

UNEDITED

The Department of Municipal Affairs Act

being

Chapter 26 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FOR HISTORICAL REFERENCE ONLY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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CHAPTER 26

An Act respecting the Department of Municipal Affairs

SHORT TITLE

Short title

- 1 This Act may be cited as *The Department of Municipal Affairs Act*.

R.S.S. 1953, c.26, s.1.

INTERPRETATION

Interpretation “municipality”

- 2 In this Act “municipality” means a city, town, village or rural municipality and includes a local improvement district.

R.S.S. 1940, c.23, s.2; R.S.S. 1953, c.26, s.2.

ORGANIZATION OF DEPARTMENT

Organization

- 3 There shall be a department of the Government of Saskatchewan which shall be called the Department of Municipal Affairs, over which the Minister of Municipal Affairs shall preside.

R.S.S. 1940, c.23, s.3; R.S.S. 1953, c.26, s.3.

Staff

- 4 The staff of the department shall consist of a deputy minister, to be called the Deputy Minister of Municipal Affairs, and such other employees as may be required; and such deputy and other employees shall do and perform all such acts and things relating to the business of the department as they -may be directed to do and perform by the minister.

R.S.S. 1940, c.23, s.4; R.S.S. 1953, c.26, s.4.

Courses of instruction for inspectors and valuers

- 5 The minister may arrange for such courses of instruction for inspectors and valuers as he may deem advisable and for acquiring necessary textbooks, books of reference and periodicals dealing with matters of assessment and valuation.

1948, c.9, s.2; R.S.S. 1953, c.26, s.5.

POWERS OF MINISTER

Regulations and supplies

6 Subject to the provisions of the various Acts in force in Saskatchewan respecting municipalities, the minister shall have power to make and enforce regulations governing the methods of bookkeeping, accounting, recording and auditing to be used in the municipalities of the province; to procure and issue to the said municipalities sample sets of books and forms which he may deem necessary for properly carrying out the regulations; and to make and enforce regulations respecting such other matters and things as shall in his opinion be conducive to a thorough and systematic conduct of the affairs of the municipalities by the treasurers and other officers thereof.

R.S.S. 1940, c.23, s.5; R.S.S. 1953, c.26, s.6.

Supervision of administration of assessment provisions of Acts

7 The minister shall exercise general supervision over the administration of the assessment provisions of the municipal Acts of the province to the end that assessments shall be relatively fair and just and in strict accordance with the requirements of the appropriate municipal Act and may make rules for the performance of the duties of property valuers and assessors.

1948, c.9, s.3; R.S.S. 1953, c.26, s.7.

Adjustment of disputes

8 The minister may settle, adjust and decide any question arising between the councils of different municipalities respecting any rights, powers or duties conferred upon them by any Act in force in the province.

R.S.S. 1940, c.23, s.6; R.S.S. 1953, c.26, s.8.

Qualifications of secretaries

9 The minister may prescribe the qualifications to be held by the secretary of any municipality.

R.S.S. 1940, c.23, s.7; R.S.S. 1953, c.26, s.9.

Examinations for secretary treasurers

10 The minister may appoint a board of examiners to conduct examinations of secretary treasurers, and of persons who desire to qualify as secretary treasurers, of rural municipalities and may make regulations:

- (a) prescribing the subjects of examination;
- (b) governing the method of conducting examinations;
- (c) defining the powers and duties of the board of examiners;
- (d) governing the issue of certificates of qualification;
- (e) generally for carrying out the purpose of this section.

R.S.S. 1940, c.23, s.8; R.S.S. 1953, c.26, s.10.

MUNICIPAL APPRAISEMENT

Revaluation of assessable property, etc.

11(1) Notwithstanding anything contained in any statute, all assessable properties, businesses and special franchises in every municipality, except in cities having, according to the last Dominion census, a population of 15,000 or over, shall be revalued under the direction and supervision of the minister.

(2) Subject to subsection (3) the Lieutenant Governor in Council shall determine the municipalities in which such revaluation shall be carried out in any year.

(3) Upon the request of the council of a municipality other than any of the said cities, the minister may authorize a revaluation in such municipality at any time upon such terms and conditions as shall be agreed upon by the minister and the council.

(4) The cost of revaluation in each municipality, including the remuneration of valuers, inspectors and supervisors and the cost of necessary stationery, maps and forms and the compilation of records shall be paid in the first instance out of the consolidated fund.

(5) The Provincial Treasurer shall, not later than the fifteenth day of May in the year in which the work of revaluation is to be carried out in a municipality, notify the municipality of the estimated cost of such work, and the municipality shall in that year levy upon all rateable assessments in the municipality in the amount stated in the notice.

(6) Upon completion of the work of revaluation in the municipality the Provincial Treasurer shall notify the municipality of the actual cost of the work, and the amount stated in the notice as the actual cost, whether greater or less than the estimated cost, shall upon receipt of the notice by the municipality be due and payable to the Provincial Treasurer.

(7) Subject to the provisions of the relevant municipal Act or *The Local Improvement Districts Act*, the values of all assessable properties, businesses and special franchises for the purposes of assessment and taxation in a municipality shall be the values as determined pursuant to this section in the year in which the work of revaluation is completed therein or as otherwise directed by the minister, and in succeeding years.

1948, c.9, s.4; R.S.S. 1953, c.26, s.11.

Appraisal districts

12(1) The Lieutenant Governor in Council may, districts instead of, or in addition to, authorizing revaluation in any municipality or selected group of municipalities divide the province into appraisal districts and authorize the placing of a property valuator in charge in each district to make new valuations and maintain the standard of the assessment.

(2) The cost of making new valuations and maintaining the standard of the assessment shall be paid in the first instance out of the consolidated fund.

(3) The Lieutenant Governor in Council may by order provide for charging back to each municipality the cost of making new valuations and maintaining the standard of the assessment in the municipality or may distribute the cost or a portion of the cost among all or any of the municipalities.

(4) Where the method of distributing the cost or a portion thereof is by making a direct charge to one or more municipalities the order shall state how the charge shall be made and, if necessary, what notification shall be given to each municipality concerned.

(5) Upon receipt of the notice by the municipality, the amount stated in the notice shall be due and payable by the municipality to the Provincial Treasurer.

1948, c.9, s.4; R.S.S. 1953, c.26, s.12.

Revaluation in cities with population of 15,000 or over

13 Notwithstanding the provisions of section 11 the minister may, upon the application of any city having, according to the last Dominion census, a population of 15,000 or over, order that all assessable properties, businesses and special franchises in the city shall be valued under his direction and supervision, in which case the provisions of sections 11 and 12 of this Act and the provisions of *The Saskatchewan Assessment Commission Act* shall apply *mutatis mutandis*.

1948, c.9, s.4; R.S.S. 1953, c.26, s.13.

Revision of assessment

14(1) The minister may at any time, except in cities having, according to the last Dominion census, a population of 15,000 or over, revise the assessment of a municipality generally or of any part thereof or of any individual properties therein.

(2) Where pursuant to subsection (1) any change is made in the assessment for the current year after the assessment notices have been mailed, the clerk or secretary of the municipality shall send a notice of the assessment to each person affected and every such person shall have the right to appeal against such assessment and such appeals shall be made, heard and determined as nearly as may be in the manner provided by the relevant municipal Act.

1948, c.9, s.4; R.S.S. 1953, c.26, s.14.

Equalized assessment to be determined by minister

15 The minister shall determine the equalized assessment of each municipality and, by order dated not later by minister than the first day of December in each year, notify the clerk or secretary thereof of the amount of such equalized assessment.

1948, c.9, s.4; R.S.S. 1953, c.26, s.15.

Appointment of controller for municipality

16(1) Where, after due inquiry, the minister is of opinion that the financial position or the conduct of the affairs and business of a municipality warrants such action, the minister may appoint a person to act as controller in the municipality. A controller shall supervise the management of the affairs and business of the municipality and so long as his appointment continues no bylaw or resolution, whereby any liability is incurred by the municipality or any disposition is made of the money or property of the municipality, shall have any force or effect unless approved by him in writing; and if the controller, within thirty days after the passing of any bylaw or resolution not so approved, disallows the same, the bylaw or resolution shall thereupon become and be deemed always to have been null and void.

(2) The remuneration of a controller appointed under subsection (1) shall be determined by the minister and shall be paid out of the funds of the municipality.

R.S.S. 1940, c.23, s.9; R.S.S. 1953, c.26, s.16.

INSPECTION AND AUDIT OF MUNICIPAL BOOKS

Inspection of books, records and accounts

17 There shall be attached to the Department of Municipal Affairs one or more inspectors whose duty it shall be from time to time, as required by the minister, to examine and inspect all books of record and account, all bank books, assessment and collection rolls and all other papers and matters whatever belonging to any municipality.

R.S.S. 1940, c.23, s.10; R.S.S. 1953, c.26, s.17.

Inspection annual and when advisable or on petition

18 A special inspection in the case of any municipality may be ordered by the minister when he deems it advisable, or upon petition of the council of the municipality setting forth clearly the reason why in the opinion of the council such special inspection is necessary.

R.S.S. 1940, c.23, s.11; 1948, c.9, s.5; R.S.S. 1953, c.26, s.18.

Auditors

19 The minister may appoint an auditor or auditors at any time to audit the records of any municipality, and the amount which he may estimate to be the cost of the audit shall be paid by the municipality in respect of which the audit is made.

R.S.S. 1940, c.23, s.12; R.S.S. 1953, c.26, s.19.

Audit districts

20 The minister may divide the province into divisions to be known as audit districts, may appoint one or more auditors to audit the records of any municipality therein situated and may levy against each municipality in respect of which an audit is made the amount which he may estimate as the cost of the audit.

R.S.S. 1940, c.23, s.13; R.S.S. 1953, c.26, s.20.

Auditor: special duties

21 The minister may direct that an auditor appointed under section 19 shall assume the duties of the auditor appointed under section 164 of *The Village Act* and section 171 of *The Rural Municipality Act*, and in such case the secretary of the municipality shall issue the financial statements referred to in section 165 of *The Village Act* and in sections 172 and 173 of *The Rural Municipality Act*.

R.S.S. 1940, c.23, s.14; R.S.S. 1953, c.26, s.21.

Inspector's power to compel attendance of officials

22 Every inspector may require the attendance of any officer of the municipality or of any other person whose presence he may deem necessary during the course of his inspection, and he shall have the same power as is exercisable by any judge or court in civil cases to compel the attendance of such officer or other person before him, to compel the production of documents and to take evidence under oath.

R.S.S. 1940, c.23, s.15; R.S.S. 1953, c.26, s.22.

Production of documents

23 Every officer of the municipality shall when required to do so by an inspector produce for examination and inspection all books, records, papers, documents and other property of the municipality in his possession.

R.S.S. 1940, c.23, s.16; R.S.S. 1953, c.26, s.23.

Banks furnish statement of municipal accounts

24 Any bank carrying on business in Saskatchewan shall, upon request of an inspector acting under the provisions of this Act, furnish him with a statement showing the balance or condition of the accounts of any municipality having an account with such bank, together with any particulars of same that may be required.

R.S.S. 1940, c.23, s.17; R.S.S. 1953, c.26, s.24.

Inspector to report

25 After the completion of his inspection of the books and records of a municipality, the inspector shall make in the form prescribed by the minister a report thereon to the minister and to the mayor, overseer or reeve of the municipality.

R.S.S. 1940, c.23, s.18; R.S.S. 1953, c.26, s.25.

Power of minister to take summary action

26 If an inspector reports such a condition of affairs in a municipality as in the opinion of the minister warrants summary action by the municipal council with respect to the matters referred to in such report, the minister shall, after the lapse of sixty days without any satisfactory action being taken thereupon by the council, deal with any and all such matters in the manner best calculated to protect and further the interests of the municipality affected; and for such purpose may, if thought desirable, dismiss from office the treasurer or any other officer of a municipality; and in case of such dismissal the council shall forthwith appoint another person as treasurer or as such other officer.

R.S.S. 1940, c.23, s.19; R.S.S. 1953, c.26, s.26.

Audit of books and accounts of secretary treasurers

27 The minister may upon the petition of the council or of one-third of the members of the council or, in the case of a rural municipality or village, of twenty-five electors or, in case of a town or city, of one hundred burgesses, depute one or more persons to audit the books and accounts of the treasurer for any particular period; and the cost of the audit shall be fixed by the minister and paid by the municipality.

R.S.S. 1940, c.23, s.20; R.S.S. 1953, c.26, s.27.

Duty of inspector to enforce regulations

28 It shall be the duty of every inspector to see that the regulations made by the minister respecting the methods of book-keeping, accounting, recording and auditing of municipal affairs are carried out by the officers of every municipality.

R.S.S. 1940, c.23, s.21; R.S.S. 1953, c.26, s.28.

Minister may charge for collections

29 The minister may deduct from all taxes collected by him such percentage thereof as he may estimate to be the cost of collecting such taxes, and the amounts so deducted shall form part of the consolidated fund.

R.S.S. 1940, c.23, s.22; R.S.S. 1953, c.26, s.29.

ANNUAL REPORT

Annual report to Legislature

30 The minister shall submit to the Lieutenant Governor Legislature in Council an annual report upon the municipal institutions of the province, giving such details as may enable the Assembly to judge of the operations of such institutions and of the department; and the report shall be laid before the Legislative Assembly within ten days from the commencement of the session next following the end of the year for which the report is made.

R.S.S. 1940, c.23, s.23; R.S.S. 1953, c.26, s.30.

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