

Information Bulletin

The Municipalities Act Amendments - 2026

On May 14, 2026, Bill 43: *The Municipalities Modernization and Red Tape Reduction Act* received Royal Assent. Bill 43 will improve municipal governance and reduce red tape within [The Municipalities Act](#) (Act). The main themes of the amendments include:

- strengthening taxation and bylaw enforcement tools;
- enhancing council accountability and municipal transparency; and
- improving the property tax assessment appeal process.

The information within this bulletin is not a substitute for the actual legislation. Please visit [Publications Saskatchewan](#) to view the consolidated Act in its entirety.

Summary Instructions

Bill 43 amends the following sections of the Act. All amendments are in force unless otherwise indicated. Act amendments that require subsequent amendments to *The Municipalities Regulations* (regulations) will not come into force until the related regulatory changes are prepared. Until this happens, existing Act provisions will continue to apply and such sections are indicated with “In force upon Order of the Lieutenant Governor in Council”.

Section	Description
AMENDED Section 2	Interpretation • Removes definition for “additional service area” (ASA) that aligns with the repealing of sections 48.1 and 48.2. • Clarifies the definition of “designated officer” does not apply under the dangerous animal provisions in Division 5 of Part XII.
AMENDED Section 8	Jurisdiction to pass bylaws • Removes the word “developments” from clause 8(3)(b) to clarify that bylaws related to land use planning and developments are under the authority of <i>The Planning and Development Act, 2007</i>.
AMENDED Section 33	Establishment • Requires a municipality to consider how a public utility board would be dissolved when first establishing the board.
NEW Section 33.1	Powers of public utility board re property • Clarifies the authority for a public utility board to own assets, including land.
REPEALED Section 48.1 <i>In force January 1, 2027</i>	Establishment of additional service areas • Removes the creation of new ASAs.

REPEALED Section 48.2 <i>In force January 1, 2027</i>	<i>Alterations to additional service areas</i> Removes the alteration of ASAs.
NEW Section 48.31 <i>In force January 1, 2027</i>	<i>Continuation of additional service areas</i> - Provides transition provisions for any ASAs that were created prior to repealing sections 48.1 and 48.2. - ASAs that currently exist will continue until they are dissolved.
REPEALED Section 49.2 <i>In force January 1, 2027</i>	<i>Special Service Areas</i> Removes the creation of new Special Service Areas (SSAs).
NEW Section 49.3 <i>In force January 1, 2027</i>	<i>Dissolution of special service area</i> Confirms existing SSAs will continue until the minister's order that established them expires or is rescinded.
NEW Section 51 <i>In force upon Order of the Lieutenant Governor in Council</i>	<i>Resort villages and villages</i> - Changes "organized hamlet" to "hamlet" throughout the section. - Removes requirement for a community to be an organized hamlet for three years prior to incorporating as a village or resort village.
AMENDED Section 51.1	<i>Municipal districts</i> Clarifies that public notice is required when a municipal district is established.
AMENDED Section 52.1	<i>Initiating restructuring or change in status if municipality is not in compliance</i> Clarifies the initial compliance deadline does not change if a municipality becomes further non-compliant with any of the select requirements during the period set out in the notice.
AMENDED Section 53	<i>Restructured municipalities</i> - Clarifies wording in clause (1)(c) by removing the reference to establishing a former municipality as an organized hamlet in a rural municipality. - Removes references to SSAs.
AMENDED Section 60	<i>Referral or application to Saskatchewan Municipal Board</i> Increases the waiting period to re-submit a boundary alteration application rejected by the Saskatchewan Municipal Board from one to three years.
AMENDED Section 62 <i>In force January 1, 2027</i>	<i>Contents of orders</i> Removes the authority for a former organized hamlet to be designated as an SSA.
NEW Section 82.2	<i>Indigenous advisor</i> Allows a municipal council to appoint a non-voting, Indigenous advisor to council.
AMENDED Section 92	<i>General duties of councillors</i> States the responsibility of elected officials to follow principles of procedural fairness when making decisions and taking actions.

**Indigenous
Advisor**

AMENDED Section 93.1	Code of ethics Ensures that a council member found guilty of harassment under <i>The Saskatchewan Employment Act</i> is also deemed to have contravened the code of ethics and is subject to the process to deal with contraventions set out in the municipality's bylaw.
AMENDED Section 94	Oath or affirmation - Clarifies that a member of council who has not signed their oath of office is not eligible to participate in any council proceeding or meeting and is considered absent until their oath of office has been signed. - Requires the administrator to report to council anyone who was elected but has not taken the oath of office.
NEW Section 94.1 <i>(comes into effect in 2028)</i> Orientation Training	Orientation training - Requires municipalities to offer orientation training to council members within 120 days after each general election. A council may, by resolution, extend the deadline by a further 60 days. - Requires names of the council members to be recorded in the minutes for those who have completed the training. - Provides regulation-making authority to establish training content.
AMENDED Section 109	Municipal office Adds regulation-making authority to establish municipal office standards in future.
AMENDED Section 114.1	Protection from reprisal Clarifies that protection from reprisal is applicable to municipal employees that file a complaint of wrongdoing to the Ombudsman or Privacy Commissioner, whether those bodies have the power to investigate the complaint or not.
AMENDED Section 117 <i>(section in force now; online posting of documents required by 2027 and 2028)</i>	Documents available to the public - Requires municipalities to publish key documents on a publicly available website. - Annual financial statements and meeting minutes by September 1, 2027. - Bylaws by September 1, 2028. - Allows municipalities to charge only "actual costs" for copies of documents. - Requires municipalities to establish timelines, not to exceed 30 days, for responding to and fulfilling requests for copies of municipal documents. Documents Available to the Public
AMENDED Section 128	Public Notice Clarifies that municipalities who publish notices online must do so on a publicly accessible website.

AMENDED Section 142 Public Disclosure Statement	Public disclosure statement Removes the requirement for an elected official to file a new public disclosure statement after an election if they declare that no changes have occurred.
AMENDED Section 185	Annual financial statements Requires that a municipality publicizes their financial statements in full, aligning with amendments to section 117 that require their posting on a publicly available website. Annual Financial Statements
AMENDED Section 201 <i>In force upon Order of the Lieutenant Governor in Council</i>	Provision of information to assessor - Provides for details related to industry-specific assessment reporting dates to be established in the regulations. - Adds assessment reporting requirements for mining operations, similar to railways and oil and gas.
AMENDED Section 208 <i>In force January 1, 2027</i>	Corrections to assessment roll Requires the assessor to make corrections to the assessment roll if an error is recognized, or a correction action is required as a result of an assessment audit.
AMENDED Section 215 <i>In force January 1, 2027</i>	Contents of assessment notice - Removes duplicate language regarding appeal dates. - Removes the requirement for the assessment notice to include division information for voting (rural municipalities only).
AMENDED Section 220	Establishment of board of revision Clarifies that a municipality may appoint any certified board of revision as its own board of revision.
AMENDED Section 224 <i>In force upon Order of the Lieutenant Governor in Council</i>	Fees Provides regulation-making authority that would allow council to set a non-refundable processing fee for certain assessment appeals, including the circumstances full or partial fees would be refunded. Non-Refundable Fees
AMENDED Section 225 <i>In force January 1, 2027</i>	Appeal procedure - Requires appellants to discuss, or attempt to discuss, their appeal with the assessor prior to filing an appeal. - Requires that a notice of appeal form must include an authorization if an agent is representing an appellant.
AMENDED Section 225.1 <i>In force upon Order of the Lieutenant Governor in Council</i>	Consolidation of appeals - Provides flexibility to the board of revision secretary to consolidate similar appeals for multiple properties. - Circumstances on when appeals may be consolidated will be outlined in the regulations.
AMENDED Section 226 <i>In force January 1, 2027</i>	Filing notice of appeal Requires the board of revision secretary to refuse deficient appeals.

AMENDED Section 228	Agreement to adjust assessment Allows an agreement to adjust to be reached at any time before an appeal hearing.	Agreement to Adjust
AMENDED Section 229 <i>In force upon Order of the Lieutenant Governor in Council</i>	Notice of hearing Provides for the deadlines for serving notice of the date, time and location of an appeal hearing to be set out in the regulations.	
AMENDED Section 230 <i>In force upon Order of the Lieutenant Governor in Council</i>	Disclosure of evidence Provides for the deadlines for filing appeal materials before hearings to be set in the regulations.	
AMENDED Section 231	Declaration of confidentiality Ensures all parties to an appeal are bound by rules regarding confidentiality of assessment information.	
AMENDED Section 238 <i>In force upon Order of the Lieutenant Governor in Council</i>	Recording of hearing or testimony Provides for the deadline to request a court reporter for an appeal hearing to be set in the regulations.	
NEW Section 239 <i>In force upon Order of the Lieutenant Governor in Council</i>	Amending notice of appeal Provides regulation-making authority to prescribe circumstances for when an appellant may amend their appeal grounds after filing an appeal.	
AMENDED Section 244 <i>In force upon Order of the Lieutenant Governor in Council</i>	Direct appeals Provides regulation-making authority to prescribe the circumstances when an appeal shall proceed directly to the Saskatchewan Municipal Board (SMB).	
AMENDED Section 255	Failure to appear Allows any party before the SMB to request an adjournment if they have more than one appeal hearing to attend in more than one municipality on the same day.	
AMENDED Section 267 <i>In force January 1, 2027</i>	Tax notices required Removes requirement for the administrator to include the owner's voting division on the assessment notice and the annual tax notice.	
AMENDED Section 283 <i>In force January 1, 2027</i>	Tax levy Allows rural municipalities to set a higher or lower tax rate in hamlets to provide services unique to the hamlet, instead of using service areas.	Tax Rates in Hamlets
NEW Section 290.03 <i>In force January 1, 2027</i>	Tax phase-in for restructuring Allows a municipality to use tax phase-in provisions following municipal restructuring.	
AMENDED Section 293 <i>In force January 1, 2027</i>	Exemptions from taxation in rural municipalities Adds transitioning language to support removal of SSAs and ASAs.	

NEW Section 317 <i>In force January 1, 2027</i> Collection from Oil or Gas Well	Collection from oil or gas well • Expands who an administrator may request information from in recovering arrears from oil and gas companies. • Allows a municipality to add any costs to the taxes owing. • Provides that any notice that cannot be delivered is deemed served.
AMENDED Section 364	Order to remedy contraventions • Allows a municipality to require the owner or occupant of land adjacent to Crown or municipal land, and who has contravened a bylaw, to remedy the contravention.
AMENDED Section 369 <i>In force January 1, 2027</i>	Adding amounts to tax roll • Removes the requirement for a municipality to send a registered letter prior to adding unpaid charges for a utility service to the tax roll. • Allows unpaid costs for remedying a bylaw infraction on Crown or municipal land, as permitted by amendments to section 364, to be added to the tax roll of the adjacent land. Adding Amounts to Tax Roll
AMENDED Section 371	Liability of owner or person in charge of vehicle • Allows the municipality to fine vehicle owners for bylaw offences involving a vehicle so it applies to more than parking offences. (e.g. illegal dumping)
AMENDED Section 374	Interpretation of Division • Defines “designated officer” for the purposes of the Division of the Act specific to dangerous animals.
AMENDED Section 375 Declaration of Dangerous Animal	Declaration of dangerous animal • Provides authority to a council to make a dangerous animal declaration and order if the municipality has adopted an animal control bylaw. • Clarifies that only a judge may order the destruction of a dangerous animal. • Ensures that a declaration or order made under one of the municipal Acts is continued if the animal is moved to any municipality in Saskatchewan. • Provides regulation-making authority to prescribe how appeals of a municipality’s dangerous animal order may be made.
NEW Section 379	Destruction of animal • Clarifies authority for a peace officer or designated officer to act if an animal poses an imminent threat in the community.
AMENDED Section 380.1	Bylaws concerning animal control • Allows a municipality to exercise additional authority over dangerous animals. • Provides that animal control bylaws must contain proper policies to ensure fairness and due process.

AMENDED Section 382	<i>Offences applicable to members of council, commissioners, managers, officials</i> Establishes harassment of municipal employees as an offence under the Act.	
AMENDED Section 399	<i>Minister's power to issue directions and dismiss</i> - Expands the definition of “official examination” to include a decision of the SMB regarding an inter-municipal dispute. - Authorizes the minister to take action following an official examination (not only during the examination). - Requires the administrator to report to council on the nature of an official examination and any remedial actions recommended as a result of the examination.	

Further Information

Questions about information contained in this bulletin can be directed to Advisory Services by calling 306-787-2680 or emailing advisoryservices@gov.sk.ca.