

The Public Revenues Act

being

Chapter 29 of *The Revised Statutes of Saskatchewan, 1920*
(Assented to November 10, 1920).

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 29

An Act to raise Revenues for Public Purposes

Short title

1 This Act may be cited as *The Public Revenues Act*.

1917 (sess. 2), c.3, s.1; R.S.S. 1920, c.29, s.1.

Interpretation

2 In this Act the expression:

“Municipality”

1. “**Municipality**” means city, town, village and rural municipality;

“Rateable property”

2. “**Rateable property**” in cities, towns, villages and rural property municipalities means land but not the improvements thereon.

1917 (sess. 2), c.3, s.1; 1919-20, c.5, s.2; R.S.S. 1920, c.29, s.2.

The tax in municipalities

3 In each municipality there shall be levied annually by a special rate for the purposes of this Act an amount equal to two mills in the dollar on the total value of all the rateable property in the municipality.

1917 (sess. 2), c.3, s.3; R.S.S. 1920, c.29, s.3.

In local improvement districts

4(1) In each local improvement district there shall be levied annually for the same purpose, subject to the exceptions hereinafter contained, a special rate of one cent per acre upon every owner or occupant of land situate therein, and upon such land.

(2) The rate to be levied in respect of Crown lands held under lease from the Government of Canada for grazing purposes shall be one-fifth of one cent per acre.

(3) No owner or occupant shall be assessed for a less sum than fifty cents.

(4) The Minister of Municipal Affairs shall cause to be paid to the Provincial Treasurer the amount of the special rate so levied and collected annually in such manner as may be desired by the Provincial Treasurer.

1917 (sess. 2), c.3, s.4; R.S.S. 1920, c.29, s.4.

Public Revenues Tax

5 The amounts levied under the provisions of this Act shall be known as “The Public Revenues Tax.”

1917, (sess. 2), c.3, s.5; R.S.S. 1920, c.29, s.5.

Crown lands

6 In the case of land the title to which is vested in the Crown, the tax shall be levied upon the occupant in respect of his occupancy and not upon the land itself, and the provisions of this Act shall be so construed, and such provisions shall apply only in so far as they are applicable to a personal tax imposed upon the occupant.

1917 (sess. 2), c.3, s.6; R.S.S. 1920, c.29, s.6.

Levy in municipalities

7 In municipalities the public revenues tax shall be levied in the same manner as municipal taxes, and all the provisions of the appropriate municipal Act respecting the assessment and collection of municipal taxes, including penalties for nonpayment and provisions for enforcing payment of the same and appeals, and the provisions of *The Arrears of Taxes Act*, shall apply to the public revenues tax in the same manner and to the same extent as if such tax were part of the general municipal levy.

1917 (sess. 2), c.3, s.7; R.S.S. 1920, c.29, s.7.

Public Revenues Tax an extra levy

8 The taxes levied for the purposes of this Act shall be in addition to the taxes levied for ordinary municipal purposes, and, notwithstanding anything in the respective municipal Acts, 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.

1917 (sess. 2), c.3, s.8; R.S.S. 1920, c.29, s.8.

Taxes due to Crown have priority

9 When an owner or occupant of land taxed under the provisions of this Act pays a part only of the total taxes due by him, the municipality to which such taxes are paid shall first give credit in its assessment roll and other records for amounts due the Crown.

1917 (sess. 2), c.3, s.9; R.S.S. 1920, c.29, s.9.

Separate account

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

1917 (sess. 2), c.3, s.10; R.S.S. 1920, c.29, s.10.

Council to forward annual statement to Provincial Treasurer

11(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 treasurer or secretary, as the case may be, showing the assessed value of the rateable property of the municipality and the amount payable to the Provincial Treasurer on account of the public revenues tax.

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

1917 (sess. 2), c.3, s.11; R.S.S. 1920, c.29, s.11.

Payment to treasurer

12 The amounts collected on account of the public revenues 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 centum of the total amount collected by it after this Act comes into force.

1917 (sess. 2), c.3, s.12; R.S.S. 1920, c.29, s.12.

Annual statement

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

1917 (sess. 2), c.3, s.13; R.S.S. 1920, c.29, s.13.

Records open to inspection

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

1917 (sess. 2), c.3, s.14; R.S.S. 1920, c.29, s.14.

Penalty

15 In the event of any municipality neglecting or refusing to transmit to the Provincial Treasurer any report, statement or account on or before the day appointed for the transmission thereof, such municipality for every such neglect or refusal shall be liable 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 the municipality under section 12.

1917 (sess. 2), c.3, s.15; R.S.S. 1920, c.29, s.15.

In local improvement districts

16 In local improvement districts the public revenues tax shall be collected at the same time and by the same persons and in the same manner as taxes assessed under *The Local Improvements Act*, and as though such rate formed a part of such taxes; and all the provisions of the said Act relating to the collection of taxes, lien on land created by taxes, remedies for 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 said public revenues tax.

1917 (sess. 2), c.3, s.16; R.S.S. 1920, c.29, s.6.

Tax forms part of consolidated fund

17 All moneys received by the Provincial Treasurer from municipalities or local improvement districts under this Act shall form part of the consolidated fund of the province.

1917 (sess. 2), c.3, s.17; R.S.S. 1920, c.29, s.17.

Regulations and forms

18 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.

1917 (sess. 2), c.3, s.18; R.S.S. 1920, c.29, s.18.

Assessments and collections under *The Patriotic Revenues Act*

19 All assessments made and rates imposed under *The Patriotic Revenues Act* shall be deemed to have been made and imposed for the purposes of this Act, and all moneys remaining due and unpaid under the said Act shall be recoverable under and for the purposes of this Act, and all moneys collected by municipalities and local improvement districts under the said Act but not paid over shall be paid over to be disposed of under this Act, and all moneys at credit of the patriotic revenues account shall be placed to the credit of the public revenues account.

1917 (sess. 2), c.3, s.19; R.S.S. 1920, c.29, s.19.

Further provisions

20(1) If anything to be done by or under this Act at or within a fixed time cannot be or is not so done, the Provincial Treasurer may, by order from time to time, appoint a further or other time for doing the same, whether the time within which it should 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 a time fixed by or under this Act.

1919-20, c.5, s.3; R.S.S. 1920, c.29, s.20