

The Mineral Taxation Act

being

Chapter 27 of *Statutes of Saskatchewan, 1944*
(effective January 1, 1945).

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 27

An Act to provide for the Taxation of Minerals

SHORT TITLE

Short title

- 1 This Act may be cited as *The Mineral Taxation Act, 1944*.

1944, c.27, s.1.

INTERPRETATION

Interpretation

- 2 In this Act the expression:

“assessor”

1. “**assessor**” means the person appointed as assessor for the purposes of this Act;

“department”

2. “**department**” means the Department of Natural Resources and Industrial Development;

“mineral”

3. “**mineral**” includes all minerals and mineral substances, precious and base, and all combinations thereof, including gold, silver, rare and precious metals or stones, copper, iron, tin, lead, zinc or other mineral, salt, saline deposits, alkali, petroleum, natural gas, oil, coal, limestone, granite, slate, marble or other quarriable stone, gypsum, clay, marl, gravel, sand and volcanic ash, and any other substance which may from time to time be declared a “mineral” within the meaning of this Act by proclamation of the Lieutenant Governor published in the *Saskatchewan Gazette*, but does not include any minerals within, upon or under the land comprised in the right of way, station grounds, yards or terminals of any railway;

“minister”

4. “**minister**” means the Minister of Natural Resources and Industrial Development;

“owner”

5. “**owner**” means a person who is registered in a land titles office as the owner of any mineral or minerals whether or not the title thereto is severed from the title to the surface.

1944, c.27, s.2.

ACREAGE TAX

Imposition of tax

- 3 Every owner of minerals, whether of all kinds or only one or more kinds, shall be liable for and shall on or before the thirty-first day of December in each year pay to the minister a tax at the rate of three cents for every acre of land in respect of which he is such owner.

1944, c.27, s.3.

Minimum tax

4 If the tax payable by an owner under section 3 is less than \$1 the amount payable shall be \$1.

1944, c.27, s.4.

TAXATION OF MINERALS**Imposition of tax**

5(1) Every owner whose name appears on the assessment roll mentioned in section 7 shall be liable for and shall on or before the thirty-first day of December in each year pay to the minister a tax at such rate as the Lieutenant Governor in Council may from time to time prescribe not exceeding ten mills on the dollar of the assessed value of his minerals as shown on the assessment roll subject to any changes made on appeal.

(2) Such tax shall be in addition to and not in substitution for the tax imposed by section 3.

1944, c.27, s.5.

Minimum tax

6 If the tax payable by an owner under section 5 is less than \$1 the amount payable shall be \$1.

1944, c.27, s.6.

Assessment

7(1) As soon as may be in each year but not later than the thirtieth day of June the assessor shall assess at their fair value all minerals within, upon or under any parcel of land within the boundaries of which minerals are then being produced or to the knowledge of the assessor have at any time been produced, and shall prepare an assessment roll in which shall be set out as accurately as may be a brief description of each such parcel of land, a brief description of the minerals assessed, the names and addresses of the owners of the minerals and the assessed value thereof.

(2) In making such assessments the assessor may take any steps which he in his discretion considers necessary for the purpose of ascertaining the fair value of the assessed minerals, and for that purpose may resort to all sources of available information, and may fix such amount as appears to him to be just and equitable.

1944, c.27, s.7.

Information for assessor

8(1) Every owner of minerals shall give to the assessor all information necessary to enable him to prepare the assessment roll; but no statement made by any person shall bind the assessor or excuse him from making inquiry as to its correctness.

(2) If an owner fails upon demand to give such information to the assessor or wilfully furnishes to the assessor false information, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding \$50.

1944, c.27, s.8.

Certificate as to completion of roll

9 Upon the completion of the assessment roll the assessor shall indorse thereon or attach thereto a certificate setting out the date upon which the roll was completed, and sign the roll and deliver it to the minister.

1944, c.27, s.9.

Posting of roll

10(1) The minister shall as soon as may be after delivery to him of the assessment roll cause a copy of the roll and the certificate to be posted in a conspicuous place in any part of the offices of the department to which the public have access, and shall keep it so posted for twenty days.

(2) There shall be attached to the copy of the roll so posted a certificate by the assessor or any officer of the department stating the date on which the copy was posted.

1944, c.27, s.10.

Mailing of assessment notice

11(1) The minister shall within ten days after the posting of the assessment roll cause to be sent by mail to every owner whose name appears on the roll a notice of his assessment, a copy of section 13 and a form of the notice of appeal mentioned therein.

(2) Every notice of assessment shall state the particulars appearing in the assessment roll with respect to the minerals assessed, the amount of the tax payable and the last date upon which an appeal may be lodged with the Saskatchewan Assessment Commission, which date shall be not less than twenty days after the date of the mailing of the notice of assessment.

(3) The entry in the roll of the date of the mailing of the notice followed by the initials of an officer of the department shall be *prima facie* evidence of the mailing of the notice on the date entered without proof of the appointment or signature of such officer.

1944, c.27, s.11.

Error in form of assessment notice

12 No assessment shall be invalidated by reason of an error, omission or misdescription in an assessment notice, or by reason of the non-receipt of such notice by the person to whom it is addressed.

1944, c.27, s.12.

Appeal to Saskatchewan Assessment Commission

13 If any person 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 person has been wrongly inserted in or omitted from the roll, he may, within the time limited in his notice of assessment as provided in subsection (2) of section 11, appeal to the Saskatchewan Assessment Commission by sending to or leaving with the secretary of the commission a notice of appeal (form A) containing the particulars and grounds of his appeal and a post office address to which any notice required to be given to the appellant may be sent.

1944, c.27, s.13.

Notice of hearing

14 The commission shall fix a day and place for hearing appeals and the secretary shall forthwith notify the assessor and every appellant and every other person whose assessment is affected thereby, of the time and place of the sitting of the commission to hear the appeals.

1944, c.27, s.14.

Hearing and adjournment

15 At the time and place fixed by it, the commission shall proceed to hear the appeals, and may adjourn the hearing from time to time and may defer decision thereon at its pleasure.

1944, c.27, s.15.

Production of assessment roll

16 The assessor shall appear at the hearing and produce the assessment roll and all papers and writings in his custody connected with the matter of appeal.

1944, c.27, s.16.

Decision final

17 The decision of the commission shall be final and conclusive.

1944, c.27, s.17.

Amendment of roll

18 When the appeals have been heard and decided, the assessment roll shall be confirmed, altered or amended according to the decision of the commission, and the chairman shall write his initials opposite any part of the roll in which any mistake, error or omission is corrected or supplied.

1944, c.27, s.18.

Costs

19(1) The costs of proceedings before the commission shall be paid by or apportioned between the parties in such manner as it thinks proper; and where costs are ordered to be paid by an appellant, payment of the same may be enforced by execution, to be issued in the same manner as upon a judgment for costs in the district court.

(2) The costs chargeable or to be awarded in any case shall be the costs of witnesses and of procuring their attendance and none other, the same to be taxed according to the allowance in the district court for such costs; and in cases where execution issues the costs thereof as in the like court and of enforcing the same may also be collected thereunder.

1944, c.27, s.19.

Filing of decisions

20 The clerk of the district court shall, at the request of the commission or of any party interested, file the orders and decisions of the commission in the same manner as if they were orders or decisions of the court.

1944, c.27, s.20.

PENALTIES FOR NON-PAYMENT

Penalty for non-payment of taxes

21 If any tax or any part of any tax imposed by this Act remains unpaid after the thirty-first day of December of the year in which the same became due and payable, there shall be added thereto by way of penalty a sum equal to five per cent of the amount remaining unpaid, and if any tax or penalty or any part thereof remains unpaid on the last day of February of the year next following the year in which the tax became due and payable there shall be added thereto by way of penalty an additional sum equal to five per cent of the amount of the tax and penalty then remaining unpaid, and the amount or amounts so added shall form part of the tax.

1944, c.27, s.21.

FORFEITURE

Forfeiture of minerals

22(1) If any tax or any part of any tax payable under this Act remains unpaid on the thirty-first day of May of the year next following the year in which the tax became due and payable the minister shall as soon as may be after the said date cause to be sent by registered mail to each person who appears by the records of the proper land titles office to have any interest in the minerals in respect of which the tax was imposed a notice stating that unless the arrears, including penalties, together with costs are paid on or before a date to be specified in the notice, which date shall be not less than six months after the date of the mailing of the notice, the said minerals will be forfeited to and become the property of the Crown in the right of the province.

(2) Such notice shall contain a description of the minerals in respect of which the tax was imposed including a legal description of each parcel of land within, upon or under which the minerals are situated and a statement of the amount of the arrears including penalties, to which amount shall be added the sum of \$1 for costs in respect of each parcel of land affected.

1944, c.27, s.22.

Issue of title to Crown

23(1) If the amount of such arrears and costs, or any part thereof, remains unpaid on the date specified in the notice under section 22, the minister may forward to the registrar of the proper land titles office a copy of the notice together with an affidavit by a person having knowledge of the facts setting forth that the notice was sent by registered mail to each person referred to in subsection (1) of section 22 in accordance with the requirements of that section. The receipts from the postmaster for the envelopes containing the notice shall be produced as exhibits to the affidavit.

(2) Upon receipt of the documents mentioned in subsection (1) the registrar shall issue to His Majesty the King in the right and to the use of His province of Saskatchewan a certificate of title to the minerals described in the notice, free from all liens, mortgages and incumbrances.

1944, c.27, s.23.

INFORMATION TO BE FURNISHED BY OWNERS

Contents and delivery of statement

24 Every owner shall, without any notice or demand to that effect, before the first day of September, 1945, deliver to the minister a written statement in which shall be set forth the legal description of the land in respect of which he is the owner of minerals and the kind or kinds of minerals which are being produced or which to his knowledge have at any time been produced from within the boundaries of such land.

1944, c.27, s.24.

Notification to minister of transfer of minerals

25 Where an owner transfers any minerals he and the transferee shall forthwith notify the minister of such transfer giving the legal description of the land within, upon or under which the minerals transferred are situated.

1944, c.27, s.25.

Liability for tax though statement not delivered

26 Every owner liable to taxation under this Act shall continue so liable whether or not the statement mentioned in section 24 or the notification required by section 25 has been delivered to the minister as required by the said sections.

1944, c.27, s.26.

GENERAL

Extension of time by order of minister

27(1) If anything to be done at or within a time fixed by or under this Act cannot be or is not so done, the minister 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.

1944, c.27, s.27.

Regulations

28 For the purpose of carrying out the provisions of this Act according to their true intent and of supplying any deficiency therein, the Lieutenant Governor in Council may make regulations not inconsistent with the spirit of the Act, which shall have the same force and effect as if incorporated herein.

1944, c.27, s.28.

COMING INTO FORCE

Coming into force

29(1) This Act, except sections 5 to 20, shall come into force on the first day of January, 1945.

(2) Sections 5 to 20 shall come into force on a date to be named by proclamation of the Lieutenant Governor and the Lieutenant Governor may from time to time by proclamation declare that the said sections shall apply only to the area or areas described in the proclamation.

1944, c.27, s.29.

 SCHEDULE

FORM A

(Section 13)

NOTICE OF APPEAL

To the Secretary of the Saskatchewan Assessment Commission:

Sir :

I hereby appeal against the assessment (*or non-assessment of* _____ *on the following grounds* (*here state grounds of appeal*).

Dated this _____ day of _____, 19 _____.

.....
(*Signature of Appellant.*)

.....
(*Post Office Address.*)

