

The Education Property Tax Act

being

[Chapter E-4.01](#) of the *Statutes of Saskatchewan, 2017* (effective January 1, 2018) as amended by the *Statutes of Saskatchewan, 2024, c.4*.

***NOTE:** Pursuant to subsection 33(1) of *The Interpretation Act, 1995*, the Consequential Amendment sections, schedules and/or tables within this Act have been removed. Upon coming into force, the consequential amendments contained in those sections became part of the enactment(s) that they amend, and have thereby been incorporated into the corresponding Acts. Please refer to the Separate Chapter to obtain consequential amendment details and specifics.

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER E-4.01

An Act respecting Education Property Taxes and making consequential amendments to certain Acts

Short title

- 1 This Act may be cited as *The Education Property Tax Act*.

Definitions

- 2 In this Act:

“**assessor**” means:

- (a) a person appointed by a municipality as an assessor; or
- (b) the administrator of a municipality, in the absence of an appointment mentioned in clause (a);

“**board of education**” means the board of education of a school division;

“**member of council**” means a member of council as defined in a municipal Act;

“**minister**” means the member of the Executive Council to whom for the time being the administration of this Act is assigned;

“**ministry**” means the ministry over which the minister presides;

“**municipal Act**” means *The Cities Act*, *The Municipalities Act* or *The Northern Municipalities Act, 2010*, as the case may be;

“**prescribed**” means prescribed in the regulations;

“**property**” means property as defined in a municipal Act;

“**property class**” means a property class established in the regulations;

“**property tax exemption**” means an exemption from taxation granted pursuant to a municipal Act;

“**public school division**” means a school division other than a separate school division;

“**school division**” means a school division designated pursuant to section 40 of *The Education Act, 1995* and includes a public school division and a separate school division;

“**school tax**” or “**education property tax**” means the portion of property tax payable to the Government of Saskatchewan;

“**separate board**” means the board of education of a separate school division;

“**separate school division**” means a separate school division established pursuant to subsection 41(3) of *The Education Act, 1995*;

“separate school division tax” means the portion of property tax payable to a separate school division that has passed a bylaw pursuant to section 7;

“taxable assessment” means a taxable assessment within the meaning of a municipal Act;

“taxation year” means the year commencing on January 1 in one year and ending on December 31 of the same year.

2017, c E-4.01, s.2.

Responsibilities of the minister

3 The minister is responsible for all matters not assigned by law to any other minister, ministry or agency of the Government of Saskatchewan relating to the establishment, operation, collection, administration or management of school tax.

2017, c E-4.01, s.3.

Tax rates

4(1) Subject to subsection (2), for every taxation year, a tax at the rates mentioned in subsection 6(1) is to be levied over taxable assessment for school tax.

(2) In the case of a separate school division that has passed a bylaw pursuant to section 7, a tax at the rates mentioned in clause 6(5)(b) is to be levied over taxable assessment for the separate school division.

2017, c E-4.01, s.4.

Determining property class

5 The assessor shall determine the property class, if any, to which any property belongs.

2017, c E-4.01, s.5.

Setting tax rates

6(1) For each taxation year, the Lieutenant Governor in Council shall determine the rate in mills to be levied with respect to each property class.

(2) The rates to be determined pursuant to subsection (1) may differ for:

- (a) different property classes;
- (b) school divisions located wholly or partly within the City of Lloydminster; and
- (c) property within the City of Lloydminster.

(3) The rates determined for a taxation year pursuant to subsection (1) apply to all of the taxation year with respect to which they are determined.

(4) Subject to subsection (5) and any approvals by or agreements of the minister pursuant to this Act, the rate for a taxation year determined pursuant to subsection (1) for a property class is the rate that must be levied and collected in that taxation year on property in the property class of the taxable assessment as shown on the last revised assessment roll of the municipality.

(5) In the case of a separate board that wishes to determine its own rate to be levied and that has passed a valid bylaw pursuant to section 7, the separate board shall:

- (a) determine the sums required to be derived from the levy on the taxable assessment of the separate school division; and
- (b) not later than April 20 in each taxation year and subject to any directive of the minister responsible for the administration of *The Education Act, 1995*, determine the rate in mills to be levied and, for that purpose, may determine a different rate for each property class.

2017, c E-4.01, s.6.

Separate school division bylaw

7(1) A separate board that wishes to determine and apply its own separate school division tax pursuant to section 6 shall:

- (a) on or before December 31 of any year, pass a bylaw, in any form acceptable to the minister responsible for the administration of *The Education Act, 1995*, declaring its intention to determine its own separate school division tax; and
- (b) within 5 days after passing the bylaw pursuant to clause (a), provide:
 - (i) the minister responsible for the administration of *The Education Act, 1995* with a certified copy of the bylaw and any additional information that the minister responsible for the administration of *The Education Act, 1995* may reasonably require; and
 - (ii) every municipality in which the separate school division is wholly or partly located with a certified copy of the bylaw.

(2) A bylaw passed for the purposes of this section is effective with respect to the taxation year that begins after the date on which the bylaw is passed and every subsequent taxation year until it is repealed or replaced by another bylaw.

(3) Notwithstanding subsection (1), if a separate school division is established after the coming into force of this section and the separate board wishes to determine its own separate school division tax pursuant to this section, the separate board shall:

- (a) within 30 days after the date on which the school division is established, pass a bylaw in any form acceptable to the minister responsible for the administration of *The Education Act, 1995*, declaring its intention to determine its own separate school division tax; and
- (b) within 5 days after passing the bylaw pursuant to clause (a), provide:
 - (i) the minister responsible for the administration of *The Education Act, 1995* with a certified copy of the bylaw and any additional information that the minister responsible for the administration of *The Education Act, 1995* may reasonably require; and
 - (ii) every municipality in which the separate school division is wholly or partly located with a certified copy of the bylaw.

2017, c E-4.01, s.7.

Notice of tax rates

8(1) Except in the case of a newly established school division, as soon as possible in each taxation year, but not later than May 1:

- (a) the minister shall, in the form and manner determined by the minister, notify each municipality with respect to which the rates apply of the rates determined pursuant to subsection 6(1) for the taxation year; and
 - (b) a separate board with respect to which a valid bylaw passed pursuant to section 7 is in force shall notify the minister, and each municipality in which the separate school division is wholly or partly located, of the rates determined pursuant to clause 6(5)(b) and section 7 for the taxation year.
- (2) A separate board mentioned in clause (1)(b) shall give the notice required to be given pursuant to this section by submitting a certified copy of the resolution of the separate board establishing the rates to the minister and each municipality in which the separate school division is wholly or partly located.

2017, cE-4.01, s.8.

Levy of school taxes

9(1) The council of every municipality shall levy the tax at the rates mentioned in section 6 with respect to taxable assessments within it.

(2) Notwithstanding any other Act or regulation, the minister may levy, in accordance with the regulations, the tax at the rates mentioned in section 6 with respect to those taxable assessments outside a municipality that may be specified by the minister.

(3) If the council of a municipality fails to levy the tax mentioned in subsection (1) at the rates as determined pursuant to subsection 6(1), the municipality is liable to the Government of Saskatchewan for:

- (a) the amount that the municipality has failed to levy; and
- (b) interest on that amount at the prescribed rate and calculated in the prescribed manner.

(4) If the council of a municipality fails to levy the tax mentioned in subsection (1) at the rates as determined pursuant to clause 6(5)(b) and section 7, the municipality is liable to the separate board for:

- (a) the amount that the municipality has failed to levy; and
- (b) interest on that amount at the prescribed rate and calculated in the prescribed manner.

(5) The amount mentioned in subsection (4), or any portion of it, may be recovered from the municipality in any manner authorized by law.

2017, cE-4.01, s.9.

Payment of school taxes

10(1) The council of every municipality shall:

- (a) keep in the tax rolls and records of the municipality a separate record of the school taxes levied, collected and paid on account of each taxable assessment; and
 - (b) pay all proceeds of the school tax received to the Government of Saskatchewan not later than the 10th day of the month following their collection or in accordance with any other arrangement that is mutually acceptable to the municipality and the Government of Saskatchewan.
- (2) If a separate board determines its own separate school division tax pursuant to clause 6(5)(b) and section 7, the council of a municipality shall:
- (a) keep in the tax rolls and records of the municipality a separate record of the separate school division taxes levied, collected and paid on account of each taxable assessment; and
 - (b) pay all proceeds of the separate school division tax received to the separate board not later than the 10th day of the month following their collection or in accordance with any other arrangement that is mutually acceptable to the municipality and the separate board.
- (3) If land is acquired by a municipality pursuant to *The Tax Enforcement Act* on account of unpaid taxes, including unpaid school taxes and unpaid separate school division taxes, and the municipality subsequently leases or sells the property or exchanges the property for other property in the municipality:
- (a) the municipality shall pay to the Government of Saskatchewan:
 - (i) if the revenues from the lease, sale or exchange of the property are sufficient to pay all unpaid taxes on the property that are due to the municipality and the Government of Saskatchewan, the amount from all of the revenues from the lease, sale or exchange that equals the amount that is due to the Government of Saskatchewan on account of unpaid school taxes on the land; or
 - (ii) if the revenues from the lease, sale or exchange of the property are not sufficient to pay all unpaid taxes on the property that are due to the municipality and the Government of Saskatchewan, a prorated share of the revenues from the lease, sale or exchange calculated using the proportion that the amount of the unpaid school taxes on the property that are due to the Government of Saskatchewan bears to the total amount of unpaid taxes on the property that are due to the municipality and the Government of Saskatchewan; or

- (b) in the case of a separate board that has passed a bylaw pursuant to section 7, the municipality shall pay to the separate board:
- (i) if the revenues from the lease, sale or exchange of the property are sufficient to pay all unpaid taxes on the property that are due to the municipality, the Government of Saskatchewan and the separate board, the amount from all the revenues from the lease, sale or exchange that equals the amount that is due to the separate board on account of unpaid separate school division taxes on the land; or
 - (ii) if the revenues from the lease, sale or exchange of the property are not sufficient to pay all unpaid taxes on the property that are due to the municipality, the Government of Saskatchewan and the separate board, a prorated share of the revenues from the lease, sale or exchange calculated using the proportion that the amount of the unpaid separate school division taxes on the property that are due to the separate board bears to the total amount of unpaid taxes on the property that are due to the municipality, the Government of Saskatchewan and the separate board.
- (4) Any revenues received by the municipality from the lease, sale or exchange that are due pursuant to clause (3)(a) to the Government of Saskatchewan on account of unpaid school taxes on the property must be paid on the next return to the Government of Saskatchewan or in accordance with any other arrangement that is mutually acceptable to the municipality and the Government of Saskatchewan.
- (5) Any revenues received by the municipality from the lease, sale or exchange that are due pursuant to clause (3)(a) to the Government of Saskatchewan on account of unpaid school taxes on the property that are not paid as required by subsection (4) are a debt due to the Government of Saskatchewan and may be recovered in any manner authorized by law.
- (6) Any revenues received by the municipality from the lease, sale or exchange that are due pursuant to clause (3)(b) to the separate board on account of unpaid separate school division taxes on the property must be paid on the next return to the separate board or in accordance with any other arrangement that is mutually acceptable to the municipality and the separate board.
- (7) Any revenues received by the municipality from the lease, sale or exchange that are due pursuant to clause (3)(b) to the separate board on account of unpaid separate school division taxes on the property and that are not paid as required by subsection (6) are a debt due to the separate board and may be recovered in any manner authorized by law.
- (8) Pursuant to section 270 of *The Cities Act*, section 305 of *The Municipalities Act* or section 324 of *The Northern Municipalities Act, 2010*, if an appeal decision of the board of revision, the Saskatchewan Municipal Board or the Court of Appeal results in a change or the alteration of the assessment on the property:
- (a) the municipality shall adjust the taxes on the property in accordance with the decision; and

- (b) if the appeal decision:
 - (i) cancels or reduces the assessment on the property:
 - (A) the Government of Saskatchewan shall reimburse or credit on the next return the municipality for all or part of the school taxes refunded by the municipality in excess of those required to be paid as a result of the appeal decision; or
 - (B) in the case of a separate board that has determined its own separate school division tax pursuant to section 7, the separate board shall reimburse or credit on the next return the municipality for all or part of the separate school division taxes refunded by the municipality in excess of those required to be paid as a result of the appeal decision; or
 - (ii) confirms or increases the assessment on the property:
 - (A) the municipality shall collect the amount of school taxes that would be payable as if the original assessment were that set by the appeal decision; or
 - (B) in the case of a separate board that has determined its own separate school division tax pursuant to section 7, the municipality shall collect the amount of the separate school division tax that would be payable as if the original assessment were that set by the appeal decision.

2017, c E-4.01, s.10.

No municipal fees

11 No municipality shall charge a fee to the Government of Saskatchewan or a separate board for the services or duties required pursuant to this Act.

2017, c E-4.01, s.11.

Recovery of taxes

12(1) All school taxes that were levied, collected and due by a municipality before the coming into force of this Act, that remain unpaid to the Government of Saskatchewan and that are not paid to the Government of Saskatchewan before January 1, 2018, together with interest at the prescribed rate and calculated in the prescribed manner, are a debt due by the municipality to the Government of Saskatchewan.

(2) All separate school division taxes that were levied, collected and due by a municipality before the coming into force of this Act, that remain unpaid to a separate board and that are not paid to the separate board before January 1, 2018, together with interest at the prescribed rate and calculated in the prescribed manner, are a debt due by the municipality to the separate board and may be recovered by the separate board in any manner authorized by law.

(3) All taxes for educational purposes that were levied, collected and due by a municipality that remain unpaid to a school division, whether levied, collected and due before, on or after the coming into force of this section, and that are not paid to the school division before January 1, 2018, are to be paid to the Government of Saskatchewan and are, together with interest at the prescribed rate and calculated in the prescribed manner, a debt due by the municipality to the Government of Saskatchewan.

2017, cE-4.01, s.12.

Municipal payments to the Government of Saskatchewan

13(1) Notwithstanding any provision in this Act or any other Act or law but subject to subsection (2), commencing on January 1, 2018, the following are to be paid to the Government of Saskatchewan:

- (a) all funds held by a municipality to the credit of a school division;
 - (b) all collections by the municipality of arrears of taxes levied with respect to any portion of a school division, whether collected before, on or after the coming into force of this section and that are not paid to a school division before January 1, 2018.
- (2) Subsection (1) does not apply to:
- (a) any separate school division taxes that are collected for a separate school division on or after January 1, 2018; or
 - (b) any school tax arrears that are a debt due to a municipality pursuant to an agreement between the municipality and a school division.
- (3) All separate school division taxes collected by a municipality are held for and payable to the separate board.

2017, cE-4.01, s.13.

Correction and adjustment of assessments

14(1) Notwithstanding any other provision of this Act or any other Act or law, the minister, by order, may make any provision that the minister considers necessary for the making or correcting of the assessment or tax levy, or for the making of a new assessment or tax levy, if it is shown to the satisfaction of the minister that the assessment or tax levy of a municipality for the school tax:

- (a) has not been made in any year as provided by law; or
 - (b) has been incorrectly or improperly made in any respect.
- (2) Without limiting the generality of subsection (1), the minister, by order, may direct a municipality to pay to the Government of Saskatchewan, in accordance with the terms of the order, any sum that the minister considers necessary for the adjustment of school tax accounts affected.
- (3) Every municipality to which a minister's order is directed pursuant to this section must comply with the order within the period specified in the order.

2017, cE-4.01, s.14.

Reports from municipalities

15(1) On or before the 10th day of each month, every municipality shall provide a monthly education property tax return to the Government of Saskatchewan in the manner and containing the information directed by the minister.

(2) On or before January 31 of each year, every municipality shall provide an annual education property tax return as of December 31 of the preceding year to the Government of Saskatchewan in the manner and containing the information directed by the minister.

(3) If a separate board determines its own separate school division tax, every municipality in which the separate school division is wholly or partly located shall, on or before the 10th day of each month, provide a monthly education property tax return to the separate board.

(4) If a separate board determines its own separate school division tax, on or before January 31 of each year, every municipality in which the separate school division is wholly or partly located shall provide an annual education property tax return as of December 31 of the preceding year to the separate board.

(5) The minister may require the municipality to provide reports to the minister within the period, in the manner and containing the information directed by the minister including information the minister considers necessary for budgeting, forecasting, auditing or accounting related to school taxes.

2017, c E-4.01, s.15.

Actions to collect taxes

16(1) The Government of Saskatchewan may enforce the collection and payment of school taxes, penalties and interest in accordance with:

- (a) this Act;
- (b) the regulations; and
- (c) sections 13 to 23 and Part III of *The Revenue and Financial Services Act* and the regulations made pursuant to that Act.

(2) All amounts collected pursuant to this Act and sections 13 to 23 and Part III of *The Revenue and Financial Services Act* with respect to school taxes must be deposited in the general revenue fund.

2017, c E-4.01, s.16.

Payment to the Government of Saskatchewan of moneys otherwise payable to a municipality

17(1) The minister may act pursuant to subsection (2) if the minister is satisfied that a municipality:

- (a) has failed to levy or collect the school taxes as required by this Act;
- (b) has failed to pay to the Government of Saskatchewan the school taxes levied or collected as required by this Act; or
- (c) has failed to provide the education property tax returns as required by this Act.

- (2) In any circumstance mentioned in subsection (1) and notwithstanding any other Act or law, the minister may:
- (a) retain, from moneys otherwise due or payable to the municipality by the minister pursuant to an Act that the minister is responsible to administer, an amount equal to the amount of school taxes that are required to be levied, collected or paid, together with interest at the prescribed rate and calculated in the prescribed manner; and
 - (b) refuse to pay, suspend or adjust moneys otherwise due or payable to the municipality by the minister pursuant to an Act that the minister is responsible to administer.
- (3) At least 60 days before taking action pursuant to this section, the minister shall:
- (a) notify the municipality in writing that the minister intends to act pursuant to this section; and
 - (b) in the written notice, give reasons for the intended action.
- (4) The minister shall give the municipality an opportunity to make written representations within 30 days after receiving the written notice pursuant to subsection (3) respecting why the minister should not take the intended action.
- (5) After considering any written representations submitted by the municipality, the minister may decide:
- (a) to take the intended action; or
 - (b) not to take the intended action.
- (6) The minister shall notify the municipality of the minister's decision, with reasons, pursuant to subsection (5).
- (7) Notwithstanding subsection (2), the minister may establish policies and procedures for a municipality to address the matters mentioned in subsection (1) to the satisfaction of the minister.
- (8) Treasury Board may make any orders and issue any directives with respect to the exercise of the minister's powers pursuant to this section.

2017, cE-4.01, s.17.

Municipal council member liability re Government of Saskatchewan

18(1) In this section, “**certificate**” means a certificate that has been issued by the minister and filed with the court pursuant to section 19.

- (2) Subject to subsections (3) and (4), if a municipality has failed to levy or collect school taxes or has collected but failed to pay school taxes to the Government of Saskatchewan as required pursuant to this Act, the members of council at the time the municipality was required to collect or pay school taxes to the Government of Saskatchewan are jointly and severally liable, together with the municipality, to pay the amount of the school tax.

- (3) A member of council is liable pursuant to subsection (2) only if:
- (a) a certificate has been issued against the municipality by the minister for the amount of the municipality's school tax liability and the minister has been advised that the certificate is wholly or partially unsatisfied; and
 - (b) the member of council knowingly:
 - (i) voted for a bylaw or resolution that resulted in the municipality failing to levy, collect or pay to the Government of Saskatchewan the amount of school taxes as required by this Act and any interest and penalty on that amount; or
 - (ii) took any other action that resulted in the municipality failing to levy, collect or pay to the Government of Saskatchewan the amount of school taxes as required by this Act and any interest and penalty on that amount.
- (4) If a municipality's liability to levy, collect and pay school taxes is reduced by the payment of any amount, the member of council's liability pursuant to subsection (2) is reduced by the same amount.
- (5) If a member of council pays an amount respecting a municipality's tax liability:
- (a) the member of council is entitled to any preference that the Government of Saskatchewan would have been entitled to had the amount not been paid; and
 - (b) if a certificate has been issued, the member of council is entitled to an assignment of the certificate to the extent of the member of council's payment.
- (6) For the purposes of clause (5)(b), the minister may assign the certificate.
- (7) The Government of Saskatchewan may apply any payment made by a municipality to any member of council's liability pursuant to this section first to any penalty, interest or penalty and interest and any remainder of the payment to reduce the principal amount of the school tax to be levied, collected or paid.
- (8) A member of council who satisfies a claim for the municipality's tax liability is entitled to a contribution from the other members of council who are liable pursuant to this section respecting the claim.
- (9) If a member of council who satisfies a claim for the municipality's tax liability recovers a contribution from other members of council:
- (a) the other members of council are entitled to any preference that the Government of Saskatchewan would have been entitled to had the member of council not satisfied the claim; and
 - (b) if a certificate has been issued, the other members of council are entitled to an assignment of the certificate to the extent of the member of council's recovery.

Certificate

19(1) Subject to subsections (2) to (6), if any school taxes to be levied on behalf of the Government of Saskatchewan have not been levied as required by this Act, the minister may file in the Court of King's Bench a certificate signed by the minister and setting out:

- (a) the amount of the school taxes to be levied, collected or paid;
- (b) the amount of any interest or penalty on that amount that is payable pursuant to this Act; and
- (c) the person from whom the amounts are to be recovered.

(2) If the minister files a certificate pursuant to subsection (1), the minister shall serve a copy of the certificate on the person from whom the certificate states the amounts mentioned in clauses (1)(a) and (b) are recoverable.

(3) A person who has been served with a copy of a certificate pursuant to subsection (2) may, within 30 days after receiving the copy, make written representations to the minister requesting the minister to reconsider the amounts mentioned in clauses (1)(a) and (b).

(4) After considering the representations mentioned in subsection (3), the minister may:

- (a) withdraw the certificate;
- (b) vary the amounts mentioned in clauses (1)(a) and (b) and, for that purpose, withdraw the certificate and file a new certificate with the new amounts; or
- (c) confirm the certificate.

(5) The minister shall serve a copy of the minister's decision made pursuant to this section, with reasons, on the person that made the written representations as soon as is reasonably practicable after making the decision.

(6) A certificate filed pursuant to this section has the same force and effect as if it were a judgment obtained in the Court of King's Bench for the recovery of a debt in the amount set out in the certificate, together with reasonable costs and charge with respect to its filing.

(7) This section is not be interpreted as restricting or limiting the Government of Saskatchewan's right to enforce the collection and payment of school taxes, penalties and interest as set out in section 16.

2017, cE-4.01, s.19; 2024, c4, s.32.

Municipal council member liability re separate boards

20(1) This section applies if:

- (a) a municipality has failed to levy or collect separate school division taxes or has collected but failed to pay separate school division taxes to a separate board as required pursuant to this Act; and

- (b) the separate board has obtained a judgment against the municipality for the amount of the municipality's separate school division tax liability and the separate board has been advised by the Sheriff that the judgment is wholly or partially unsatisfied.
- (2) In the circumstances mentioned in subsection (1) and subject to subsections (3) and (4), the members of council at the time the municipality was required to levy, collect or pay separate school division taxes to the separate board are jointly and severally liable, together with the municipality, to pay the amount of the separate school division tax.
- (3) The separate board may commence an action against every member of council who knowingly:
 - (a) voted for a bylaw or resolution that resulted in the municipality failing to levy, collect or pay to the separate board the amount of separate school division taxes as required by this Act and any interest on that amount; or
 - (b) took any other action that resulted in the municipality failing to levy, collect or pay to the separate board the amount of separate school division taxes as required by this Act and any interest on that amount.
- (4) If a municipality's liability to levy, collect and pay separate school division taxes is reduced by the payment of any amount, the member of council's liability pursuant to subsection (2) is reduced by the same amount.
- (5) If a member of council pays an amount respecting a municipality's tax liability:
 - (a) the member of council is entitled to any preference that the separate board would have been entitled to had the amount not been paid; and
 - (b) if a judgment has been issued, the member of council is entitled to an assignment of the judgment to the extent of the member of council's payment.
- (6) For the purposes of clause (5)(b), the separate board may assign the judgment.
- (7) The separate board may apply any payment made by a municipality to any member of council's liability pursuant to this section first to any interest and any remainder of the payment to reduce the principal amount of the separate school division tax to be levied, collected or paid.
- (8) A member of council who satisfies a claim for the municipality's tax liability is entitled to a contribution from the other members of council who are liable pursuant to this section respecting the claim.
- (9) If a member of council who satisfies a claim for the municipality's tax liability recovers a contribution from other members of council:
 - (a) the other members of council are entitled to any preference that the separate board would have been entitled to had the member of council not satisfied the claim; and
 - (b) if a judgment has been issued, the other members of council are entitled to an assignment of the judgment to the extent of the member of council's recovery.

Exemption, cancellation, reduction, refund or deferral of taxes

21(1) Subject to the regulations and subsection (2), a municipality shall obtain the approval of the minister to do any of the following respecting the school tax:

- (a) cancel or reduce tax arrears;
- (b) cancel or refund all or part of the tax;
- (c) reduce all or part of the tax;
- (d) exempt all or part of the tax;
- (e) defer the collection of the tax; or
- (f) compromise or abate taxes.

(2) Nothing in this section or the regulations made for the purposes of this section affects the application or operation of:

- (a) statutory tax exemptions provided in section 262 of *The Cities Act*, sections 292 and 293 of *The Municipalities Act* and section 313 and 314 of *The Northern Municipalities Act, 2010*;
- (b) exemptions, cancellations, reductions, refunds, deferrals, compromises or abatements of taxes made available or provided pursuant to any other Act;
- (c) a municipality's authority to exempt, cancel, reduce, refund, defer, compromise or abate municipal taxes or tax arrears; or
- (d) agreements to exempt, cancel, reduce, refund, defer, compromise or abate school taxes or tax arrears entered into by a municipality before the coming into force of this Act.

2017, c E-4.01, s.21.

Property tax assessment

22 Subject to the regulations, if a taxpayer enters into an agreement with a municipality, before or after receiving a property tax exemption, for a payment in lieu of property taxes, the proceeds are to be prorated in accordance with a municipal Act.

2017, c E-4.01, s.22.

Regulations

23(1) The Lieutenant Governor in Council may make regulations:

- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
- (b) respecting school taxes and separate school division taxes;
- (c) establishing property classes for school tax purposes;
- (d) respecting levying the tax rates outside of a municipality pursuant to section 9;
- (e) prescribing a rate of interest for the purposes of sections 9, 12, 16, 17, 18 and 19 and prescribing the manner of calculation and imposing interest to be paid;
- (f) respecting the amounts, terms, conditions, circumstances and other matters for which the approval of the minister pursuant to section 21 is not required by a municipality to exempt, cancel, reduce, refund, defer, compromise or abate school taxes or school tax arrears;

- (g) prescribing any matter or thing that is required or authorized by this Act to be prescribed in the regulations;
 - (h) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.
- (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.
- (3) The minister may make regulations:
- (a) respecting forms and reporting required for the purposes of this Act, including:
 - (i) prescribing the manner in which forms, approvals and agreements are prepared and completed;
 - (ii) prescribing the circumstances in which forms, approvals and agreements may be used;
 - (iii) prescribing different forms, approvals and agreements to be used in different circumstances; and
 - (iv) prescribing the contents of the forms, approvals and agreements;
 - (b) respecting any matter required or authorized by this Act to be prescribed by the minister.

2017, c E-4.01, s.23.

Transitional

24(1) In this section, “**former Acts**” means *The Cities Act, The Revenue and Financial Services Act, The Education Act, 1995, The Government Relations Administration Act, The Municipalities Act, The Northern Municipalities Act, 2010, and The Tax Enforcement Act*, as those Acts existed on the day before the coming into force of this section.

(2) The Lieutenant Governor in Council may make regulations respecting any matter or thing that the Lieutenant Governor in Council considers necessary to facilitate the transition from the former Acts to this Act, including:

- (a) suspending the application of any provision of this Act;
 - (b) declaring that provisions of any of the former Acts are to apply to persons or any class of persons and respecting the conditions on which provisions of the former Acts are to apply; and
 - (c) prescribing new or additional procedures and requirements that must be complied with respecting levying, collecting, paying or reporting school taxes.
- (3) If there is any conflict between the regulations made pursuant to subsection (2) and any other provision of this Act or any other Act or law, the regulations made pursuant to this section prevail.
- (4) Regulations made pursuant to this section may be made retroactive to a day not earlier than the day on which section 1 of this Act comes into force.

2017, c E-4.01, s.24.

CONSEQUENTIAL AMENDMENTS

25 to 30 **Dispensed.** This/these section(s) makes consequential amendments to another/other Act(s). Pursuant to subsection 33(1) of *The Interpretation Act, 1995*, the amendments have been incorporated into the corresponding Act(s). Please refer to the Separate Chapter to obtain consequential amendment details and specifics.

Coming into force

31 This Act comes into force on January 1, 2018.

2017, c E-4.01, s.31.