

The Tax on Wild Lands Act

being

Chapter 41 of *The Revised Statutes of Saskatchewan, 1930*
(effective February 1, 1931).

FOR HISTORICAL REFERENCE ONLY

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 41

An Act for the Imposition of a Tax on Wild Lands

SHORT TITLE

Short title

- 1 This Act may be cited as *The Wild Lands Tax Act*.

1928, c.16, s.1; R.S.S. 1930, c.41, s.1.

INTERPRETATION

Interpretation

- 2 In this Act, unless the context otherwise requires, the expression:

“Commission”

1. “**Commission**” means the Saskatchewan Assessment Commission;

“Fenced lands”

2. “**Fenced lands**” means land surrounded by a fence consisting of not less than two strands of wire attached to substantial posts not more than thirty-three feet apart;

“Hay lands”

3. “**Hay lands**” means meadow land, slough land or cultivated grass land from which hay is cut in the year in which the tax is imposed under this Act;

“Land”

4. “**Land**” means lands, tenements and hereditaments, and any estate or interest therein;

“Owner”

5. “**Owner**” includes any person who appears by the record of the land titles office to have any right, title or interest in land other than that of mortgagee, or who holds land under a *bona fide* agreement of sale;

“Territorial unit”

6. “**Territorial unit**” has the same meaning as it has in *The Rural Municipality Act*;

“Under cultivation”

7. “**Under cultivation**” means improved for any agricultural purpose, and land under cultivation includes cropped, ploughed, summerfallowed or garden land, hay lands, and fenced lands used for the purpose of pasturing horses, cattle or sheep which are the property of or in charge of the owner or tenant of the land, and upon which horses or cattle to the number of at least one animal, or sheep to the number of at least three, for every ten acres so fenced, have been pasturing during the two months next preceding the date mentioned in section 9;

“Wild lands”

8. “**Wild lands**” means land subject to taxation under this Act.

1928, c.16, s.2; R.S.S. 1930, c.41, s.2.

THE WILD LANDS TAX

“The Wild Lands Tax”

3 For the purpose of supplementing the revenues of the Crown there shall be levied in each year, subject to the provisions hereinafter contained, a tax of one per cent of the assessed value, to be called “The Wild Lands Tax,” on the lands specified in sections 9 and 27.

1928, c.16, s.3; R.S.S. 1930, c.41, s.3.

Exemptions

4 The following land shall be exempt from taxation hereunder, namely:

1. The interest of the Crown in any land, including land held by any person in trust for the Crown;
2. Land under lease from the Crown for grazing purposes; and patented land, situated within the outer boundaries of such leased land, if controlled by the lessee;
3. Lands held under homestead or pre-emption entry for which patent has not been issued or recommended;
4. Land specially exempt by law or held for the public use of the Government of Saskatchewan;
5. All lands held by or in trust for the use of any tribe of Indians;
6. All land belonging to the municipality in which the tax is imposed;
7. The land of any person who owns or occupies not more than forty acres in a municipality, or in a local improvement district, as the case may be;
8. Land which, for any reason, is wholly unfit for cultivation.

1928, c.16, s.4; R.S.S. 1930, c.41, s.4.

SASKATCHEWAN ASSESSMENT COMMISSION

Duties

5 It shall be the duty of the commission:

- (a) to ascertain the values of all lands assessable under this Act;
- (b) to examine from time to time the assessment and tax rolls of the various municipalities in the province;
- (c) to prepare annually a wild lands tax roll in each local improvement district where there are such lands, to post and forward notices, and to perform all other duties requisite to the assessment of wild lands in the district;
- (d) generally to carry out and enforce the provisions of this Act.

1928, c.16, s.5; R.S.S. 1930, c.41, s.5.

Powers

6(1) In the performance of their duties under this Act the commission and its members shall possess all the powers conferred upon them by *The Saskatchewan Assessment Commission Act* for the purposes of that Act.

(2) The commission may delegate such powers to an inspector or assistant, and in such case the inspector or assistant may exercise all such powers in as full and ample a manner as a member of the commission might have done.

1928, c.16, s.6; R.S.S. 1930, c.41, s.6.

Inspectors, clerks and assistants

7(1) Such inspectors, clerks and assistants may be appointed as are necessary for properly carrying out the provisions of this Act.

(2) Such inspectors, clerks and assistants shall receive such salaries or other remuneration as shall be approved by the Lieutenant Governor in Council.

1928, c.16, s.7; redrawn; R.S.S. 1930, c.41, s.7.

COLLECTION IN RURAL MUNICIPALITIES**Assessment roll**

8(1) In rural municipalities where there are wild lands, the assessor appointed by the municipal council shall prepare, as soon as may be after the first day of August in each year, a separate assessment roll to be known as "The Wild Lands Tax Roll," which shall include all lands within the municipality which are subject to taxation under this Act.

(2) In case the land of an owner is improperly included in the wild lands tax roll, he may at any time on or before the fifteenth day of November of the year in which the assessment is made, forward a complaint by registered mail to the commission at Regina, who may reconsider the assessment and correct the roll accordingly.

1928, c.16, s.8; R.S.S. 1930, c.41, s.8.

Land included in roll

9(1) The lands to be included in such roll and to be subject to the tax shall be:

1. All the land of an owner in the municipality when it does not exceed 320 acres in extent, unless at least one-quarter of its area is or has been under cultivation upon the first day of August of the year in which the assessment is made or of either of the two preceding years, or the owner:

(a) actually resides upon the said land; or

(b) resides upon a farm of at least 80 acres in area, situate within a distance of nine miles therefrom in a direct line, exclusive of the width of road allowances crossed in the measurement, and owned solely and occupied by him; or

(c) resides upon a farm of that area and so situate, owned solely and occupied by his or her father, mother, son, daughter, brother, sister, husband or wife, as the case may be;

2. All the land of an owner in the municipality when it exceeds 320 acres but does not exceed 640 acres in extent unless at least one-quarter of its area is or has been under cultivation upon the first day of August of the year in which the assessment is made or of either of the two preceding years;

3. All the land of an owner in the municipality when it exceeds 640 acres in extent unless at least one-half of its area is or has been under cultivation upon the first day of August of the year in which the assessment is made or of either of the two preceding years.

(2) Notwithstanding any of the provisions of this Act, land held by a tenant under a *bona fide* lease, provided it is under cultivation by the tenant, to the extent which would render it exempt under the provisions of this section if the tenant were the owner and the land were all the land of the owner in the municipality, shall not be included in the roll.

1928, c.16, s.9; 1930, c.18, s.2; R.S.S. 1930, c.41, s.9.

Officials furnish information

10 The officials of any rural municipality to whom the commission makes application for statements, reports, copies of documents, or information of any kind, shall furnish the same free of charge.

1928, c.16, s.10; R.S.S. 1930, c.41, s.10.

Commission has access to official records

11 Any member of the commission and any inspector shall, in the performance of his duties under this Act, have access to the assessment and tax rolls and other records of rural municipalities at all times during business hours.

1928, c.16, s.11; R.S.S. 1930, c.41, s.11.

Offences

12(1) Any municipal official who refuses or neglects to furnish within a reasonable time any statement, report, copy of document or information required by the commission, or who refuses to allow any member of the commission, or any officer appointed by the commission for the purpose, to have access to the municipal records, shall be guilty of an offence and liable, on summary conviction, to a penalty not exceeding \$5 for every day during which the default continues.

(2) Any municipal official or other person who wilfully furnishes the commission, or any inspector or assistant, with false information shall be guilty of an offence and liable, on summary conviction, to a penalty not exceeding \$10.

1928, c.16, s.12; R.S.S. 1930, c.41, s.12.

Where owner or address is unknown

13 If the assessor does not know, and cannot after reasonable inquiry ascertain, both the name and address of the owner of any wild land, the same shall be held to be duly assessed if entered on the roll with a note stating that such owner or the address of such owner, as the case may be, is unknown.

1928, c.16, s.13; R.S.S. 1930, c.41, s.13.

Entry on roll

14 The wild lands tax roll shall contain a column in which shall be entered the amount of the wild lands tax levied on the lands enumerated and described therein, and notice of the said tax shall be given in the ordinary tax notice of the municipality, a column being provided for the purpose.

1928, c.16, s.14; R.S.S. 1930, c.41, s.14.

Posting of roll

15 A copy of the wild lands tax roll shall be posted in the office of the secretary treasurer of the municipality, and shall be available for inspection and examination at all reasonable hours not later than September first in each year.

1928, c.16, s.15; R.S.S. 1930, c.41, s.15.

Assessment and collection of taxes

16 Except as herein otherwise provided, all the provisions of *The Rural Municipality Act* respecting the assessment and collection of municipal taxes, including penalties for nonpayment and provisions for enforcing payment of the same and appeals, shall *mutatis mutandis* apply to the wild lands tax in the same manner and to the same extent as if the wild lands tax were part of the general municipal levy, and for these purposes, as well as for the purpose of *The Arrears of Taxes Act*, the wild lands tax roll shall be deemed to be a part of the assessment and tax roll of the municipality.

1928, c.16, s.16; R.S.S. 1930, c.41, s.16.

Wild lands tax an extra levy

17 The taxes levied for the purpose of this Act shall be in addition to the tax levied for ordinary municipal levy purposes, and, notwithstanding anything in *The Rural Municipality Act*, such taxes shall not be computed in estimating the amount which the municipality is authorised to levy to meet the current expenditure for the year.

1928, c.16, s.17; R.S.S. 1930, c.41, s.17.

Separate account

18 Every rural municipality shall keep a separate and accurate account of all moneys received by it under the provisions of this Act.

1928, c.16, s.18; R.S.S. 1930, c.41, s.18.

Council forwards annual statement to Provincial Treasurer

19(1) As soon as the revised assessment roll for a year has been adopted, the council shall cause to be forwarded to the Provincial Treasurer a statement certified by its secretary treasurer, showing the assessed value of the property in the municipality subject to taxation under this Act and the amount payable to the Provincial Treasurer on account of the wild lands tax.

(2) The said statement shall be forwarded to the Provincial Treasurer not later than September thirtieth in each year.

1928, c.16, s.19; R.S.S. 1930, c.41, s.19.

Payment to treasurer

20 The amounts collected on account of the wild lands tax shall be forwarded to the Provincial Treasurer within ten days after the end of each calendar month, and the Provincial Treasurer shall allow to a municipality out of the moneys received by him such remuneration for services rendered as shall be equivalent to five per cent of the total amount collected by it after this Act comes into force.

1928, c.16, s.20; R.S.S. 1930, c.41, s.20.

Deposit in special account

21 Notwithstanding anything in section 20 the Provincial Treasurer may require a municipality to deposit moneys collected in respect of the wild lands tax in a chartered bank to the credit of the Provincial Treasurer in an account to be called "The Provincial Treasurer's Trust Account" and may prescribe the times when such deposits shall be made, and the Provincial Treasurer shall in such case allow the municipality the remuneration mentioned in section 20, such remuneration to be computed and paid quarterly.

1928, c.16, s.21; R.S.S. 1930, c.41, s.21.

Monthly statement

22. On or before the tenth day of each month every municipality to which section 21 applies shall, if so required by the Provincial Treasurer, forward to that minister a statement showing all collections made during the preceding month.

1928, c.16, s.22; R.S.S. 1930, c.41, s.22.

Annual statement

23 On or before the first day of April in each year the municipality shall forward to the Provincial Treasurer a statement of its wild lands tax account for the year ending on the thirty-first day of December then preceding, which statement shall be duly certified as correct by its auditor.

1928, c.16, s.23; R.S.S. 1930, c.41, s.23.

Records open to inspection

24 The accounts and records of every rural municipality shall be available at any time for inspection by such official as may be appointed by the Provincial Treasurer for the purpose.

1928, c.16, s.24; R.S.S. 1930, c.41, s.24.

Penalty for neglect or refusal

25 In the event of a municipality neglecting or refusing to:

- (a) keep a separate and accurate account of all moneys received by it, as required by section 18;
- (b) forward moneys collected to the Provincial Treasurer as provided by section 20;
- (c) deposit moneys collected as provided by section 21 when so required by the Provincial Treasurer; or
- (d) transmit to the Provincial Treasurer any report, statement or account on or before the day appointed for the transmission thereof;

such municipality shall be liable for every such neglect or refusal to a penalty of \$1 for every day during which the default continues. Such penalty may be deducted from any remuneration that may be due to the municipality under section 20 or section 21.

1928, c.16, s.25; R.S.S. 1930, c.41, s.25.

COLLECTION IN LOCAL IMPROVEMENT DISTRICTS

Assessment in local improvement districts

26 In local improvement districts the commission shall, as soon as may be in each year but not later than the first day of July, assess or cause to be assessed, every person who is the owner of land in the district liable to taxation under this Act, and shall prepare a roll in which shall be set out as accurately as may be:

- (a) the name of the owner of every lot or parcel of land in the district so liable, and the post office address, if known, of every such owner;
- (b) a brief description of each such lot or parcel of land, the number of acres which it contains and the assessed value thereof.

1928, c. 16, s. 26; R.S.S. 1930, c. 41, s. 26.

Lands included in roll

27(1) The lands to be subject to the tax shall be:

1. All the land of an owner in the territorial unit in which the same is situated when it does not exceed 320 acres in extent, unless at least one-quarter of its area is or has been under cultivation upon the first day of August of the year in which the assessment is made or of either of the two preceding years, or the owner:

- (a) actually resides upon the said land; or
- (b) resides upon a farm of at least 80 acres in area, situate within a distance of nine miles therefrom in a direct line, exclusive of the width of road allowances crossed in the measurement, and owned solely and occupied by him; or
- (c) resides upon a farm of that area and so situate, owned solely and occupied by his or her father, mother, son, daughter, brother, sister, husband or wife, as the case may be;

2. All the land of an owner in the territorial unit in which the same is situated when it exceeds 320 acres but does not exceed 640 acres in extent unless at least one-quarter of its area is or has been under cultivation upon the first day of August of the year in which the assessment is made or of either of the two preceding years;

3. All the land of an owner in the territorial unit in which the same is situated when it exceeds 640 acres in extent unless at least one-half of its area is or has been under cultivation upon the first day of August of the year in which the assessment is made or of either of the two preceding years.

(2) Notwithstanding any of the provisions of this Act, land held by a tenant under a *bona fide* lease, provided it is under cultivation by the tenant to the extent which would render it exempt under the provisions of this section if the tenant were the owner and the land were all the land of the owner in the territorial unit, shall not be included in the roll.

1928, c. 16, s. 27; 1930, c. 18, s. 3; R.S.S. 1930, c. 41, s. 27.

Information for commission

28(1) Every person whose land is assessable in such districts shall give the commission all information necessary to enable it to make up the roll; but no statement made by any such person shall bind the commission or excuse the commission from making inquiry as to its correctness.

(2) Any person who refuses upon demand to give such information to the commission, or wilfully furnishes to the commission false information, shall be guilty of an offence and liable, on summary conviction, to a penalty not exceeding \$100.

1928, c.16, s.28; R.S.S. 1930, c.41, s.28.

Where owner or address is unknown

29 If the commission does not know and cannot after reasonable inquiry ascertain both the name and address of the owner of any wild land, the same shall be held to be duly assessed if entered on the roll with a note stating that the owner or the address of the owner, as the case may be, is unknown.

1928, c.16, s.29; R.S.S. 1930, c.41, s.29.

Correcting gross errors

30 The commission may, at any time, correct gross and palpable errors in the roll of a local improvement district, and any corrections so made shall be initialed by the chairman.

1928, c.16, s.30; R.S.S. 1930, c.41, s.30.

Mailing of notice

31 Upon the completion of the roll as hereinbefore provided, the commission shall forthwith mail to each person whose name and address appear upon the roll a notice of his assessment; and the entry of the date of the mailing of such notice followed by the initials of the person mailing the same shall be *prima facie* evidence of the mailing of such notice on the date entered, without proof of the appointment or signature of such person, and the absence of such date and initials shall be *prima facie* evidence that the ratepayer's address is unknown.

1928, c.16, s.31; R.S.S. 1930, c.41, s.31.

Posting roll in local improvement districts

32 The commission shall, within two weeks after the completion of the roll in a local improvement district, post up copies thereof in three post offices in the district, appending to each copy a notice that any ratepayer who desires to object to the assessment of himself or any other person must, within thirty days after the date of the notice, forward his complaint in writing to the commission at Regina.

1928, c.16, s.32; R.S.S. 1930, c.41, s.32.

Collection of tax

33 In local improvement districts the wild lands tax shall be collected at the same time and by the same persons and in the same manner as taxes assessed under *The Local Improvement Districts Act*, and as though it formed a part of such taxes; and all the provisions of the said Act relating to the collection of taxes, interest on unpaid taxes, returns to minister, confirmation of returns and proceedings to vest land in the Crown for nonpayment of taxes and all other provisions of the said Act now or hereafter in force shall, where applicable and not inconsistent with the provisions of this Act, apply to the wild lands tax.

1928, c.16, s.33; R.S.S. 1930, c.41, s.33.

Complaints against assessment

34 If any person in a local improvement district thinks that he or any other person has been wrongly assessed or assessed too high or too low, or that his name or the name of any other person has been wrongly inserted in or omitted from the roll, he may, within the time limited by section 32, forward a complaint to the commission at Regina, who may reconsider the assessment and correct the roll accordingly.

1928, c.16, s.34; R.S.S. 1930, c.41, s.34.

Error in assessment notice

35 No assessment shall be invalidated by reason of any error, omission or description in any assessment notice, or by reason of the nonreceipt of such notice by the person to whom it is addressed.

1928, c.6, s. 35; R.S.S. 1930, c.41, s.35.

Entry on roll

36 The wild lands tax roll shall contain a column in which may be entered the amount of the wild lands tax levied on the lands enumerated and described therein, and notice of the said tax shall be given in the ordinary tax notice of the local improvement district, a column being provided for the purpose.

1928, c.16, s.36; R.S.S. 1930, c.41, s.36.

Arrears

37 In case the amount of the tax levied against any wild land is not paid during the calendar year in which it is levied, such amount shall be carried forward to the assessment roll of the following year and shall be entered as wild lands tax arrears in a separate column to be added to the roll.

1928, c.16, s.37; R.S.S. 1930, c.41, s.37.

Separate account kept

38 The person in charge of the collection of taxes in every local improvement district shall keep a separate and accurate account of all moneys received by him under the provisions of this Act.

1928, c.16, s.38; R.S.S. 1930, c.41, s.38.

GENERAL**Moneys form part of consolidated fund**

39 All moneys received by the Provincial Treasurer under the provisions of this Act, shall form a part of the consolidated fund.

1928, c.16, s.39; R.S.S. 1930, c.41, s.39.

Expenses payable from consolidated fund

40 The salaries or remuneration of inspectors, clerks and assistants appointed under section 7, together with any other expenses occasioned in carrying out the provisions of this Act or of any regulations made thereunder, shall be payable out of the consolidated fund.

1928, c.16, s.40; R.S.S. 1930, c.41, s.40.

Financial regulations and forms

41 Upon the recommendation of the Treasury Board the Lieutenant Governor in Council may approve regulations for the accounting by municipalities of assessments and collections and may prescribe the form in which reports of such assessments and collections shall be made.

1928, c.16, s.41; R.S.S. 1930, c.41, s.41.

Extension of time by order of minister

42(1) If anything to be done under this Act at or within a fixed time cannot be or is not so done, the Minister of Municipal Affairs may by order from time to time appoint a further or other time for doing the same, whether the time within which the same ought to have been done has or has not expired.

(2) Anything done within the time prescribed by such order shall be as valid as if it had been done within the time fixed by or under this Act.

(3) The provisions of this section shall apply notwithstanding that the time within which the thing should have been done has expired at or before the date when this Act comes into force.

1928, c.16, s.42; R.S.S. 1930, c.41, s.42.

Regulations

43 The Lieutenant Governor in Council may make such provisions not inconsistent with this Act as may be required for better carrying out its purposes.

1928, c. 16, s.43; R.S.S. 1930, c.41, s.43.