

Administrators' Legislative and Operational Calendar

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

Legislative References in this document include:

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

Note:

¹General policy and/or guidelines outside of legislative requirements are identified as operational in this document.

²Certain 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.

Commonly used acronyms;

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

January

Legislative Requirement/Recommendation		Source
<ul style="list-style-type: none"> In an election year, review election calendar. In the event of an election, whether general or by-election, every member of council shall, within 30 days after being elected, file a public disclosure statement with the administrator. A penalty shall be added to all taxes in arrears: <ul style="list-style-type: none"> Alternatively, municipalities may choose to add a penalty on the first day of each month while taxes remain in arrears. Penalties must be provided in a bylaw. 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: <ul style="list-style-type: none"> Anytime between now and November 15, the treasurer shall prepare the list of lands in arrears; Council may add uncollected sewer and water accounts and other specified amounts to tax roll any time; and Tax rates are deemed to be imposed and due January 1. All employee bonds or equivalent insurance must be presented at the first meeting of council in January of each year. In municipalities that have a public library, a council must at its first meeting in January, appoint members to fill regular vacancies on the library board. On or after January 1 of the year to which the assessment roll relates, the assessor shall make a return to SAMA, in the form and at the times required by the agency. A council may appoint a weed inspector and notify the Director of the Crops Branch of the Ministry of Agriculture of the appointment to expire December 31 of that year. 		Operational Recommendation MA [142] MA [280, 281] MA Regs [46.2] TEA [3] MA [369] MA [266] MA [113] PLA [13.3] MA [258] WdCA [6(2)(7), 7]
Deadline Date		
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. Remit previous month net collections to SMHI, C&D and regional parks. 	EPTA 15(1) MHIA [29] CD [84] MA [302(7)]
15	<ul style="list-style-type: none"> Remit employee CPP contributions, EI premiums and Income Tax deducted, including employer's share of CPP contributions and EI premiums with respect to the previous month. Remit MEPP employee and employer contributions with respect to previous month. 	CRA MEPA [18(1)]
20	<ul style="list-style-type: none"> Rural municipalities shall submit a revenue and expenditure statement including any reserves to organized hamlet boards for the prior year. 	MA Regs [34]

January

Legislative Requirement/Recommendation		Source
31	<ul style="list-style-type: none">• Deadline to file annual EPT Return sent to SETS.• The treasurer will register tax liens against those properties included in the most recently advertised tax enforcement list if the arrears and costs have not been paid.	EPTA 15(2) TEA [10]
	<ul style="list-style-type: none">• The administrator of a municipality will submit to council any financial statements or other information, as requested by council resolution.	MA [111(2)(l)]

February

Legislative Requirement/Recommendation		Source
Deadline Date		
1	<ul style="list-style-type: none"> The municipality shall notify other taxing authorities of any tax exemption(s) for the purpose of economic development, not including Government of Saskatchewan. 	MA [298(7)]
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. Remit previous month net collections to SMHI, C&D and regional parks. 	EPTA [15(1)] MHIA [29] CD [84] MA [302(7)]
15	<ul style="list-style-type: none"> Remit employee CPP contributions, EI premiums and income tax deducted and employer's share of CPP contributions and EI premiums with respect to the previous month. Remit MEPP employee and employer contributions with respect to previous month. 	CRA MEPA [18(1)]
28	<ul style="list-style-type: none"> The municipality must send to the WCB, a statement of all employees' earnings in previous year and an estimate of employee earnings for current year. Deadline to issue T4 slips. 	WCA [124] CRA
	<ul style="list-style-type: none"> The administrator of a municipality will submit to council any financial statements or other information as requested by council resolution. 	MA [111(2)(l)]

March

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

April

Legislative Requirement/Recommendation		Source
<ul style="list-style-type: none"> In an election year, review election calendar. 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 SMHI. 		Operational Recommendation MHIA [20]
Deadline Date		
1	<ul style="list-style-type: none"> Deadline to receive notification of proportioned assessment for separate and public school divisions in respect of undeclared corporate support. Deadline for rural municipal administrators shall forward the annual statement to SMHI. 	EPTA [300] MHIA [30]
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. Remit previous month net collections to SMHI, C&D and regional parks. 	EPTA [15(1)] MHIA [29] CD [84] MA [302(7)]
15	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and income tax deducted and employer's share of CPP contributions and EI premiums with respect to the previous month. Deadline for remitting MEPP employee and employer contributions with respect to previous month. 	CRA MEPA [18(1)]
30	<ul style="list-style-type: none"> Last day to file a notice to the SMHI Board of Directors for a crop exemption. 	MHIA [24.1]
	<ul style="list-style-type: none"> The administrator of a municipality will submit to council any financial statements or other information as requested by council resolution. 	MA [111(2)(l)]

May

Legislative Requirement/Recommendation		Source
<ul style="list-style-type: none"> In an election year, review election calendar. <p>Assessment information:</p> <ul style="list-style-type: none"> 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. Within 15 days after completing the assessment roll, send assessment notices to assessed persons, publish a notice in the Gazette, and a newspaper circulating in the municipality or any other manner the municipality considered appropriate. 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. Council may authorize all or a portion of the assessment roll to be available for public inspection at any additional times. Appeal period is a minimum of 30 days with the exception of revaluation years (2021). 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. Board of Revision to decide all appeals within 90 days of mailing/posting/advertising notices, or within 120 days in a revaluation year. Send the Assessment Return to SAMA within 30 days of: <ul style="list-style-type: none"> the expiration of the appeal period, if there are no appeals; or decisions rendered by the Board of Revision. During the months of April and May, councils of rural municipalities shall consider applications for withdrawal of lands as shown on the list supplied by the SMHI. 		<p>Operational Recommendation</p> <p>MA [204] MA [404] MA [216] MA [213] MA [213(2)] MA [215(1.1)] MA [220-222] MA [240(1)(4), 240(1)(4.1)] MA [258] MHIA [20]</p>
Deadline Date		
1	<ul style="list-style-type: none"> 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 EPT on members of the minority faith. Forward the identity of agents appointed by absent owners along with description of land to the municipal weed inspector. Bridge construction applications for the current year submitted prior to this date will be given preference. 	<p>EPTA [8] WdCA [14] Municipal Road Program Manual 1501</p>
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. Remit previous month net collections to SMHI, C&D and regional parks. 	<p>EPTA [15(1)] MHIA [29] CD [84] MA[302(7)]</p>

May

15	<ul style="list-style-type: none">• Deadline for remitting employee CPP contributions, EI premiums and Income Tax deducted and employer's share of CPP contributions and EI premiums with respect to the previous month.• Deadline for remitting MEPP employee and employer contributions with respect to previous month.• May 15 to October 15 hail damage suffered during the period fixed by the MHI Board shall be reported to SMHI by the claimant within three days of the damage.	CRA MEPA [18(1)] MHIA [33]
31	<ul style="list-style-type: none">• No later than this date, the secretary treasurer of a C&D area shall provide the administrator with a certified copy of the relative portion of the assessment roll in which land to be taxed is situated.	CD [81]
	<ul style="list-style-type: none">• The administrator of a municipality will submit to council any financial statements or other information as requested by council resolution.	MA [111(2)(l)]

June

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

July

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

August

Legislative Requirement/Recommendation		Source
	<ul style="list-style-type: none"> In an election year, review election calendar. 	Operational Recommendation
	<ul style="list-style-type: none"> Each council shall authorize a levy on all taxable assessments in the municipality. Budget adoption is required before setting tax rates; this is required annually. Authorization of levy shall be done prior to sending tax notices. Municipality is required to levy education/school taxes. Although tax notices may be sent at any time, they must be sent no later than August 31. 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 [283] MA [155] EPTA [9] MA [267] MA Regs [47]
Deadline Date		
1	<ul style="list-style-type: none"> Deadline for auditor's confirmation notice to persons shown in the tax roll as owing money to the municipality for tax arrears or other related charges. 	MA [191]
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. Remit previous month net collections to SMHI, C&D and regional parks. 	EPTA [15(1)] MHIA [29] CD [84] MA [302(7)]
15	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and income tax deducted and employer's share of CPP contributions and EI premiums with respect to the previous month. Deadline for remitting MEPP employee and employer contributions with respect to previous month. Deadline for preparing tax roll. Deadline for submitting the mill rate return to the Minister of Government Relations. 	CRA MEPA [18(1)] MA [263] MA [186]
21-30	<ul style="list-style-type: none"> Deadline if a rural municipal council desires to authorize enumeration and the preparation of a voters' list is 55 days before Election Day. The actual date will vary from year to year. 	LGEA [54]
31	<ul style="list-style-type: none"> Deadline for sending tax notices to taxpayers. Certify the date the tax notices were sent. 	MA [267] MA [269]
	<ul style="list-style-type: none"> The administrator of a municipality will submit to council any financial statements or other information as requested by council resolution. 	MA [111(2)(l)]

September

Legislative Requirement/Recommendation		Source
	<ul style="list-style-type: none"> In an election year, review election calendar. 	Operational Recommendation
Deadline Date		
1	<ul style="list-style-type: none"> A municipality may prepare next year's assessment roll on or after this date. Deadline for a municipality shall publicize the previous year financial statements, or a summary of them, and the auditor's report, in the manner council considers appropriate. Deadline for SMHI shall notify the administrator of any corrections to be made to the hail roll. Deadline for SAMA <u>recommends</u> resort villages forward their assessment maintenance list to SAMA. Deadline that a spouse may choose to notify the RM administrator of division chosen to vote in. Deadline for a non-resident to notify the RM administrator of division chosen to vote in. Publicize/provide information regarding municipal waterworks system to consumers and to the Minister of Government Relations. Deadline for every owner or operator of a petroleum oil or gas well shall furnish the assessor of each municipality with a certified statement as required. Deadline for every owner or operator of a battery or gas handling site shall furnish the assessor of each municipality with a certified statement as required. 	MA [204(2)] MA [185(3)] MHIA [27] LGEA [39(9)] LGEA [39(7)] MA Regs [55 & 56] MA [201(8)] MA [201(8.1)]
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. Remit previous month net collections to SMHI, C&D and regional parks. 	EPTA [15(1)] MHIA [29] CD [84] MA [302(7)]
15	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and income tax deducted and employer's share of CPP contributions and EI premiums with respect to the previous month. Deadline for remitting MEPP employee and employer contributions with respect to previous month. RM to send supplementary tax notices if initial tax notices did not include hail rates. 	CRA MEPA [18(1)] MA [303(6)]
30	<ul style="list-style-type: none"> A municipality may determine cut-off date for supplementary assessments, not earlier than September 30. Deadline for a rural municipality to receive a petition for an advance poll. 	MA [219(6)] LGEA [83(3)]
	<ul style="list-style-type: none"> The administrator of a municipality will submit to council any financial statements or other information as requested by council resolution. 	MA [111(2)(l)]

October

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

November

Legislative Requirement/Recommendation		Source
Deadline Date		
1	<ul style="list-style-type: none"> Not later than this date, every weed inspector is required to deliver two copies of an annual report to the administrator of a municipality. Review accounts to determine if following amounts should be added to taxes prior to year-end: <ul style="list-style-type: none"> unpaid costs related to service connections to service of a public utility; unpaid charges for a utility service; unpaid charges to remedy bylaw contraventions (nuisances, etc.); unpaid fees for services respecting fire and security alarm systems; and unpaid costs for sidewalks if bylaw is in place. 	WdCA [12.1] MA [369] (Recommendation)
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. Remit previous month net collections to SMHI, C&D and regional parks. 	EPT [15(1)] MHIA [29] CD [84] MA [302(7)]
15	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and income tax deducted, including employer's share of CPP contributions and EI premiums with respect to the previous month. Deadline for remitting MEPP employee and employer contributions with respect to previous month. Deadline for the treasurer to prepare and submit to the mayor or reeve for authentication a list of lands in arrears of taxes and the amount of arrears for each parcel listed for registration of tax liens. Council may authorize exclusion of properties owing less than 50 per cent of previous year levy. 	CRA MEPA [18(1)] TEA [3]
30	<ul style="list-style-type: none"> Deadline for every member of council who previously filed a public disclosure statement pursuant to subsection (1) shall annually submit a declaration pursuant to subsection (3). Deadline for the treasurer to add to the list of lands in arrears the cost of advertising, and shall advertise the list in one issue of a newspaper. Deadline to notify owners of municipal intent to recover expenditures authorized by <i>The Weed Control Act</i>. Final date to allow incentives for prompt payment of taxes, unless council has set a due date earlier than December 1. 	MA [160(4)] TEA [4] WdCA [37] MA Regs [47.2]
	<ul style="list-style-type: none"> The administrator of a municipality will submit to council any financial statements or other information as requested by council resolution. 	MA [111(2)(l)]

December

Legislative Requirement/Recommendation		Source
<ul style="list-style-type: none"> On or before December 31, unless prior payment required, all requisitions must be paid in full. Ensure that all tax title property adjusting entries have been made for the year. Ensure all authorized outstanding accounts have been added to the tax roll. 		Operational Recommendations
Deadline Date		
1	<ul style="list-style-type: none"> Last date to modify the assessment roll to reflect changes during the year. Municipality may have established an earlier cut-off date (September 30 or later). 	MA [219]
10	<ul style="list-style-type: none"> File monthly EPT Return electronically through SETS and previous month's net collections to SETS. Remit previous month net collections to SMHI, C&D and regional parks. 	EPTA [15(1)] MHIA [29] CD [84] MA [302(7)]
15	<ul style="list-style-type: none"> Deadline for remitting employee CPP contributions, EI premiums and Income Tax deducted, including employer's share of CPP contributions and EI premiums with respect to the previous month. Deadline for remitting MEPP employee and employer contributions with respect to previous month. 	CRA MEPA [18(1)]
31	<ul style="list-style-type: none"> Unpaid amounts owing for custom work performed by municipality <u>during the year</u> may be added to the taxes of <u>any</u> land owned by the person who requested the work. If municipality has honoured a request from another municipality to assess and levy costs associated with providing an emergency response service to a person <u>during the year</u>, unpaid amounts owing by the person may be added to that person's taxes. 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. The administrator of the municipality shall forward to the Director of the Crops Branch of the Ministry of Agriculture one copy of the annual report, including accompanying documentation, that was submitted by the weed inspector. 	MA [405] MA [42(3)] PCA [21(5)] WdCA [13]
	<ul style="list-style-type: none"> The administrator of a municipality will submit to council any financial statements or other information as requested by council resolution. 	MA [111(2)(l)]