropriate. (3) An order made pursuant to this section may be made retroactive to a day not earlier than January 1 of the current calendar year. (4) If the minister makes an order pursuant to this section, the minister shall: (a) notify the municipality mentioned in the order, in writing, that the order has been made and include a copy of the order; and (b) cause the order to be published in Part I of the Gazette. (5) An order made pursuant to this section may include any directions or terms and conditions that the minister considers necessary, including, but not limited to: (a) reimbursement of any unauthorized fees, charges, or rates established and levied by the municipality to an aggrieved party or parties, including providing for members of council to be personally liable to the extent of the amount of the reimbursement required; (b) revocation, repeal or amendment of a	Subsection (5) provides for the order to contain any direction to council or terms and conditions deemed necessary such as: • the reimbursement of unauthorized fees, charges or rates, and providing for members of council to be personally liable for the reimbursement required; • the revocation, repeal or amendment of a bylaw, resolution or agreement; • suspension of a council member or all members of council; • disqualification of a council member or all members of council; and • the appointment of a person to oversee

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	bylaw, resolution or agreement; (c) suspension of a member or all members of council; (d) disqualification of a member or all members of council; and (e) for the purposes of clause (c) and (d), authorize the appointment of a person to oversee the management, administration and operations of the municipality.	the management, administration and operations of the municipality. Ministerial authority to suspend, dismiss, disqualify and revoke an action currently exists in the three municipal Acts but is limited to failing to comply with a Minister's directive following an "official examination" that is defined in the Act (i.e. audit, inquiry, inspection or Provincial Ombudsman report). These amendments provide for more timely action by the minister.
Dispute resolution re harmonization **19**(1) In this section: (a) **"bylaw"** means a bylaw described in subsection 18(1); (b) **"dispute"** means a dispute between a municipality and any other party respecting whether or not the system relating to vehicle weights or to route designation that is proposed, established or adopted by the municipality is harmonized with a system proposed, established or adopted in any other affected municipality in a manner that facilitates the movement of vehicles between the municipality and those other municipalities; (c) **"party"** means: (i) a municipality; (ii) a person who wishes to use a	**Section 19 is repealed and the following substituted:** **Dispute resolution re harmonization** **19**(1) In this section: (a) **"bylaw"** means a bylaw described in subsection 18(1); (b) **"dispute"** means a dispute between a municipality and any other party respecting whether or not the system relating to vehicle weights or to route designation that is proposed, established or adopted by the municipality is harmonized with a system proposed, established or adopted in any other affected municipality in a manner that facilitates the movement of vehicles between the municipality and those other municipalities;	The provisions regarding harmonized vehicle system still allow municipalities to refer a dispute to the minister, and are inconsistent with those regarding disputes under road maintenance agreements (RMA) in s. 22 and 23 that provide for the SMB to adjudicate RMA issues. The ministry has little experience, interest or expertise in appointing adjudicators or maintaining a list. The principle should be – the parties may resolve a dispute: a) themselves, b) by agreeing on an adjudicator; c) failing that by referring the matter to the SMB and d) as a last resort by the minister – but on his/her own initiative (which 415.1 provides)

Existing Provision	**Proposed Provision**	**Explanation**
vehicle on a street or road in a municipality; or (iii) any other municipality. (2) One or more parties to a dispute may apply to the minister to have the dispute dealt with through dispute resolution pursuant to this section. (3) On receiving an application pursuant to this section, the minister may refer the matter to dispute resolution pursuant to this section if the minister is satisfied that: (a) the parties to the dispute have made all reasonable efforts to resolve the matter and have been unsuccessful; and (b) dispute resolution is an appropriate means to resolve the dispute. (4) If the minister refers an application to dispute resolution pursuant to this section, the minister shall appoint as an adjudicator to hear and decide the application: (a) a person nominated by the parties interested in the application; or (b) if the parties interested in the application are unable to agree on a person within five days after the date of the application, a person chosen by the minister from a list of adjudicators compiled pursuant to subsection (12). (5) A dispute resolution is to be conducted in	(c) **"party"** means: (i) a municipality; (ii) a person who wishes to use a vehicle on a street or road in a municipality; or (iii) any other municipality. (2) One or more parties to a dispute may nominate an adjudicator to hear and resolve the matter in dispute. (3) If the parties to the dispute cannot agree to an adjudicator within five days after the nomination, the dispute may be submitted by any one party to be resolved pursuant to section 392. (4) A dispute resolution is to be conducted in the prescribed manner. (5) The adjudicator shall hear and determine the matter within 15 days after the date the matter was referred to the adjudicator unless: (a) the parties agree otherwise; or (b) the regulations prescribe a longer period. (6) Subject to the regulations, *The Arbitration Act, 1992* does not apply to a dispute resolution conducted pursuant to this section. (7) Subject to clause (8)(b), the parties to the	

Existing Provision	**Proposed Provision**	**Explanation**
the prescribed manner. (6) The adjudicator shall hear and determine the matter within 15 days after the date the matter was referred to the adjudicator unless: (a) the parties agree otherwise; or (b) the regulations prescribe a longer period. (7) Subject to the regulations, *The Arbitration Act, 1992* does not apply to a dispute resolution conducted pursuant to this section. (8) Subject to clause (9)(b), the parties to the arbitration shall equally bear the costs of conducting the dispute resolution, including the fees payable to the adjudicator. (9) After conducting a dispute resolution, the adjudicator may: (a) do one or more of the following: (i) order one or more municipalities that are parties to the dispute to amend or repeal a bylaw; (ii) direct a municipality that is a party to the dispute not to pass a proposed bylaw; (iii) make any other order that the adjudicator considers reasonable or necessary to resolve the dispute; and (b) make any order that the adjudicator considers appropriate directing all or any	arbitration shall equally bear the costs of conducting the dispute resolution, including the fees payable to the adjudicator. (8) After conducting a dispute resolution, the adjudicator may: (a) do one or more of the following: (i) order one or more municipalities that are parties to the dispute to amend or repeal a bylaw; (ii) direct a municipality that is a party to the dispute not to pass a proposed bylaw; (iii) make any other order that the adjudicator considers reasonable or necessary to resolve the dispute; and (b) make any order that the adjudicator considers appropriate directing all or any of the parties to pay the costs of conducting the dispute resolution. (9) Any party who or that is aggrieved by a decision of an adjudicator pursuant to this section may appeal the order of the adjudicator, within 30 days after the date of the order, in accordance with subsection (10). (10) An appeal pursuant to subsection (9): (a) in the case of an appeal to a judge of the Court of Queen's Bench, is to be by notice of motion and is to be served on all other parties to the order, the minister and any	

Existing Provision	**Proposed Provision**	**Explanation**
of the parties to pay the costs of conducting the dispute resolution. (10) Any party who or that is aggrieved by a decision of an adjudicator pursuant to this section may appeal the order of the adjudicator, within 30 days after the date of the order, in accordance with subsection (11). (11) An appeal pursuant to subsection (10): (a) in the case of an appeal to a judge of the Court of Queen's Bench, is to be by notice of motion and is to be served on all other parties to the order, the minister and any other persons that the judge of the Court of Queen's Bench may direct; and (b) in the case of an appeal to a provincial court judge, is to be in the prescribed manner. (12) For the purposes of this section, the minister may compile a list of adjudicators after consulting with: (a) those representatives of municipalities that the minister considers appropriate; and (b) those representatives of persons who use municipal streets or roads that the minister considers appropriate.	other persons that the judge of the Court of Queen's Bench may direct; and (b) in the case of an appeal to a provincial court judge, is to be in the prescribed manner.	

Existing Provision	**Proposed Provision**	**Explanation**
Agreements for road maintenance **22**(1) A council may require any person to enter into an agreement with the municipality for the maintenance of any road within the municipality, in accordance with any terms and conditions that the minister may establish in the regulations made by the minister, if: (a) the council has caused notice to be served on the person that an agreement is required; (b) the person: (i) is a producer or shipper of goods that are transported on streets or roads in the municipality and that, in the council's opinion, are significant in nature; (ii) wishes to use a street or road in the municipality for the purpose of transporting quantities of goods that, in the council's opinion, are significant in nature; or (iii) wishes to receive delivery of goods in quantities that, in the council's opinion, are significant in nature, the transportation of which requires the use of a street or road in the municipality; and (c) in the council's opinion, the transportation of the goods mentioned in clause (b) and the movement of any vehicles or equipment required to	**Section 22 amended** **Section 22 is amended:** **(a) in subclause (1)(b)(i) by adding "**, receiver**" after "**producer**";** **(b) in subclauses (1)(b)(i), (ii) and and (iii) by striking out "**that, in the council's opinion, are significant in nature" **wherever it appears;** **(c) in clause (1)(c) by striking out "**in the council's opinion**";**	RMAs will continue to apply to the shipper, hauler or receiver, for discrete (concentrated) hauls or a series of ongoing hauls (e.g. annual agreements). The types of hauls for wich an agreement is necessary can be further defined in regulation. The wide discretion of council as to whether a RMA is required would be removed to promote equitable treatment of shippers and a more consistent framework for agreements.

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produce or ship those goods is likely to result in damage to the streets or roads. (2) Notwithstanding any other provision of this Act, no council shall require any person to enter into an agreement with a municipality for the purposes of the maintenance of municipal roads other than in accordance with this section. (3) The notice mentioned in clause (1)(a) must be served by personal service or by registered mail. (4) In the absence of an agreement for road maintenance pursuant to subsection (1) or of an order issued pursuant to section 23, no person who is served with a notice pursuant to clause (1)(a) shall: (a) ship or cause any goods to be shipped on any street or road in the municipality that served the notice; (b) operate any vehicle, other than a vehicle registered in Class LV or Class PV with the Highway Traffic Board, on any street or road in the municipality that served the notice; or (c) receive delivery of goods by transportation on any street or road in the municipality that served the notice in the circumstances mentioned in clauses (1)(b) and (c).	**(d) by repealing subclause (2) and substituting the following:** **"**(2) Notwithstanding any other provision of this Act, a council may by mutual agreement enter into an agreement with a person for a regime of charges or fees if that regime of charges or fees is be applied consistently within the municipality for other agreements. (2.1) An agreement pursuant to subsection (2) must contain provisions regarding dispute resolution and section 22.1 does not apply.**";**	By mutual agreement between the municipality using RMAs and hauler/shipper/receiver, an alternative negotiated regime of charges or fees may be considered if applied consistently within the municipality. For this kind of agreement, SMB appeal is not available.

Existing Provision	**Proposed Provision**	**Explanation**
(4.1) If a person contravenes subsection (4), or the terms and conditions of an agreement mentioned in subsection (1), the council may apply to a judge of the court for all or any of the following: (a) an order compelling the person to comply with subsection (4) or the terms and conditions of the agreement; (b) an order enjoining the person from proceeding contrary to subsection (4) or the terms and conditions of the agreement. (4.2) On an application pursuant to subsection (4.1), the judge of the court may make the order requested or any other order that the judge considers appropriate on any terms and conditions that the judge considers appropriate. (4.3) Any person to whom an order made pursuant to subsection (4.2) is directed may appeal that order to the Court of Appeal only on a question of law. (4.4) The commencement of an appeal pursuant to subsection (4.3) does not stay the effect of the order appealed from unless a judge of the Court of Appeal orders otherwise.		

Existing Provision	**Proposed Provision**	**Explanation**
(5) A municipality may enter into an agreement for the purposes mentioned in subsection (1) with one or more other municipalities.	**(e) by repealing subsection (5) and substituting the following:** **"**(5) A municipality may enter into an agreement for the purposes mentioned in subsection (1): (a) with one or more other municipalities; (b) with more than one person seeking an agreement.**"** **(f) by adding the following after subsection (5):** (6) The authority provided to the minister in section 8.1 may apply, with any necessary modification, to this section.	In support of inter- and intra-municipal consistency, the following requirements are proposed: • Municipalities using RMAs should ensure all haulers/shippers/receivers using the same road for similar types of bulk hauls are treated consistently, if one or more are subject to an RMA; • RMAs should be consistently applied to individuals and companies in the same or similar industries across the municipality. The addition of subsection (6) provides that ministerial authority granted in new section 8.1 applies to this section.
Road maintenance – determination of issues **23**(1) In this section: (a) **"agreement"** means an agreement for the maintenance of any municipal road entered into pursuant to section 22 and includes a proposed agreement in the case where a municipality has caused notice to be served on a person that an agreement is required pursuant to section 22; (b) **"board"** means the Saskatchewan Municipal Board; (c) **"party"** means a party to an	**Section 23 amended**	

Existing Provision	**Proposed Provision**	**Explanation**
agreement or, if a municipality has caused notice to be served on a party that an agreement is required pursuant to section 22, a proposed party to an agreement. (2) Notwithstanding any terms or conditions of an agreement, a party may apply, in writing, to the board to have the board make a determination respecting: (a) if a municipality has caused notice to be served on a person that an agreement is required pursuant to section 22, either or both of the following issues: (i) whether or not a proposed agreement is required; (ii) the terms of the proposed agreement; (b) if the parties have entered into an agreement, any issue involving any matter governed by the agreement. **…**	**Subsection 23(2) is amended by adding the following after clause (b):** **"**(c) any other prescribed matter.**"**	Proposed amendments to this section provide regulation making authority to prescribe specific matters the Saskatchewan Municipal Board may rule with respect to road maintenance agreements. Issues that could be addressed in regulations: a) whether the road damage is attributed to hauling by/for the party with the RMA; b) any issue related to allocation of costs among multiple haulers; c) provision of data by the hauler to calculate RMA revenue;

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		d) any issues related to the timing of repairs done by either the RM or the hauler/shipper/receiver e) whether the road damage repair costs were greater than required to restore the road to its pre-haul condition; f) whether the road damage repair costs were based on actual, verified and reasonable costs; and g) any issue related to the performance bond.
Method of providing a public utility service **24**(1) A municipality may provide a public utility service directly, through a controlled corporation, or by agreement with any person. … (3) The following are subject to the approval of the Saskatchewan Municipal Board: (a) the rates, charges, tolls or rents set by a council for the use of water or sewer services; (b) any discounts or additional amounts or percentages to be charged for arrears relating to the rates, charges, tolls or rents mentioned in clause (a). **…**	**Section 24 amended** **Subsection 24(3) is amended by adding "**by bylaw**" after "**council**".**	Although section 8 of the Act (Areas of Jurisdiction) is clear that the municipality has general authority **by bylaw** to deal with matters related to 'public utilities', there is some confusion whether utility rate changes may be made by resolution, because bylaw is not specifically mentioned in this section. The proposed amendment is intended to complement the reference to public utilities in section 8 and clarify that utility rate changes are to be done by bylaw.
Establishment **56**(1) The section applies where, for the	**Section 56 amended**	

Existing Provision	**Proposed Provision**	**Explanation**
purposes of securing the incorporation of a municipal development corporation pursuant to *The Business Corporations Act*, *The Non-profit Corporations Act, 1995*, *The New Generation Co-operatives Act* or *The Co-operatives Act*, a municipality: (a) directs, by bylaw, that articles of incorporation be drafted; or (b) enters into agreements with: (i) another municipality; (ii) the Crown in right of Saskatchewan; (iii) any Crown corporation or an agency of a Crown corporation; (iv) the Crown in right of Canada; (v) an Indian band; (vi) any person; or (vii) any combination of the persons and entities mentioned in subclauses (i) to (vi). **…**		
(8) Notwithstanding any other Act: (a) the Lieutenant Governor in Council, on the application of a corporation incorporated pursuant to subsection (1), may wind up the affairs of the corporation and dissolve the corporation, and in doing so may make any disposition of its assets and deal with its obligations in a way that may be considered advisable for the public good; and	**Subsection (8) is amended by adding "**or on the application of the minister,**" after "**subsection (1)**".**	The proposed amendment provides the authority for the Minister, on application to the LG in C, to request a wind-up of a Municipal Development Corporation. There are instances where Municipal Development Corporations are being set up to funnel municipal resources and grant money to other business entities. In instances when this is happening may apply to wind-up the Municipal Development Corporation to stop these activities.

Existing Provision	**Proposed Provision**	**Explanation**
(b) the Clerk of the Executive Council, at least three weeks before winding up proceedings are commenced, shall publish in the Gazette and in one issue of a newspaper circulating in the place in which the head office of the corporation is located a notice of the intended winding-up setting forth: (i) the proposed disposition of the assets; and (ii) the proposed dealings with respect to the obligations of the corporation. **…**		
Providing services outside municipality **63**(1) A municipality may provide any service or thing that it provides in all or part of the municipality: (a) in another municipality on behalf of any other municipality, with the agreement of that other municipality; or (b) on a reserve on behalf of an Indian band, with the agreement of that Indian band. **…** (3) On the request of the municipality that provided a service mentioned in subsection (2) to a person, the council of the other municipality in which the service was received may provide for assessing and	**Section 63 amended** **Subsection 63(3) is amended by adding "**,within 12 months of the service provided in subsection (2),**" after "**added to the taxes**".**	The amendment gives the municipality a longer period in which to act if it chooses to add the unpaid amount to the tax roll. This is helpful if the service is provided near the end of the year, which leaves only a very short

Existing Provision	**Proposed Provision**	**Explanation**
levying the cost of the service, and any amount so levied that remains unpaid at the end of the year in which the service was provided may be added to the taxes on any property owned by the person and collected in the same manner as taxes.		window for recovering the amount by adding it to the tax roll before the opportunity is gone.
Northern hamlets **71**(1) A local advisory committee on behalf of the residents of a northern settlement, the board of a cabin owners' association, if there is one, on behalf of the residents of a resort subdivision, or the residents of any area in the district that is subdivided for residential purposes, may apply by petition to the minister, in accordance with the procedures set out in Division 2, for the incorporation of a northern hamlet if the northern settlement, resort subdivision or area: (a) has a population of 100 or more; (b) contains 50 or more separate dwelling units or business premises; and (c) has a prescribed minimum taxable assessment. (2) A northern settlement, resort subdivision or area that is located adjacent to any municipality other than the district may not be incorporated as a northern hamlet.	**Section 71 amended** **Subsection 71(1) is repealed and the following substituted:** **71**(1) A local advisory committee on behalf of the residents of a northern settlement, the board of a cabin owners' association, if there is one, on behalf of the residents of a resort subdivision, or the residents of any area in the district that is subdivided for residential purposes, may apply by petition to the minister, in accordance with the procedures set out in Division 2, for the incorporation of a northern hamlet if the northern settlement, resort subdivision or area: (a) meets the prescribed criteria for all of the following: (i) population; (ii) number of separate dwellings or business premises; (iii) taxable assessment; and (iv) meets any other prescribed criteria. (b) For the purposes of clause (a), the regulations may establish minimums and	These amendments replace the current population and dwelling/business premise criteria to incorporate new northern hamlets with the ability to set these in regulation. This is similar to the current approach regarding minimum taxable assessment criteria. (currently prescribed in regulations) Clause (b) will provide the ministry with flexibility to accommodate (if so determined) the unique circumstances resort subdivisions face (i.e. lack of permanent population but a high taxable assessment base). This concept is similar to amendments made to *The Municipalities Act* in 2014 that allowed for alternate criteria for incorporation of resort villages to be prescribed in regulations. The amendments are intended to better ensure the success of new municipal entrants based on the current experiences and situations the ministry sees among existing municipalities. The amendments also allow for different

Existing Provision	**Proposed Provision**	**Explanation**
	other criteria for resort subdivisions to incorporate as a northern hamlet that are different than those for incorporation of a northern settlement as a northern hamlet.	criteria for northern hamlet incorporation to distinguish between a resort subdivision and northern settlements.
Procedures for election **91**(1) Subject to any regulations made by the Lieutenant Governor in Council with respect to the election of members of local advisory committees, the voters residing within the boundaries of each northern settlement shall elect a local advisory committee at a public meeting to be held as a general election on one of the following days, as designated by a majority vote of the local advisory committee and publicized in accordance with subsection (2): (a) the second last Wednesday in September; (b) the last Wednesday in September; or (c) the first Wednesday in October. **…** (5) Subject to the terms of the minister's order establishing a northern settlement, the term of office of the chairperson and each member of a local advisory committee is three years commencing at the first meeting of the committee following the general election and, unless their offices are sooner vacated, continuing until the first meeting of the local advisory committee following the next general election.	**Section 91 amended** **Subsection (5) is amended by striking out** **"**three years**" and substituting "**four years**".**	The proposed amendment makes the term of office for northern settlement advisory committees consistent with the term of office for northern municipal council members (four years).

Existing Provision	**Proposed Provision**	**Explanation**
Remuneration **92**(1) Each member of a local advisory committee is to be paid any remuneration from the northern municipal trust account as provided by the minister. (2) One-third of the total remuneration paid to a member of a local advisory committee is deemed to be paid with respect to general expenses incurred that are incidental to the discharge of the duties of a member of a local advisory committee.	**Subsection 92(2) is repealed.**	This provision has been made redundant with changes to federal income tax legislation in 2017 that is now in force. The federal changes make all remuneration taxable.
Procedures at meetings **100.1**(1) Subject to the regulations, a council shall, by bylaw, establish general procedures to be followed in conducting business at council meetings. (2) Without limiting the matters that may be addressed in a bylaw passed pursuant to subsection (1), the bylaw must include: (a) rules for the conduct of members of council; (b) rules regarding the confidentiality, transparency, openness and accessibility of documents and other matters to be discussed by or presented to the council; (c) rules respecting delegations, presentations and submissions; (d) the days, times and places of regularly scheduled meetings and the	**Section 100.1 amended**	Currently, the administrator is required to call a special meeting if directed to do so by the mayor or majority of councillors and is required to provide notice of when and where the special meeting is to be held. There are situations, however, when the administrator position is vacant or the administrator is unable to act. The proposed amendment is intended to address this situation by allowing council to designate a person to act in place of the administrator for the purposes of calling a special meeting of council due to the administrator's position being vacant or at times when the administrator is unable to act. A similar amendment is proposed to section 81.1 of *The Municipalities Act.*

Existing Provision	**Proposed Provision**	**Explanation**
procedures for amending those days, times and places; (e) the procedures for calling a special meeting of the council pursuant to section 141; (f) rules and procedures respecting the closing of all or part of a meeting; (g) the procedure for appointing a person pursuant to section 105; and (h) any prescribed matter. (3) A bylaw passed pursuant to subsection (1) may include any other matter specified by a council. **…**	**Section 100.1(e) is repealed and the following substituted:** **"**(e) the procedures for calling a special meeting of the council pursuant to section 141, including designating a person to call a special meeting when the position of administrator is vacant or the administrator is unable to act;**"**	
Remuneration, etc., of members of council 101(1) Each member of council is to be paid any remuneration and benefits and any reimbursement or allowances for expenses that may be fixed by the council. (2) One-third of the total remuneration paid to a member of council is deemed to be paid with respect to general expenses incurred that are incidental to the discharge of the duties of a member of council. (3) Subject to any terms and conditions that the council considers proper, a council may include any or all members of the council in an existing plan of superannuation or a	**Section 101 is repealed and the following substituted:** **Remuneration, etc., of members of council 101**(1) Subject to the regulations, each member of council is to be paid any remuneration and benefits and any reimbursement or allowances for expenses that may be fixed by the council. (2) Subject to any terms and conditions that the council considers proper, a council may include any or all members of the council in an existing plan of superannuation or a benefit fund maintained for the benefit of its employees.	Proposed amendments to this section will: • repeal the reference to one-third of council remuneration being deemed as paid for general expenses incurred for council duties; • require that the amount of remuneration paid by a municipality to a council member for representing the municipality on the board of a Municipal Development Corporation must be established by bylaw; and • provide regulation making authority to set limits on the amount of remuneration to be paid to council members. There are examples where council members are setting exorbitant

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benefit fund maintained for the benefit of its employees.	(3) A council may, by bylaw, fix any remuneration and benefits and any reimbursement or allowances for expenses for any council member representing the municipality on the board of a Municipal Development Corporation. (4) The Lieutenant Governor in Council may make regulations establishing limits on the amount of remuneration and benefits and any reimbursement or allowances for expenses that may be fixed by council.	amounts for remuneration (in some cases equal to the amount the municipality receives in revenue sharing). The addition of subsection (4) will allow for regulation making authority to curb this practice.
Administrator or clerk and assessor **126**(1) Every council shall establish the position of and appoint: (a) an administrator, in the case of a municipality with a population of 500 or more, or a clerk, in the case of a municipality with a population of less than 500; and (b) an assessor. (2) A person who holds the position of administrator must be a holder of a certificate of membership and qualifications issued pursuant to section 14 of *The Urban Municipal Administrators Act*. (3) A person who holds the position of clerk must be a holder of an associate membership	**Section 126 is repealed and the following substituted:** **"Administrator** **126**(1) Every council shall establish a position of administrator of the municipality. (2) A person who holds the position of administrator must be qualified as required by *The Urban Municipal Administrators Act*. (3) The administrator shall perform the duties and exercise the powers and functions that are assigned to an administrator: (a) by this and other Acts; and (b) by the council. (4) Subject to the approval of the council, an	Proposed amendments to section 126 responds to a request made by New North. It will now be a requirement for all municipalities to hire a qualified administrator, regardless of population. Regardless of size, all municipalities, by law, are corporations and as such are expected by ratepayers and the general public to meet all the requirements set out in legislation. One way to ensure that municipalities meet these requirements is to hire a qualified administrator to provide sound policy advice to council a properly perform the duties set out in section 127. This helps ensure the most responsible level of governance is provided to residents of the municipality.

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certificate issued pursuant to section 15 of *The Urban Municipal Administrators Act*. (4) The administrator shall perform the duties and exercise the powers and functions that are assigned to an administrator: (a) by this and other Acts; and (b) by the council. (5) Subject to the approval of the council, an administrator may delegate any of his or her powers, duties or functions to any employee of the municipality. (6) A council may appoint a person to fill the position of administrator of the municipality in an acting capacity if the administrator is unable to act for a period of not more than three months or any longer period that the board of examiners may allow. (7) In this section, **"board of examiners"** means the board of examiners established pursuant to an agreement mentioned in section 16 of *The Urban Municipal Administrators Act* or section 11 of *The Rural Municipal Administrators Act*, as the case may be.	administrator may delegate any of his or her powers, duties or functions to any employee of the municipality.	Consequential amendments will also be made to *The Urban Municipal Administrators Act* to remove the requirement that municipalities with a population of 100 or more must hire a qualified administer.
NEW	**New section 126.1** **The following section is added after section**	This proposed section would address the situation when the administrator position is vacated and council does not appoint a

Existing Provision	**Proposed Provision**	**Explanation**
	126: **"Appointment of Acting Administrator** **126.1**(1) In this section, **"board of examiners"** means the board of examiners established pursuant to an agreement mentioned in section 16 of *The Urban Municipal Administrators Act* or section 11 of *The Rural Municipal Administrators Act*, as the case may be. (2) If for any reason the administrator is unable to act, a council shall appoint a person within 30 days to fill the position of administrator of the municipality in an acting capacity. (3) A person appointed pursuant to subsection (1) may only fill the position of administrator of the municipality in an acting capacity for a period of: (a) not more than three months; or (b) any longer period that the board of examiners may allow.**"**	replacement or an acting administrator in a timely manner. This measure will ensure council fulfills its duty to appoint someone to the position of administrator within 30 days in order to ensure normal municipal business can continue. Acting administrators are not required to meet all qualification requirements.
Duties of administrator **127**(1) The administrator shall take charge of and safely keep all books, documents and records of the municipality that are committed to his or her charge and shall:	**Section 127 amended** **Section 127 is amended by adding the following subsection after subsection (2):**	The intent of this provision would be to implicitly encourage councils rely on the administrator for all hiring and firing and remove themselves from these decisions – either for conflict of interest or reasons of

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(a) produce, when called for by the council, auditor, minister or other competent authority, all books, vouchers, papers and moneys belonging to the municipality; and (b) on ceasing to hold office, deliver all books, vouchers, papers and moneys belonging to the municipality to his or her successor in office or to any other person that the council may designate. (2) The administrator shall ensure that: (a) all minutes of council meetings are recorded; **…** (n) on or before June 15 in each year, a financial statement is completed as required by section 207.	**"**(3) The administrator is responsible for the hiring, suspension and dismissal of all employees of the municipality.	nepotism.
Appointment, suspension and revocation **130** The appointment of a person to the position of administrator or as a full-time municipal solicitor may be made, suspended or revoked only if the majority of council vote to do so.	**Section 130 amended** **Section 130 is amended by striking out "**or as a full-time municipal solicitor**".**	The proposed amendment complements the amendment to 127 related to the administrator's responsibility to hire and dismiss staff and is intended to remove the confusion as to who the solicitor is to directly report. Removing the reference to full-time solicitor clarifies that the solicitor is to directly report to the administrator, and the administrator will be responsible for ensuring any legal advice is passed on to council as required.

Existing Provision	**Proposed Provision**	**Explanation**
NEW	**The following section is added after section 130:** **Protection from reprisal** **130.1**(1) In this section: (a) **"reprisal"** means any of the following measures taken by any person against an employee of a municipality: (i) a reprimand or any other disciplinary measure; (ii) a dismissal, layoff, suspension, demotion or transfer, change in job duties or responsibilities that could represent a demotion or transfer, discontinuation or elimination of a job including termination of a contractual relationship, change of a job location, reduction in wages, or change in hours of work; (iii) any measure that adversely affects his or her employment or working conditions or obstructs the performance of his or her duties; (iv) a threat to take any of the measures referred to in subclauses (i) to (iii). (b) **"wrongdoing"** includes any of the following committed by a municipal council, councilor or municipal employee: (i) contraventions of any federal or	This section provides protection from reprisal for a municipal employee who discloses a wrongdoing to an authority or person authorized to deal with wrongdoing. The provisions are intended to complement the processes already in place in provincial and federal legislation that currently provide for the reporting of wrongdoing and would not replace or undermine those processes. Subsection (1) defines the two key terms important to providing explicit protection from reprisal: 1. "reprisal" is defined similar to *The Public Interest Disclosure Act* (PIDA) and includes a range of actions intended to punish or penalize an employee; and 2. 'wrongdoing' is defined similar to *The Public Interest Disclosure Act* (PIDA) and includes contraventions of legislation, bylaws, a municipality's code of ethics, etc.

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	provincial legislation; (ii) contraventions of any municipal bylaw or policy; (iii) contraventions of the code of ethics, rules of conduct and procedures applicable to every member of council imposed by this and any other Act and by council; (iv) acts or omissions that create substantial and specific danger to life, health, safety or the environment; (v) gross mismanagement of public funds or a public asset; and (vi) knowingly directing or counselling someone to commit a wrongdoing of these kinds. (2) No person shall reprise against a municipal employee who, in good faith, has made a disclosure or participated in a review or investigation of a wrongdoing, declined to participate in a wrongdoing or sought advice about making a disclosure of wrongdoing to: (i) any person designated by the municipality in its employee code of conduct or otherwise to deal with the disclosure of wrongdoing; (ii) any person directly or indirectly responsible for supervising the employee(s);	Subsection (2) provides explicit protection from reprisal for employees who have reported or disclosed to an entity or person authorized to deal with contraventions and wrongdoings and include any internal reporting, disclosure and investigation processes a municipality may establish. It would not protect against allegations of wrongdoing to media or other audiences.

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	(iii) the Ombudsman, in accordance with *The Ombudsman Act, 2012*; (iv) any person responsible for enforcing employment standards or occupational health and safety standards in accordance with *The Saskatchewan Employment Act*; (v) any person designated by the minister pursuant to this or any Act with respect to a matter within his or her power to review, audit, inspect or investigate (vi) any person whose duties include enforcement of another Act or Act of the Parliament of Canada with respect to an offence within his or her power to investigate; or (vi) any police or law enforcement agency with respect to an offence within its power to investigate. (3) Every person who contravenes subsection (2) is guilty of an offence and is liable on summary conviction to: (a) in the case of an individual, a fine of not more than $10,000, or imprisonment for not more than one year, or to both; (b) in the case of a corporation, a fine of	Subsection (3) provides for offences for reprisal with amounts that are consistent with the general offence and penalty provisions in municipal legislation.

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	not more than $25,000; and (c) in the case of a continuing offence, to a maximum daily fine of not more than $2,500 for each day or part of a day during which the offence continues. (4) A member of council who knowingly votes for a municipal resolution authorizing any of the measures or action in clause (1)(a) is subject to liability in accordance with clause (3)(a). (5) Nothing in this section shall be interpreted to limit any right that any municipal employee may have under municipal bylaws or policies or under any other Act or otherwise at law to disclose information about wrongdoing to a lawful authority and/or to seek protection from or redress for damages resulting from reprisal as a result of such disclosure. (6) Nothing in this section shall be interpreted to provide protection for a municipal employee for his or her wrongdoing. (7) The Lieutenant Governor in Council may make regulations respecting any matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this section.	Subsection (4) includes a penalty for councillors voting for a resolution that reprises or obstructs. This would be in addition to any penalty levied against the municipality as a corporation. Subsection (5) is intended to ensure that an employee's rights under other bylaws, policies, legislation and law related to disclosure of wrongdoing continue. Subsection (6) is added to ensure these provisions are not interpreted as providing protection for an employee's own wrongdoing.

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Preservation of public documents **132** (1) A council shall establish a records retention and disposal schedule, and all documents of the municipality shall be dealt with in accordance with that schedule. (2) Notwithstanding subsection (1), the following documents must be preserved permanently: (a) bylaws, other than repealed bylaws; (b) minutes; (c) annual financial statements; (d) tax and assessment rolls; (e) minister's orders; (f) cemetery records. (3) Municipal documents may, with the consent of the Provincial Archives of Saskatchewan, be deposited with the Provincial Archives of Saskatchewan for preservation in the archives.	**Section 132 is amended:** **(a) by repealing clause (2)(d); and** **(b) by adding the following subsection after subsection (2):** **"**(2.1) Tax and assessment rolls are to be preserved for a minimum of ten years or any longer period established by council in its records retention and disposal schedule**."**	This amendment removes tax and assessment rolls from the list of records that need to be kept permanently and provides for them to be kept for at least ten years or longer if a council considers it appropriate. Municipal associations have noted these documents can take up a significant amount of storage space and the information in them is seldom called upon for reference purposes. Only BC and Newfoundland require this information be kept permanently. Alberta and Manitoba require it be kept for ten years; in Ontario and Nova Scotia, councils may determine their own retention periods.
Regular meetings **140** (1) A council may decide to hold regularly scheduled council or council committee meetings on specified dates, times and places. (2) Notice of regularly scheduled meetings need not be given. (3) If a council or a council committee changes the date, time or place of a regularly	**Section 140 is amended by adding the following subsection after subsection (2):** **"**(2.1) Council shall ensure that the time between regularly scheduled council meetings does not exceed 60 days.**"**	It has been indicated that due to discord, or other factors, councils may decide to not to hold regular meetings or special meetings. This amendment will clarify that council shall not go longer than 60 days between council meetings.

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scheduled meeting, the council shall give notice of the change to any members of council or committee members not present at the meeting at which the change was made and to the public at least 24 hours before the changed meeting. **…**		
Reasons for disqualification **165** (1) A member of council is disqualified from council if the member: **…** (c) is absent from all regular council meetings held during any period of three consecutive months during which at least two meetings of the council have been held, starting with the date that the first meeting is missed, unless the absence is authorized by a resolution of council; **…** (e) contravenes: (i) a bylaw passed pursuant to section 34 of *The Local Government Election Act, 2015*; or (ii) section 160 or 162 of this Act; **…**	**Section 165 amended** **Section 165 is amended:** **(a) in clause (1)(c) by striking out "**a resolution of**"; and** **(b) in subclause (1)(e)(ii) by adding "**subsection 130.1(2),**" before** "section**".**	In the proposed amendment, absence from more than three meetings still requires council authorization of some sort, but that authorization can be in the form of a policy. Removing the words "a resolution of" from (1)(c) may better accommodate a policy such as parental leave. The current wording may be interpreted as requiring a council resolution for each person seeking leave, which could be a personal intrusion and a deterrent for someone seeking a leave. For consistency, reasons for disqualification will be expanded to include the new Protection from Reprisal section, and the existing Civil Liability of members of council, where the disqualification period is being aligned.
Content of bylaw **191** A borrowing bylaw for the creation of a long-term debt must contain details of: (a) the amount of money to be borrowed and, in general terms, the purpose for	**Section 191 amended**	This amendment allows for variable interest rates or other flexible interest rate terms and methods of calculation to be specified in borrowing bylaw as opposed to a specific rate of interest.

Existing Provision	**Proposed Provision**	**Explanation**
which the money is being borrowed; (b) the rate or rates of interest, the term, and the terms of repayment of the borrowing; (c) the source or sources of money to be used to pay the principal and interest owing under the borrowing; and (d) the manner in which the indebtedness is to be payable, which may include, subject to clause 184(1)(c), provision for the issue of a debenture respecting the debt.	**Section 191 is amended in clause (2)(b) by adding "**or how the rate of interest is calculated**" after "**interest**":**	This amendment was suggested by the City of Regina and is being made to all three municipal Acts
Annual financial statements **207** (1) On or before June 15 of each year, a municipality shall prepare financial statements of the municipality for the preceding financial year in accordance with the generally accepted accounting principles for municipal governments recommended from time to time by Chartered Professional Accountants of Canada. **….** (3) The council shall, on or before September 1 in each year, publish a notice in a newspaper circulating in the municipality that the financial statement is available for inspection by any person and shall: (a) cause the financial statement or a synopsis of the financial statement to be published in a newspaper; or (b) cause a synopsis of the financial	**Section 207 amended** **Section 207 is amended by repealing subsection (3) and substituting the following:** (3) A municipality shall publicize its financial statements, or a summary of them, and the auditor's report of the financial statements indicating that the financial statement is available for inspection by any person, in the	This amendment does two things: • make the requirements for publicizing financial statements consistent for northern municipalities; and • allow northern municipalities to choose other means of publicizing financial statement than newspaper advertising or mail to all assessed persons.

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statement to be mailed to each person whose name appears on the last revised assessment roll. ...	manner the council considers appropriate by September 1 of the year following the financial year for which the financial statements and report have been prepared	The equivalent provisions in the MA and CA were amended previously to not require newspaper advertising or mailing. There is no rationale for subsection 207(3) to be worded differently as the equivalent subsection in the MA and CA.
Civil liability of members of council **214** (1) A member of council who knowingly makes an expenditure that is not authorized pursuant to section 179, or who knowingly makes an investment that is not authorized pursuant to section 182, is liable to the municipality for the expenditure, investment or amount spent, as the case may be. (2) A member of council who knowingly votes for a bylaw authorizing any of the following borrowings, loans or guarantees is liable to the municipality for the amount borrowed, loaned or guaranteed: (a) a bylaw authorizing the municipality to make a borrowing in excess of its debt limit or in contravention of section 184, if that borrowing has not been approved by the Saskatchewan Municipal Board; (b) a bylaw authorizing the municipality to make a loan, or	**Section 214 amended**	

Existing Provision	**Proposed Provision**	**Explanation**
guaranteeing the repayment of a loan, if that loan or guarantee causes the municipality to exceed its debt limit or contravene section 184. ….. (5) A person who is found liable pursuant to subsection (1) or (2) is, in addition to any other penalty or consequence, disqualified from holding office in the municipality or in any other municipality for the next two general elections after the date of the finding of liability.	**Subsection 214(5) is amended by striking out "**next two general elections**" and substituting "**twelve years**".**	This amendment provides for a consistent period of disqualification of twelve years, as is the case throughout the Act.
Assessment rules re resource production equipment **221**(1) In assessing the value of property, the assessor shall not take into account machinery and equipment that is used in association with a pipeline and is located on the land or within the improvement. **…** (4) Resource production equipment that is used in association with a petroleum oil or gas well at which there has been no production in the 12-month period ending September 1 of the previous year, other than production during testing, is to be assessed at only a nominal amount for the current year. **…**	**Section 221 amended** **Subsection 221(4) is amended by striking out "**September 1**" and substituting** "July 1**".**	The proposed amendment makes the time period which this information is reported consistent with when the report must be provided to the assessor.

Existing Provision	**Proposed Provision**	**Explanation**
Provision of information to assessor **222**(1) For assessment purposes, the assessor may, at any time, request any information or document that relates to or might relate to the value of any property from any person who owns, uses, occupies, manages or disposes of the property. **…** (11) Notwithstanding subsection (10), a railway company is not required to furnish the assessor with the certified statement mentioned in that subsection if there has been no change in the information provided by the railway company in its last certified statement pursuant to that subsection. **…**	**Section 222 amended** **Subsection 222(11) is amended by adding: "**unless it has been requested by the assessor, **" after "**subsection (10),**".**	Currently railway companies are not required to submit a certified statement of assessment information to municipalities if there has been no change to the assessment information. Municipal sector associations have expressed concern that many years have passed without a statement being filed, and as a result there is no way to accurately ensure if in fact changes to the assessment have occurred, but have not been sent. The proposed amendment will allow the assessor, upon request, to require the railway company to submit this information.
Contents of assessment roll **226** The assessment roll is required to show the following for each assessed property: (a) a description sufficient to identify the location of the property; (b) the name and mailing address of the assessed person or, if this information is not known and cannot after reasonable inquiry be ascertained, a note stating that	**Section 226 amended** **Clause 226(b) is repealed and the following substituted:** "(b) the contact information of the assessed	Reference to name and mailing address is removed and replaced with "contact information" for consistency with the proposed new definition for contact

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the owner or mailing address is unknown; (c) whether the property is a parcel of land, an improvement or a parcel of land and the improvements to it; (d) the assessment class or classes; (e) the assessed value of the property; (f) the assessed value of the property after applying the applicable percentage of value set by regulation made pursuant to subsection 219(1); (g) in the case of a municipality in which a separate school division is or may be established, whether the property is assessable for public school purposes or separate school purposes; (h) if the property is exempt from taxation, a notation of that fact; (i) any other information considered appropriate by the municipality.	person or, if this information is not known and cannot after reasonable inquiry be ascertained, a note stating that the contact information is not known.	information in section 2.
Recording assessed persons **228**(1) If property is a parcel of land, the assessed person with respect to that parcel is: (a) the registered owner as shown in the records of the Land Titles Registry; (b) the owner under a good faith agreement for sale; (c) the occupant under a lease, licence, permit or contract who is not the registered owner but who is to be assessed pursuant to an agreement	**Section 228 amended** **Section 228 is amended:**	

Existing Provision	**Proposed Provision**	**Explanation**
between the occupant and the owner; or (d) in the case of land exempt from taxation, the owner under a good faith agreement for sale or the occupant under a lease, licence, permit or contract. (2) If a property is an improvement, the assessed person with respect to that improvement is: (a) the registered owner as shown in the records of the Land Titles Registry; or (b) the person assessed with respect to the land on which the improvement is situated. (3) Notwithstanding clause (2)(b), if the improvement is a house trailer, the assessed person is the owner of the house trailer. (4) If a person purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person shall give the municipality written notice of a mailing address to which assessment and tax notices may be sent.	**(a) in subsection (3) by striking out "**house trailer**" and substituting "**trailer or mobile home**"; and** **(b) in subsection (4) by striking out "**a mailing address**" and substituting "**contact information**".**	The amendment to subsection (3) provides for consistent terminology with section 325 regarding trailers and mobile homes. The term 'house trailer' is not used or defined in the Act and may be misinterpreted. Trailers and mobile homes are defined as buildings and assessed or licensed; travel trailers typically are not. The amendment to subsection (4) removes the reference to "mailing address" and replaces it with "contact information" for consistency with the proposed new definition for contact information in section 2.

Existing Provision	**Proposed Provision**	**Explanation**
Contents of assessment notice **236** (1) An assessment notice or an amended assessment notice must contain all of the following: (a) the same information that is required to be shown on the assessment roll; (b) the date the assessment notice or amended assessment notice is sent to the assessed person; (c) the date by which an appeal is required to be made, which date is not less than 30 days after both of the following are sent to the assessed person: (i) an assessment notice or amended assessment notice; (ii) a written or printed notice of appeal in the form established in regulations made by the minister; (d) the name and address of the designated officer with whom an appeal is required to be filed; (e) any other information considered appropriate by the municipality. … (2) Notwithstanding clause (1)(c), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, the assessment notice must contain the date by which an	**Section 236 amended** **Section 236 is amended:** **(a) by repealing clause (d) and substituting the following:** **"**(d) the contact information of the secretary of the board of revision with whom an appeal is required to be filed**";** **(b) by adding the following clause after clause (d):** **"**(d.1) any appeal fees set by a municipality	Appellants often find out when submitting an appeal there is a fee required. Recommended amendment is intended to ensure the appellant is aware of the required fees set by council. Assessment appeal form states appeals should be addressed to Secretary, Board of Revision; S.236 (1)(d) states contents of assessment notice to contain the name and address of the designated officer with whom an appeal is required to be filed. Some municipalities are having the form sent to their offices to receipt

Existing Provision	**Proposed Provision**	**Explanation**
appeal is required to be made that is not less than 60 days after the date on which the materials mentioned in that clause are sent to the assessed person. (2.1) Subsection (2) does not apply to an amended assessment notice or a notice of supplementary assessment. **…**	pursuant to section 245**”.**	the appeal fee but often are not forwarding them on to the Board of Revision pending potential Agreement to Adjust delaying the Board Hearings. This will ensure consistency and clarity between legislation and prescribed forms. It can also reduce the number of time extensions requested by BOR.
Sending assessment notices **237**(1) A municipality shall send the assessment notices to the assessed person within 15 days after the assessment roll is completed. (2) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice. (3) A copy of the assessment notice may be sent by any means to the mailing address of the assessed person, or if requested by an assessed person, by fax or email at the number or address provided by the person. (4) If the mailing address of the assessed person and the assessed property is unknown, the municipality shall retain the assessment notice subject to the municipality’s records retention and disposal schedule established pursuant to section 132, but the assessment notice is deemed to have	**Section 237 amended:** **Subsection 237(3) is repealed and the following substituted:** **“**(3) A copy of the assessment notice may be sent by any means determined by the assessed person to the contact information provided by the assessed person**”.**	Amendments to this section insert the reference to ‘contact information’ for consistency with the definition of contact information in section 2.

Existing Provision	**Proposed Provision**	**Explanation**
been sent to the assessed person.		
Establishment of board of revision **241**(1) A council shall appoint not less than three persons to constitute the board of revision for the municipality. **…**	**Subsection 241(1) is repealed and the following:** **"241**(1) Before the assessment roll is prepared pursuant to section 225, a council shall appoint not less than three persons to constitute the board of revision for the municipality**"**.	Municipalities often appoint board members after the appeals have been filed. This often leads to the need for an extension for the board to complete its duties. Municipalities will have a deadline to appoint the Board of Revision, which will reduce the number of extension requests for the BOR to complete its duties.
Simplified appeals **244**(1) This section applies, at the option of the appellant, to an appeal concerning the assessment of: (a) residential property regardless of the total assessment; or (b) any property that has a total assessment of $250,000 or less. **…**	**Section 244 amended** **Clause 244(1)(b) is repealed and the following substituted:** **"**(b) any property that has a total assessment in the prescribed amount**".**	Ideally, property value thresholds for simplified appeals should be prescribed in the regulations under the Act making it more efficient and easier to make changes for revaluation years.
Appeal procedure **246**(1) An appeal of an assessment may only be taken by a person who: (a) has an interest in any property affected by the valuation or classification of that property; and (b) believes that an error has been made: (i) in the valuation or classification of the property; or	**Section 246 amended:**	

Existing Provision	**Proposed Provision**	**Explanation**
(ii) in the preparation of or the content of the relevant assessment roll or assessment notice. **…** (6) A notice of appeal must be in writing in the form established in regulations made by the minister and must: **…** (e) include the mailing address and fax number of the appellant and the mailing address and fax number of the appellant's agent, if the appellant has named an agent. **…**	**Clause 246(6)(e) is repealed and the following substituted:** **"**(e) include the contact information of the appellant and the contact information of the appellant's agent, if the appellant has named an agent**"**.	Amendments to this clause insert the reference to 'contact information' for consistency with the definition of contact information in section 2.
Filing notice of appeal **247**(1) A notice of appeal must be filed, together with any fee set by the council pursuant to section 245, at the address shown on the assessment notice: (a) within 30 days after the day on which the notice of assessment is mailed to the person; or (b) if no notice of assessment is mailed to the person, within 30 days after the later of: (i) the date on which the notice stating that the assessment notices have been sent is published pursuant to section 238; and (ii) the date on which the notice of a	**Section 247 amended** **Section 247 is amended**	

Existing Provision	**Proposed Provision**	**Explanation**
bylaw dispensing with the preparation of assessment notices is published pursuant to section 238.		
(2) Notwithstanding clauses (1)(a) and (b), in the year of a revaluation pursuant to *The Assessment Management Agency Act*, a notice of appeal must be filed, together with any fee set by the council pursuant to section 245, within 60 days after the date mentioned in those clauses.	**(a) by adding the following subsection after subsection (2):** **"**(2.1) Subsection (2) does not apply to an amended assessment notice or a notice of supplementary assessment.**"**	Proposed subsection (2.1) is added for consistency with subsection 236 (2.1). Amended assessment notices of appeal or supplementary assessment notices of appeal in a revaluation year shall be filed within 30 days. This is intended to remove the delays appeals of amended assessments or supplementary assessments that typically occur in a revaluation year.
(3) The appellant shall file a notice of appeal pursuant to this section by personal service, by registered mail or by ordinary mail.		
(4) If, in the opinion of the secretary of the board of revision, the notice of appeal does not comply with section 246, the secretary shall: (a) notify the appellant of the deficiencies in the notice of appeal; and (b) grant the appellant one 14-day extension to perfect the notice of appeal.	**(b) in clause (4)(a) by repealing** "of the deficiencies" **and substituting** "explaining the deficiencies"	This amendment ensures that the secretary of Board of Revision indicates and explains to appellants any deficiencies in their notices of appeal that they may have filed as opposed to just notifying them the notice is deficient. This amendment was suggested by the SMB and is being made to all three municipal Acts.
(5) If the appellant does not comply with a notice given pursuant to subsection (4), the secretary of the board of revision may refuse to file the notice of appeal, which action is deemed to be a refusal by the board of revision to hear the appeal.		

Existing Provision	**Proposed Provision**	**Explanation**
(6) Once a notice of appeal is filed, the secretary of the board of revision shall, as soon as is reasonably practicable, provide all other parties to the appeal with a copy of the notice of appeal.		
Agreement to adjust assessment **249**(1) The parties to an appeal may agree to a new valuation or classification of a property, or to changing the taxable or exempt status of a property, if, during the appeal period but before the appeal is heard by the board of revision, all parties to the appeal agree: (a) to a valuation or classification other than the valuation or classification stated on the notice of assessment; or (b) to a change in the taxable or exempt status of a property from that shown on the assessment roll. (2) An agreement pursuant to subsection (1) must be in writing. (3) If an agreement entered into pursuant to this section resolves all matters on appeal: (a) the assessor shall make any changes to the assessment roll that are necessary to reflect the agreement between the parties; and (b) by providing written notice to the secretary of the board of revision, the appellant shall withdraw his or her	**Section 249 amended** **Subsection 249(1) is amended by adding the following clause after clause (b):** **"**(c) the owner will be notified of the appeal**".**	Currently section 204(1) makes it possible for a new valuation or classification to occur without the knowledge of the owner. The amendment proposed ensures that the owner will be notified when a new valuation or classification occurs.

Existing Provision	**Proposed Provision**	**Explanation**
appeal.		
Notice of hearing **250(**1) If a hearing is required, the secretary of the board of revision shall set a date, time and location for a hearing before the board of revision. (2) The secretary of the board of revision shall, at least 30 days before the hearing, serve on the appellant and the assessor a notice of the date, time and location of the hearing and stating that the hearing may proceed in the absence of the appellant, at which time the appeal may be dismissed and no further or other appeal may be taken. (3) The secretary of the board of revision may serve notice pursuant to this section by personal service, by registered mail, by ordinary mail or by fax on the appellant: (a) at the mailing address or fax number included in the notice of appeal; or (b) if no mailing address or fax number is included in the notice of appeal, at the address entered on the assessment roll.	**Section 250 amended** **Section 250 is amended:** **(a) by repealing clause (3)(a) and substituting the following:** **"**(a) at the contact information included in the notice of appeal; or**";** **(b) by repealing clause (b) and substituting the following:** **"**(b) if no contact information is included in the notice of appeal, at the contact	Amendments to these provisions insert the reference to 'contact information' for consistency with the definition of contact information in section 2.

Existing Provision	**Proposed Provision**	**Explanation**
	information entered on the assessment roll.	
Notice of appeal **268**(1) An appellant, including a municipality, other taxing authority or the agency, bringing an appeal to the appeal board shall serve on the secretary of the appeal board a notice of appeal setting out all the grounds of appeal. … (5.1) If, in the opinion of the secretary of the appeal board, the notice of appeal does not comply with this section, the secretary shall: (a) notify the appellant of the deficiencies in the notice of appeal; and (b) grant the appellant one 14-day extension to remedy the deficiencies in the notice of appeal.	**Section 268 amended** **Clause (5.1)(a) is amended by striking** "of the deficiencies" **and substituting** "explaining the deficiencies"	This amendment ensures that the secretary for the SMB's Assessment Appeals Committee indicates and explains to appellants any deficiencies in their notices of appeal that they may have filed as opposed to just notifying them the notice is deficient. This amendment was suggested by the SMB and is being made to all three municipal Acts.
Application of decisions **278**(1) A decision made by a board of revision or the appeal board on an appeal of an assessment of any property applies, to the extent that it relates, to any assessment placed on the assessment roll for the property after the appeal is initiated but before the decision is made, without the need for any further appeal being initiated with respect to the assessment. (2) If the parties to an appeal cannot agree as to whether or to what extent subsection (1)	**Section 278 amended** **Section 278 is amended by adding the following subsection after subsection (3):** (4) If a decision is made pursuant to subsection (1) in a subsequent revaluation cycle, the decision only applies to the revaluation cycle in which the appeal was made.	Proposed amendments are intended to close a loophole where the decision on appeal from a previous revaluation cycle is not being made until the current revaluation cycle and is being carried forward into the current revaluation cycle. This does not take into account changes made to calculations that occur from one revaluation cycle to the next. The amendment clarifies that a decision made on appeal only applies to the revaluation cycle in which the appeal was made and does not apply to subsequent revaluation cycles.

Existing Provision	**Proposed Provision**	**Explanation**
applies in their circumstances, any party to the appeal may apply to the board that issued the decision to issue a ruling on the matter. (3) On an application pursuant to subsection (2), the board may make any ruling that it considers appropriate and that ruling is subject to appeal in the same manner as any other decision issued by that board.		
Contents and correction of tax roll **285**(1) The tax roll must show all of the following for each taxable property: (a) a description sufficient to identify the location of the property; (b) the name and mailing address of the taxpayer; (c) the taxable assessment as determined in accordance with section 220; (d) the name, tax rate and amount of each tax imposed with respect to the property; (e) the total amount of all taxes imposed with respect to the property; (f) the amount of tax arrears, if any; (g) if a tax lien has been registered pursuant to any *Tax Enforcement Act* against the land with respect to which any portion of the taxes shown in the notice is due, a notice to that effect; (h) any other information that the municipality considers appropriate. **…**	**Section 285 amended** **Clause 285(1)(b) is repealed and the following substituted:** **“**(b) the contact information of the taxpayer;**”.**	Amendments to this provision inserts the reference to ‘contact information’ for consistency with the definition of contact information in section 2.

Existing Provision	**Proposed Provision**	**Explanation**
Sending tax notices **289**(1) A copy of the tax notice may be sent: (a) by any means to the mailing address of the taxpayer; or (b) if requested by a taxpayer, by fax or email at the number or address provided by the taxpayer. (2) If the mailing address of the taxpayer and the taxable property is unknown to the municipality, the municipality shall retain the tax notice subject to the municipality's records retention and disposal schedule established pursuant to section 132, but the tax notice is deemed to have been sent to the taxpayer.	**Section 289 is amended:** **(a) by repealing clause (1)(b) and substituting the following:** **"**(b) if requested by the taxpayer, the contact information provided by the taxpayer**"**.	Amendments to this provision inserts the reference to 'contact information' for consistency with the definition of contact information in section 2.
Application of tax payment **294** (1) If a person pays only a portion of the taxes owing by the person with respect to any property, a designated officer shall: (a) first apply the amount in payment of any arrears of taxes due from the person with respect to the property; and (b) apportion the amount paid between the municipality and any other taxing authorities on whose behalf the municipality levies taxes in shares corresponding to their respective tax rates for current taxes and to the amount	**Section 294 amended** **Subsection 294(1) is amended by striking out "**by the person**" after "**owing**".**	The ability to pay taxes on property is not limited to strictly paying the property tax owed by the person with respect to a property he or she owns. A person can pay the property tax on any property in the municipality. Striking out 'by the person' clarifies this point.

Existing Provision	**Proposed Provision**	**Explanation**
of taxes in arrears owed by the person. **…**		
NEW	**New section 294.1** **The following section is added after section 294:** **"Municipality to pay proportionate amount to other taxing authorities** **294.1**(1) Notwithstanding any other Act or law, if a municipality receives an amount of money equal to all or any part of taxes owing with respect to a property, whether from the person who owes the taxes or any other person, and whether as a pre-payment or an advance or an amount based on the tax indebtedness or otherwise, the municipality shall pay to all other taxing authorities on whose behalf it levies taxes the proportionate amount that the municipality is obligated to pay to the other taxing authorities as if the taxes had been paid. (2) Section 294 and subsection (1) apply whether or not the payment received by the municipality is characterized as taxes**."**	The proposed amendments will enhance the protection to the taxpayers and other taxing authorities if a municipality chooses to hire a collection agency to enforce taxes, some of whom use methods like factoring and discounting. This is consistent with section 12 of *The Tax Enforcement Regulations*.
NEW	**The following section is added after section 304:**	Proposed amendments are intended to close a loophole where the decision on appeal from a previous revaluation cycle is not being made

Existing Provision	**Proposed Provision**	**Explanation**
	Tax Tools **304.1** For the purposes of this division**, "tax tools"** means the following**:** (a) a mill rate factor pursuant to section 285; (b) a minimum amount payable as property tax set pursuant to section 310; (c) a base amount of taxes payable as property tax set pursuant to section 311.	until the current revaluation cycle and is being carried forward into the current revaluation cycle. This does not take into account changes made to calculations that occur from one revaluation cycle to the next. The amendment clarifies that a decision made on appeal only applies to the revaluation cycle in which the appeal was made and does not apply to subsequent revaluation cycles.
Classes of property **305**(1) The Lieutenant Governor in Council may make regulations: (a) establishing classes of assessment of property for the purposes of sections 306, 310 and 311; (b) respecting limits on mill rate factors that may be set by a council; (c) prescribing classes of assessment of property for which a mill rate factor may not be set. (2) A regulation made pursuant to subsection (1) may be made retroactive to a day not earlier than the day on which this section comes into force.	**Section 305 is repealed.**	Provisions in this section will be added into a section specifically dealing with regulation making authority for the purposes of this division, (s. 311.1).
Mill rate factors **306(**1) A council may, by bylaw, set mill rate factors.	**Section 306 is repealed and the following substituted:** **Mill rate factors and tax rates**	Proposed amendments combine the wording currently provided in section 306 with the current wording in section 307 (which will be repealed).

Existing Provision	**Proposed Provision**	**Explanation**
(2) A mill rate factor may be made applicable to a class of property established pursuant to section 305.	**306**(1) Subject to the regulations, a council may, by bylaw, set mill rate factors**.** (2) The mill rate factors set pursuant to subsection (1), when multiplied by the uniform rate described in clause 304(2)(a) establish a tax rate for each class of property established pursuant to section 311.1. (3) The tax rate may be different for each class of property established pursuant to section 311.1. (4) Subject to subsection (5), tax rates may not be amended after the municipality sends out tax notices to the taxpayers. (5) If, after sending out tax notices, a municipality discovers an error or omission that relates to the tax rates, the municipality may revise the tax rates and send out revised tax notices.	This section will provide the authority for municipalities to set mill rate factors on classes of property, outline how the tax rate is calculated and allow for different tax rates for different classes of property. Similar wording will be incorporated into *The Municipalities Act* and is consistent with the wording that currently exists in *The Cities Act.*
Tax rates **307**(1) The mill rate factors set pursuant to section 306, when multiplied by the uniform rate described in clause 304(2)(a), establish a tax rate for each class of property established pursuant to section 305. (2) Subject to subsection (3), tax rates may not be amended after the municipality sends	**Section 307 is repealed**	Provisions in section 307 are now contained in section 306.

Existing Provision	**Proposed Provision**	**Explanation**
out tax notices to the taxpayers. (3) If, after sending out tax notices, a municipality discovers an error or omission that relates to the tax rates, the municipality may revise the tax rates and send out revised tax notices.		
Minimum tax **310**(1) Notwithstanding any other provision of this Part, a council may, by bylaw, provide, in accordance with this section, for minimum amounts payable as property tax with respect to the matters mentioned in clause 304(2)(a). (2) A bylaw passed pursuant to subsection (1) may provide for all or any of the following: (a) a minimum amount of tax or a method of calculating the minimum amount of tax; (b) different amounts of minimum tax or different methods of calculating minimum tax for different classes of property established pursuant to section 305; (c) that no minimum tax is payable with respect to a class of property.	**Section 310 amended** **Subsection 310(1) is repealed and the following substituted:** **310**(1) Notwithstanding any other provision of this Part but subject to the regulations, a council may, by bylaw, provide, in accordance with this section, for minimum amounts payable as property tax with respect to the matters mentioned in clause 304(2)(a).	These amendments will allow for the authority to set, in regulation, limits regarding the minimum tax or minimum taxes that may be set by a council and the reporting of these amounts by a council. This is consistent with the current authority that exists with respect to limits on mill rate factors, and is a safeguard to prevent the potential misapplication or abuse of this tax tool.
Base tax **311**(1) Notwithstanding any other provision	**Section 311 amended**	These amendments will allow for the authority to set, in regulation, limits regarding

Existing Provision	**Proposed Provision**	**Explanation**
of this Part, a council may, by bylaw, provide, in accordance with this section, for uniform base amounts of taxes payable as property tax with respect to the matters mentioned in clause 304(2)(a). (2) A bylaw passed pursuant to subsection (1) may: (a) provide different amounts of base tax for different classes of property established pursuant to section 305; (b) provide that no base tax is payable with respect to a class of property. (3) A council may authorize a levy pursuant to clause 304(2)(a) with respect to property in addition to any amount collected as base tax.	**Section 311 is repealed and the following substituted:** **311**(1) Notwithstanding any other provision of this Part but subject to the regulations, a council may, by bylaw, provide, in accordance with this section, for uniform base amounts of taxes payable as property tax with respect to the matters mentioned in clause 304(2)(a). (2) A council may authorize a levy pursuant to clause 304(2)(a) with respect to property in addition to any amount collected as base tax.	the base tax or base taxes that may be set by a council and the reporting of these amounts by a council. This is consistent with the current authority that exists with respect to limits on mill rate factors, and is a safeguard to prevent the potential misapplication or abuse of this tax tool.
NEW	**The following section is added after 311:** **"Regulations** **311.1**(1) For the purposes of this division, the Lieutenant Governor in Council may make regulations: (a) establishing classes of assessment of property for the purposes of sections 306, 310 and 311; (b) respecting limits that may be set by council for: (i) mill rate factors; (ii) minimum amounts of taxes	These amendments will provide the authority to set, in regulation, the classes of assessment of property for which tax tools may be set and limits regarding minimum tax and base tax that may be set by a council and the reporting of these amounts by a council. This is consistent with the current authority that exists with respect to limits on mill rate factors, and is a safeguard to prevent the potential misapplication or abuse of this tax tool.

Existing Provision	**Proposed Provision**	**Explanation**
	payable as property tax; and (iii) base amounts of taxes payable as property tax; (c) prescribing classes of assessment of property for which a mill rate factor, minimum amounts of taxes payable as property tax and base amount of taxes payable as property tax may not be set**".**	
NEW	**Minister's order re non-compliance with tax tool limits** **311.2**(1) The minister may, by order, prohibit or restrict the municipality from applying all or any of the tax tools to any class or classes of property if: (a) the municipality has not complied with section 306, 310 or 311; and (b) the minister has notified the municipality of its non-compliance pursuant to clause (a) and the municipality is unable to demonstrate to the satisfaction of the minister its compliance with the matters set out in the notice within the period indicated in the notice. (2) If a municipality does not demonstrate compliance to the satisfaction of the minister in the period provided for in the notice mentioned in subsection (1), the minister may make an order mentioned in subsection (1).	The proposed new section provides the authority for the minister to prohibit or restrict the application of mill rate factors, minimum tax and/or base tax on all classes or any class of property within the municipality. The minister will be required to notify the municipality in question that an order to prohibit or restrict the authority to apply tax tools to a class or classes or property is in effect and will also require the order to be published in *The Saskatchewan Gazette.* Similar provisions will be incorporated into *The Cities* and mirrors the provisions currently in *The Municipalities Act.*

Existing Provision	**Proposed Provision**	**Explanation**
	(3) If the minister makes an order pursuant to subsection (1), the minister shall: (a) notify, in writing, the municipality mentioned in the order that the authority to apply all or any of the tax tools to a class or classes of property has been prohibited or restricted, as the case may be; and (b) cause every order made pursuant to this section to be published in Part I of the Gazette.	
NEW	**Mill rate survey return** **311.2**(1) A municipality shall submit information respecting tax tools, tax rates and any other taxes and rates levied or proposed to be levied pursuant to this Part to the minister by August 15 of the current year. (2) The information submitted pursuant to subsection (1) shall be in the form and manner directed by the minister.	This provision codifies the mill rate survey return currently submitted by municipalities annually that the ministry requires and utilizes to check compliance with mill rate factor (MRF) ratios and effective mill rate (EMR) ratios. Wording is similar to current requirements for financial statement information. The inclusion of the reference to 'this Part' ensures the survey/return may request any information related to a municipality's property tax levy (such as base taxes, minimum taxes, exemptions, etc.) The ministry has good compliance with the current return, and the legislated requirement is not expected change this. At the same time, legislating the deadline and that the return be in

Existing Provision	**Proposed Provision**	**Explanation**
		the form and manner directed by the minister provides greater transparency and ability to tie compliance to other ministry enforcement measures if needed.
Exemptions from taxation 313 (1) The following are exempt from taxation in all municipalities: … (d) buildings or any portion of a building occupied by an Indian band, and used for the purposes of a school, together with any land used in conjunction with those buildings or that portion of the building, if the land and buildings are owned by: (i) an Indian band; (ii) a school division; or (iii) any person, society or organization whose property is exempt from taxation pursuant to this or any other Act; (f) property owned and occupied by a school division or by the Conseil scolaire fransaskois established pursuant to section 42.1 of *The Education Act, 1995*, and consisting of: (i) office buildings and the land used in connection with those buildings; (ii) buildings used for storage and maintenance purposes and the land used in connection with those buildings; or (iii) buildings used for the purposes of a	**Section 313 amended:** **Section 313 is amended** **(a)in the portion preceding subclause (1)(d)(i) by adding :** **"**including office buildings and buildings used for storage and maintenance purposes, except any part of those buildings used as a dwelling and the land used in that connection,**"** **after** "school," **(b) by adding the following after subclause (d)(iii):** "(iv) any other prescribed entity.	This amendment makes minor adjustments to the wording to ensure First Nations have the same property taxation exemptions that exist for other school divisions. Currently, buildings and land occupied by an Indian band for the purposes of a school are exempt, but those for ancillary purposes, such as office buildings or storage/ maintenance buildings, are not exempt. New subclause (iv) allows for other First Nations bodies that might own schools, such as Tribal Councils or Educational Authorities to be included in the exemption if not covered by the current wording.

Existing Provision	**Proposed Provision**	**Explanation**
school and the land used in connection with those buildings; except any part of those buildings used as a dwelling and the land used in that connection; …		
Agricultural exemptions from taxation **314(1)** In this section: (a) **"agricultural operation":** (i) includes the tillage of land, the production or raising of crops, dairy farming, the raising of poultry or livestock, the production of poultry products or livestock products in an unmanufactured state and any portion of the use of an operation mentioned in subclause (ii) that is determined by the Saskatchewan Assessment Management Agency to be a non-commercial use; but (ii) does not include the commercial operation of seed cleaning plants, farm chemical and fertilizer outlets, grain elevators, equipment sales and service enterprises and other similar commercial operations; (b) **"land"** means land: (i) for which the predominant potential use is cultivation, determined by the assessor as the best	**Section 314 amended**	

Existing Provision	**Proposed Provision**	**Explanation**
use that could be reasonably made of the majority of the surface area; (ii) for which the predominant potential use is as range land or pasture land, determined by the assessor as the best use that could reasonably be made of the majority of the surface area; (2) In addition to the exemptions provided for by section 313, the following are exempt from taxation in municipalities: (a) unoccupied buildings that are residential in nature and that are situated on land; (b) buildings that are used to grow plants in an artificial environment; (c) single detached dwellings that are situated on land and that are used exclusively in connection with the following activities of the owner or lessee of the dwellings: (i) normal trapping operations; (ii) hunting and gathering; (iii) fishing; (iv) wild rice harvesting; …	**Subsection 314(2) is amended by repealing clause (b).**	The proposed amendment repeals the tax exemption for 'greenhouses' in northern municipalities. Prior to the rewrite of the Act, greenhouses were taxable property. This exemption was carried forward in error and is now being corrected.
Property that becomes exempt **326** If property becomes exempt from taxation during the year: (a) any taxes payable to that date with	**Replace the word '**council**' with '**municipality**' everywhere it appears in this section.**	It is the municipality that apportions and rebates and abates taxes, not the council directly.

Existing Provision	**Proposed Provision**	**Explanation**
respect to the property are to be apportioned between the council and the other taxing authorities on whose behalf the municipality levies taxes, in shares corresponding to their respective tax rates; (b) any taxes paid in excess of the taxes payable to that date with respect to the property are to be rebated to the previous owner of the property by the council and the other taxing authorities on whose behalf the municipality levies taxes, in shares corresponding to their respective tax rates; and (c) any taxes that would have been due after that date with respect to the property are abated between the council and the other taxing authorities on whose behalf the municipality levies taxes, in shares corresponding to their respective tax rates.		
Adding amounts to tax roll **389**(1) A council may add the following amounts to the tax roll of a parcel of land if they remain unpaid as of December 31 in the year in which they were imposed or incurred: (a) unpaid costs relating to service connections of a public utility that are owing with respect to the parcel; …	**Section 389amended**	

Existing Provision	**Proposed Provision**	**Explanation**
(f) any other amount that may be added to the tax roll pursuant to an Act.	**Subsection 389(1) is amended by adding the following clause after clause (f):** **"**(g) any prescribed amount.**"**	The ministry has received a number of requests relating to adding other amounts owing to municipalities to the tax roll. To allow more flexibility with responding to these requests, after further consideration additional types can be added to the regulations.
Service of documents **411**(1) Except where otherwise provided in this Act, any notice, order or other document required by this Act or the regulations to be given or served may be served: (a) personally; (b) by registered mail to the last known address of the person being served; (c) by hand delivering a copy of the notice, order or document to the last known address of the person being served; or (d) by posting a copy of the notice, order or document at the land, building or structure or on a vehicle to which the notice, order or document relates. (2) A notice, order or document served in accordance with clause (1)(b) is deemed to have been served on the tenth business day after the date of its mailing. (3) Notwithstanding subsection (2), if the	**Section 411 is repealed and the following substituted:** **"Deemed service of documents** **411**(1) Unless otherwise provided in this Act, any notice, order or document required by this Act to be served is to be served: (a) personally; (b) mailed by registered mail to the last known address of the person being served; (c) by hand delivering a copy of the notice, order or document to the last known address of the person being served (d) by posting a copy of the notice, order or document at the land, building or structure or on a vehicle to which the notice, order or document relates; or (e) by any other prescribed means. (2) A notice, order or document served in accordance with clause (1)(b) is deemed to have been served: (a) on the delivery date shown on the	The amendments to this section do not make any substantive changes, but simplify and make clear the existing Service of Documents provisions.

Existing Provision	**Proposed Provision**	**Explanation**
municipality or other person serving a notice, order or document in accordance with clause (1)(b) has received a signed post office receipt card and: (a) the delivery date shown on the signed post office receipt card is a date earlier than the tenth business day after the date of its mailing, the notice, order or document is deemed to have been served on the delivery date; or (b) the delivery date is not shown on the signed post office receipt card but the signed post office receipt card is returned to the municipality or other person on a date earlier than the tenth day after the date of its mailing, the notice, order or document is deemed to have been served on the day on which the signed post office receipt card is returned to the municipality or other person. (4) A notice, order or document served in accordance with clause (1)(c) or (d) is deemed to have been served on the business day after the date of its delivery or posting. (5) If service cannot be effected in accordance with subsection (1): (a) the notice, order or other document may be served by publishing it in two issues of a newspaper; and (b) for the purposes of clause (a), the	signed post office receipt card; (b) if the delivery date is not shown on the signed post office receipt, on the date the signed post office receipt card is returned to the municipality or other person; or (c) if no signed post office receipt card is received within ten business days of its mailing, on the tenth business day after the date of its mailing. (3) A notice, order or document served in accordance with clause (1)(c) or (d) is deemed to have been served on the business day after the date of its delivery or posting. (4) If service cannot be effected in accordance with subsection (1), the notice, order or other document may be published in a newspaper for at least two successive issues, with the last issue at least three days before any action is taken with respect to the matter to which the notice, order or document relates. (5) Irregularity in the service of a notice, order or document does not affect the validity of an otherwise valid notice, order or document relating to the notice, order or document. (6) Notwithstanding subsection (2), if a notice, order or other document deals with an appeal, any dispute resolution or the	

Existing Provision	**Proposed Provision**	**Explanation**
second publication must appear at least three business days before any action is taken with respect to the matter to which the notice, order or document relates. (6) Except where otherwise provided in this Act, any notice, order or other document that is given or served by ordinary mail pursuant to this Act or the regulations is deemed to have been given or served on the tenth business day after the date of its mailing, unless the person to whom the notice, order or other document was sent establishes that, through no fault of his or her own, the person did not receive the notice, order or other document or received it at a later date. (7) No defect, error, omission or irregularity in the form or substance of a notice, order or other document, or in its service, transmission or receipt, invalidates an otherwise valid notice, order or document or any subsequent proceedings relating to the notice, order or document. (8) Notwithstanding subsections (2) and (6), if a notice, order or other document deals with an appeal, any dispute resolution or the collection of tax arrears and the notice, order or other document is given or served by registered or ordinary mail, the notice, order or other document is deemed to have been	collection of tax arrears and the notice, order or other document is served by registered or ordinary mail, the notice, order or other document is deemed to have been served on the fifth business day after the date of its mailing, unless: (a) the person to whom the notice, order or other document was sent establishes that, through no fault of his or her own, the person did not receive the notice, order or other document or received it at a later date; or (b) the municipality or other person who served the notice, order or document by registered mail received a signed post office receipt card and: (i) the delivery date shown on the signed post office receipt card is a date earlier than the fifth business day after the date of its mailing, in which case the notice, order or document is deemed to have been served on the delivery date; or (ii) the delivery date is not shown on the signed post office receipt card but the signed post office receipt card is returned to the municipality or other person on a date earlier than the fifth business day after the date of its mailing, in which case the notice, order or document is deemed to have been served on the day on which the signed	

Existing Provision	**Proposed Provision**	**Explanation**
given or served on the fifth business day after the date of its mailing, unless: (a) the person to whom the notice, order or other document was sent establishes that, through no fault of his or her own, the person did not receive the notice, order or other document or received it at a later date; or (b) the municipality or other person who served the notice, order or document by registered mail received a signed post office receipt card and: (i) the delivery date shown on the signed post office receipt card is a date earlier than the fifth business day after the date of its mailing, in which case the notice, order or document is deemed to have been served on the delivery date; or (ii) the delivery date is not shown on the signed post office receipt card but the signed post office receipt card is returned to the municipality or other person on a date earlier than the fifth business day after the date of its mailing, in which case the notice, order or document is deemed to have been served on the day on which the signed post office receipt card is returned to the municipality or other person.	post office receipt card is returned to the municipality or other person.	

Existing Provision	**Proposed Provision**	**Explanation**
Compulsory dispute resolution **413**(1) If a matter is referred to the Saskatchewan Municipal Board pursuant to subsection 25(4), 52(2), 64(2), 81(1) or 210(5), the Saskatchewan Municipal Board shall appoint a mediator to assist the municipalities in resolving the matter in dispute before holding a hearing and making a decision. (2) If mediation fails to resolve the dispute, the Saskatchewan Municipal Board shall hold a hearing and make a decision to settle the dispute.	**Section 413 amended** **Section 413 is amended by adding the following subsection after subsection (1):** **"**(1.1) If a matter is referred to the Saskatchewan Municipal Board pursuant to section 19, the Saskatchewan Municipal Board shall appoint a mediator to assist the parties in resolving the matter in dispute before holding a hearing and making a decision**".**	This amendment supports the changes that remove the minister from dispute resolutions concerning harmonization (s. 19). This wording is needed because not all parties are municipalities.
Minister's power to issue directions and dismiss **420** (1) In this section, **"official examination"** means: (a) an audit pursuant to section 416; (b) an inspection pursuant to section 417; (c) an inquiry pursuant to section 418; or (d) an investigation, review, report or recommendation by or from the Ombudsman pursuant to *The Ombudsman Act, 2012*. …	**Section 420 amended** **Section 420 is amended:** **(a) in clause (1)(c) by deleting "**or**"** **(b) in clause (1)(d) by deleting "**." **and adding "**; or**"** **(c) by adding the following after clause (d):** **"**(e) an investigation, review, report or	These amendments support the provisions added to strengthen protection from reprisal for municipal employees, by providing the Minister with powers to issue directions and dismiss for official examinations that include investigations, reviews, reports and findings issued by authorities under *The Saskatchewan Employment Act* (e.g. Employment Standards and Occupational Health and Safety investigations). This is similar to ability for the Minister to issue directives and dismiss officials in response to a report or investigation of the Provincial Ombudsman added in 2015.

Existing Provision	**Proposed Provision**	**Explanation**
	recommendation by or from any person whose duties include the enforcement of *The Saskatchewan Employment Act* with respect to an offence within his or her power to investigate**".**	
Account continued **426**(1) The Northern Municipal Trust Account is continued. **...** (6) The Minister of Finance shall advance to the northern municipal trust account all moneys appropriated by the Legislature for the purposes of northern municipal operating grants. **…**	**Section 426 amended** **Subsection 426(6) is amended by striking out "**northern municipal operating grants**" and substituting "**revenue sharing**".**	The proposed amendment is intended to ensure consistency with the wording in*The Northern Municipalities Regulations* (Section 59).
Expenditures on behalf of northern hamlets and areas in the district **428**(1) Subject to subsection (3), if revenues are collected with respect to a northern hamlet, northern settlement or resort subdivision and paid into the northern municipal trust account, the minister shall: (a) in the case of a northern hamlet, pay the amount of the revenues to the northern hamlet in the month following their collection; or (b) in the case of a northern settlement or resort subdivision, after consultation with the local advisory committee or cabin owners' association, expend the amount of those revenues on behalf of the	**Section 428 amended:**	

Existing Provision	**Proposed Provision**	**Explanation**
northern settlement or resort subdivision. (2) The minister may, after consultation with the local advisory committee or cabin owners' association, dispose of any property of the northern settlement or resort subdivision for the benefit of the northern settlement or the resort subdivision. (3) If revenues described in subsection (1) are derived from the sale of Crown land within the boundaries of a northern settlement or a resort subdivision, the revenues are to be expended on capital works in the northern settlement or resort subdivision.	**Subsection 428(3) is amended by striking out "**on capital works**" and substituting "**in the manner approved by the minister**".**	Currently the legislation requires that revenues received from the sale of Crown land within the district shall be spent on capital works in northern hamlets or resort subdivisions. Northern Municipal Services has advised that not many or any capital projects that occur within the district, and has a result revenues collected from land sales is not being spent. (currently there is $2.3 M in funds restricted for capital works that is unable to be spent). The proposed amendment will remove the reference to capital and substitute 'in the manner approved by the Minister' (the minister is responsible for the lands in the district). This would provide the Minister with the authority to determine the means this revenue may be used without it specifically being tied to a capital work.
Grants generally **429**(1) Subject to the other provisions of this	**Section 429 amended**	

Existing Provision	**Proposed Provision**	**Explanation**
Part and to the regulations: (a) the minister may make grants to municipalities and northern settlements out of the funds available for that purpose; and (b) notwithstanding *The Flin Flon Extension of Boundaries Act, 1952*, the minister may make capital and operating grants to the City of Flin Flon, Manitoba for the Flin Flon boundary area out of the funds in the northern municipal trust account. (2) The minister, in making a grant pursuant to subsection (1), may impose any condition that the minister considers necessary or appropriate. (3) A statement of the expenditures made pursuant to subsection (1) is to be included in the annual report of the ministry.	**Clause 429(1)(b) is amended by striking out "**capital and operating**".**	The proposed amendment is intended to ensure consistency with the wording in*The Northern Municipalities Regulations* (Section 59).
Board continued **432**(1) The Northern Municipal Trust Account Management Board is continued. ... (4) The board shall make recommendations to the minister with respect to: (a) the allocation of northern municipal operating grants and northern grants to be made from the northern municipal trust account in accordance with this Act and the regulations;	**Section 432 amended** **Subsection 432(4) is amended by striking out "**northern municipal operating grants**" and substituting "**revenue sharing**"**	The proposed amendment is intended to ensure consistency with the wording in *The Northern Municipalities Regulations* (Section 59).

Existing Provision	**Proposed Provision**	**Explanation**
(b) any proposed change to this Act or the regulations concerning the northern municipal trust account; (c) the development and implementation of other northern municipal funding programs; and (d) the draft budget and financial statement of the northern municipal trust account.		
Fiscal year **435** The fiscal year of the northern municipal trust account is the calendar year.	**Section 435 amended** **Subsection 435 is repealed and the following substituted:** **"Fiscal year** **435** The fiscal year of the northern municipal trust account is the period commencing on April 1 in one year and ending on March 31 in the following year**"**.	The proposed amendment will bring the fiscal year of the Northern Municipal Trust Account (NMTA) in line with the fiscal year of government. This will allow for the board to provide more accurate reporting to government on the NMTA.
Financial statement **438**(1) In each fiscal year, the ministry shall, in accordance with section 13 of *The Executive Government Administration Act,* submit to the minister a financial statement showing the business of the northern municipal trust account for the preceding fiscal year in any form that may be required by Treasury Board. (2) The minister shall, in accordance with	**Section 438 amended:** **Section 438 is repealed and the following substituted:** **Annual report** **438(1)** In each fiscal year, the authority shall submit to the minister, in accordance with section 13 of *The Executive Government Administration Act*: (a) a report on the business of the northern	The proposed amendment will assist the ministry to meet the Tabling of Documents Requirements under *The Executive Government Administration Act.*

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section 13 of *The Executive Government Administration Act*, lay before the Legislative Assembly each financial statement received by the minister pursuant to this section.	municipal trust account for its preceding fiscal year; and (b) a financial statement on the business of the northern municipal trust account for its preceding fiscal year. (2) In accordance with section 13 of *The Executive Government Administration Act*, the minister shall lay before the Legislative Assembly each report and financial statement that the minister receives pursuant to this section.	
Extension of time **440** (1) In this section: (a) "**council-related matter**" means anything to be done by: (i) a council, other than with respect to the establishment of mill rate factors pursuant to section 306; (ii) an employee of the municipality, other than with respect to the preparation and delivery of education property tax returns pursuant to *The Education Property Tax Act*; or (iii) a committee or other body established by a council, other than a board of revision. (b) **"ministerial-related matter"** means	**Section 440 amended** **Subsection 440(1) is amended:** **(a) by repealing subclause (a)(i) and substituting the following:** **"**(i) a council, other than with respect to the number of days fixed by subsections 126.1(3), 139(1), 140(2.1)**;"** **(b) in subclause (b)(ii) by striking out "**or**";**	The restriction on changing the date for setting mill rate factors (MRFs) dates back to the time when school divisions were required to be notified of MRFs in case they wanted them to apply to the school division taxes – this is no longer required. The restriction on changing the dates to replace an administrator, hold the first meeting after an election and go without holding a meeting are needed so a council does not circumvent these periods by bylaw. There may be legitimate situations where a

Existing Provision	**Proposed Provision**	**Explanation**
anything to be done by: (i) the minister; (ii) a service district; or (iii) a board of revision. (2) If a ministerial-related matter cannot be or is not done within the number of days or at a time fixed by or pursuant to this Act, the minister may, by order, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired. (3) Anything done at or within the time specified in an order pursuant to subsection (2) is valid as if it had been done at or within the time fixed by or pursuant to this Act. (4) Subject to subsections (5) and (6), if a council-related matter cannot be or is not done within the number of days or at a time fixed by or pursuant to this Act, the council may, by bylaw, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired. (5) A bylaw pursuant to subsection (4) must be passed within 30 days after the time fixed by or pursuant to this Act has expired. (6) No council shall pass a bylaw pursuant to	**(c) in subclause (b)(iii) by striking out "." and substituting "**; or**"; and** **(d) by adding the following subclause after subclause (b)(iii):** **"**(iv) a council with respect to the number of days fixed by subsections 126(5.1), 139(1), 140(2.1)**".**	council cannot meet the legislated timeframes for replacing an administrator, holding its first meeting or meeting within a certain period of time (emergencies, etc.). In these instances, the minister could extend the time for council to act.

Existing Provision	**Proposed Provision**	**Explanation**
subsection (4) extending the time fixed by or pursuant to this Act by more than 90 days		
Amounts owing for work or services by municipality **441**(1) The amount due with respect to any work or service performed by a municipality by agreement with any person is a lien against any land owned by the person for whom the work or service was performed. **…** (3) At the end of a year in which work or services mentioned in subsection (1) were performed, the municipality may: (a) add to any arrears of taxes on land owned by a person in the municipality any amount with respect to such work or services performed for that person that remains unpaid at the end of the year; or (b) provide that the amount mentioned in clause (a) is to be added to, and thereby form part of, the taxes owed on the land..	**Section 441 amended** **Subsection 441(3) is amended in the portion preceding clause (a) by striking out "**At the end of a year**" and substituting "**Within twelve months**".**	The amendment gives the municipality a longer period in which to act if it chooses to add the unpaid amount to the tax roll. This is helpful if the work is completed near the end of the year, which leaves only a very short window for recovering the amount by adding it to the tax roll before the opportunity is gone.
Consequential Amendment to *The Urban Municipal Administrators Act* **Prohibition respecting unqualified persons** **18**(1) No person shall serve or hold himself or herself out as qualified to serve as the administrative head of an urban municipality	**Section 18 of *The Urban Municipal Administrators Act* is repealed and the following substituted:** **Prohibition respecting unqualified persons** **18**(1) No person shall serve or hold himself or herself out as qualified to serve as the administrative head of an urban municipality,	Proposed amendments to *The Urban Municipal Administrators Act* complement the amendments made to section 126. This will require all municipalities to hire a qualified administrator, regardless of population. Regardless of size, all municipalities, by law,

Existing Provision	**Proposed Provision**	**Explanation**
with a population of 100 or more, or call himself or herself an 'administrator', unless he or she holds a valid and subsisting certificate of membership and qualification issued pursuant to section 14. (2) No person may be appointed as an administrative head of an urban municipality with a population of 100 or more unless he or she holds a valid and subsisting certificate of membership and qualification issued pursuant to this Act. (3) Subsection (1) does not prevent a person appointed as an acting administrator pursuant to *The Northern Municipalities Act* or *The Northern Municipalities Act, 2010* from exercising the powers and performing the duties of the office. (4) A person who is not qualified as described in subsection (1) and who is appointed as an acting administrator pursuant to *The Northern Municipalities Act* or *The Northern Municipalities Act, 2010* may use the title "clerk".	or call himself or herself an 'administrator', unless he or she holds a valid and subsisting certificate of membership and qualification issued pursuant to section 14. (2) No person may be appointed as an administrative head of an urban municipality unless he or she holds a valid and subsisting certificate of membership and qualification issued pursuant to this Act. (3) Subsection (1) does not prevent a person appointed as an acting administrator pursuant to section 110.1 of *The Municipalities Act* or 126.1 of *The Northern Municipalities Act, 2010* from exercising the powers and performing the duties of the office.	are corporations and as such are expected by ratepayers and the general public to meet all the requirements set out in legislation. One way to ensure that municipalities meet these requirements is to hire a qualified administrator to provide sound policy advice to council a properly perform the duties of an administrator. This helps ensure the most responsible level of governance is provided to residents of the municipality. Amendments to this section also provide that persons appointed as an acting administrator pursuant to *The Municipalities Act* or *The Northern Municipalities Act, 2010* are able to exercise the duties of the administrator.