

# Northern Administrators' Legislative and Operational Calendar

This resource is a quick reference calendar for administrators. The calendar highlights key legislated dates that a municipality must meet throughout the year. Operational dates not set in legislation are also included as recommendations. The calendar contains the Administrative Calendar by Date followed by the Administrative Calendar by Topic.

- **It is recommended that you review the legislation in its entirety.** This calendar is not an exhaustive list of all legislative dates and wording from legislation has been simplified.
- **Most tasks require preparation time throughout the year to meet legislated deadlines.** A recommended month to start a task is given but it is up to the administrator to decide how to best organize their time to meet the deadline or requirement.
- **The Information column contains the source of legislation** or additional information to help you with the task.
- **Designated officer:** Certain sections of *The Northern Municipalities Act, 2010* use the term “designated officer.” This means a person designated by council. If council has not designated a person, the administrator is the designated officer by default ([NMA 2\(1\)\(m\)](#)).
- **A municipality is required to act through council.** Where legislation uses terms like council may/must “authorize,” “approve,” “prepare for,” this is done by bylaw or by resolution, unless otherwise noted in legislation ([NMA 5](#)).

## Legislative References

Reference	Acronym and Link to Statute
<i>The Education Property Tax Act</i>	<a href="#">EPTA</a>
<i>The Local Government Election Act, 2015</i>	<a href="#">LGEA</a>
<i>The Municipal Employees Pension Act</i>	<a href="#">MEPA</a>
<i>The Northern Municipalities Act, 2010</i>	<a href="#">NMA</a>
<i>The Northern Municipalities Regulations</i>	<a href="#">NM Regs</a>
<i>The Tax Enforcement Act</i>	<a href="#">TEA</a>
<i>The Workers' Compensation Act, 2013</i>	<a href="#">WCA</a>

## Commonly Used Acronyms

Acronym	Meaning
CPP	Canada Pension Plan
CRA	Canada Revenue Agency
EI	Employment Insurance
EPT	Education Property Tax
MEPP	Municipal Employees' Pension Plan
MRS	Municipal Revenue Sharing Grant
SAMA	Saskatchewan Assessment Management Agency
SETS	Saskatchewan eTax Service
WCB	Workers Compensation Board

### EXTENSION OF TIME

If a council-related matter cannot be or is not done by the date required in the NMA, the council may adopt a bylaw to set a future date not to exceed 90 days from the due date for doing it, whether or not the deadline has passed. However, there are a few exceptions.

A bylaw must be passed within 30 days after the time stated in the NMA has expired.

See [NMA 440](#)

# Administrative Calendar by Date

## January

Date	Legislated Date/Recommendation	Information
First council meeting	<ul style="list-style-type: none"> <li>□ All employee fidelity bonds or equivalent insurance must be paid for by the municipality and presented at the first meeting of council in January of each year. Council may renew or change the bonds as required. A resolution to acknowledge receipt of this information is recommended.</li> </ul>	<a href="#">NMA 113</a>
1	<ul style="list-style-type: none"> <li>□ Tax rates are deemed to be imposed and due as of January 1 and penalties must be applied by council by bylaw, including for any taxes that the municipality levies on behalf of another taxing authority.</li> </ul>	<a href="#">NMA 287, 301(1)(2)</a>
	<ul style="list-style-type: none"> <li>□ Council may add amounts owed for other works or services to the tax roll at any time if they remain unpaid as of December 31. See sections 63, 389 and 441 of the NMA for more details on the types of works and services allowed.</li> </ul>	<a href="#">NMA 63, 389, 441</a>
10	<ul style="list-style-type: none"> <li>□ File monthly EPT Return and previous month's net collections electronically through SETS.</li> </ul>	<a href="#">EPTA 15(1)</a>  <a href="#">Education Property Tax</a>
15	<ul style="list-style-type: none"> <li>□ Remit income tax and employee and employer CPP, EI and MEPP contributions and premiums with respect to the previous month.</li> </ul>	<a href="#">MEPA 18(1)</a>  <a href="#">Deadlines for Source Deductions</a>
20	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing and paying <b>electronically</b> through SETS (recommended) depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>

31	<input type="checkbox"/> File <u>annual</u> EPT Return through SETS for period ending December 31 of the previous year.	<a href="#">EPTA 15(2)</a>  <a href="#">Education Property Tax</a>
	<input type="checkbox"/> Register tax liens against properties included in the most recently advertised tax enforcement list if the arrears and costs have not been paid.	<a href="#">TEA 10(1)</a>
	<input type="checkbox"/> <b>Municipalities must meet the MRS eligibility requirements and submit their Declaration of Eligibility by January 31 to receive their Municipal Revenue Sharing grant (MRS).</b> Submission details and log-in credentials are emailed annually to municipalities from the Ministry of Government Relations in November. A council resolution is required that confirms the municipality’s answers in the declaration.	 <a href="#">Municipal Revenue Sharing</a>
	<input type="checkbox"/> Remit PST payable if filing or paying <b>non-electronically</b> depending on your remittance schedule (annually, quarterly, or monthly).	<a href="#">PST Return</a>

**Start working on:**

- Preparation for registering tax liens in early January. Deadline to register tax liens is January 31.
- Prepare annual EPT return in early January. Deadline is January 31.
- Start preparing operating budget, capital budget and capital works plan.

## February

Date	Legislative Requirement/Recommendation	Information
10	<input type="checkbox"/> File monthly EPT Return and previous month's net collections electronically through SETS.	<a href="#">EPTA 15(1)</a> <a href="#">Education Property Tax</a>
15	<input type="checkbox"/> Remit income tax and employee and employer CPP, EI and MEPP contributions and premiums with respect to the previous month.	<a href="#">MEPA 18(1)</a> <a href="#">Deadlines for Source Deductions</a>
20	<input type="checkbox"/> Remit PST payable if filing and paying <b>electronically</b> through SETS (recommended) depending on your remittance schedule (annually, quarterly, or monthly).	<a href="#">PST Return</a>
28	<input type="checkbox"/> The municipality must send the Employers Payroll Statement (EPS) to WCB for the previous year and an estimate of employee earnings for current year.	<a href="#">WCA 122</a> <a href="#">WCGR 3(1)</a> <a href="#">Employer's Payroll Statement</a>
	<input type="checkbox"/> Issue T4 slips to employees.	<a href="#">Penalties, Interest, and Other Consequences</a>
	<input type="checkbox"/> Remit PST payable if filing or paying <b>non-electronically</b> depending on your remittance schedule (annually, quarterly, or monthly).	<a href="#">PST Return</a>

### Start working on:

- Prepare for first instalment payment of WCB Employers Premiums. Instalments are due April 1 and September 1.

# March

Date	Legislative Requirement/Recommendation	Information
10	<input type="checkbox"/> File monthly EPT Return and previous month's net collections electronically through SETS.	<a href="#">EPTA 15(1)</a> <a href="#">Education Property Tax</a>
15	<input type="checkbox"/> Remit income tax and employee and employer CPP, EI and MEPP contributions and premiums with respect to the previous month.	<a href="#">MEPA 18(1)</a> <a href="#">Deadlines for Source Deductions</a>
20	<input type="checkbox"/> Remit PST payable if filing and paying <b>electronically</b> through SETS (recommended) depending on your remittance schedule (annually, quarterly, or monthly).	<a href="#">PST Return</a>
31	<input type="checkbox"/> Remit PST payable if filing or paying <b>non-electronically</b> depending on your remittance schedule (annually, quarterly, or monthly).	<a href="#">PST Return</a>

**Start working on:**

- Assessment role preparation.

# April

Date	Legislative Requirement/Recommendation	Information
1	<ul style="list-style-type: none"> <li>□ WCB Employer Premiums or first instalments are due.</li> </ul>	<a href="#">WCB</a>  <a href="#">Pay Employer Premiums</a>
10	<ul style="list-style-type: none"> <li>□ File monthly EPT Return and previous month's net collections electronically through SETS.</li> </ul>	<a href="#">EPTA 15(1)</a>  <a href="#">Education Property Tax</a>
15	<ul style="list-style-type: none"> <li>□ Remit income tax and employee and employer CPP, EI and MEPP contributions and premiums with respect to the previous month.</li> </ul>	<a href="#">MEPA 18(1)</a>  <a href="#">Deadlines for Source Deductions</a>
20	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing and paying <b>electronically</b> through SETS (recommended) depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>
30	<ul style="list-style-type: none"> <li>□ Council to adopt an operating and capital budget. Council cannot authorize a mill rate/tax levy unless these two budgets have been adopted. Refer to section 176 of the NMA for required content of an operating budget.</li> </ul>	<a href="#">NMA 175(1)(2), 176</a>  <a href="#">Budget Preparation</a>
	<ul style="list-style-type: none"> <li>□ Council to adopt a capital works plan for a period of not less than five years, including the current year. Council must forward the plan immediately to the Minister of Government Relations.</li> </ul>	<a href="#">NMA 177(1)</a>  <a href="#">Five-Year Capital Works Plan</a>
	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing or paying <b>non-electronically</b> depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>

# May

Date	Legislative Requirement/Recommendation	Information
1	<ul style="list-style-type: none"> <li>□ The administrator/assessor must prepare the assessment roll no later than May 1.</li> </ul>	<a href="#">NMA 225</a>
	<ul style="list-style-type: none"> <li>□ The municipality should have received the proposed education mill rates from the Ministry of Government Relations.</li> </ul>	<a href="#">EPTA 8</a>
10	<ul style="list-style-type: none"> <li>□ File monthly EPT Return and previous month's net collections electronically through SETS.</li> </ul>	<a href="#">EPTA 15(1)</a> <a href="#">Education Property Tax</a>
15	<ul style="list-style-type: none"> <li>□ Remit income tax and employee and employer CPP, EI and MEPP contributions and premiums with respect to the previous month.</li> </ul>	<a href="#">MEPA 18(1)</a> <a href="#">Deadlines for Source Deductions</a>
20	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing and paying <b>electronically</b> through SETS (recommended) depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>
31	<ul style="list-style-type: none"> <li>□ If you need more time to prepare the assessment roll, on or before May 31, council must adopt a bylaw to extend the time needed to complete it.</li> </ul>	<a href="#">NMA 440</a>
	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing or paying <b>non-electronically</b> depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>

# June

Date	Legislative Requirement/Recommendation	Information
10	<ul style="list-style-type: none"> <li>□ File monthly EPT Return and previous month's net collections electronically through SETS.</li> </ul>	<a href="#">EPTA 15(1)</a>  <a href="#">Education Property Tax</a>
15	<ul style="list-style-type: none"> <li>□ Financial statements for the previous financial year must be completed on or before this date. <b>This relates to a MRS eligibility requirement (see July).</b></li> </ul>	 <a href="#">NMA 207</a>
	<ul style="list-style-type: none"> <li>□ Remit income tax and employee and employer CPP, EI and MEPP contributions and premiums with respect to the previous month.</li> </ul>	<a href="#">MEPA 18(1)</a>  <a href="#">Deadlines for Source Deductions</a>
20	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing and paying <b>electronically</b> through SETS (recommended) depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>
30	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing or paying <b>non-electronically</b> depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>

# July

Date	Legislative Requirement/Recommendation	Information
1	<input type="checkbox"/> Send the municipality's previous year financial statement and auditor's report to the Minister of Government Relations. <b>This is a MRS eligibility requirement.</b> 	<a href="#">NMA 208</a>
10	<input type="checkbox"/> File monthly EPT Return and previous month's net collections electronically through SETS.	<a href="#">EPTA 15(1)</a> <a href="#">Education Property Tax</a>
15	<input type="checkbox"/> Remit income tax and employee and employer CPP, EI and MEPP contributions and premiums with respect to the previous month.	<a href="#">MEPA 18(1)</a> <a href="#">Deadlines for Source Deductions</a>
20	<input type="checkbox"/> Remit PST payable if filing and paying <b>electronically</b> through SETS (recommended) depending on your remittance schedule (annually, quarterly, or monthly).	<a href="#">PST Return</a>
31	<input type="checkbox"/> Remit PST payable if filing or paying <b>non-electronically</b> depending on your remittance schedule (annually, quarterly, or monthly).	<a href="#">PST Return</a>

## Start working on:

- Preparing and discussing waterworks rate policy. Deadline to publish the rate policy is September 1.
- Preparing and discussing waterworks requirements (capital investment strategy and information for consumers and the minister). Deadline is September 1.
- Prepare for second instalment payment of WCB Employers Premiums. Instalments are due April 1 and September 1.

# August

Date	Legislative Requirement/Recommendation	Information
1	<ul style="list-style-type: none"> <li>□ The auditor will mail written notices for tax arrears or other related charges.</li> </ul>	<a href="#">NMA 213</a>
10	<ul style="list-style-type: none"> <li>□ File monthly EPT Return and previous month's net collections electronically through SETS.</li> </ul>	<a href="#">EPTA 15(1)</a> <a href="#">Education Property Tax</a>
15	<ul style="list-style-type: none"> <li>□ Prepare the tax roll.</li> </ul>	<a href="#">NMA 284</a>
	<ul style="list-style-type: none"> <li>□ Submit the Mill Rate Return Survey to the Minister of Government Relations. At minimum, the proposed return must be filed by this date, an updated return may be filed after the due date, when the rates are levied.</li> </ul>	<a href="#">NMA 311.1</a> <a href="#">NM Regs 8.2</a> <a href="#">Mill Rate Returns</a>
	<ul style="list-style-type: none"> <li>□ Remit income tax and employee and employer CPP, EI and MEPP contributions and premiums with respect to the previous month.</li> </ul>	<a href="#">MEPA 18(1)</a> <a href="#">Deadlines for Source Deductions</a>
20	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing and paying <b>electronically</b> through SETS (recommended) depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>
31	<ul style="list-style-type: none"> <li>□ Tax notices are sent after the following are completed, but no later than August 31: 1) adopting an operating and capital budget, 2) authorization of the tax levy, and 3) completion of the assessment roll.</li> </ul>	<a href="#">NMA 288(1)(b)</a>
	<ul style="list-style-type: none"> <li>□ Designated officer/administrator to certify the date the tax notices were sent.</li> </ul>	<a href="#">NMA 290</a>

## August (cont.)

31	<ul style="list-style-type: none"><li>□ If you did not receive an email from <a href="mailto:waterworks@gov.sk.ca">waterworks@gov.sk.ca</a> with your passcode to submit your Waterworks Report, contact <a href="mailto:waterworks@gov.sk.ca">waterworks@gov.sk.ca</a> immediately or your Municipal Revenue Sharing Grant may be disrupted.</li></ul>	<a href="#">Waterworks Reporting</a>
	<ul style="list-style-type: none"><li>□ Remit PST payable if filing or paying <b>non-electronically</b> depending on your remittance schedule (annually, quarterly, or monthly).</li></ul>	<a href="#">PST Return</a>

### TAX NOTICES

If discounts are offered for prompt payment, tax notices must be sent out during the month in which the greatest discount is offered.

[NM Regs 35\(2\)\(b-c\)](#)

# September

Date	Legislative Requirement/Recommendation	Information
1	<ul style="list-style-type: none"> <li>Publicize the previous year's financial statements, or a summary of them, and the auditor's report, in a manner council considers appropriate.</li> </ul>	<a href="#">NMA 207(3)</a>
	<ul style="list-style-type: none"> <li>WCB Employer Premiums second instalments are due.</li> </ul>	<a href="#">Pay Employer Premiums</a>
	<ul style="list-style-type: none"> <li>A waterworks rate policy and capital investment strategy must be adopted by council by bylaw or resolution.</li> </ul>	<a href="#">NM Regs 42, 43</a>  <a href="#">Waterworks Reporting</a>
	<ul style="list-style-type: none"> <li>Make available, publish and submit required waterworks information to the public, consumers and the Minister of Government Relations. <b>This is a MRS eligibility requirement.</b></li> </ul>	<div style="text-align: center;">  </div> <a href="#">NM Regs 44,45</a>  <a href="#">Waterworks Reporting</a>
10	<ul style="list-style-type: none"> <li>File monthly EPT Return and previous month's net collections electronically through SETS.</li> </ul>	<a href="#">EPTA 15(1)</a>  <a href="#">Education Property Tax</a>
15	<ul style="list-style-type: none"> <li>Remit income tax and employee and employer CPP, EI and MEPP contributions and premiums with respect to the previous month.</li> </ul>	<a href="#">MEPA 18(1)</a>  <a href="#">Deadlines for Source Deductions</a>
20	<ul style="list-style-type: none"> <li>Remit PST payable if filing and paying <b>electronically</b> through SETS (recommended) depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>

## September (cont.)

30	□ Remit PST payable if filing or paying <b>non-electronically</b> depending on your remittance schedule (annually, quarterly, or monthly).	<a href="#">PST Return</a>
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### Start working on:

- Start recruiting for Board of Revision. Board of Revision should be appointed in January.

# October

Date	Legislative Requirement/Recommendation	Information
1	<ul style="list-style-type: none"> <li>□ By October 1, municipalities should forward their annual maintenance list to SAMA. For Northern Hamlets only: forward maintenance list to Northern Municipal Services.</li> </ul>	<a href="#">Request Maintenance Reinspections</a>
10	<ul style="list-style-type: none"> <li>□ File monthly EPT Return and previous month's net collections electronically through SETS.</li> </ul>	<a href="#">EPTA 15(1)</a> <a href="#">Education Property Tax</a>
15	<ul style="list-style-type: none"> <li>□ Remit income tax and employee and employer CPP, EI and MEPP contributions and premiums with respect to the previous month.</li> </ul>	<a href="#">MEPA 18(1)</a> <a href="#">Deadlines for Source Deductions</a>
20	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing and paying <b>electronically</b> through SETS (recommended) depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>
31	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing or paying <b>non-electronically</b> depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>

## Start working on:

- Prepare list of lands in tax arrears and have it approved by council. Deadline is November 15.
- Prepare for advertising the list of lands in arrears. Deadline is November 30. The list must be advertised a minimum of 60 days before the January 31 deadline to register a tax lien.
- Remind councillors to submit a Public Disclosure Statement: by November 30, thirty days after an election, or whenever there is a change to a councillor's statement.
- Council may add unpaid amounts to the tax roll for public utilities or other costs or charges. See NMA 389 (1).

# November

Date	Legislative Requirement/Recommendation	Information
10	<ul style="list-style-type: none"> <li>□ File monthly EPT Return and previous month's net collections electronically through SETS.</li> </ul>	<a href="#">EPTA 15(1)</a> <a href="#">Education Property Tax</a>
15	<ul style="list-style-type: none"> <li>□ Submit to the head of council the list of lands liable for tax enforcement.</li> </ul>	<a href="#">TEA 3</a>
	<ul style="list-style-type: none"> <li>□ Municipal Revenue Sharing eligibility submission details and log-in credentials are emailed to municipalities from the Ministry of Government Relations in November. If you did not receive log-in credentials, contact the ministry immediately.</li> </ul>	<a href="#">Municipal Revenue Sharing</a>
	<ul style="list-style-type: none"> <li>□ Remit income tax and employee and employer CPP, EI and MEPP contributions and premiums with respect to the previous month.</li> </ul>	<a href="#">MEPA 18(1)</a> <a href="#">Deadlines for Source Deductions</a>
20	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing and paying <b>electronically</b> through SETS (recommended) depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>
30	<ul style="list-style-type: none"> <li>□ Each councillor must submit a Public Disclosure Statement annually to the administrator. <b>This is a MRS eligibility requirement.</b></li> </ul>	<div style="text-align: center; margin-bottom: 5px;">  </div> <a href="#">NMA 160</a> <a href="#">Conflict of Interest</a>
	<ul style="list-style-type: none"> <li>□ Advertise the list of lands in tax arrears.</li> </ul>	<a href="#">TEA 4(1)(2)</a>
	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing or paying <b>non-electronically</b> depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>

# December

Date	Legislative Requirement/Recommendation	Information
10	<ul style="list-style-type: none"> <li>□ File monthly EPT Return and previous month’s net collections electronically through SETS.</li> </ul>	<a href="#">EPTA 15(1)</a>  <a href="#">Education Property Tax</a>
15	<ul style="list-style-type: none"> <li>□ Remit income tax and employee and employer CPP, EI and MEPP contributions and premiums with respect to the previous month.</li> </ul>	<a href="#">MEPA 18(1)</a>  <a href="#">Deadlines for Source Deductions</a>
20	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing and paying <b>electronically</b> through SETS (recommended) depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>
31	<ul style="list-style-type: none"> <li>□ Remit PST payable if filing or paying <b>non-electronically</b> depending on your remittance schedule (annually, quarterly, or monthly).</li> </ul>	<a href="#">PST Return</a>

**Start working on:**

- Preparing employee fidelity bonding information. It is recommended that council accept this as information at the first council meeting of the year.

Stay up to date! Subscribe to the *Municipalities Today* newsletter from the Ministry of Government Relations to get monthly reminders on legislated and recommended dates, requirements, and tasks.

Email [muninfo@gov.sk.ca](mailto:muninfo@gov.sk.ca) to subscribe.

# Administrative Calendar by Topic

Legislated dates and reminders alphabetically by topic. In this section:

<b>ASSESSMENT</b>	<b>MUNICIPAL REVENUE SHARING</b>
<b>BONDING</b>	<b>PAYROLL AND WCB</b>
<b>BUDGETING</b>	<b>TAXATION</b>
<b>CONFLICT OF INTEREST</b>	<b>WATERWORKS</b>
<b>ELECTIONS</b>	<b>OTHER DATES</b>

<b>ASSESSMENT</b>	
<b>Legislated Date/Recommendation</b>	<b>Information</b>
<p><b>Board of Revision Appointment</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> before the assessment roll is prepared. As best practice, the Board of Revision should be appointed in January</li> <li>• <b>Start preparing:</b> recruiting in October</li> </ul> <p>Council must appoint a board of revision to hear assessment appeals and a secretary to the board. Council members and municipal employees cannot be appointed to the board and the administrator/assessor cannot be the board secretary.</p>	<p><a href="#">NMA</a> 241, 242, 243(3)</p>
<p><b>Preparation of Assessment Roll</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> May 1</li> <li>• <b>Start preparing:</b> on or after September 1</li> </ul> <p>A municipality cannot recover taxes pursuant to the NMA or <i>The Tax Enforcement Act</i> until the municipality receives a Certificate of Confirmation from SAMA stating that the assessment roll is confirmed.</p>	<p><a href="#">NMA</a> 225, 279(6)</p>

<p><b>Extension of Time to Prepare the Assessment Roll</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> May 31</li> <li>• <b>Start preparing:</b> as soon as you know that more time is needed</li> </ul> <p>If needed, council must adopt a bylaw to extend the time needed to complete the assessment roll.</p>	<p><a href="#">NMA</a> 440</p>
<p><b>Assessment Notice Mail Out</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> within 15 days after the assessment roll is complete.</li> <li>• <b>Start preparing:</b> after the assessment roll is complete</li> </ul> <p>Within 15 days after completing the assessment roll send assessment notices to assessed persons and publish a notice in the Saskatchewan Gazette and a newspaper.</p>	<p><a href="#">NMA</a> 235, 237(1), 238</p> <p><a href="#">Saskatchewan Gazette</a></p>
<p><b>Public Viewing of Assessment Roll</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> open from the day of completion of the assessment roll until the last day for filing an appeal.</li> <li>• <b>Start preparing:</b> after the assessment roll is complete</li> </ul> <p>Council may authorize all or a portion of the assessment roll to be available for public inspection at any additional times.</p>	<p><a href="#">NMA</a> 234</p>
<p><b>Forward Annual Maintenance List to SAMA</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> October 1</li> <li>• <b>Start preparing:</b> ongoing</li> </ul> <p>For Northern Hamlets only: send maintenance list to Northern Municipal Services by the end of September.</p>	<p><a href="#">Request Maintenance Reinspections.</a></p>
<p><b>Confirmation of Assessment Roll by SAMA</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> as soon as possible</li> <li>• <b>Start preparing:</b> as soon as possible</li> </ul> <p>Send the Assessment Return to SAMA after:</p> <ul style="list-style-type: none"> <li>○ The expiration of the appeal period if there are no appeals, or</li> <li>○ Decisions rendered by the board of revision.</li> </ul>	<p><a href="#">NMA</a> 279</p> <p><a href="#">SAMA Audit Guides</a></p>

<b>BONDING</b>	
<p><b>Fidelity Bonds for Municipal Employees</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> Present fidelity bonds/insurance to council at the first council meeting in January</li> <li>• <b>Start preparing:</b> December or when new hires occur</li> </ul> <p>Council is required to pay for the bonding of the treasurer, administrator, every employee that handles cash or securities and any other employee that council thinks necessary. Minimum coverage of \$10,000 per employee.</p>	<p><a href="#">NMA 129</a></p>
<b>BUDGETING</b>	
<p><b>Operating and Capital Budget</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> April 30</li> <li>• <b>Start preparing:</b> early February</li> </ul> <p>Council must adopt an operating and capital budget. Council cannot authorize a mill rate/tax levy unless these two budgets have been adopted. Refer to section 176 of the NMA for the required contents of an operating budget.</p>	<p><a href="#">NMA 175, 176</a></p> <p><a href="#">Budget Preparation</a></p>
<p><b>Capital Works Plan</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> April 30</li> <li>• <b>Start preparing:</b> early February</li> </ul> <p>Council must adopt a capital works plan for a period of not less than five years, including the current year.</p>	<p><a href="#">NMA 177</a></p> <p><a href="#">Five-Year Capital Works Plan</a></p>
<p><b>Prepare Financial Statements</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> June 15</li> <li>• <b>Start preparing:</b> throughout the year</li> </ul> <p>The municipality will prepare financial statements for the preceding financial year.</p>	<p><a href="#">NMA 207</a></p>

<p><b>Submit Financial Statements and Auditor’s Report to Minister</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> July 1</li> <li>• <b>Start preparing:</b> throughout the year</li> </ul> <p>Send the municipality’s previous year financial statement and auditor’s report to the Minister of Government Relations.</p>		<p><a href="#">NMA 208</a></p>
<p><b>Financial Statements and Auditor’s Report</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> September 1</li> <li>• <b>Start preparing:</b> throughout the year</li> </ul> <p>Publicize the previous year financial statements, or a summary, and the auditor’s report, in a manner council considers appropriate.</p>	<p><a href="#">NMA 207(3)</a></p>	
<p><b>CONFLICT OF INTEREST</b></p>		
<p><b>Public Disclosure Statements</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> November 30</li> <li>• <b>Start preparing:</b> September, 30 days after an election or a change in a councillor’s statement</li> </ul> <p>Each councillor must submit a Public Disclosure Statement to the administrator at least annually.</p>		<p><a href="#">NMA 160</a></p> <p><a href="#">Municipal Public Disclosure Guide</a></p>
<p><b>ELECTIONS</b></p>		
<p><b>Municipal Election Dates</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> the default election date is the second Wednesday in November.</li> <li>• <b>Start preparing:</b> various dates, see Scheduling Tool below</li> </ul> <p>The next election year is 2024 and every 4 years thereafter. The second Wednesday in November is the default election date however, with 90 days’ notice, northern municipalities can choose the following dates as an election date: the second last or last Wednesday in September or the first Wednesday of October.</p>	<p><a href="#">LGEA 10(1)</a></p> <p><a href="#">Election-Byelection Scheduling Tool</a></p> <p><a href="#">LGEA 10(3)</a></p>	

## MUNICIPAL REVENUE SHARING GRANT

### Municipal Revenue Sharing Declaration of Eligibility

MRS  
Requirement

- **Deadline:** January 31
- **Start preparing:** throughout the year

Municipalities must meet six criteria and submit their Declaration of Eligibility online by January 31 to avoid disruption in receiving their MRS grant. Even if all the eligibility requirements are not met you still must submit the declaration. A council resolution is required declaring the status of the eligibility requirements.

- 1) Audited financial statement
- 2) Waterworks reporting
- 3) Education property tax in good standing
- 4) Council Procedures Bylaw
- 5) Employee Code of Conduct
- 6) Public Disclosure Statements

Information on how to submit the online form is sent out in November.

[Municipal Revenue Sharing](#)

[Municipal Revenue Sharing Figures](#)

## PAYROLL AND WCB

### Payroll Deductions

- **Deadline:** 15<sup>th</sup> of each month for the previous month.
- **Start preparing:** throughout the month

Remit income tax and CPP, EI and MEPP employee and employer contributions or premiums.

[MEPA 18\(1\)](#)

[Deadlines for Source Deductions](#)

### Issue T4 Slips

- **Deadline:** February 28
- **Start preparing:** after year-end is closed

[Penalties, Interest, and Other Consequences](#)

<p><b>Submit Employer’s Payroll Statement (EPS) to WCB</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> February 28</li> <li>• <b>Start preparing:</b> February</li> </ul> <p>An Employer’s Payroll Statement (EPS) is used to report the municipality’s actual wages for the previous year and to provide an estimate for the upcoming year so that the WCB can assess your premiums for work injury coverage.</p>	<p><a href="#">WCA 122</a></p> <p><a href="#">WCGR 3(1)</a></p> <p><a href="#">Employer's Payroll Statement</a></p>
<p><b>Pay Annual WCB Employer Premiums</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> April 1 and September 1</li> <li>• <b>Start preparing:</b> February and July</li> </ul> <p>WCB sends employers a statement of account, which includes the premium amount and due date(s) for payment. If payment is late, interest accrues on overdue accounts.</p>	<p><a href="#">Pay Employer Premiums</a></p>
<p><b>TAXATION</b></p>	
<p><b>Set Mill Rate and Mill Rate Factor</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> after the assessment role is closed</li> <li>• <b>Start preparing:</b> when operational and capital budgets are finalized</li> </ul> <p>By May 1, the municipality should have received the proposed education mill rates from the Minister of Education.</p> <p>Discounts and a mill rate factor can also be set at this time.</p>	<p><a href="#">NMA 287, 288(9), 293, 306</a></p> <p><a href="#">EPTA 8</a></p> <p><a href="#">NM Regs 35, 36</a></p> <p><a href="#">Municipal Property Tax Tools</a></p>
<p><b>Prepare Tax Roll</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> on or before August 15</li> <li>• <b>Start preparing:</b> as soon as your assessment roll closes and your mill rate is set.</li> </ul>	<p><a href="#">NMA 284(1)</a></p>

<p><b>Add Other Accounts to the Tax Roll</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> December 31</li> <li>• <b>Start preparing:</b> November</li> </ul> <p>Council may add amounts owed for other works or services.</p>	<p><a href="#">NMA</a> 63, 389, 441</p>
<p><b>Mail Out to Property Owners in Arrears</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> August 1</li> <li>• <b>Start preparing:</b> the auditor will prepare</li> </ul> <p>The auditor will mail written notices for tax arrears or other related charges.</p>	<p><a href="#">NMA</a> 213</p>
<p><b>Tax Notice Mail Out and Certification of Mail Out</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> by August 31</li> <li>• <b>Start preparing:</b> ongoing</li> </ul> <p>The designated officer/administrator must also certify the date the tax notices were sent.</p>	<p><a href="#">NMA</a> 288(1)(b)</p> <p><a href="#">NMA</a> 290</p>
<p><b>Submit Mill Rate Return Survey</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> August 15</li> <li>• <b>Start preparing:</b> ongoing</li> </ul> <p>Submit Mill Rate Return Survey to the Minister of Government Relations. At minimum, the proposed return must be filed by this date, an updated return may be filed after the due date, when the rates are levied.</p>	<p><a href="#">NMA</a> 311.1</p> <p><a href="#">NM Regs</a> 8.2</p> <p><a href="#">Mill Rate Returns</a></p>
<p><b>Prepare List of Lands in Arrears and Approve by Council</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> November 15</li> <li>• <b>Start preparing:</b> October</li> </ul> <p>Council must approve the list of land in arrears. Council may authorize exclusion of properties owing less than 50 per cent of the previous year levy from the list. Parcels with an existing tax lien also do not have to be included on the list.</p>	<p><a href="#">TEA</a> 3(2)(3)</p>

<p><b>Advertising Tax Liens</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> November 30</li> <li>• <b>Start preparing:</b> October</li> </ul> <p>To register a tax lien, council must first approve the list of lands in arrears and then the list must be advertised no less than 60 days prior to registering the lien. To meet the January 31 deadline to register tax liens against properties, November 30 is the deadline for the list to be advertised.</p>	<p><a href="#">TEA 3(1), 4(2)</a></p>
<p><b>Register Tax Liens</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> January 31 (the property must have been included in the most recent arrears list advertised.)</li> <li>• <b>Start preparing:</b> beginning of January</li> </ul>	<p><a href="#">TEA 10(1)</a></p>
<p><b>File <u>Monthly</u> EPT Return</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> 10<sup>th</sup> day of the month (for the previous month).</li> <li>• <b>Start preparing:</b> throughout the month.</li> </ul> <p>File <u>monthly</u> EPT Return and previous month's net collections electronically through SETS.</p>	<p><a href="#">EPTA 15(1)</a></p> <p><a href="#">Education Property Tax</a></p>
<p><b>File <u>Annual</u> EPT Return</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> January 31 for period ending December 31 of the previous year.</li> <li>• <b>Start preparing:</b> beginning of January</li> </ul> <p>File <u>annual</u> EPT Return through SETS.</p>	<p><a href="#">EPTA 15(2)</a></p> <p><a href="#">Education Property Tax</a></p>
<p><b>PST Payable</b></p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> following the end of the reporting period, the 20<sup>th</sup> of the month if filing <b>electronically</b> through SETS (recommended); last day of the month if filing <b>non-electronically</b>. Depending on your threshold, your payment schedule may be annually, quarterly or monthly.</li> <li>• <b>Start preparing:</b> a month before payment is due.</li> </ul>	<p><a href="#">PST Return</a></p>

## WATERWORKS

**Note:** If you did not receive an email from [waterworks@gov.sk.ca](mailto:waterworks@gov.sk.ca) by August 31 with your passcode to submit your Waterworks Report, contact [waterworks@gov.sk.ca](mailto:waterworks@gov.sk.ca) immediately or your municipal revenue sharing grant (MRS) may be disrupted.

### Waterworks Rate Bylaw

- **Deadline:** Anytime
- **Start preparing:** Anytime

The bylaw must be approved by the Saskatchewan Municipal Board.

[NMA 24\(3\)](#)

### Waterworks Rate Policy and Capital Investment Strategy

- **Deadline:** September 1
- **Start preparing:** July

Must be adopted by council by bylaw or resolution:

1. Rate Policy - sets out the rates or fees to be charged to consumers for the use of water, including the method used for determining those rates or fees.
2. Capital Investment Strategy - specifically discusses the method used for determining capital plans related to the municipality's municipal waterworks.

[NM Regs 42, 43](#)

[Waterworks Reporting](#)

### Waterworks Information Available to the Public

- **Deadline:** September 1
- **Start preparing:** after rates and capital investment strategy are completed

The municipality's current waterworks rate policy, capital investment strategy and financial overview must be available for viewing at the municipal office.

[NM Regs 44](#)

[Waterworks Reporting](#)

<p><b>Waterworks Information to be Provided to Consumers and to the Minister</b></p> <p style="text-align: right;"> MRS Requirement</p> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> September 1</li> <li>• <b>Start preparing:</b> after rates and capital investment strategy are completed</li> </ul> <p>The municipality’s statement of waterworks revenues, expenditures and debt payments for the previous calendar year, and a comparison of the municipality’s expenditures and debt payments, must be published in a newspaper, municipal website or sent through other mail-outs to residents that receive water from the municipality’s waterworks.</p>	<p><a href="#">NM Regs 45</a></p> <p><a href="#">Waterworks Reporting</a></p>
<p><b>OTHER DATES</b></p>	
<p><b>Boards and Committees</b></p> <p>Review the term expiry dates for member representation on municipal boards or committees annually.</p>	
<p><b>Leases and Agreements</b></p> <p>Review your lease and agreement files for any upcoming renewal dates or population/per capita updates.</p>	<p><a href="#">Census Profile</a></p>
<p><b>Census Population Review Request</b></p> <p>The deadline to request a census Population Review by Statistics Canada is <b>December 31</b> in the year following the Census (e.g., for the 2021 census, the review request deadline is December 31, 2022).</p> <p>Your census population is an important number. It is used by the Government of Saskatchewan to determine a portion of your MRS grant and for other federal/provincial grant programs.</p> <p>It is the municipality’s responsibility to ensure that their population count is correct and to initiate a population review request with Statistics Canada, if required.</p>	<p><a href="#">Population Review Request</a></p>

<p><b>Development Appeals Board (DAB)</b></p> <p>Review the term expiry dates for the municipality’s DAB members and board secretary. These dates would have been set out in the council resolution establishing the DAB and/or in its Terms of Reference. The DAB is required under <i>The Planning and Development Act, 2007</i>.</p>	<p><a href="#">Development Appeals Board Guide</a></p>
<p><b>Update Municipal Directory</b></p> <p>One way that businesses, residents or other agencies can contact a municipality is to search the Municipal Directory maintained by the Ministry of Government Relations. When there is a change in council, council meeting dates or office contact information, the municipality must update the directory.</p>	<p><a href="#">Municipal Directory</a></p>
<p><b>Grant Deadlines</b></p> <p>Municipal infrastructure and programs can be supported by grants, so it is important to be aware of available grants and deadlines. Contact Northern Municipal Services for application requirements and deadlines for the Northern Capital Grants program.</p>	<p><a href="#">NMA 68</a></p>