

UNEDITED

# *The Local Improvements Act*

*being*

Chapter 90 of *The Revised Statutes of Saskatchewan, 1920*  
(assented to November 10, 1920).

FOR HISTORICAL REFERENCE ONLY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.

## Table of Contents

	SHORT TITLE		
1	Short title	15	Moneys how expended
		16	Accounts audited
	INTERPRETATION	17	Disorganisation or alteration of boundaries
2	Interpretation	18	Return of arrears made
3	Order not invalid for irregularity	19	Holding court for confirmation of return
4	Boundary lines	20	Adjudication by judge
5	Erection of district	21	Costs when taxes paid after application to judge
6	Sale and distribution of seed grain	22	Procedure on redemption
7	Assessment of lands made in department	23	Payment of taxes by minister
8	Rates of assessment		EXEMPTIONS
9	Assessment Roll	24	Exemptions
10	Assessment if owner or occupants address unknown	25	Regulations of minister
11	Notice of assessment	26	Extension of time by order of minister
12	Correction of errors in roll	27	Order by minister for adjustment of assets
13	Taxes a lien and payable in cash		
14	Distress for taxes		
			SCHEDULE

## CHAPTER 90

### An Act respecting Local Improvement Districts

#### SHORT TITLE

##### Short title

- 1 This Act may be cited as *The Local Improvements Act*.

1912–13, c.32, s.1; R.S.S. 1920, c.90, s.1.

#### INTERPRETATION

##### Interpretation

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

##### “Department”

1. “**Department**” means the Department of Municipal Affairs;

##### “District”

2. “**District**” means a district constituted under the provisions of this Act;

##### “Gazetted”

3. “**Gazetted**” means published in *The Saskatchewan Gazette*;

##### “Land,” “lands” “real property”

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

##### “Minister”

5. “**Minister**” means the Minister of Municipal Affairs;

##### “Occupant”

6. “**Occupant**” includes the inhabitant occupier of any land, or, if there be no inhabitant occupier, the person entitled to the possession thereof, a leaseholder or holder under agreement of sale and any person having or enjoying in any way or for any purpose whatsoever the use of land;

##### “Owner”

7. “**Owner**” includes any person who has any right, title or estate whatsoever or any interest other than that of a mere occupant in any land;

##### “Person”

8. “**Person**” includes corporations, joint stock companies and partnerships;

##### “Prescribed”

9. “**Prescribed**” means prescribed under or by this Act or by any regulation or resolution made under its authority;

##### “Public notice” “published”

10. “**Public notice**” or “**published**” means a notice published in some newspaper issued in or near the area within which notice is to be given or by written or printed placards containing the notice affixed to public places within the area; in cases where notice is required to be given of any document or its contents, it shall be sufficient if the notice sets forth the object, purport or general effect of the document;

**“Resident”**

11. **“Resident”** means any owner or occupant of land over eighteen years of age residing in an area proposed to be organised or established as a district;

**“Taxable person”**

12. **“Taxable person”** means any person who may be taxed in respect of ownership or occupancy of land.

1912–13, c.32, s.2 (redrawn); R.S.S. 1920, c.90, s.2.

**Order not invalid for irregularity**

3 No order purporting to be made under this Act shall be deemed invalid on account of the failure of any of the conditions or noncompliance with any of the matters required by this Act as preliminary to such order; and no misnomer, inaccurate description or omission in any such order shall in any wise suspend or impair the operation of this Act with respect to the matter or thing so misnamed, misdescribed or omitted.

1912–13, c.32, s.3; R.S.S. 1920, c.90, s.3.

**Boundary lines**

4(1) For the purposes of this Act, whenever any, district is wholly or in part described as comprising certain townships, parts of townships or sections in accordance with the system of Dominion lands survey, the boundary lines of such district shall be the posted side of the road allowance between adjoining sections or townships except in the case of correction lines where the south side of the road allowance shall be the boundary.

(2) Any road allowance between an Indian reserve and a district shall be deemed to be in the district notwithstanding anything herein to the contrary.

1912–13, c.32, s.4; R.S.S. 1920, c.90, s.4.

**Erection of district**

5 The minister may by order notice of which shall be published in *The Saskatchewan Gazette* organise and constitute as a local improvement district any portion of Saskatchewan not already contained in a rural municipality, village, town or city; and may designate such district by a distinctive name and number.

1912–13, c.32, s.5; R.S.S. 1920, c.90, s.5.

**Sale and distribution of seed grain**

6(1) The Lieutenant Governor in Council may provide for the purchase, and for the sale and distribution of seed grain and fodder among such farmers and settlers in any district as apply for the same, in such quantities and upon such terms as to the taking of security for the repayment of the cost of seed grain and fodder supplied, together with the interest thereon, as shall appear necessary or proper, provided that the cost of seed grain or fodder so advanced shall not exceed \$2.50 for seed grain and \$75 for fodder in respect of any one quarter section.

(2) The price of seed grain and fodder advanced under the provisions of this Act together with the interest thereon shall form a charge upon the land for the purposes of which it was advanced, and such charge shall have precedence over all other incumbrances against the land except taxes and sums which may by law be charged against it in the same manner as taxes, and first mortgages, whether they are first mortgages at the time when the charge is created or become so by the discharge of previous mortgages.

- (3) All sums so advanced and interest shall also form a charge upon the taxes collected in the district in which the land with respect to which the advances are made is situated.
- (4) In order to provide the necessary moneys for the purchase, sale and distribution of seed grain and fodder the Lieutenant Governor in Council may, upon the recommendation of the Provincial Treasurer, authorise that minister to:
- (a) advance the same from and out of the consolidated fund; or
  - (b) raise the same by way of loan from any bank, corporation or person upon such terms and conditions as may be deemed desirable; or
  - (c) guarantee advances made to farmers for said purposes by any bank, corporation or person and upon such terms as may be deemed desirable.
- (5) The Lieutenant Governor in Council may make such provisions not inconsistent with this section as may be required for the better carrying out of its purposes.
- (6) The provisions of *The Homesteads Act* shall not apply to securities taken under the provisions of this section or of any order in council made by the authority thereof.
- (7) The foregoing provisions of this section shall operate retrospectively and take effect as of and from the first day of January, 1918.
- (8) Notwithstanding anything in the preceding subsections contained, where an advance of grain was made in any previous year and there remains of the price of such grain an unpaid balance, a fresh advance may be made in respect of the same land not exceeding \$250 in value, but in no case shall the amount of such fresh advance, together with such unpaid balance exceed in the aggregate \$600.

1918-19, c.38, s.2; 1919-20, c.27, s.1;  
R.S.S. 1920, c.90, s.6.

#### **Assessment of lands made in department**

**7** The assessment of lands in a district now or hereinafter organised and constituted under the provisions of this department Act shall be made as hereinafter provided in the Department of Municipal Affairs; and all notices of such assessment shall be issued from that department.

1912-13, c.32, s.6; R.S.S. 1920, c.90, s.7.

#### **Rates of assessment**

**8(1)** In each district the rate of assessment shall be three and one-eighth cents per acre:

Provided that in any district if the minister is satisfied that the said rate of assessment would raise a sum greater than is necessary to effect the improvements required in such district the rate of assessment may be reduced to such less amount per acre as the minister may determine;

Provided further that any person whose assessment would be less than fifty cents shall be assessed fifty cents.

(2) Notwithstanding anything in subsection (1), the holder of lands under a grazing lease or license from the Dominion Government shall not be taxed in respect of his occupancy, or of his beneficial or equitable interest therein, at a higher rate than three-quarters of a cent per acre.

1912-13, c.32, s.7; 1917, c.34, s.31; 1917 (sess.2), c.29, s.3 (redrawn); R.S.S. 1920, c.90, s.8.

#### **Assessment Roll**

**9** As soon as possible after the beginning of each year or after the organisation of a district an assessment roll shall be prepared for each district upon which shall be entered as accurately as may be the following information:

- (a) each lot or parcel of land owned or occupied within the district and the number of acres it contains;
- (b) the name and post office address of the person assessed as owner or occupant of each lot or parcel;
- (c) the amount of assessment
- (d) the amount of previous assessments which have not been paid.

1912-13, c.32, s.8; R.S.S. 1920, c.90, s.6.

#### **Assessment if owner or occupants address unknown**

**10** If after reasonable inquiry the name or address of owner or occupant of any lot or parcel of land in a district cannot be ascertained, the same shall be deemed to be duly assessed if entered on the roll as "owner unknown" or "address unknown," as the case may be.

1912-13, c.32, s.9; R.S.S. 1920, c.90, s.10.

#### **Notice of assessment**

**11** Upon completion of the assessment roll it shall be signed by the minister; and a notice shall then be sent by ordinary mail to each person whose name appears upon the roll stating the land in respect of which such person is assessed and the amount of such assessment and requesting payment of same; and the entry upon the assessment roll of the date of mailing such notice together with the initials of the clerk mailing the same shall be *prima facie* evidence that the notice was duly mailed on that day.

1912-13, c.32, s.10; R.S.S. 1920, c.90, s.11.

#### **Correction of errors in roll**

**12** If any property in a district in respect of which any person should have been assessed has been omitted from the assessment roll or been entered on the roll in the name of the wrong person or with an incorrect acreage, the necessary addition or alteration to correct the error may be made at any time in the year in which such assessment is made, such addition or alteration being initialed by the clerk making the same and a notice of assessment in accordance with such addition or alteration shall forthwith be sent to the owner of the property affected.

1912-13, c.32, s.11; R.S.S. 1920, c.90, s.12.

**Taxes a lien and payable in cash**

**13** The taxes accruing upon or in respect of any land in a district shall be paid in cash and shall be a special lien upon such land having priority over any claim, lien, privilege or incumbrance thereon.

1912-13, c.32, s.12; R.S.S. 1920, c.90, s.13.

**Distress for taxes**

**14(1)** In case any ratepayer neglects or refuses to pay his taxes in a district for two months after the mailing of the notice as provided by section 11, the minister may by his agent levy the same with costs by distress of the goods and chattels of the person who ought to pay the same and may impound and sell the same on the premises where distrained.

**Additional sum or sums added to overdue taxes**

**(2)** In the event of any taxes remaining unpaid after the thirty-first day of December in the year in which the same are levied, there shall be added thereto by way of penalty two taxes a sum equal to eight per centum of the arrears, and upon the expiry of each succeeding year during which the whole or any portion of the combined amount of taxes and penalty or penalties remains unpaid, an additional sum equal to eight per centum of the arrears shall be added thereto. Amounts so added shall form part of the taxes which by section 13 are created a special lien upon the land.

**(3)** Nothing in this section contained shall be construed to extend the time for payment of the said taxes or in any way to impair the right of distress or any other remedy provided by this Act for collection of the said taxes.

1912-13, c.32, s.13; 1918-19, c.38, s.4;  
R.S.S. 1920, c.90, s.14.

**Moneys how expended**

**15(1)** The taxes collected in any district shall be deposited in a chartered bank to the credit of the district's trust account; and shall be expended under the direction of the minister in making such improvements as may from time to time be required in the district.

**Purchase of gopher poison**

**(2)** The minister may also authorise the expenditure of such sums from the funds of any district as may be deemed advisable for the purchase and distribution of poison or poison materials for the extermination of gophers in the said district.

**(3)** The details of the expenditure in any district shall be published in the public accounts annually submitted to the Legislative Assembly.

1912-13, c.32, s.14; 1919-20, s.27, s.2;  
R.S.S. 1920, c.90, s.15.

**Accounts audited**

**16** All accounts and contracts for work in districts shall be in duplicate and shall be audited by the Provincial Auditor and properly certified by him before being paid.

1912-13, c.32, s.15; R.S.S. 1920, c.90, s.16.

**Disorganisation or alteration of boundaries**

17 Should it at any time be deemed expedient to disorganise or alter the boundaries of any district or to withdraw an area therefrom or to amalgamate any two or more districts which have been organised, such disorganisation, alteration, withdrawal or amalgamation may be effected by order of the minister.

1912-13, c.82, s.16; R.S.S. 1920, c.90, s.17.

**Return of arrears made**

18 The minister shall cause to be made within the first fifteen days of January in each year a return of arrears, showing all lands in each district upon which taxes have not been paid together with the years for which such taxes are due.

1912-13, c.32, s.17; R.S.S. 1920, c.90, s.18.

**Holding court for confirmation of return**

19(1) On application by the Attorney General or some solicitor authorised by him to a judge of a district court in chambers such judge may appoint a time and place for the holding of a court of confirmation of the return mentioned in section 18, notice of which shall be published in every issue of *The Saskatchewan Gazette* for two months and contemporaneously therewith once each week for at least eight weeks in a local paper published in the vicinity of the lands entered on such return to be named by the minister.

(2) A notice of the time and place fixed for confirmation of such return shall be sent by registered mail, at least sixty days prior to the time so fixed, to each person who appears by the records of the proper land titles office or by the said return to have any interest in the lands mentioned in the said return in respect of which confirmation is desired and whose post office address is shown by said records or return; and the entry against such lands on the date of mailing such notice, together with the initials of the clerk mailing the same, shall without proof of the appointment or signature of the said clerk be *prima facie* evidence that the required notice has been mailed.

1912-13, c.32, s.18; R.S.S. 1920, c.90, s.19.

**Adjudication by judge**

20(1) At the time and place appointed the judge shall:

- (a) hear the application, the objecting parties and the evidence adduced, and adjudge and determine whether or not the taxes imposed upon the respective parcels of land included in the return were wholly or partly in default;
- (b) confirm the return as to those parcels on which taxes are in arrears, naming the amounts severally and adding thereto a reasonable sum for the expense of advertising and a sum for costs of the application; and
- (c) report the adjudication to the Attorney General.

(2) Such adjudication when registered as hereunder provided, shall vest in His Majesty in the right of the province the said lands, subject to redemption by the owners at any time within one year after the date of the adjudication by payment to the minister of the amounts named, with expenses and costs, together with a redemption fee of five cents per acre, such fee not being less in any case than \$2, and any subsequent taxes paid by the minister.



- (3) In default of redemption within the time limited the land shall be vested in His Majesty free from all liens, mortgages and incumbrances and charges of every nature and kind whatsoever, save such as may be held by or on behalf of the Crown.
- (4) In this section, and in sections 22, 23 and 24, the word "taxes" includes the penalty provided by section 14.
- (5) For the purposes of this section all taxes shall be held to be due on the first day of January of the year within which the same are imposed.
- (6) In the event of any person successfully opposing confirmation of the said return as to the land in which he is interested, the judge may order an allowance to him as witness fees to be paid by the minister.
- (7) A copy of said adjudication certified by the minister shall be forthwith forwarded to the registrar of land titles of the land registration district in which the lands named in the adjudication or any of them are situated; and it shall be the duty of the registrar to register the same against the lands therein named.
- (8) A copy of the said adjudication shall also be sent by registered mail to the persons to whom by subsection (2) of section 18 of this Act notice of the time and place fixed for confirmation of the return is required to be sent and such persons or any of them shall be entitled to redeem the lands as herein provided.

1912-13, c.32, s.19 (redrawn); R.S.S. 1920, c.90, s.20.

#### **Costs when taxes paid after application to judge**

**21** If any person interested in any parcel of land contained in the return presented to the judge for confirmation as provided by section 20 of the Act pays the taxes upon such land before the date fixed for confirmation of such return but after such date has been fixed, he shall, in addition to the amount of taxes shown by such return to be overdue, pay the sum of \$1 for each quarter section or portion thereof in lieu of the costs of application to the judge and advertising and postage in connection with such proceedings; and any sum so paid shall form part of the general revenue.

1912-13, c.32, s.20; R.S.S. 1920, c.90, s.21.

#### **Procedure on redemption**

**22(1)** When the taxes on any parcel of land together with the expenses and redemption fee provided for in section 20 have been paid to the minister within one year from the date of said adjudication, the minister shall issue to the person paying the taxes a certificate (form A), which certificate shall on presentation to the registrar of the land registration district in which the lands named therein are situated be registered by him free of charge and without proof of the signature thereto, and the said certificate when so registered shall discharge and release the said lands from the said adjudication and the effect thereof.

(2) If the said certificate of redemption has not been received by him as aforesaid, the registrar shall on request of the minister issue free of charge a certificate of title to the lands not so redeemed in favour of His Majesty in the right and to the use of his Province of Saskatchewan.

1912-13, c.32, s.21; R.S.S. 1920, c.90, s.22.

**Payment of taxes by minister**

**23** So soon as the return of arrears has been confirmed, the minister shall pay the amount of taxes adjudged in arrears on each parcel of land deducting therefrom any charges he may have been required to pay; and thereafter while owned by His Majesty the said lands shall be assessed in the name of the minister who shall pay taxes as if they were assessed to an individual.

1912-13, c.32, s.22; R.S.S. 1920, c.90, s.23.

**EXEMPTIONS****Exemptions**

**24** In any district the property exempt from taxation under the provisions of this Act shall be:

1. All lands held by His Majesty for the public use of the province;
2. All land held by or in trust for the use of any tribe of Indians;
3. The land to the extent of three acres held by or for the use of any school district erected under *The School Act*;
4. The land to the extent of three acres held by or for the use of any church and occupied by a building used for church purpose;
5. The land in use as a public cemetery not exceeding twenty-five acres;
6. The buildings and grounds of agricultural societies organised under *The Agricultural Societies Act*.

1912-13, c.32, s.23; R.S.S. 1920, c.90, s.24.

**Regulations of minister**

**25** The minister may from time to time make such regulations not inconsistent with this Act as he deems necessary for the following purposes or any one of them, that is to say:

1. Prescribing the duties and functions of all officers and other persons appointed or employed under this Act;
2. Prescribing the form of returns to be made, the particulars to be set forth therein and the persons by whom and the time when or within which such returns shall be made and other documents referred to in this Act or necessary in order to give effect thereto;
3. Providing where there is no provision in this Act or no sufficient provision in respect to any matter or thing necessary to give effect to this Act in what manner and form the deficiency shall be supplied;
4. For any purpose, whether general or to meet the particular cases, that may be desirable in order to carry out the object and purposes of this Act or to give effect to anything for which regulations are contemplated or required by this Act.

1912-13, c.32, s.24; R.S.S. 1920, c.90, s.25.

**Extension of time by order of minister**

**26(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 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.

1912-13, c.32, s.25; R.S.S. 1920, c.90, s.26.

**Order by minister for adjustment of assets**

**27** The minister may make such orders as he may think fit for the adjustment of the assets of local improvement districts affected by this Act and of any district affected by our action under this Act.

1912-13, c.32, s.26; R.S.S. 1920, c.90, s.27.

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SCHEDULE

FORM A

(Section 22)

CERTIFICATE OF REDEMPTION

This is to certify that the following lands, viz.:

\_\_\_\_\_ as to which an adjudication, under the provisions of section 20 of *The Local Improvements Act*, bearing date the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ was made by His Honour \_\_\_\_\_, judge of the district court of the judicial district of \_\_\_\_\_ in the Province of Saskatchewan, have been under the provisions of the said section redeemed and the said lands are therefore discharged and released from the said adjudication and the effect thereof.

Dated at Regina in the Province of Saskatchewan this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Witness:

.....  
*Minister of Municipal Affairs.*

