

The Education Property Tax Credit Act

Repealed

by [Chapter 23 of the *Statutes of Saskatchewan, 2009*](#)
(effective April 1, 2009).

Formerly

[Chapter E-4.1 of the *Statutes of Saskatchewan, 2005*](#)
(effective May 27, 2005).

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-4.1

An Act to provide Education Property Tax Credits

Short title

1 This Act may be cited as *The Education Property Tax Credit Act*.

2005, c.E-4.1, s.1.

Interpretation

2 In this Act:

- (a) “**credit**” means the education property tax credit for eligible property calculated pursuant to the regulations;
- (b) “**minister**” means the member of the Executive Council to whom for the time being the administration of this Act is assigned;
- (c) “**municipality**” includes the Saskatchewan portion of the City of Lloydminster;
- (d) “**prescribed**” means prescribed in the regulations;
- (e) “**school division**” means a school division as defined in *The Education Act, 1995*.

2005, c.E-4.1, s.2.

Credits

3 Notwithstanding any other Act or law but in accordance with the regulations, every municipality shall, for each eligible property for which it levies taxes on behalf of a school division:

- (a) calculate the credit;
- (b) reduce school taxes by the credit;
- (c) show the credit on the tax notice for the property; and
- (d) provide a written report respecting that credit to any school division on whose behalf it levies taxes.

2005, c.E-4.1, s.3.

Grants to school divisions

4(1) Subject to the regulations, the minister may make grants to school divisions on any terms and conditions that the minister considers appropriate to compensate school divisions for the reduced amount they will receive from municipalities as a result of credits pursuant to this Act.

(2) To apply for a grant, a school division must submit the prescribed form within a prescribed period to the minister.

2005, c.E-4.1, s.4.

c. E-4.1**EDUCATION PROPERTY TAX CREDIT****Assistance for municipalities**

5 Subject to the regulations, the minister may do any of the following if the minister considers it appropriate to assist municipalities with their costs of complying with this Act:

- (a) engage the services of any person;
- (b) enter into any agreements;
- (c) make any payments or grants.

2005, c.E-4.1, s.5.

Regulations

6(1) The Lieutenant Governor in Council may make regulations:

- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
- (b) respecting grants for the purposes of section 4;
- (c) prescribing the form for a school division to apply for a grant and the period within which it must be submitted;
- (d) respecting eligibility for a credit;
- (e) respecting the calculation of a credit;
- (f) respecting any limit on a credit;
- (g) prescribing the manner in which a credit is to be shown on a tax notice;
- (h) respecting the form of the report for the purposes of clause 3(d) and the period within which it must be submitted;
- (i) respecting terms and conditions for the minister's assistance to municipalities for the purposes of section 5;
- (j) prescribing any matter or thing required or authorized by this Act to be prescribed in the regulations;
- (k) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.

(2) Any regulation made pursuant to subsection (1) may be made retroactive to a day not earlier than January 1, 2005.

2005, c.E-4.1, s.6.

Coming into force

7 This Act comes into force on assent but is retroactive and is deemed to have been in force on and from January 1, 2005.

2005, c.E-4.1, s.7.