



Certain sections of *The Municipalities Act* use the term “designated officer” meaning a person designated by council to whom the power or authority is delegated. In the absence of a designation by council the power or duty is automatically defaulted to the administrator of the municipality. Legislative References

MA	<i>The Municipalities Act</i>
MA Regs	<i>The Municipalities Regulations</i>
TEA	<i>The Tax Enforcement Act</i>
Public Libraries	<i>The Public Libraries Act, 1996</i>
Noxious Weeds	<i>The Noxious Weeds Act, 1994</i>
Education	<i>The Education Act, 1995</i>
Municipal Hail	<i>The Municipal Hail Insurance Act</i>
Workers Comp	<i>The Workers’ Compensation Act, 1979</i>
Conservation & Development	<i>The Conservation and Development Act</i>
LGEA	<i>The Local Government Election Act</i>
Pest Control	<i>The Pest Control Act</i>

JANUARY

- 1** A penalty shall be added to all taxes in arrears. MA 280, 281
- Alternatively, municipalities may choose to add a penalty on the first day of each month while taxes remain in arrears. MA Regs 46.2
- The following items may require preparatory time and/or may be acted upon in accordance with a locally determined schedule. Some items may be duplicated as statutory deadlines approach.
- Anytime between now and November 15, the treasurer may prepare the list of land in arrears. TEA 3
 - Council may add uncollected s/w accounts and other specified amounts to tax roll any time. MA 369
 - Tax rates are deemed to be imposed and due on this date. MA 266
- 1** All employee bonds or equivalent insurance must be presented at the first meeting of council in January of each year. MA 113
- 1** In municipalities that have a public library, council must at its first meeting in January appoint members to fill regular vacancies on the library board. Public Libraries13(3)
- 1** On or after January 1 of the year to which the assessment roll relates, the assessor shall make a return to the agency, in a form and at the times required by the agency. MA 258
- 1** A council may appoint a weed inspector and notify the director of the appointment to expire December 31st of that year. Noxious Weeds 7
- 10** Provide school liability return and other required information to Minister of Education and school divisions. Remit previous month net collections to school divisions, Municipal Hail, and regional parks MA 302(7)
MA 311
Education 291
Municipal Hail 29

MUNICIPAL ADMINISTRATION CALENDAR

- 15** Deadline for remitting CRA / MEPP employee and employer contributions with respect to previous month.
- 20** The treasurer of a municipality must submit to council any financial statements or other information as requested by council by resolution [MA 111\(2\)\(1\)](#)
- 20** Not later than this date, rural municipalities shall submit a revenue and expenditure statement including any reserves to hamlet boards [MA Regs 34](#)
- 31** On or before this date, the treasurer will register tax liens against those properties included in the advertised tax enforcement list if the arrears and costs have not been paid. [TEA 10](#)
- FEBRUARY**
- 1** On or before this date the municipality shall notify other taxing authorities of any tax exemption(s) for the purpose of economic development [MA 298\(6\)](#)
- 10** Provide school liability return and other required information to Minister of Education and school divisions. Remit previous month net collections to school divisions, Municipal Hail, and regional parks [MA 302\(7\)](#)
[MA 311](#)
[Education 291](#)
[Municipal Hail 29](#)
- 15** Deadline for remitting CRA / MEPP employee and employer contributions with respect to previous month.
- 20** The treasurer of a municipality must submit to council any financial statements or other information as requested by council by resolution. [MA 111\(2\)](#)
- 28** On or before this date, the municipality must send to the Workers Compensation Board a statement of all employees' earnings in previous year and an estimate of employee earnings for current year. [Workers Comp 124](#)
- 28** Deadline to issue T4 slips.

MUNICIPAL ADMINISTRATION CALENDAR

MARCH

A council shall adopt an operating and capital budget for each financial year. **MA 155**
Although no specific date is legislatively set, a council shall not authorize the tax levy in accordance with section 283 until this is done.

Deadline to submit nominations for Municipal Awards during this month.
Visit <http://municipalawards.ca/> for further information.

- 1** Municipal library board to have submitted its budget to the administrator by this date. **Public Libraries21(2)**
- 1** On or before this date in any year, the hamlet board may request a special levy within the organized hamlet and the council shall make the levy. **MA 70**
- On or before this date in each year, every owner of a pipeline shall furnish the assessor of each municipality with a certified statement showing the information as required. **MA 201**
 - On or before this date an independent grain company, claiming a property tax exemption, shall submit to the assessor a certified statement of names and addresses of all shareholders as of December 31st of the preceding year. **MA 294**
- 10** Provide school liability return and other required information to Minister of Education and school divisions. Remit previous month net collections to school divisions, Municipal Hail, and regional parks **MA 302(7)**
MA 311
Education 291
Municipal Hail 29
- 15** On or before this date, the library board must apply to council for money estimated to be required for maintenance and permanent improvements of the library. **Public Libraries22(1)**
- 15** Deadline for remitting CRA / MEPP employee and employer contributions with respect to previous month.
- 20** The treasurer of a municipality must submit to council any financial statements or other information as requested by council by resolution **MA 111(2)(1)**
- 31** On or before this date an owner of land may withdraw from the operations of the Municipal Hail Insurance Act subject to the conditions set out **Municipal Hail 19**
- 31** Deadline to receive written notice from property owner stating that the lessee is to receive the exemption pursuant to MA 293. **MA 293**

MUNICIPAL ADMINISTRATION CALENDAR

APRIL

- During the months of April and May of each year, councils of rural municipalities shall consider applications for withdrawal of lands as shown on the list supplied by the Saskatchewan Hail Insurance Association. [Municipal Hail 20](#)
- 1** Deadline to receive notification of proportioned assessment for separate and public school division in respect of undeclared corporate support. [Education 300](#)
- 1** On or before this date rural municipal administrators shall forward to the annual statement to Saskatchewan Municipal Hail Insurance Association. [Municipal Hail 30](#)
- 10** Provide school liability return and other required information to Minister of Education and school divisions. Remit previous month net collections to school divisions, Municipal Hail, and regional parks [MA 302\(7\)](#)
[MA 311](#)
[Education 291](#)
[Municipal Hail 29](#)
- 15** Deadline for remitting CRA / MEPP employee and employer contributions with respect to previous month.
- 20** The treasurer of a municipality must submit to council any financial statements or other information as requested by council by resolution [MA 111\(2\)\(1\)](#)
- 30** Last day to file a notice to the board for a crop exemption. [Municipal Hail 24.1](#)

MUNICIPAL ADMINISTRATION CALENDAR

MAY

- The assessor must prepare the assessment roll no later than May 1
 - Before May 31, enact bylaw to extend time for completion of assessment roll (if required). MA 204
MA 404
 - Within 15 days after completing the assessment roll, send assessment notices to assessed person, publish a notice in the Gazette and a newspaper circulating in the municipality or any other manner the municipality considered appropriate. MA 216
 - The assessment roll is open for public inspection during normal business hours from the day of completion of the assessment roll until the last day for filing an appeal. MA 213
 - Council may authorize all or a portion of the assessment roll to be available for public inspection at any additional times.
 - Appeal period is minimum of 30 days, with the exception of revaluation years (2013, 2017) MA 215
 - A council shall appoint a Board of Revision to hear assessment appeals. Cannot appoint council members to the board, nor the assessor as the secretary. Limited exception in the case of a district board of revision. Should be done prior to deadline to file assessment appeals. MA 220 – 222
 - Board of Revision to decide all appeals within 90 days of mailing / posting / advertising notices– mark your calendar. MA 240
 - Send the Assessment Return to the Saskatchewan Assessment Management Agency within 30 days of:
 - the expiration of the appeal period, if there are no appeals; or
 - decisions rendered by the Board of Revision MA 258
- By this date, the municipality should have received the education purpose mill rates from the Minister of Education and from minority faith school boards exercising their right to levy an education property tax on members of the minority faith. Education 289
- Forward the identity of agents appointed by absent owners along with description of land to the municipal weed inspector. Noxious Weeds 14
- During the months of April and May each year, councils of rural municipalities shall consider applications for withdrawal of lands as shown on lists supplied by Saskatchewan Municipal Hail Insurance Association. Municipal Hail 20
- Bridge construction applications for the current year submitted prior to this date will be given preference (Municipal Road Program Manual 1501).
- Provide school liability return and other required information to Minister of Education and school divisions. Remit previous month net collections to school divisions, Municipal Hail, and regional parks MA 302(7)
MA 311
Education 291
Municipal Hail 29
- Deadline for remitting CRA / MEPP employee and employer contributions with respect to previous month. MA 302(7)
MA 311
Education 291
Municipal Hail 29
- May 15 to October 15 Hail damage, suffered during the period fixed by the Board shall be reported to the Association by the claimant within three days Municipal Hail 33

MUNICIPAL ADMINISTRATION CALENDAR

of the damage.

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| 20 | The treasurer of a municipality must submit to council any financial statements or other information as requested by council by resolution | MA 111(2)(1) |
| 31 | No later than this date, the secretary treasurer of a Conservation & Development Area shall provide the Administrator with a certified copy of the relative portion of the assessment roll in which land to be taxed is situated. | Conservation & Development 81 |
| JUNE | | |
| 10 | Provide school liability return and other required information to Minister of Education and school divisions. Remit previous month net collections to school divisions, Municipal Hail, and regional parks | MA 302(7)
MA 311
Education 291
Municipal Hail 29 |
| 15 | Financial statement for previous year must be completed by this date. | MA 111(2)(m)
MA 185(1) |
| 15 | Deadline for remitting CRA / MEPP employee and employer contributions with respect to previous month. | |
| 15 | Deadline to receive crop reports from persons assessed for hail. Municipal officials prepare binding crop reports to best of their knowledge for hail assessments in the absence of report filed by owner or agent. | Municipal Hail 24 |
| 20 | The treasurer of a municipality must submit to council any financial statements or other information as requested by council by resolution | MA 111(2)(1) |
| 30 | On or before this date rural municipal administrators shall forward to the Saskatchewan Municipal Hail Insurance Association the hail roll showing all lands assessable for hail insurance. | Municipal Hail 27 |

MUNICIPAL ADMINISTRATION CALENDAR

JULY

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| 1 | Review municipal waterworks rates policy and capital investment strategy - date not specified | MA Regs 52 & 53 |
| 1 | Deadline to send the municipality's previous year financial statement and auditor's report to the minister. | MA 186 |
| 10 | Provide school liability return and other required information to Minister of Education and school divisions. Remit previous month net collections to school divisions, Municipal Hail, and regional parks | MA 302(7)
MA 311
Education 291
Municipal Hail 29 |
| 15 | Deadline for remitting CRA / MEPP employee and employer contributions with respect to previous month. | |
| 20 | The treasurer of a municipality must submit to council any financial statements or other information as requested by council by resolution | MA 111(2)(1) |
| 31 | Final date whereby an owner may cancel hail insurance if crop destroyed in any manner other than hail. | Municipal Hail 25 |
| 31 | RM council to appoint a returning officer, set remuneration for election officials, and name polling places for each division. | LGEA 160.13 |

MUNICIPAL ADMINISTRATION CALENDAR

AUGUST

- Each council shall authorize a levy on all taxable assessments in the municipality (Required annually, no specific deadline, but must be done prior to sending tax notices) MA 283
 - Municipality is required to levy taxes on behalf of school divisions. Education 290
 - Tax notices may be sent at any time, no later than August 31. MA 267
 - If a municipality offers tax discounts to encourage prompt payment, the tax notices are to be sent out during the month in which the greatest discount is offered. MA Regs 47
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- 1** Deadline for auditor's confirmation notices to persons shown in the tax roll as owing money to the municipality for taxes or other related charges. MA 191
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- 10** Provide school liability return and other required information to Minister of Education and school divisions. Remit previous month net collections to school divisions, Municipal Hail, and regional parks MA 302(7)
MA 311
Education 291
Municipal Hail 29
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- 15** Deadline for remitting CRA / MEPP employee and employer contributions with respect to previous month.
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- 15** Deadline for the preparation of the tax roll MA 263
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- 20** The treasurer of a municipality must submit to council any financial statements or other information as requested by council by resolution MA 111(2)(1)
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- 21-30** Deadline for RM council to authorize enumeration and preparation of a voters list is 55 days before Election Day. Actual date will vary from year to year. LGEA 160.08
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- 31** Deadline for mailing of the tax notices to taxpayers MA 267

MUNICIPAL ADMINISTRATION CALENDAR

SEPTEMBER

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| 1 | A municipality may prepare next year's assessment roll on or after this date. | MA 204(2) |
| 1 | On or before this date, a municipality shall publicize the previous year financial statements, or a summary of them, and the auditor's report, in the manner the council considers appropriate. | MA 185(3) |
| 1 | On or before this date, the Municipal Hail Association shall notify the administrator of any corrections to be made to the hail roll | Municipal Hail 27 |
| 1 | On or before this date, Resort Villages shall forward their assessment maintenance list to SAMA. | |
| 1 | On or before this date, a spouse may choose to notify RM administrator of division chosen to vote in. | LGEA 160.09 |
| 1 | Deadline for a non-resident may notify the RM administrator of division chosen to vote in. (LGEA 160.09) | LGEA 160.09 |
| 1 | Publicize / provide information regarding municipal waterworks system to consumers and to Minister | MA Regs 55 & 56 |
| 10 | Provide school liability return and other required information to Minister of Education and school divisions. Remit previous month net collections to school divisions, Municipal Hail, and regional parks | MA 302(7)
MA 311
Education 291
Municipal Hail 29 |
| 15 | Deadline for remitting CRA / MEPP employee and employer contributions with respect to previous month. | |
| 15 | RM to send supplementary tax notices if initial tax notices did not include hail rates. | MA 303 |
| 20 | The treasurer of a municipality must submit to council any financial statements or other information as requested by council by resolution | MA 111(2)(1) |
| 30 | A municipality may determine a cut-off date for supplementary assessments, not earlier than September 30. | MA 219 |
| 30 | Deadline for a rural municipality to receive a petition for an advance poll. | LGEA 160.49 |

MUNICIPAL ADMINISTRATION CALENDAR

OCTOBER

- Rural Municipal Election Calendar
 - Post CALL FOR NOMINATIONS within one week of October 1
 - NOMINATION DAY is 3rd Monday in October
 - Nominees may withdraw candidacy within 48 hours of end of nomination period
 - ELECTION DAY is 3rd Wednesday after Nomination Day

- 1** On or before this date, municipalities other than resort villages shall forward their annual maintenance list to SAMA.

- 1** On or before this date in each year, every railway company shall furnish the assessor of each municipality with a certified statement showing specific information as required. [MA 201](#)

- 10** Provide school liability return and other required information to Minister of Education and school divisions. Remit previous month net collections to school divisions, Municipal Hail, and regional parks [MA 302\(7\)](#)
[MA 311](#)
[Education 291](#)
[Municipal Hail 29](#)

- 15** Deadline for remitting CRA / MEPP employee and employer contributions with respect to previous month.

- 15** For RM administrators – deadline for filing Saskatchewan Municipal Hail loss claims. [Municipal Hail 33\(4\)](#)

- 20** The treasurer of a municipality must submit to council any financial statements or other information as requested by council by resolution [MA 111\(2\)\(1\)](#)

MUNICIPAL ADMINISTRATION CALENDAR

NOVEMBER

- 1** On or before this date in each year, every owner or operator of a petroleum oil or gas well shall furnish the assessor of each municipality with a certified statement as required. (MA 201) MA 201
- 1** Not later than this date every weed inspector is required to deliver two copies of an annual report to the administrator of the municipality. (*The Noxious Weeds Act, 1984* 12(1))
- 7** RMs to provide election results to the Minister of Municipal Affairs – update Municipal Directory System, report results online Municipal Election Results Form LGEA 160.681
- 10** Provide school liability return and other required information to Minister of Education and school divisions. Remit previous month net collections to school divisions, Municipal Hail, and regional parks MA 302(7)
MA 311
Education 291
Municipal Hail 29
- For RM Administrators – Call the first meeting of council within 31 days of the annual election.
 - *Also applies to UM Administrators in 2012, 2015, 2018*
- 15** Deadline for remitting CRA / MEPP employee and employer contributions with respect to previous month. MA 121
- 15** On or before this date, the treasurer must prepare and submit to the mayor for authentication a list of lands in arrears of taxes and the arrears against each parcel so listed against each parcel for registration of tax liens. Council may authorize exclusion of properties owing less than 50% of previous year levy. TEA 3
- 20** The treasurer of a municipality must submit to council any financial statements or other information as requested by council by resolution MA 111(2)(1)
- 30** On or before this date the treasurer shall add to the list of arrears the cost of advertising, and shall advertise the list in one issue of a newspaper TEA 4
- 30** Deadline to notify owners of municipal intent to recover expenditures authorized by *The Noxious Weeds Act*, Noxious Weeds 29
- 30** Final date to allow incentives for prompt payment of taxes, unless council has set a due date earlier than December 1. MA Regs 47(2)

MUNICIPAL ADMINISTRATION CALENDAR

DECEMBER

- Last date to modify the assessment roll to reflect changes during the year. [MA 219](#)
- 1** • Municipality may have established an earlier cut-off date (Sep 30 or later)
- 10** Provide school liability return and other required information to Minister of Education and school divisions. Remit previous month net collections to school divisions, Municipal Hail, and regional parks [MA 302\(7\)MA 311Education 291Municipal Hail 29](#)
- 15** Deadline for remitting CRA / MEPP employee and employer contributions with respect to previous month.
- 20** The treasurer of a municipality must submit to council any financial statements or other information as requested by council by resolution [MA 111\(2\)\(1\)](#)
- Unpaid amounts owing for custom work performed during the year by municipality may be added to the taxes of any land owned by the person who requested the work. [MA 405](#)
- Review accounts to determine if following amounts should be added to taxes prior to year-end: [MA 369](#)
- unpaid utility connection or usage costs
- unpaid charges to remedy bylaw contraventions (nuisances, etc)unpaid fees for services respecting fire and security alarms systems
- 31** ▪ unpaid snow removal costs
- If municipality has honoured a request from another municipality to assess and levy costs associated with providing an emergency response service to a person during the year, unpaid amounts owing by the person may be added to that person's taxes. [MA 42](#)
- Any amounts expended by the rural municipality for the extermination of rats or other designated pests which are not paid on or before this date shall be added to the taxes. [Pest Control 21](#)
- 31** No later than this date, the administrator of the municipality shall forward to the Director of the Crop Development Branch, a copy of all forms received by him. [Noxious Weeds 12](#)
- 31** On or before this date, unless prior payment required, all requisitions must be paid in full.
- 31** Expiration of weed inspector's appointment in the year the appointment was made, unless the appointment is terminated at an earlier date by notice in writing. [Noxious Weeds 7](#)