

*The
Saskatchewan
Secondary Suite
Incentive
Regulations*

being

[Chapter E-13.1 Reg 29](#) (effective December 14, 2023).

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 E-13.1 REG 29

The Executive Government Administration Act

Title

1 These regulations may be cited as *The Saskatchewan Secondary Suite Incentive Regulations*.

Definitions and interpretation

2(1) In these regulations:

“**applicant**” means an individual who applies for a grant pursuant to these regulations;

“**builder**” means a contractor who is a builder of a secondary suite;

“**eligible applicant**” means an applicant whose application has been approved by the minister pursuant to section 4;

“**grant**” means a grant provided by the minister in accordance with subsection 4(4);

“**minister**” means the Minister of Finance;

“**ministry**” means the ministry over which the minister presides;

“**owner**” means the registered owner of the title within the meaning of *The Land Titles Act, 2000* with respect to the primary residence mentioned in section 4 of these regulations;

“**program**” means the Saskatchewan Secondary Suite Incentive Program established pursuant to section 3;

“**record**” includes any document or information that is recorded or stored in any medium or by means of any device, including a computer and its hard drive or any electronic media;

“**secondary suite**” means any of the following:

- (a) a secondary suite within the meaning of the National Building Code of Canada, as adopted and amended pursuant to *The Construction Codes Act*;
- (b) a laneway suite;
- (c) a garden suite;
- (d) a garage suite;

“**total price**” means, subject to subsection (2):

- (a) with respect to the construction of a secondary suite, the total contract price before taxes, but does not include:
 - (i) the value of the land on which the secondary suite is situated; or
 - (ii) the price of any furniture and furnishings that accompany the secondary suite; or

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- (b) with respect to the construction of a secondary suite for which the applicant acted as the applicant's own builder, the total value of the construction materials and services related to the construction of the secondary suite before taxes, but does not include:
- (i) the value of the land on which the secondary suite is situated; or
 - (ii) the price of any furniture and furnishings that accompany the secondary suite.
- (2) The definition of "total price" in subsection (1):
- (a) subject to clause (b), includes standard appliances to a maximum of \$5,000; and
 - (b) does not include any costs or expenditures incurred before April 1, 2023 or after March 31, 2026.

22 Dec 2023 c E-13.1 Reg 29 s2.

Program established

- 3** The Saskatchewan Secondary Suite Incentive Program is established to improve housing affordability, provide supplementary income to the owners of primary residences and increase the availability of rental units in Saskatchewan.

22 Dec 2023 c E-13.1 Reg 29 s3.

Application

- 4(1)** An applicant must apply to the minister in a form and manner satisfactory to the minister.
- (2) Subject to subsection (4), an application pursuant to subsection (1) must include evidence of all of the following to establish to the minister's satisfaction that the applicant is eligible for a grant:
- (a) the applicant is the owner of a primary residence on a property that, in the normal course, accommodates only a single dwelling unit;
 - (b) the applicant has built or caused to be built a new secondary suite on the premises of the owner's primary residence;
 - (c) the applicant has incurred expenses related to the construction of the secondary suite mentioned in clause (b) during the period commencing April 1, 2023 and ending on March 31, 2026;
 - (d) the construction of the secondary suite mentioned in clause (b) was completed on or before March 31, 2027;
 - (e) the applicant conforms and the secondary suite that is the subject of the application conforms with all federal, provincial and municipal legislation applicable to the location at which the secondary suite is constructed, including any of the following:
 - (i) permits, including with respect to the allowable floor area of the secondary suite;
 - (ii) certificates or similar approvals necessary for the secondary suite to be used as a rental property.

- (3) Without limiting the generality of clause (2)(e), the minister shall consider an application for a grant only if the total floor area of all storeys of the secondary suite on which the application is based does not exceed the lesser of:
- (a) 80% of the floor area of all storeys of the dwelling unit of the primary residence, not including the garage floor area and common space serving both dwelling units; and
 - (b) 80 m².
- (4) An application pursuant to subsection (1) must be received by the minister on or before March 31, 2027.
- (5) The minister may approve an application and provide a grant to the applicant if:
- (a) the minister is satisfied in accordance with subsection (2) that the applicant is eligible for a grant; or
 - (b) the minister is satisfied that extenuating circumstances caused an applicant to not meet all of the requirements of subsection (2), but the minister is satisfied that it is consistent with the purposes of these regulations to provide a grant.
- (6) For greater certainty, an applicant is not required for the purposes of subsection (2) to provide evidence that the applicant has an agreement in place for the rental of the secondary suite that is the subject of the application.
- (7) The minister shall not consider more than 1 application per primary residence.

22 Dec 2023 c E-13.1 Reg 29 s4.

Eligibility re costs

- 5(1) Together with an application pursuant to section 4, the applicant must provide the minister with evidence to establish to the minister's satisfaction:
- (a) that the applicant is eligible for a grant; and
 - (b) the amount of the grant.
- (2) Without limiting the generality of subsection (1):
- (a) the applicant must provide to the minister:
 - (i) a statement or invoice that sets out the total price with respect to the construction of the secondary suite; and
 - (ii) evidence satisfactory to the minister that the applicant has paid the relevant taxes, as required, on the construction materials and services related to the construction of the secondary suite; and
 - (b) if the contract with respect to the construction of the secondary suite includes construction materials and services related to the construction or renovation of the applicant's primary residence, the cost of construction materials and services pertaining to the secondary suite must be stated separately on the invoice or statement issued by the builder.

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- (3) In the case of the applicant acting as the applicant's own builder, for the purposes of subsection (1):
- (a) the applicant must submit copies of all receipts, invoices, bills or other documents, in a form satisfactory to the minister, setting out the total price with respect to the construction of the secondary suite, that state:
 - (i) the date the cost was incurred;
 - (ii) the name of the supplier or subcontractor; and
 - (iii) a detailed description of the cost; and
 - (b) the applicant must provide evidence satisfactory to the minister that the applicant has paid the relevant taxes, as required, on the construction materials and services related to the construction of the secondary suite.
- (4) For the purposes of determining an applicant's eligibility for a grant and the amount, if any, of the grant, the minister shall not consider the following costs and expenditures in assessing the applicant's eligibility:
- (a) the costs of any labour with respect to building the secondary suite performed by the applicant;
 - (b) landscaping costs;
 - (c) the costs relating to driveway and parking pad construction;
 - (d) any other costs or expenditures that the minister determines are not directly related to the construction of the secondary suite.
- (5) Notwithstanding any other provision of these regulations, the minister shall not consider an application based on the costs of renovating an existing secondary suite.

22 Dec 2023 c E-13.1 Reg 29 s5.

Amount of grant

- 6(1) Subject to subsection (2), the minister may provide to an eligible applicant a grant in an amount equal to 35% of the eligible applicant's total price.
- (2) The maximum grant that an eligible applicant may receive for a new secondary suite is \$35,000.
- (3) The minister may direct that a grant be paid to a builder that is designated by the eligible applicant.
- (4) For the purposes of subsection (3), an eligible applicant may, in the form and manner approved by the minister, designate a builder to whom the grant mentioned in subsection (1) is to be paid.

22 Dec 2023 c E-13.1 Reg 29 s6.

Audit

- 7 Every eligible applicant who receives a grant pursuant to these regulations shall provide, at the minister's request and within the period specified by the minister, any information or record that the minister may require to audit the eligible applicant's compliance with these regulations and any laws respecting the building of the secondary suite that is the subject of the grant.

22 Dec 2023 c E-13.1 Reg 29 s7.

Overpayment

8(1) The minister may declare all or any part of a payment made to an applicant pursuant to these regulations to be an overpayment if, in the opinion of the minister:

- (a) the applicant has knowingly made a false or misleading statement with respect to a material fact on any form or in any information or record provided to the minister pursuant to these regulations;
- (b) the applicant has omitted to make a statement or to provide any information or record to the minister pursuant to these regulations that results in a statement with respect to a material fact being misleading; or
- (c) the applicant has failed to comply with these regulations or any other federal, provincial or municipal legislation applicable to the location at which the secondary suite is constructed.

(2) If the minister declares all or any part of a payment to be an overpayment, the amount of the overpayment is deemed to be a debt due and owing to the Crown in right of Saskatchewan and may be recovered from the applicant in any manner authorized pursuant to *The Financial Administration Act, 1993* or in any other manner authorized by law.

22 Dec 2023 c E-13.1 Reg 29 s8.

Minister's powers re audits and overpayments

9 For the purposes of performing audits and collecting overpayments pursuant to these regulations, the minister may exercise any powers that the minister may exercise pursuant to *The Revenue and Financial Services Act*.

22 Dec 2023 c E-13.1 Reg 29 s9.

Service

10(1) Any notice, decision or other document required to be given or served may be served:

- (a) by personal service;
- (b) by regular mail or registered mail sent to the person's last address known to the ministry; or
- (c) by email sent to an email address provided by the person to the ministry.

(2) If service is made by regular mail, the document is deemed to have been served on the fifth day after the date of its mailing.

(3) If service is made by registered mail, the document is deemed to have been served on the delivery date shown on the signed post office acknowledgment of receipt.

(4) If service is made by email, the document is deemed to have been served at the time it is sent.

22 Dec 2023 c E-13.1 Reg 29 s10.

Immunity

11(1) No action or proceeding lies or shall be commenced against the Government of Saskatchewan, the minister, the ministry or any officer or employee of the ministry or administrator or agent of the minister, if that person is acting pursuant to the authority of these regulations, for anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done, by that person or by any of those persons pursuant to or in the exercise or supposed exercise of any power conferred by these regulations or in the carrying out or supposed carrying out of any duty imposed by these regulations.

(2) The decisions or actions of any of the persons mentioned in subsection (1) are final and conclusive and are not reviewable by any court of law or restrained by any injunction, prohibition, mandamus, *certiorari* or other proceeding whatsoever.

22 Dec 2023 c E-13.1 Reg 29 s11.

Coming into force

12 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

22 Dec 2023 c E-13.1 Reg 29 s12.