

UNEDITED

The Northern Administration Act

being

Chapter 373 of *The Revised Statutes of Saskatchewan, 1953*
(effective February 1, 1954).

FOR HISTORICAL REFERENCE ONLY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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SCHEDULE

CHAPTER 373

An Act to provide for the Administration and Development of the Northern Part of Saskatchewan

SHORT TITLE

Short title

1 This Act may be cited as *The Northern Administration Act*.

R.S.S. 1953, c.373, s.1.

INTERPRETATION

Interpretation

2 In this Act:

“administrator”

1 “**administrator**” means the officer appointed under section 6 to administer the provisions of this Act and the orders and regulations thereunder;

“business”

2 “**business**” includes any trade, profession, calling, occupation or employment;

“district”

3 “**district**” means the portion of the province described in section 16, or that portion as altered pursuant to the said section;

“hamlet”

4 “**hamlet**” means any area of land which has been subdivided into lots, blocks or parcels, or as a townsite, and a plan or description of which has been registered in the land titles office of the land registration district in which it is situated, or which is used by some person for trade or business purposes other than farm purposes, but which has not been established as a village, and any area declared by an order of the minister to be a hamlet;

“land” or “property”

5 “**land**” or “**property**” includes lands, tenements and hereditaments and any estate or interest therein, or right or easement affecting the same; and

(a) buildings, or parts of buildings, structures or fixtures erected or placed upon, in, over, under or affixed to land, but not machinery permanently affixed to buildings or embedded in foundations, or such foundations;

(b) structures and fixtures erected or placed upon, in, over, under or affixed to any highway, land or public place or water, but not the rolling stock of a railway, electric railway, tramway or street railway;

“local development area”

6 “**local development area**” means a portion of the district declared by the Lieutenant Governor in Council to be a local development area for the purposes of this Act;

“mercantile”

7 “**mercantile**” includes manufacturing;

“minister”

8 “**minister**” means the Minister of Natural Resources;

“occupant”

9 “occupant” includes the resident occupier of land or, if there is no resident occupier, the person entitled to the possession thereof, a leaseholder and a person having or enjoying in any way for any purpose the use of land otherwise than as owner, whether or not the land or part thereof is in an unsurveyed area, and also includes a squatter;

“owner”

10 “owner” includes a person who has any right, title, estate or interest in property other than that of a mere occupant or mortgagee;

“parcel”

11 “parcel” means a lot or block in a registered subdivision, or a part of any such lot, block, or quarter section, or a number of lots, blocks or quarter sections when assessed together;

“person”

12 “person” includes corporations, joint stock companies and partnerships;

“ratepayer”

13 “ratepayer” means a person who is assessed upon the last revised assessment roll of the district and is not exempt from taxation.

1948, c.19, s.4; R.S.S. 1953, c.373, s.2.

Definition of “herein”

3 Where the word “herein” is used in any section of this Act, it shall be understood to relate to the whole Act and not to that section only.

1948, c.19, s.4; R.S.S. 1953, c.373, s.3.

Deviation from forms

4 Where forms are prescribed, any deviation therefrom not affecting the substance nor calculated to mislead shall not vitiate the same, and forms to the like effect shall suffice.

1948, c.19, s.4; R.S.S. 1953, c.373, s.4.

**PART I****Administration****Minister**

5 The administration of this Act shall be under the direction and control of the minister.

1948, c.19, s.5; R.S.S. 1953, c.373, s.5.

Employees

6(1) There shall be appointed an officer to be known as the Northern Administrator, who shall administer the provisions of this Act and the orders and regulations thereunder, under the direction of the minister.

(2) There may also be appointed such officers, clerks and servants as are required for the proper administration of this Act and the orders and regulations thereunder.

1948, c.19, s.6; R.S.S. 1953, c.373, s.6.

Regulations of Lieutenant Governor in Council

7(1) The Lieutenant Governor in Council may make such orders and regulations as are deemed necessary to carry out the provisions of this Act according to their true intent and purpose, or to meet cases which may arise and for which no provisions has been made herein.

(2) Without limiting the generality of subsection (1), the Lieutenant Governor in Council may make orders and regulations:

- (a) providing for the proper scavenging of the district or any portion thereof and regulating the service and fixing a schedule of rates to be charged for such service;
- (b) providing for a system for the collection, removal and disposal of garbage, ashes and other refuse; or providing for the collection, removal and disposal of garbage, ashes and other refuse throughout the district or any portion thereof at the expense of the owners or occupants of the land in respect of which the service is rendered;
- (c) requiring owners and occupants of land to provide such receptacles as may be specified for the collection of garbage, ashes and other refuse;
- (d) prohibiting or controlling the placing or depositing of such rubbish as may be designated upon any street, lane or Crown land or in any park, public place or watercourse and compelling the removal of such rubbish by the person so placing or depositing the same;
- (e) controlling the use of nuisance grounds;
- (f) subject to *The Vehicles Act*:
 - (i) classifying motor and other vehicles for any and all purposes involving the use of streets, lanes and other public places in specified areas;
 - (ii) regulating the speed of any vehicle or class of vehicles in the district or any portion thereof;
 - (iii) restricting or controlling, in any specified area, the parking of vehicles or any particular classification thereof on all or any streets, lanes and other public places or any portion thereof;
 - (iv) restricting or controlling, in any specified area, the parking, on specified streets or lanes or within a certain distance from any building, of vehicles used for carrying inflammable, combustible, explosive or any dangerous material, whether loaded or unloaded, and defining the route or routes that such vehicles must follow in entering or traversing the district or any portion thereof;
 - (v) restricting or controlling, in any specified area, any other use of streets, lanes and other public places or any portion thereof by or for vehicles or any particular classification thereof;
- (g) controlling the use of all streets, lanes sidewalks, paths and other public places;
- (h) for the establishment and maintenance of recreation centres, gymnasiums and playgrounds or granting aid to organizations undertaking to construct or maintain any public establishment;

- (i) authorizing the deposit of the moneys realized from the sale, lease or other disposition of any Crown land in the district or in any local development area to the credit of the trust fund of the district or the local development area;
 - (j) restraining and regulating the running at large of dogs or any kind or kinds or class or classes of dogs in the district or any part thereof and providing for the impounding or killing of dogs running at large in the district or any part thereof and for the killing, sale or disposition of impounded dogs if not claimed from the pound within a specified time or if the claimant does not comply within a specified time with such conditions governing payment of costs and expenses and removal from pound as the regulations may provide. For the purpose of this clause a dog shall be deemed to be running at large when it is not under control by being;
 - (i) in direct and continuous charge of a person competent to control it; or
 - (ii) securely confined within an enclosure; or
 - (iii) securely fastened so that it is unable to roam at will.
- (3) Orders and regulations shall have effect only after publication in *The Saskatchewan Gazette*.

1948, c.19,s.7; 1949, c.18, s.2; 1950, c.17, s.2;
1953, c.25, s.3; R.S.S. 1953, c.373, s.7.

Regulations of minister

8 The minister may make such other regulations not inconsistent with this Act as he deems necessary for the following purposes or any of them:

- (a) prescribing the duties and function of officers and other persons appointed or employed under this Act;
- (b) 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 prescribing the form of other documents referred to in this Act or necessary in order to give effect thereto.

1948, c.19, s.8; R.S.S. 1953, c.373, s.8.

Orders of minister

9(1) The minister may by order make such provisions as he deems expedient for promoting the health, safety and general welfare of the inhabitants of the district or any portion thereof.

(2) For greater certainty but not so as to limit the general powers conferred by subsection (1), the minister may by order:

- (a) regulate or prohibit the use of land for business, industry, residence or any other purpose;
- (b) regulate or prohibit the use, for business, industry, residence or any other purpose, of buildings or other structures erected, placed, constructed, reconstructed, altered or repaired after the making of the order;
- (c) designate the uses for which buildings may not be erected, placed, constructed, reconstructed, altered or repaired or for which lands may not be used, and designate the class of use that only shall be permitted;

- (d) regulate the location, height, number of storeys, area and bulk of buildings and other structures erected, placed, constructed, reconstructed, altered or repaired after the making of the order;
- (e) regulate the percentage of land that may be built upon and the size of yards, courts and other open spaces;
- (f) establish and promote voluntary or other fire departments, appoint officers thereof, and make such arrangements in connection therewith as may be deemed expedient.

1953, c.25, s.4; R.S.S. 1953, c.373, s.9.

Power to alter or revoke regulations

10 Where power to make orders and regulations is conferred, it includes power to alter or revoke the same from time to time and to make others.

1948, c.19, s.9; R.S.S. 1953, c.373, s.10.

Extension of time by order of minister

11(1) If anything required by or under this Act to be done 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 or 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.

1948, c.19, s.10; R.S.S. 1953, c.373, s.11.

Acquiring property in settlement of or as security for lien or charge

12 The minister may acquire, hold and dispose of real or personal property offered or transferred to him in partial or complete settlement or payment of, or as security for, any lien or charge or any right to a lien or charge or any taxes, licence fee or other indebtedness owing to the minister.

1948, c.19.s.11; R.S.S. 1953, c.373, s.12.

No affidavit required for caveat

13 A caveat to be filed under the provisions of this Act shall not require to be verified by oath or affidavit.

1948, c.19, s.12; R.S.S. 1953, c.373, s.13.

Assignment of duties to certain officials

14 The minister may assign to any official appointed under this or any other Act such duties in addition to his ordinary duties as may be deemed necessary in carrying out the provisions of this Act, *The Larger School Units Act*, *The School Assessment Act*, *The Public Health Act*, *The Fire Prevention Act* or *The Prairie and Forest Fires Act* in the district and the minister may determine the remuneration for the performance of such duties.

1948, c.19, s.13; 1953, c.25, s.5; R.S.S. 1953, c.373, s.14.

Order not invalid for irregularity

15 No order purporting to be made under this Act shall be deemed invalid on account of the failure of any of the conditions or non-compliance 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 misnamed, misdescribed or omitted.

1948, c.19, s.14; R.S.S. 1953, c.373, s.15.

Description of district

16(1) This Act applies to the portion of Saskatchewan, including Indian reserves, lying north of the following limit:

Firstly, in lands lying west of the principal meridian: commencing at the point of intersection of the east boundary of Saskatchewan with the north boundary of township 54, range 30, thence west along the north boundaries of township 54, ranges 30 and 31, excepting the following areas in unsurveyed township 66, range 30, west of the principal meridian:

- (a) those portions of the north-east quarter of section 27, the east half of section 34 and the west half of section 35 comprising the settlement of Creighton as shown on registered plan No. C.J.3420 or record in the land titles office for the Prince Albert land registration district;
- (b) that portion of the north-east quarter of section 27 lying between block 3 and the north-westerly production of the south-westerly limit of Lamb Street and between the south-westerly production of the north-westerly limit of block 3 and the north-westerly limit of Creighton Avenue;
- (c) that portion of the south-east quarter of section 31 lying between blocks I and W and between the northwesterly limit of Creighton Avenue and a line parallel to and distant 153 feet north-westerly therefrom;
- (d) that portion of the east half of section 34 lying between the westerly limits of Main Street and First Street West and the southerly production of the westerly limit of Second Street West and between Fourth Avenue and the northerly limits and the westerly productions thereof of the lane north of blocks J and U;
- (e) those portions of the east half of section 34 and the west half of section 35 lying between First and Creighton Avenues and between Main Street and the southerly production of the easterly limit of block K and First Avenue;
- (j) that portion of the west half of section 35 lying between Creighton Avenue and the easterly production of the northerly limit of Einarson Avenue and between the easterly limit of Knight Street and a line parallel to and 105 feet distant easterly therefrom along the easterly production of the northerly limit of Einarson Avenue;

Secondly, in lands lying west of the second meridian: west along the north boundaries of township 54, ranges 1 to 9, inclusive, to its intersection with the right bank of the Saskatchewan River in township 54, range 9, thence along the right bank of the Saskatchewan River in township 54, range 9, township 54, range 10, township 53, range 10, townships 53 and 54, range 11, thence north along the east boundary of township 53, range 12, township 54, range 12, thence west along the north boundary of township 54, range 12, comprising the jog, thence north along the east boundary of township 55, range 12, thence west along the north boundaries of township 55, ranges 12 to 21, inclusive, thence north along the east boundary of townships 56 and 57, range 22, thence west along the north boundaries of township 57, ranges 22 to 24, inclusive, thence north along the east boundary of township 58, range 25, thence west along the north boundary of township 58, range 25, comprising the jog, thence north along the east boundary of township 59, range 25, thence west along the north boundary of township 59, range 25, to its intersection with the east bank of Montreal Lake, thence southerly along the east bank of Montreal Lake to the point of intersection with the east boundary of Montreal Lake Indian Reserve No. 106, thence south, thence west, thence north and westerly along the respective east, southerly and westerly boundaries of Montreal Lake Indian Reserve No. 106 to the point of intersection of the west boundary of the said reserve with the north boundary of township 59, range 26, thence along the north boundaries of township 59, range 26, and fractional range 27, to the point of intersection with the third meridian;

Thirdly, in lands lying west of the third meridian: north, from the last mentioned point of intersection, along the third meridian to the north boundary of township 61, thence westerly along the north boundary of Prince Albert National Park, thence west along the north boundaries of township 61, ranges 6 to 9, inclusive, thence north along the east boundary of township 62, range 10, thence west along that portion of the north boundary of township 62, range 10, comprising the jog in the said range, thence north along the east boundaries of townships 63 and 64, range 10, thence west along the north boundaries of township 61, ranges 10, 11 and 12, to the point of intersection with the east bank of Beaver River, thence northerly along the east bank of Beaver River to the point of intersection of the said east bank with the north boundary of township 67, range 12, thence west along the north boundaries of township 67, ranges 12 to 26, inclusive, and fractional range 27, to the point of intersection with the west boundary of Saskatchewan.

- (2) The district may be altered from time to time by the Lieutenant Governor in Council as conditions may require.
- (3) Every order made under subsection (2) shall be published in the *Gazette* and shall take effect on and from the date of publication.
- (4) The district shall be deemed to include every provincial park or portion of a provincial park heretofore or hereafter created pursuant to *The Provincial Parks and Protected Areas Act* and situated within the district.
- (5) The boundary of the 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.
- (6) A road allowance adjoining an Indian Reserve shall be deemed to be in the district notwithstanding anything herein to the contrary.
- (7) The district shall be known as the Northern Saskatchewan Administration District.

Ratepayers' associations

17 Subject to such regulations as may be prescribed by the minister:

- 1 the ratepayers of a community or hamlet in the district may form themselves into a ratepayers association;
- 2 the duly authorized agent of the minister may between the thirtieth day of April the first day of October call an annual meeting of the ratepayers in each community or hamlet;
- 3 there shall be a committee of three ratepayers of every ratepayers association;
- 4 it shall be the duty of the committee to act in an advisory capacity to the agent of the minister.

1948, c.19, s.16; R.S.S. 1953, c.373, s.17.

PART II
Finance

Deposit of funds in bank

18 The funds of the district shall as they are received be deposited in a chartered bank to the credit of the trust account of the district.

1948, c.19, s.17; R.S.S. 1953, c.373, s.18.

Expenditures

19(1) The funds of the district shall be expended under the direction of the minister:

- (a) in making improvements required in the district and carrying out the provisions of this Act and the orders and regulations made thereunder;
- (b) in making provision for protection from fire in any hamlet or community.

(2) The minister may issue or authorize the issue of cheques on the trust account of the district in payment of expenditures made and accounts incurred under the provisions of this Act or the orders or regulations made thereunder.

1948, c.19, s.18; R.S.S. 1953, c.373, s.19.

Audit

20 The revenues and expenditures of the district and of each local development area shall be post-audited by the Provincial Auditor.

1948, c.19, s.19; 1953, c.25, s.7; R.S.S. 1953, c.373, s.20.

Advances from consolidated fund

21 The Provincial Treasurer may upon the requisition of the minister advance to the district out of the consolidated fund such sums of money as are required to pay for supplies and goods for resale, to pay wages and to meet other necessary expenditures in connection with the administration of the district.

1948, c.19, s.20; R.S.S. 1953, c.373, s.21.

PART III
Assessment and Taxation

ASSESSMENT

Assessment

22(1) As soon as may be in each year, but not later than the first day of July, the administrator shall assess:

- 1 in respect of every parcel of land in the district:
 - (a) the registered owner; or
 - (b) the owner under *bona fide* agreement for sale; or
 - (c) in the case of property exempt from taxation:
 - (i) the owner under *bona fide* agreement for sale; or
 - (ii) the occupant under lease, licence or permit except an occupant occupying the land in an official capacity; and
- 2 every person who is engaged in mercantile, professional or any other business in the district except that of a farmer, stock raiser or person otherwise engaged in agricultural pursuits or person engaged in fur farming; and
- 3 the owner of a building situated on land belonging to another person, or not attached to the land on which it is placed;

and shall prepare an assessment roll in which he shall enter the names and addresses of the persons mentioned in paragraphs 1, 2, and 3.

(2) Notwithstanding anything contained in subsection (1), where a registered owner of land satisfies the administrator that some other person is the beneficial owner of the land, such beneficial owner shall be assessed for the land.

(3) In the event of sale of any land or business, the vendor and the purchaser shall forthwith notify the administrator in writing of the change of ownership.

(4) The assessment roll shall be in such form as may be prescribed by the minister, and may consist of leaves held together in book form or cards held in a suitable filing device.

1948, c.19, s.21; 1949, c.18, s.3; 1953, c.25, s.8;
R.S.S. 1953, c.373, s.22.

Assessment of land and buildings. etc.

23 Subject to the other provisions of this section:

- 1 the dominant and controlling factor in the assessment of land and buildings shall be equity;
- 2 land shall be assessed at its fair value;
- 3 buildings:
 - (a) upon land in a hamlet or elsewhere in the district, where the area of the land used or occupied or used and occupied in connection with the buildings does not exceed twenty acres and the agricultural operation of such land and any other land used or occupied or used and occupied in connection with such buildings does not constitute the occupant's chief source of income;

(b) which, though situated upon land agricultural in its nature or use, are not used or occupied in connection with the agricultural operation of the land;

shall be assessed at sixty per cent of their fair value;

4 the administrator may, in estimating the fair value of any building, take into consideration its inappropriateness of location or any other circumstances which, in his opinion, reduce its value;

5 where the holder of lands under a grazing lease, licence or permit from the Government of Canada or the Government of Saskatchewan or the minister, or a lease, licence or permit from the Government of Saskatchewan for the purpose of fur farming, is assessed in respect of his occupancy, or of his beneficial or equitable interest therein, the value of such interest for the purpose of assessment and taxation shall not exceed \$2 per acre; provided that where the holder of land under a grazing lease, licence or permit cultivates any portion thereof such portion shall be assessed and taxed at its fair value;

6 the holder of a timber berth under licence from the Government of Canada or the Government of Saskatchewan may be assessed in respect of his beneficial or equitable interest in the lands described in the licence, and for the purpose of assessment and taxation the value of such interest shall not exceed \$2 per acre;

7 where an occupant of Dominion or provincial lands, holding such lands otherwise than under a grazing lease, licence or permit or a lease, licence or permit for the purpose of fur farming or as a timber berth, is assessed in respect of his occupancy, his interest shall be assessed at the fair value of the land;

8 (a) the plant and equipment of a mine, petroleum oil well or gravel pit shall be assessed at its fair value. For the purpose of this paragraph "plant and equipment" includes buildings, fixtures, machinery, tools, railroad spur tracks and other appliances by which the mining or operating of a petroleum oil well or gravel pit is accomplished but does not include tipples, general offices, general stores, rooming houses, public halls or yards;

(b) plant and equipment assessable under this paragraph shall not be assessed for business purposes;

9 where a building or a portion of a building situated on railway property, exempt from taxation, is used by any employee of the railway company for residential purposes, such building, or portion, and the land on which it is situated shall be assessed to the occupant, but the occupant shall not be assessed therefor in a greater amount than \$750;

10 where an owner under *bona fide* agreement of sale of land exempt from taxation is assessed, his interest shall be assessed at the fair value of the land;

11 if land exempt from taxation ceases to be so exempt on or before the first day of July in any year, the administrator shall assess the owner or occupant and enter his name upon the assessment roll;

12 where the value at which any specified land or building has been assessed appears to be more or less than its fair value the amount of the assessment of the land or building, as the case may require, shall nevertheless not be varied on appeal if:

(a) the value at which the land is assessed bears a fair and just proportion to the value at which other lands in the district are assessed; or

(b) the value at which the building is assessed bears a fair and just proportion to the value at which other buildings in the district are assessed.

1948, c.19, s.22; 1949, c.18, s.4; R.S.S. 1953, c.373, s.23.

Assessment of certain buildings

24 Buildings owned by one person situated on land belonging to another, and buildings which are not attached to the land upon which they are placed:

- (a) shall be liable to assessment and taxation as improvements upon the land, and shall be subject to a lien for the taxes;
- (b) in case of removal, may be distrained upon for taxes within three months from the date of removal, notwithstanding that they have been attached to the soil in their new situation;
- (c) may be sold and disposed of for such taxes in the same manner as chattels distrained for taxes;

and the purchaser of any building so sold and disposed of shall have free right of entry upon the land on which such building stands for the purpose of severing it from the soil, if necessary, and of removing it.

1948, c.19, s.23; R.S.S. 1953, c.373, s.24.

Business

25(1) Business shall be assessed in the following manner:

- 1 The minister shall fix a rate per square foot of the floor space (irrespective of partitions, elevators, stairways, or other obstructions) of each building or part thereof used for business purposes, and shall as far as he deems practicable classify the various businesses;
- 2 He may fix a different rate for each class, and in so doing may place a wholesale business in a class distinct from a retail business of otherwise the same class and may classify each building or part thereof according to the kind of business carried on therein and may fix a different rate for different kinds of business carried on under the same roof, and for storehouses and warehouses or other like appurtenant buildings from that fixed for the principal business, and may fix a different rate for different flats of buildings.
- 3 The rate shall not exceed \$8 per square foot, except in the case of banks, loan companies or other financial institutions, in which case the rate shall not exceed \$15 per square foot.

Yards used for business

(2) When the minister finds that a business is being carried on, either wholly or partially, outside of any building, he shall fix a rate per square foot of the yard space used for such business, and shall as far as he deems practicable classify the various businesses, and he may fix a different rate for each, but such rate shall not exceed \$4 per square foot.

Grain elevators

(3) Notwithstanding anything contained herein, the area of the floor space of a grain elevator, except so much as is used for commodities other than grain, shall not be deemed, for the purpose of business assessment, to exceed one thousand square feet, nor shall the rate in respect of floor space for grain exceed \$4 per square foot.

Certain bins and warehouses not liable to assessment

(4) Notwithstanding anything contained herein, a bin or warehouse used for the assembling of forage crop seed for treatment at a central plant, where no charge for storage in such bin or warehouse is made, shall not be assessed for business.

Pipe lines, etc.

(5) Notwithstanding the provisions of paragraph 3 of section 23 all structures and fixtures erected or placed upon, in, over, under or affixed to any highway, lane or other public communication or water for the purpose of supplying or in connection with the supplying of, water, light, heat, power or for the purpose of transmitting, or in connection with the transmitting of, oil or gas by pipe line, shall be assessed at their fair value.

Assessment in lieu of business assessment

(6) The owner of property assessed under subsection (5) shall also be assessed, in lieu of a business assessment, on the basis of ten per cent of the assessment of the property.

1948, c.19, s.25; R.S.S. 1953, c.373, s.25.

No double assessment

26 No person who is assessed in respect of a business shall be liable to pay a licence fee to the district in respect of the same business.

1948, c.19, s.25; R.S.S. 1953, c.373, s.26.

Owner, occupant liable for business tax

27 The owner of a building who is liable to assessment in respect of business carried on therein shall, in addition to his liability for taxes levied in respect of the land and buildings, be liable for the business tax levied in respect of the land and buildings, be liable for the business tax levied in respect of such business.

1948, c.19, s.26; R.S.S. 1953, c.373, s.27.

Licence where no business tax payable

28(1) No person who is not subject to assessment in respect of business within the district shall sell goods by retail or conduct a business within the district without first obtaining from the minister or his agent a licence to do so and paying the licence fee prescribed by the regulations.

(2) A licence shall remain in force until midnight on the thirty-first day of December following the date of its issue.

(3) A person who violates subsection (1) is guilty of an offence and liable on summary conviction to a fine not exceeding \$100 and, in case of non-payment of the fine and costs and licence fee, to imprisonment for a term not exceeding thirty days unless such fine and costs, including costs of committal, and licence fee are sooner paid.

1948, c.19, s.27; R.S.S. 1953, c.373, s.28.

Assessment where owner unknown

29 If the administrator does not know and cannot after reasonable inquiry ascertain the name or address of the owner or occupant of any lot or parcel of land in the district, the same shall be deemed to be duly assessed if entered upon the roll as "owner unknown" or "address unknown", as the case may be.

1948, c.19, s.28; R.S.S. 1953, c.373, s.29.

Information for assessor

30(1) Every person whose property is assessable shall give to the administrator or his authorized representative all information necessary to enable him to make up the roll; but no statement made by any such person shall bind the administrator or his authorized representative or excuse him from making inquiry as to its correctness.

(2) If a person refuses upon demand to give such information to the administrator or his authorized agent or wilfully furnishes to the administrator or his authorized agent false information, such person is guilty of an offence and liable on summary conviction to a fine not exceeding \$50.

1948, c.19, s.29; R.S.S. 1953, c.373, s.30.

Notice of completion of assessment roll

31 When the assessment roll has been prepared the administrator shall cause to be posted up in each post office and in such other conspicuous places in the district as he may determine a notice to the effect that the assessment roll of the district has been prepared, that information respecting the assessment may be obtained at the office of the administrator and that any ratepayer desiring to object to the assessment of himself or any other person must within thirty days after the date of the notice lodge his complaint in writing with the Saskatchewan Assessment Commission.

1948, c.19, s.30; R.S.S. 1953, c.373, s.31.

Mailing of notice

32(1) The administrator shall, within two weeks after the preparation of the assessment roll, mail to each person whose name and address appear on the roll, a notice of his assessment.

(2) In the case of any subsequent assessment, when the assessment of any person in respect of land or business is altered from what it was in the preceding year or is a new assessment, the administrator shall, within two weeks after the completion of the assessment roll, mail to the person assessed, a notice of his assessment. Except in those cases it shall not be necessary to send or deliver notice of the assessment.

(3) The entry of the date of mailing the assessment notice, followed by the initials of the assessment clerk, shall be *prima facie* evidence of the mailing of the notice on the date entered without proof of the appointment or signature of the assessment clerk, and the absence of such date and initials shall be *prima facie* evidence that the address of the person assessed is unknown.

1948, c.19, s.31; R.S.S. 1953, c.373, s.32.

Error in notice

33 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.

1948, c.19, s.3; R.S.S. 1953, c.373, s.33.

Complaints against assessment

34(1) If any person thinks:

- (a) that he or any other person has been wrongly assessed or assessed too high or too low; or

(b) that a building has been wrongly classified for the purpose of business assessment or that the rate per square foot of floor space fixed by the administrator is too high or too low; or

(c) that his name or the name of any other person has been wrongly inserted in or omitted from the roll;

he may, within thirty days from the date of the posting of the notice mentioned in section 31 appeal to the Saskatchewan Assessment Commission by sending to or by leaving with the secretary of the commission a notice in form A containing the particulars and grounds of his appeal.

(2) The notice shall contain a post office address to which notices to the appellant may be sent.

1948, c.19, s.33; R.S.S. 1953, c.373, s.34.

Notice of hearing

35 The Saskatchewan Assessment Commission shall fix a date for hearing appeals, and the secretary shall forthwith notify every appellant and every other person whose assessment is affected thereby, of the time when and place where the commission will sit for hearing appeals.

1918, c.19, s.34; R.S.S. 1953, c.373, s.35.

Hearing and adjournment

36(1) At the time and place fixed by it, the commission shall proceed to hear the appeals, but it may adjourn the hearing from time to time and may defer decision thereon at its pleasure.

(2) The decision of the commission shall be final and conclusive.

1948, c.19, s.35; R.S.S. 1953, c.373, s.36.

Amendment of roll

37 When the appeals have been heard and decided by the commission, the chairman shall notify the administrator in writing of any alterations or amendments to be made in the assessment roll.

1948, c.19, s.36; R.S.S. 1953, c.373, s.37.

Costs

38(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 a private party, 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 where execution issues the costs thereof as in the like court and of enforcing the same may also be collected thereunder.

1948, c.19, s.37; R.S.S. 1953, c.373, s.38.

Assessment and levy for school purposes

39 Notwithstanding anything contained in *The School Assessment Act*, if the district includes within its limits the whole or a part of any school district erected under *The School Act* or any former *School Act*, the administrator shall assess and levy a tax at a rate sufficient to raise the sums required to be raised in the school district or portion thereof for the purposes of the school district and such tax shall be assessed and levied by the administrator in the district.

1948, c.19, s.38; R.S.S. 1953, c.373, s.39.

Correction of errors in roll

40 If any property in the 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 the 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 or occupant of the property affected.

1948, c.19, s.40; R.S.S. 1953, c.373, s.40.

Addition to roll

41 If before the first day of December it is discovered that any person liable to assessment is not assessed or that there is an error in any of the particulars contained in the roll or that any person has commenced business after the roll was completed, the name of such person may be entered on the roll or the error may be corrected and every such entry or correction shall be dated and initialed by the clerk making the same.

1948, c.19, s.40; R.S.S. 1953, c.373, s.41.

TAXATION

Property, etc., subject to taxation

42(1) Subject to the provisions hereinafter contained, the taxes shall be levied upon lands, buildings, businesses and the structures and fixtures mentioned in subsection (5) of section 25.

(2) Minerals within the meaning of *The Mineral Taxation Act* shall not be subject to taxation under this Act.

1948, c.19, s.41; R.S.S. 1953, c.373, s.42.

Exemptions

43 The property exempt from taxation shall be:

- 1 the interest of the Crown in any property, including property held by any person in trust for the Crown;
- 2 property specially exempted by law;
- 3 all lands held by or in trust for the use of any tribe of Indians;

- 4 the office owned and occupied by a school district or school unit and the buildings and grounds, not exceeding ten acres, owned and occupied by it for the purposes of a school, except any part of such buildings used as a dwelling and the land used in connection therewith;
- 5 every place of public worship and the land used in connection therewith, not exceeding three acres, of which a religious organization is the owner, except such part as may have any other building thereon; provided that if any portion of a place of public worship is used as a dwelling or is leased and used for purposes other than public worship such portion and the land used in connection therewith shall be subject to taxation;
- 6 the buildings and grounds, not exceeding ten acres, of and attached to or otherwise *bona fide* used in connection with and for the purpose of every hospital approved under *The Hospital Standards Act* or any former *Hospital Standards Act*, so long as such buildings and grounds are actually used and occupied by such hospital but not if otherwise occupied or occupied as a dwelling;
- 7 the land in use as a public cemetery not exceeding twenty-five acres;
- 8 any land owned by a city, town or village and used for municipal purposes; provided that where a building or any portion of a building situated on such land is occupied by any person as a residence or for any purpose other than a municipal purpose, such building or portion shall be subject to taxation except where the building is situated on land strictly agricultural in its nature or use and the building or portion is occupied in connection with the agricultural operation of the land;
- 9 the buildings and grounds of agricultural societies organized under *The Agricultural Societies Act* or any former *Agricultural Societies Act*;
- 10 the buildings on land strictly agricultural in its nature or use;
- 11 the buildings, with grounds attached, owned and occupied by a branch of the Canadian Legion of the British Empire Service League;
- 12 every community hall owned and operated by an association incorporated under *The Co-operative Associations Act* or any former *Co-operative Associations Act* and the land owned by the association and used in connection therewith;
- 13 every monument erected as a war memorial and the land used in connection therewith, not exceeding one acre;
- 14 land under the control of the Land Utilization Board, land held under lease by Her Majesty the Queen in right of Saskatchewan as represented by the Minister of Agriculture, and land, which has been reserved for land utilization purposes by written agreement between the owner thereof and the Land Utilization Board, notice of which agreement has been sent by registered mail to the minister by the board.

1948, c.19, s.42; R.S.S. 1953, c.373, s.43.

Occupant of exempted land to be assessed

- 44(1) If any property or any portion of any property mentioned in paragraph 1, 2, 3 or 8 of section 43 is occupied by any person as a dwelling or is leased and used for purposes other than official purposes, the occupant shall be taxed in respect thereof but the property itself shall not be liable.
- (2) If land exempt from taxation under section 43 ceases to be so exempt on or before the first day of July in any year, the owner or occupant assessed shall be taxed in respect of that portion of the year during which it is not exempt.

1948, c.19, s.43; R.S.S. 1953, c.373, s.44.

Adjustment of levy on commencement or discontinuance of business

45 If a business is commenced after the thirty-first day of January or is discontinued before the first day of December the minister or his duly authorized agent shall upon written request adjust the amount levied in respect of such business to correspond with the portion of the year during which the business is or was carried on.

1948, c.19, s.44; R.S.S. 1953, c.373, s.45.

Estimate of expenditure for current year

46(1) As soon as practicable in each year the administrator shall estimate the amount required to be expended in the district and in each local development area during the current year and shall cause to be levied a tax at such rate on the dollar of the assessed value of the taxable property within the district and within each local development area as is required to meet the estimated expenditure.

(2) Such rate need not be uniform throughout the district and a levy in any portion of the district designated by the minister may be at a greater or lesser rate than that in other portions of the district.

(3) All taxes collected in excess of the uniform rate shall be used only for the purpose of providing services to residents of the portion of the district in which the increased levy is made.

(4) If the tax of any person under the foregoing provisions is less than \$1, the amount to be entered in the roll as payable by such person shall be \$1.

1948, c.19, s.45; 1950, c.17, s.3; 1953, c.25, s.9;
R.S.S. 1953, c.373, s.46.

Tax notice

47 Upon completion of the assessment roll it shall be signed by the minister; and a tax 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 the tax and requesting payment thereof; and the entry upon the tax roll of the date of the with the initials of the clerk mailing the same, shall be *prima facie* evidence that the notice was duly mailed on that day.

1948, c.19, s.46; R.S.S. 1953, c.373, s.47.

Removal of buildings and fencing

48(1) Buildings and fencing on land and the plant and equipment of a mine, petroleum oil well or gravel pit in respect of which there are taxes outstanding shall not be removed without the consent of the minister.

(2) If any such building, fence, plant or equipment is removed without such consent and the taxes remain unpaid, it may be seized in its new situation by any person authorized by the minister to do so, and such person shall have free right of entry upon the land to which it has been removed for the purpose of severing it from the soil, if necessary, and removing it, in which case it shall be restored to its former position.

(3) The expense necessarily incurred in seizing and restoring such building, fence, plant or equipment may be added to the tax roll and collected in the same manner as taxes.

1948, c.19, s.47; R.S.S. 1953, c.373, s.48.

Penalty for non-payment of taxes

49(1) If any taxes remain unpaid after the thirty-first day of March in the year following the year in which the same are levied, there shall be added thereto by way of penalty a sum equal to five per cent of the arrears; and upon the expiry of each succeeding period of twelve months after the said thirty-first day of March during which the whole or any portion of the combined amount of taxes and penalty or penalties remains unpaid, an additional sum equal to five per cent of such combined amount shall be added thereto; provided that in the event of the arrears of taxes or any portion thereof being paid before the first day of July in any year one-half of the penalty added in that year on such arrears or portion thereof so paid shall be rebated.

(2) Amounts so added shall form part of the taxes.

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

1948, c.26, s.3; R.S.S. 1953, c.373, s.49.

Discount

50 A discount shall be allowed for prompt payment of taxes of five per cent if paid before the first day of October, four per cent if paid on or after the first day of October but before the first day of December, in the year in which the taxes are imposed, and two per cent if paid on or after the first day of December in the year in which the taxes are imposed but before the first day of February in the next year.

1952, c.26, s.3; R.S.S. 1953, c.373, s.50.

Discount on payment of certain taxes

51 The minister may in any year, by order, grant a discount not exceeding twenty-five per cent of the total of the amount paid and discount allowed in respect of any or all classes of taxes levied in any year in the district, and in such cases the proviso to subsection (1) of section 49 shall not apply.

1948, c.19, s.50; R.S.S. 1953, c.373, s.51.

Compromise

52 The minister may, in any case in which he deems it expedient, compromise or abate the claim for taxes levied and due by any person or compromise or abate the claim in respect or any future tax levies to be imposed against any person.

1948, c.19, s.51; R.S.S. 1953, c.373, s.52.

Power of minister to accept payments in lieu of taxes

53(1) The minister may make an agreement or agreements with any mining company or any subsidiary thereof or both, whereby in consideration of specified periodical payments, to be made to the minister in lieu of taxes or specified taxes the company or subsidiary or both will be exempted partially or wholly from taxation as provided in such agreement or agreements.

(2) Moneys received by the minister pursuant to an agreement made under subsection (1) may be expended by him for such purposes as may be specified in the agreement.

Deductions from payments to school district, etc.

54 The administrator may, notwithstanding anything contained in this Act, *The School Assessment Act, The Larger School Units Act, The Union Hospital Act or The Health Services Act*, deduct each year from the payments to a school district, a school unit, a union hospital or a health region on account of taxes the current discount, the rebate of penalty or any compromise on taxes collected.

1948, c.19, s.52; R.S.S. 1953, c.373, s.54.

LIEN FOR TAXES

Taxes a lien on land and payable in cash

55(1) The taxes accruing upon or in respect of any land in the district shall be paid in cash and shall be a special lien upon the land having priority over any claim, lien, privilege or encumbrance thereon except claims of the Crown.

(2) When a patent issues for any land within the district, the taxes which have accrued upon or in respect of the occupancy of the land by the patentee or any holder of an entry to whom a certificate of recommendation for patent has been issued or any assignee or transferee of such holder's interest, before the issue of patent, shall form a lien upon the land having priority over any claim, lien, privilege or encumbrance thereon except claims of the Crown.

RECOVERY OF TAXES

Collection from tenant

56(1) When taxes are due upon any land occupied by a tenant the minister may give the tenant notice in writing requiring him to pay to the minister the rent of the premises as it becomes due from time to time to the amount of the taxes due and unpaid, including costs; and the minister shall have the same authority as the landlord of the premises would have had to collect such rent by distress, or otherwise, to the amount of the unpaid taxes and costs; but nothing contained in this section shall prevent or impair any other remedy for the recovery of the taxes or any portion thereof from the tenant or from any other person liable therefor.

(2) Upon service of the notice on the tenant under subsection (1) the landlord or any other person receiving the rent shall become personally liable to the minister for any rent collected or received by him after service of the notice on the tenant, up to the amount of the taxes then due and unpaid.

(3) A tenant may deduct from his rent any taxes paid by him other than taxes which he is required to pay under the terms of his tenancy and any amount so deducted shall be deemed to be a payment on account of rent by the tenant to the landlord or any other person entitled to receive the rent.

1948, c.19, s.69; R.S.S. 1953, c.373, s.56.

Anticipatory distress

57 If after notice has been given pursuant to section 47, and before the expiration of the time for payment of the taxes, the minister or his agent has reason to believe that any person in whose hands goods and chattels are subject to distress is about to move the goods and chattels out of the district the minister may issue a warrant to his agent authorizing him to levy for the taxes, costs and expenses in the manner provided by this Act although the time for payment thereof may not have expired and the agent may levy accordingly.

1948, c.19, s.70; R.S.S. 1953, c.373, s.57.

Distress

58(1) Subject to subsections (2), (3), and (4), if a persons fails to pay his taxes for thirty days after the mailing to him or his agent of the notice required by section 47, the minister may by his agent duly authorized by warrant of the minister collect such taxes or any portion thereof, together with costs, by distress and sale of;

(a) the goods and chattels including the growing crops of the defaulter, wherever found within the district or an adjoining local improvement district or within a city, town or village situated within their boundaries;

(b) any goods and chattels, including growing crops, in his possession, wherever so found;

(c) any goods and chattels found on the premises in respect of which the taxes have been levied, the property of or in the possession of any other occupant of the premises;

(d) in case of a business tax, the goods and chattels or interest therein, as the case may be, falling within any of the classes mentions in clause (a), (b) or (c), of any person who occupies the premises in respect of which the business tax was assessed and is the purchaser of any of the goods and chattels of the person taxed.

(2) No distress or sale shall be made of goods or chattels which are the subject of a valid and subsisting lien in favour of a vendor for the price or a part of the price thereof, but the interest only of the defaulter, or of any other occupant of the premises or of any person other than the vendor, in such goods and chattels shall be liable to distress and sale.

(3) A vendor's or lessor's share of the crop grown upon the land sold or demised shall be liable to distress or sale for taxes due in respect of other land owned or occupied by the purchaser or lessee.

(4) Animals not belonging to the defaulter or to any occupant of the premises in respect of which the taxes are due shall not be liable to distress or sale for taxes owing by the defaulter or occupant, or of any other relative of the defaulter or occupant who lives with him as a member of his family.

(5) The person effecting seizure may have any grain seized by him hauled to the nearest elevator and any live stock seized by him hauled to the nearest marketing point, or to any other convenient and suitable place of storage or accommodation, and may dispose of the grain or live stock at the current market price.

(6) The minister or his agent may release goods or chattels or growing crops held under seizure, after a part of the claim in respect of which seizure was made has been satisfied, without prejudice to his right to recover the balance of the claim.

(7) The costs chargeable on a distress and sale under this section shall not exceed the following:

- | | | |
|---|--|--------|
| 1 | Warrant to agent..... | \$.25 |
| 2 | Levy to distress | .50 |
| 3 | One man keeping possession, per day | 1.00 |
| 4 | The actual expenses reasonably incurred in
the removing and keeping the goods distrained
when such removal is necessary. | |
| 5 | For mileage, every mile necessarily travelled
and sworn to in going to and returning from
the place of execution in making seizure or
sale of the goods, per mile | .05 |
| 6 | All reasonable and necessary disbursements
for advertising sale of the goods distrained. | |

(8) The minister shall not be responsible for the loss or destruction of goods and chattels or growing crops while under seizure, unless the loss or destruction is due to the negligence of the minister or his agent.

(9) If growing crops are seized the minister or his agent may cut, gather, cure, thresh, carry and lay up the same, when ripe, in such proper place as may be procured therefor.

(10) Notwithstanding anything contained in *The Auctioneers Act*, no agent of the minister selling goods under the provisions of subsection (1) shall be required to obtain an auctioneer's licence for the purpose of the sale.

1948, c.19, s.72; R.S.S. 1953, c.373, s.58.

Distress for licence fee

59 If a licence fee remains unpaid for fourteen days after it becomes payable the minister or his duly authorized agent may levy the same, with costs, by distress upon the goods and chattels or interest therein, mentioned in subsection (1) of section 58 and the provisions of the said section shall apply.

1948, c.19, s.72; R.S.S. 1953, c.373, s.59.

Priority over distress by landlord

60 A distress for taxes which are not a lien on land or for a licence fee shall have priority over a distress for rent by the landlord of the premises occupied by the person taxed or licensed, notwithstanding that the landlord's seizure may be prior in point of time.

1948, c.19, s.73; R.S.S. 1953, c.373, s.60.

Suit for taxes

61(1) Notwithstanding anything contained in this Act, the minister may recover overdue taxes by suit as a debt owing to him, in which case the tax roll shall be *prima facie* evidence of the debt.

(2) For the purpose of this section all taxes shall be deemed to be due on the date on which the tax notices provided by section 47 were mailed, as shown by the tax roll.

1948, c.19, s.74; R.S.S. 1953, c.373, s.61.

TAX ENFORCEMENT

Procedure

62 When the whole or any portion of a tax on land in the district has been due and unpaid for more than six months after the thirty-first day of December of the year in which the tax was levied, the land shall be liable to be dealt with under the provisions of sections 63 to 72.

1948, c.19, s.75; R.S.S. 1953, c.373, s.62.

List of lands

63(1) The administrator shall cause to be prepared annually a list in duplicate of lands within the district so liable to be dealt with, with the amount of the arrears against each parcel set opposite the same and shall sign the list.

(2) Upon the completion of the list the administrator shall publish in the *Gazette* and in a newspaper having a general circulation in the district, a notice (form B) to the effect that if all arrears in respect of any parcel of land included in the list are not paid within sixty days from the date of the notice such land will be dealt with under the provisions of sections 64 to 72.

1948, c.19, s.76; R.S.S. 1953, c.373, s.63.

Registration of tax lien

64(1) The administrator shall, after the expiration of the said period of sixty days, cause to be forwarded to the proper land titles office a tax lien (form C) with respect to every parcel of land included in the list, the taxes against which are in arrear at the time of forwarding the tax lien.

(2) The registrar shall file such tax lien and notify the administrator of the date of filing.

(3) A tax lien filed under the provisions of this section shall have the effect of a duly registered caveat but shall not require to be verified by oath or affidavit, and it shall not be necessary for the registrar to send the notice required by section 143 of *The Land Titles Act*.

(4) A tax lien shall be deemed to be registered not only with respect to the unpaid taxes mentioned in subsection (1) but also with respect to all other taxes to which this Act applies, and all taxes heretofore levied under any *Local Improvement Districts Act*, which are in arrear at the date of registration of the lien, notwithstanding that a tax lien should have been previously registered with respect to such other taxes or any portion thereof or with respect to taxes heretofore levied under any *Local Improvement Districts Act* or any portion of such taxes.

1948, c.19, s.77; R.S.S. 1953, c.373, s.64.

Power to recover taxes not restricted

65 Notwithstanding that a tax lien has been filed under section 64 with respect to any parcel of land in the district, the powers conferred by this or any other Act for the recovery of arrears of taxes due in respect of the land may be exercised at any time prior to the issue of title under section 72.

1948, c.19, s.78; R.S.S. 1953, c.373, s.65.

Error in filing tax lien

66 If through an error, mistake or misdescription or from any other cause a tax lien has been improperly filed in respect of any land, the administrator shall notify the registrar that the tax lien is withdrawn as to such land, and the registrar shall thereupon endorse on the certificate of title a memorandum that the lien has been withdrawn.

Notice to interested parties

67(1) Within sixty days after the date of receipt from the registrar of notice of the filing of the tax lien, the administrator shall cause a notice to be sent by registered mail to each person who appears by the records of the proper land titles office or by the assessment roll to have an interest in any land included in the list prepared under section 63 in respect of which arrears of taxes remain unpaid, that unless the arrears, together with the penalty and costs, are paid before a date to be inserted in the notice, which date shall be the first day after the expiry of one year from the filing of the tax lien in respect of the land, action will be taken with a view to obtaining a certificate of title to such land in the name of Her Majesty. If the Crown is an interested party it shall be sufficient if the notice is delivered to the department concerned.

(2) Every notice shall contain a statement showing the amount of arrears of taxes due in respect of the land, including the sum of \$1 for costs for each parcel and the penalty provided for in section 49.

1948, c.19, s.80; R.S.S. 1953, c.373, s.67.

Arrears to be added to taxes

68 Upon each anniversary of the date of the registration of a caveat filed pursuant to any *Local Improvement Districts Act* in respect of arrears of taxes prior to the first day of January, 1938, the arrears of taxes remaining unpaid in respect of land which has not been redeemed shall be added to the amount due at the time the caveat was registered.

1948, c.19, s.81; R.S.S. 1953, c.373, s.68.

Land continues to be assessed to owner

69 Until the administrator obtains title pursuant to section 72 the land shall continue to be liable to assessment and taxation in the name of the owner and the taxes in respect of which a caveat was filed pursuant to any *local Improvement Districts Act* before the first day of May, 1938, or in respect of which a tax lien has been filed pursuant to any such Act after the thirteenth day of April, 1938, or is hereafter filed shall continue to be liable to the addition thereto of the penalties for default in payment provided in section 49.

1948, c.19, s.82; R.S.S. 1953, c.373, s.69.

REDEMPTION

Removal of tax lien

70(1) If the owner of any land in respect of which a tax lien has been filed under the provisions of this Act, or his heirs, executors, administrators or assigns, or any other person on his or their behalf but in his or their name only pays to the minister the arrears of taxes and costs including the penalty or penalties provided for in section 49, or if the land is redeemed under the provisions of section 71, the administrator shall notify the registrar that the tax lien is withdrawn as to such land and the registrar shall thereupon endorse on the certificate of title a memorandum that the lien has been withdrawn.

(2) The administrator may accept payment of the arrears of taxes and costs in one or more instalments.

(3) A partial payment of the amount of arrears of taxes and costs shall not affect the right of the administrator to apply for title under section 72.

(4) The costs collected in respect of the arrears of taxes upon any land in respect of which a tax lien has been filed shall form part of the consolidated fund.

1948, c.19, s.83; R.S.S. 1953, c.373, s.70.

Execution creditor, etc.

71(1) A creditor having an execution in the sheriff's hands against land in respect of which a tax lien has been filed under the provisions of this Act, may redeem the land under the conditions mentioned in subsection (1) of section 70, and may file the receipt of the administrator for the redemption money with the sheriff who shall thereupon add the amount of the redemption money to the sum remaining unpaid upon the execution.

(2) The amount so added shall bear legal interest from the day of redemption, and the sheriff in his return to the writ shall refer to the amount and to the manner of its addition.

(3) The holder of a registered mechanic's lien against such land may so redeem the land and may file with the registrar the receipt of the administrator for the money, and the registrar shall thereupon note upon the claim of lien filed, the date of redemption and the amount paid.

(4) The amount of the lienholder's claim shall be increased by the sum paid for redemption, and the rights of the lienholder and of all other parties shall be such as they would have been if the amount of the addition had been originally included in the claim of lien and had been justly due for work or services done or materials placed or furnished.

(5) The holder of a mortgage or encumbrance against such land may so redeem the land and may add the amount of the redemption money to the sum secured by the mortgage or encumbrance, bearing interest from the date of payment at the same rate, and otherwise subject to all the terms and conditions of the mortgage or encumbrance.

1948, c.19, s.84; R.S.S. 1953, c.373, s.71.

ISSUE OF TITLE TO THE CROWN

Application for and issue of title

72(1) At any time after the expiration of one year from the date of filing the tax lien, the administrator may apply for title to any parcel of land included in the list, and if the registrar has not received the notice mentioned in subsection (1) of section 70 with respect to such parcel he shall issue free of charge a certificate of title to the land in favour of Her Majesty in right of Saskatchewan free from all liens, mortgages and encumbrances, save such as may be held by or on behalf of the Crown in right of Canada.

(2) The administrator shall give to all persons appearing by the assessment roll or by the records of the proper land titles office to have an interest in the land written notice that he intends to make application for title on the expiry of thirty days from the date of the notice which shall be mailed or delivered on that date.

(3) The administrator shall not make application for title until the expiry of the said thirty days and the land may be redeemed at any time before issue of certificate of title.

1948, c.19, s.85; R.S.S. 1953, c.373, s.72.

DISPOSAL OF LAND

Power of minister to dispose of land

73(1) Any land in respect of which certificate of title has issued in favour of Her Majesty may be sold, leased or otherwise disposed of under the authority of the minister and under the hand of the minister or his deputy.

(2) Such land shall, whenever practicable, be sold, leased or disposed of by tender or public auction.

(3) Section 85 of *The Land Titles Act* does not apply in the case of a transfer of land in respect of which certificate of title has issued in favour of Her Majesty under section 72.

(4) The proceeds of such sales and of leases for the purpose of cultivation shall be distributed in the following order:

- (a) in the discharge of Dominion liens;
- (b) in repayment to the minister of any school taxes paid by him;
- (c) in the discharge or, where necessary, the *pro rata* discharge of all taxes due in respect of the land up to the time of obtaining title;
- (d) in the discharge or, where necessary, the *pro rata* discharge of caveats, liens and other charges previously registered against the land under any *Local Improvement Districts Act* or under this Act;
- (e) in the discharge or *pro rata* discharge of claims of the Crown in right of Saskatchewan;

and any balance remaining shall be deposited in the trust fund of the district.

1948, c.19, s.86; R.S.S. 1953, c.373, s.73.

Transfers to Department of Natural Resources

74 The minister may transfer to the Department of Natural Resources in exchange for other lands of equal value lands to which Her Majesty has obtained title under this Act and which are required by the said department.

1948, c.19, s.87; 1953, c.25, s.12; R.S.S. 1953, c.373, s.74.

PART IV
Powers and Duties of Minister**Water supply, sidewalks and sanitary service**

75 The minister may authorize the expenditure of such sums from the funds of the district as he deems advisable for the purpose of providing a water supply, sidewalks or sanitary service in a hamlet or community, and may assess and levy the cost thereof within the area of the hamlet or community or, with respect of the cost of sanitary service, may impose a special tax upon each lot or parcel of land upon which is situated a dwelling house or other building which will have the benefit of the sanitary service.

1948, c.19, s.88; R.S.S. 1953, c.373, s.75.

Acquisition of land, nuisance grounds

76(1) The minister may authorize the expenditure of such sums from the funds of the district as he deems advisable for the purpose of acquiring land for nuisance grounds for the use of the residents of any hamlet or community.

(2) Land so acquired shall be held in the name of Her Majesty in the right of Saskatchewan.

1948, c.19, s.89; R.S.S. 1953, c.373, s.76.

Power to arrange for education of children

77 The minister may make arrangements for the education of children resident in any portion of the district in any school under the jurisdiction of the Department of Education or in any similar school in Manitoba or Alberta.

1950, c.17, s.5; R.S.S. 1953, c.373, s.77.

Special school areas and school taxes

78(1) For the purpose of raising revenue to provide or to assist in providing educational facilities for children, the minister may levy a school tax at a uniform rate over designated portions of the district not included in any organized school district.

(2) The proceeds of taxes so levied shall be used to provide educational facilities for the children of school age in such designated areas and for no other purpose.

(3) Upon request of the minister, the Minister of Education may appoint a superintendent of schools to administer education in any area designated under subsection (1) and may prescribe the powers and duties of any person so appointed.

1950, c.17, s.5; R.S.S. 1953, c.373, s.78.

Cemeteries

79 The minister may acquire, by purchase, lease or otherwise, land for the purpose of a cemetery in the district or any portion thereof, and may maintain and control any cemetery so acquired.

1953, c.25, s.13; R.S.S. 1953, c.373, s.79.

Power to enter into agreements

80 The minister may enter into any agreement that he deems necessary or advisable for the purpose of carrying out the provisions of this Act and, without limiting the generality of the foregoing, the minister may enter into any agreement providing for the supplying of light, power, water or gas, or the collection or disposal of garbage, in the district or any portion thereof, for any period not exceeding twenty-one years.

1953, c.25, s.13; R.S.S. 1953, c.373, s.80.

Duties and powers of agent of minister

81(1) The agent of the minister shall be a local assistant to the Fire Commissioner and subject to his direction in carrying out the provisions of *The Fire Prevention Act* in accordance with the provisions of the said Act and the regulations made thereunder.

(2) The agent of the minister may appoint a fire chief in any hamlet or community and such fire chief shall be, by virtue of his appointment, a local assistant to the Fire Commissioner under *The Fire Prevention Act*.

1948, c.19, s.91; R.S.S. 1953, c.373, s.81.

Aid to needy persons

82 The minister may grant aid or relief to any needy person who is resident in the district and may provide for the medical care and treatment of any resident of the district who is financially incapable of procuring such care and treatment.

1948, c.19, s.91; R.S.S. 1953, c.373, s.82.

Power of minister to pay hospital expenses

83 If a person who falls ill and is financially incapable of procuring the necessary medical attendance, care and treatment is admitted, at the request of the minister, or in case of emergency without such request, to a hospital approved under *The Hospital Standards Act*, the minister may pay the hospital out of the funds of the district a sum not exceeding the daily public ward rate of the hospital for each day's actual treatment and stay of the patient therein.

1948, c.19, s.92; R.S.S. 1953, c.373, s.83.

Indigent persons admitted to hospital in another province

84 If a person who falls ill and is financially incapable of procuring the necessary medical attendance, care and treatment is admitted at the request of the minister to a hospital in another province which receives aid from the general revenues of that province, the minister may pay the hospital out of the funds of the district a sum not exceeding the daily rate payable to such hospital under *The Saskatchewan Hospitalization Act* for each day's actual treatment and stay of the patient therein.

1948, c.19, s.93; R.S.S. 1953, c.373, s.84.

Recovery of money from patient

85(1) Any expenses incurred by the minister and any expenses heretofore incurred by the Minister of Municipal Affairs for medical or hospital care and treatment of any indigent person, pursuant to any power or in consequence of any duty imposed upon him by or pursuant to this or any other Act, or any sum paid by the minister or heretofore paid by the Minister of Municipal Affairs on behalf of any persons in respect of taxes levied under any Act for the purposes of providing such care and treatment, may be recovered by action or by distress, in the same manner as taxes, by the minister from:

- (a) such person;
- (b) the husband or wife of such person;
- (c) the father or mother of such person where that person is under twenty-one years of age and is dependent upon his parents or either of them for support;
- (d) the executor or administrator of any person mentioned in clause (a), (b) or (c).

The taking of any proceedings to recover such moneys from one or more of the persons mentions in clauses (a), (b), (c) and (d) shall not preclude the minister from proceeding against any other person liable under this section.

(2) The lands of every person mentioned in clauses (a), (b) and 9c) of subsection (1) shall be subject to a charge for any moneys recoverable under subsection (1) and the minister may file a caveat for the protection of such charge in the proper land titles office.

(3) Such charge shall have precedence over all other encumbrances against the land except taxes and sums which by law may be charged against the land in the same manner as taxes, and except first mortgages, whether they were first mortgages when a caveat was filed by the Minister of Municipal Affairs or when the caveat is filed by the minister or have heretofore or hereafter become so by the discharge of pervious mortgages.

1948, c.19, s.94; R.S.S. 1953, c.373, s.85.

Power of minister to compromise or abate certain claims

86 The minister may, in any case in which he deems it expedient, compromise or abate his claim in respect of aid, medical or hospital care or treatment given to an indigent person from the district.

1948, c.19, s.95; R.S.S. 1953, c.373, s.86.

Union hospital district

87 Subject to the provisions of *The Union Hospital Act*, the minister may provide for the addition of any portion of the district to a union hospital district and for the union of any portion of the district with any municipality or municipalities or local improvement district or local improvement districts in the establishment of a union hospital district under the said Act or regulations thereunder.

1948, c.19, s.96; R.S.S. 1953, c.373, s.87.

Payments to Saskatchewan Anti-Tuberculosis League

88 On or before the first day of March in each year the Saskatchewan Anti-Tuberculosis League shall mail to the minister a notice showing the portion of the net estimated expenditure of the league to be borne by the district and the minister shall pay to the League one-half of the amount required on or before the thirtieth day of June and the balance on or before the thirty-first day of December of the current year.

1948, c.19, s.97; R.S.S. 1953, c.373, s.88.

Levy

89 Sums payable by the minister under section 88 may be apportioned according to the assessment for the district or such sums may be raised by special levy, in which case the provisions of this Act shall apply in the same manner and to the same extent as if the tax were part of the general levy.

1948, c.19, s.98; R.S.S. 1953, c.373, s.89.

Burial and expenses of burial

90(1) The minister may make provision for the decent burial of the bodies of destitute persons who have died within the district or who have died in a hospital in a municipality or local improvement district while receiving care and treatment at the expense of the district but the amount expended for such purpose in any one case shall not exceed \$50 where a casket only is purchased or \$70 where additional services are also provided.

(2) If such person dies possessed of an interest in land, the minister shall have a charge upon the land for the expense of burial and may lodge a caveat for the protection of such charge in the proper land titles office.

(3) If such person dies leaving goods within the district the expense of burial may be recovered by distraint and sale of the same.

(4) If a destitute person who has been resident in the district for a period less than thirty days dies there, the minister may recover the burial expenses from the local improvement district or municipality in which the deceased person was last resident for a period of at least thirty days.

(5) Where a destitute person becomes an inmate of a home or institution in the district for the aged or infirm or a patient in a hospital in the district, and has not immediately before the time when he becomes such inmate or patient resided in the district for a period of at least thirty days, and dies while an inmate or patient of such home, institution or hospital, the local improvement district or municipality in which he was last resident for a period of not less than thirty days prior to becoming such inmate or patient shall be responsible for the burial expenses of such person and the minister may recover the same from such district or municipality.

(6) If:

(a) a destitute person dies while an inmate of a home or institution for the aged or infirm, or a patient in a hospital, in a city, town, village, rural municipality or local improvement district; or

(b) any other destitute person dies in a city, town, village, rural municipality or local improvement district;

and if the place in which such person was last resident for a period of at least thirty days prior to becoming such inmate or patient, or prior to his death if not such an inmate or patient, is situated in the district, the minister may pay from the funds of the district the burial expenses of such person; provided that the amount expended for such purpose in any one case shall not exceed the amount mentioned in the appropriate municipal Act.

1948, c.19, s.99; 1953, c.25, s.14; R.S.S. 1953, c.373, s.90.

Purchase and sale of seed grain and supplies

91(1) The minister may provide for the purchase and for the sale and distribution of seed grain and supplies consisting of petroleum products, feed grain, fodder, binder twine, repairs to implements, and parts, formaldehyde, gopher poison and such other commodities as the minister may deem necessary, among such farmers and settlers in the district as may be unable to procure the same from their own resources owing to failure of crops or other adverse conditions, provided that the cost of seed grain and supplies advanced in any year shall not exceed \$200 in respect of any one quarter section.

(2) The price to be charged by the minister to purchasers of seed grain and supplies shall be such amount as shall be deemed fairly sufficient to cover the cost thereof and the expenses entailed by the purchase and distribution thereof, and no more.

1948, c.19, s.100; R.S.S. 1953, c.373, s.91.

Purchase and sale of trappers' and fishermen's supplies and other commodities

92(1) The minister may provide for the purchase and for the sale and distribution of trappers' and fishermen's supplies and such other commodities as the minister may deem necessary, among such trappers and fishermen and residents in the district as may be unable to procure the same from their own resources owing to adverse conditions, provided that the cost of such supplies or commodities advanced in any year shall not exceed \$150 in respect of any one person.

(2) The price to be charged by the minister to purchasers of such supplies or commodities, shall be such amount as shall be deemed fairly sufficient to cover the cost thereof and the expenses entailed by the purchase and distribution thereof, and no more.

1948, c.19, s.101; R.S.S. 1953, c.373, s.92.

Minister to take notes for advances

93(1) The minister shall take from the purchaser his promissory note or notes for the selling price of the seed grain and supplies or trappers' or fishermen's supplies or other commodities advanced to him, and the said notes shall bear interest at a rate not exceeding five per cent per annum and shall be made payable on demand.

(2) *The Limitation of Actions Act* does not apply to promissory notes taken by the minister from purchasers under this section.

1948, c.19, s.102; R.S.S. 1953, c.373, s.93.

Agreement for lien

94(1) The minister shall also take from the purchaser, at the time of signing the demand note, a written agreement for a lien in favour of the Provincial Treasurer upon all crops to be grown during the year in which the note is given and each succeeding year upon the land named in the agreement.

(2) The minister shall cause each lien agreement to be duly registered, within sixty days of its date, with the registration clerk for chattel mortgages in the registration district in which the land so named is situated in the manner provided by *The Conditional Sales Act*; provided that the affidavit mentioned in subsection (3) of section 3 of the said Act shall not be required to accompany such lien agreement, nor shall any fees be payable in respect of the registration thereof.

(3) For the purposes of this section the amount secured by the lien shall become due and payable on the first day of November in the year in which the lien agreement is taken or on the first day on which the person giving the lien commences to cut the crop grown on such land, whichever shall be earlier, and the minister shall thereupon, in addition to all other remedies, have the right to seize such crop in order to realize the amount secured by the lien.

(4) Lien agreements taken under the authority of this section may be assigned by the minister.

1948, c.19, s.103; R.S.S. 1953, c.373, s.94.

Advances to tenants

95(1) Subject to subsection (2), no application for an advance of seed grain or supplies by a tenant or other occupant who is not the owner of the land shall be granted unless the application is approved in writing by the registered owner of the land.

(2) Where the approval of the registered owner is refused or cannot be obtained or where the land belongs to the Crown in right of Canada or of Saskatchewan the minister may nevertheless make an advance to any tenant or other occupant of the land but in such case the amount to be advanced shall not be a charge against the land.

1948, c.19, s.104; R.S.S. 1953, c.373, s.95.

Improper disposition of seed grain, supplies or commodities

96 Any person who disposes of any seed grain or supplies, trappers' or fishermen's supplies or commodities furnished to him under this Act otherwise than for the purpose for which they were advanced, or who neglects or fails to sow upon the land described in his application any seed grain advanced to him, or who, while a note given by him under section 93 remains unpaid, with intent to prevent the enforcement of the lien given by him, either by himself or through his servant or agent sells, ships or otherwise disposes of the grain covered by the lien, except as the property and for the account of the minister, is guilty of an offence and liable on summary conviction to a fine not exceeding \$500, to which shall be added the amount remaining unpaid upon the note; and in default of payment the person convicted may be imprisoned for a term not exceeding six months unless such fine and additional sum with costs, including the costs of the committal and of conveying such person to jail, are soon paid. Nothing herein contained shall relieve the person convicted from payment of the amount remaining unpaid upon the note.

1948, c.19, s.105; R.S.S. 1953, c.373, s.96.

Members of Legislative Assembly indemnified

97 Nothing in *The Legislative Assembly Act* shall be deemed to disqualify a person as a member of the Legislative Assembly by reason only of his being concerned or interested in any bargain or contract entered into by the minister under authority of section 91 or 92.

1948, c.19, s.106; R.S.S. 1953, c.373, s.97.

PART V
Local Development Areas**Power to establish areas**

98(1) The Lieutenant Governor in Council may declare any portion of the district to be a local development area for the purposes of this Act.

(2) An order made under subsection (1) shall be published in the *Gazette* and shall take effect on and from the date of publication.

1953, c.25, s.15; R.S.S. 1953, c.373, s.98.

Resident administrators

99 There may be appointed such officers, to be known as resident administrators, as are required, to assist the Northern Administrator, under the direction of the minister, in the administration of this Part.

1953, c.25, s.15; R.S.S. 1953, c.373, s.99.

Administration of areas

100 A local development area shall be administered separately from the district, and, except as otherwise provided in this Part, the provisions of this Act shall continue to apply *mutatis mutandis* with respect to the local development area.

1953, c.25, s.15; R.S.S. 1953, c.373, s.100.

Deposit of funds in bank

101 Notwithstanding anything contained in this Act, all funds received on behalf of a local development area shall be deposited in a chartered bank to the credit of the trust account of the area.

1953, c.25, s.15; R.S.S. 1953, c.373, s.101.

Expenditures

102 The funds of a local development area shall be expended under the direction of the minister in making such improvements and providing such services as may from time to time be required in the area.

1953, c.25, s.15; R.S.S. 1953, c.373, s.102.

Powers of minister

103 Upon the recommendation of the Northern Administrator, the minister may on behalf of a local development area:

- (a) purchase from the province any subdivided Crown land in the area;

- (b) sell, lease or otherwise dispose of lands so purchased, and deposit the moneys realized in the trust account of the local development area;
- (c) enter into an agreement with any person in the local development area providing for the furnishing by such person of such services in the area as the minister may deem expedient or providing for the making by such person of cash grants for the purposes of the local development area, or both, in consideration of total or partial exemption from taxation under this Act;
- (d) enter into an agreement with any person providing that lands in the local development area, including lands held in trust for or on behalf of the area, shall be made available to employees of such person and that such person shall establish a fund from which loans will be made to his employees for the purpose of assisting them in erecting dwelling-houses on such lands;
- (e) enter into an agreement with any person for the purpose of facilitating any housing project in the local development area.

1953, c.25, s.15; R.S.S. 1953, c.373, s.103.

Lands in trust for area

104 All lands purchased on behalf of a local development area shall be held in trust for such local development area.

1953, c.25, s.15; R.S.S. 1953, c.373, s.104.

Power to transfer lands upon organization of municipality

105 When a local development area or any portion thereof is organized as a town, village or rural municipality any or all lands held in trust for the local development area.

1953, c.25, s.15; R.S.S. 1953, c.373, s.105.

PART VI

General

Taxes, unexpended funds, etc., transferred to minister

106(1) All assessments made and all taxes levied prior to the first day of January, 1948, in the area contained within the district, together with the relevant assessment rolls and tax rolls and all books, documents and records relating to such assessments and taxes, and all unexpended funds, accounts receivable and securities of every local improvement district heretofore forming a part of the district shall be and are hereby declared to be transferred to the minister.

(2) The assessments, taxes, accounts receivable and securities referred to in subsection (1) shall be recoverable, collectable and enforceable in the manner, and shall be entitled to the priority provided in this Act for the recovery, collection, enforcement and priority of similar assessments, taxes, accounts receivable and securities.

1948, c.19, s.107; R.S.S. 1953, c.373, s.106.

References in acts, etc., to Minister of Municipal Affairs

107 Wherever in any Act or regulation reference is made to the Minister of Municipal Affairs or the Department of Municipal Affairs, such expressions shall respectively mean the Minister of Natural Resources and the Department of Natural Resources in so far as the provisions of such Act or regulation relate to or affect any part of the area contained within the district.

1948, c.19, s.108; R.S.S. 1953, c.373, s.107.

Penalties for contravention of Act or regulations

108 A person who violates any of the provisions of this Act or the regulations, for which violation no other penalty is provided is guilty of an offence and liable on summary conviction to a fine of not less than \$10 nor more than \$100 and in the case of a continuing offence to a further fine of \$5 for each day during which the offence continues.

1953, c.25, s.17; R.S.S. 1953, c.373, s.108.

Procedure where portion of district organized as a village or rural municipality

109(1) When any portion of the district is organized as a village or rural municipality, the minister shall forward to the municipality a statement of all unpaid taxes due at the time of organization in the area affected, and all such taxes shall be deemed to be due to the municipality to which they are transferred.

(2) Proceedings for the collection of arrears of taxes due in respect of lands subject to tax enforcement action shall be continued until completed by the minister.

(3) The minister may transfer to such newly organized municipality the assets of the area affected, including a portion of the funds in the trust account of the district or local development area based upon the assessed value of the property in the part of the district so organized.

(4) Where the minister holds title to any land in respect of which he has paid the school taxes, he shall retain the title until his claim is liquidated.

1918, c.19, s.110; 1953, c.25, s.18; R.S.S. 1953, c.373, s.109; R.S.S. 1953, c.373, s.109.

SCHEDULE

FORM A

(Section 34)

NOTICE OF APPEAL

To the Secretary of the Saskatchewan
Assessment Commission:

Sir:

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

Dated this _____ day of _____, 19____.

(Name) _____

(Post Office Address) _____

FORM B
(Section 63)

NOTICE

Notice is hereby give that if all arrears of taxes imposed prior to the _____ day of _____ in respect of any parcel of land situated within the Northern Saskatchewan Administration District are not paid on or before the _____ day of _____ next, such land will be dealt with under the provisions of *The Northern Administration Act*, with a view to obtaining title in the name of Her Majesty in respect of such parcel.

Dated this _____ day of _____, 19____.

Deputy Minister of Natural Resources.

FORM C
(Section 64)

Northern Administration Act

TAX LIEN

To the Registrar of Land Titles, _____ Land Registration District:

Take notice that all parcels of land specified herein are subject to a tax lien under the provisions of *The Northern Administration Act*.

(Description of lands)

Dated this _____ day of _____, 19____.

Deputy Minister of Natural Resources.

FOR HISTORICAL REFERENCE ONLY

FOR HISTORICAL REFERENCE ONLY