



Amendments to *The Northern Municipalities Act* January 1, 2009

Bill 64, *the Northern Municipalities Amendment Act, 2008 (No. 2)* was assented to December 3, 2008 to be enacted January 1, 2009.

To assist those municipalities in northern Saskatchewan governed by the NMA we have provided this bulletin of the amendments. Changes are underlined.

Section 2(1)(f.1): “court”, other than in section 198, means the

Section 2(1)(33.01): added new after (ee): “Saskatchewan Municipal Board” means the board established pursuant to *the Municipal Board Act*,

Section 2(1)(gg): “spouse” means: (i) the legally married spouse of a person, with whom the person is cohabiting; or

(ii) a person who is cohabiting and has cohabitated with another person as spouses continuously for at least 2 years;

Section 96.3(4): Sections 262.1 and 262.2 apply, with

96.3(6): Section 257.9 and 258 shall apply, with

Section 111.41(2)(f): exempting the corporation from taxation in accordance with subsection 259.3(2)

Section 145.3(3)(b): remove section 230 – is now section 257.2

145.3(5): section 203 is now section 216

Section 151(4): pursuant to section 258.5

151(5)(a): remove section 229.3 and replace with 258.5

Section 280(1)(a)(i): subsection 229.3(7); is now section 258.5

280(1)(a)(ii): subsection 262 or 262.1 is now 260.8 or 260.9

280(9)(b): pursuant to subsection 200(1) or section 204 or 211

Section 286(1)(d): add after Part X and X.1

Information Bulletin

Northern Municipal Services
No. 01 January 2009

Part X and X.1 starting at section 190 provides for changes in assessment, taxation and enforcement. Parts X and X.1 are now detailed in the process to be followed. The changes are as follows:

Part X: Division 1: Property assessment section has an interpretation section applying to Part X and a separate section for Part X.1. Note: Attention needs to be paid to section 190(2)(k) with the interpretation of "**public notice**". For the purposes of the Act, public notice of a matter is to be given at least seven days before the meeting at which council will initially consider the matter by publishing a notice in a newspaper circulating in the northern municipality; **and** posting a notice in a conspicuous place in the northern municipality. The term is used in section 261 and 261.3. Each northern municipal council will need to ensure that they have adopted a public notice policy.

- Fair Value Assessment will now be Market Value assessment based on a market valuation standard
- Section 190(2): "Property" definition added to mean land or improvements or both.
- In preparation of annual assessments, each assessment must reflect the facts, conditions and circumstances affecting the property as at January 1 of each year (section 193(4))
- Preparation of the assessment roll: The assessment roll preparation date has changed from May 31 to May 1. An assessor may now prepare the assessment roll on or after September 1, where is previously stated December 2 in the year before

Part X.1: Division 4: Supplementary Assessments - provisions outlined on preparation of supplementary assessments after assessment notices have been sent out and it is discovered that the assessment values mention in a notice are not the same.

- Section 216(2): Previously no member of council was eligible to sit as a member. The amended section now adds that no employee is eligible to sit as a member. This section as well contains additional provisions that need to be followed by appointed board of revision members.
- Section 217: Provides for the secretary of the board of revision
- The time for the secretary of the board of revision to serve an appellant has been increased to 30 days before the hearing from the previous 21.
- Section 226(1): The appellant now has 20 days before the date set for the hearing to submit written materials from previous time frame of 10 days. Other parties (other than the appellant) remains at 10 days to file as per previous legislation.
- If an appellant intends to use materials from documents filed by other parties they have 5 days to file their intention.
- The processes for the appellant and hearing procedures are outlined in a concise method.

Information Bulletin

Information Bulletin

Northern Municipal
Services
No. 01 January 2009

- Decisions of the board of revisions (section 236) provide for an extended time frame for the decisions to be provided. The date is from the day the notice of assessment was published with 90 days for all years except that in a revaluation year it is 120 days.

Part X.1-Taxation:

- Section 256.3(1) – the date for the tax roll to be completed has changed from August 1 to August 15.
- Section 256.8(1)(b) allows that if requested by the taxpayer, tax notices may be sent by facsimile or electronic mail at the number or address provided by the taxpayer.
- Section 256.8(2) now provides for tax notices being deemed to have been sent to the taxpayer if the mailing address of the taxpayer is unknown to the northern municipality and the northern municipality retains the tax notice subject to their record retention and disposal schedule.
- Sections 257.6(3), stated that the council shall now by bylaw, set the amount of the fee that may be charged for issuing a tax certificate (previously the fee amount was set by regulations at \$5.00) but the amount must not exceed the cost to the northern municipality of providing the certificate.
- Section 257.8(1) and (2) now provides for a time frame of six (6) months for action by the taxpayer requesting a refund of taxes for overpayment to be received by the northern municipality.
- Section 261.6 to 263.6 outlines the process' that can be followed for enforcement of taxes and provides for a detailed process' to follow.

Note: As 2009 is a revaluation year, any bylaws dispensing with the preparation and mailing of assessment notices will not apply.

For further information please contact:
Northern Municipal Services Branch
Saskatchewan Municipal Affairs
Buffalo Narrows: 1-866-548-4633
La Ronge: 1-800-663-1555

