

# *The Education Property Tax Regulations*

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[Chapter E-4.01 Reg 1](#) (effective January 1, 2018).

**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-4.01 REG 1**  
*The Education Property Tax Act*

**Title**

- 1 These regulations may be cited as *The Education Property Tax Regulations*.

**Definitions**

- 2 In these regulations:

“**Act**” means *The Education Property Tax Act*;

“**business**” means business as defined in a municipal Act;

“**improvement**” means an improvement as defined in a municipal Act;

“**land**” means land as defined in a municipal Act;

“**mineral**” means any non-viable substance formed by the processes of nature, irrespective of chemical or physical state and both before and after extraction, but does not include:

- (a) surface or ground water;
- (b) agricultural soil; or
- (c) sand or gravel;

“**mineral resource**” means any mineral deposit that may be found on, in or under any lands in Saskatchewan, including any reservoir of oil, gas, or oil and gas and any ore body containing any mineral;

“**occupant**” means an occupant as defined in a municipal Act;

“**parcel**” means parcel as defined in *The Condominium Property Act, 1993*;

“**parcel of land**” means a parcel of land as defined in a municipal Act;

“**pipeline**” means a pipeline as defined in a municipal Act;

“**railway roadway**” means a railway roadway as defined in a municipal Act;

“**railway superstructure**” means a railway superstructure as defined in a municipal Act.

**Property classes**

**3** The following property classes are established for the purposes of the definition of “property class” in section 2 of the Act:

- (a) agricultural, which includes land and improvements, other than occupied dwellings, that are classified as:
  - (i) non-arable (range) land and improvements in which:
    - (A) the predominant potential use is as range land or pasture land, determined by the assessor as the best use that could reasonably be made of the majority of the surface area; or
    - (B) the majority of the surface area of the land or improvement:
      - (I) is not developed for any use;
      - (II) has been left in or is being returned to its native state; or
      - (III) cannot be used for agricultural purposes; or
  - (ii) other agricultural land and improvements:
    - (A) in which the predominant potential use is cultivation, determined by the assessor as the best use that could reasonably be made of the majority of the surface area;
    - (B) that are used for dairy production, raising poultry or livestock, producing poultry or livestock products, bee-keeping, seed growing or growing plants in an artificial environment; or
    - (C) that are used for other agricultural purposes, except for land and improvements classified as non-arable (range) land and improvements;
- (b) commercial and industrial, which includes:
  - (i) land and improvements used or intended to be used:
    - (A) for business purposes, including land and improvements for office, wholesale, retail, service, hotel, motel, industrial and manufacturing activities, transportation, communications and utilities; or
    - (B) for institutional, government, recreational or cultural purposes;
  - (ii) elevators, which include only:
    - (A) land and improvements designed and used for receiving, processing and shipping grains, oilseeds and special forages, and licensed by the Canadian Grain Commission; and
    - (B) land and improvements used in conjunction with the land and improvements described in paragraph (A);
  - (iii) railway rights of way, which include only railway roadways and railway superstructures; or
  - (iv) land and improvements not specifically included in any other property class;

- (c) resource, which includes:
  - (i) land and improvements designed, built, being built, used or intended to be used for the extraction of a mineral resource, including land and improvements associated with petroleum oil wells and gas wells, batteries, satellites, gas plants and compressor stations, whether or not the property is in operation; or
  - (ii) a pipeline and other land and improvements used in conjunction with a pipeline;
- (d) residential, which includes land and improvements classified as:
  - (i) residential, which, except for land and improvements classified as multi-unit residential or seasonal residential, includes only land and improvements used or intended to be used for, or in conjunction with, a residential purpose, including vacant land subdivided into lots for residential use, provided that where land is used as a yardsite in conjunction with a purpose mentioned in subclause (a)(i) or (ii), 3 acres of that land is to be classified as residential;
  - (ii) multi-unit residential, which includes only:
    - (A) land and improvements designed and used for or intended to be used for, or in conjunction with a residential purpose and to accommodate 4 or more self-contained dwelling units within a parcel, or in the case of a condominium, any part of a parcel within the meaning of *The Condominium Property Act, 1993* that is used for a residential purpose; and
    - (B) vacant land zoned for use for multiple dwelling units; or
  - (iii) seasonal residential, which includes:
    - (A) land and improvements:
      - (I) used or intended to be used for, or in conjunction with, both residential and recreational purposes;
      - (II) located in communities predominantly of a resort nature, in parks, or in rural areas, a recreational subdivision or the Northern Saskatchewan Administration District outside the boundaries of towns, northern villages, northern hamlets and northern settlements;
      - (III) normally used for a maximum of 6 months in any year, as determined by the assessor; and
      - (IV) not being the principal residence in Canada of the occupant; and
    - (B) land and improvements for seasonal camps.

**Multiple-use property**

4(1) If a use of any property is clearly distinct from the property's predominant use and is not integrated with or directly related to the property's predominant use, the assessor may:

- (a) determine that portions of the property that include more than 1 use, or portions of the property's assessment that include more than 1 use, belong to different classes established pursuant to these regulations; and
- (b) apportion the assessed value of the property among those classes.

(2) Pursuant to section 175 of *The Cities Act*, section 205 of *The Municipalities Act* or section 226 of *The Northern Municipalities Act, 2010*, as the case requires, if the assessor determines that portions of any property, or portions of the property's assessment, belong to different classes established pursuant to these regulations, the property may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion of the property within a class.

15 Dec 2017 cE-4.01 Reg 1 s4.

**Date of classification**

5(1) Subject to subsections (2) and (3), in each year as of January 1, properties and the assessments of properties are to be classified as belonging to the classes established pursuant to these regulations.

(2) A new improvement or a newly subdivided parcel is to be classified as of the date on which it is added to the assessment roll.

(3) If there is a change in the use of a property, the property is to be classified as of the date on which the change is made to the assessment roll.

15 Dec 2017 cE-4.01 Reg 1 s5.

**Separate school division bylaw to determine own levy**

6 A bylaw passed pursuant to *The Education Act, 1995* for the purposes of section 7 of the Act before January 1, 2018 continues to be in force until the bylaw is repealed.

15 Dec 2017 cE-4.01 Reg 1 s6.

**Interest rate**

7 The interest rate for the purposes of sections 9, 12, 16, 17, 18 and 19 of the Act must be calculated in accordance with sections 57 and 58 of *The Revenue and Financial Services Act* and the regulations made pursuant to that Act.

15 Dec 2017 cE-4.01 Reg 1 s7.

**Penalty**

8 A municipality that fails to file a return within the time required is liable to pay to the Crown a penalty pursuant to subsection 57(1.1) of *The Revenue and Financial Services Act* and the regulations made pursuant to that Act.

15 Dec 2017 cE-4.01 Reg 1 s8.

**Exemption, abatement, cancellation, reduction, refund or deferral of taxes**

9(1) In this section and in sections 10 to 12, “**abatement**” includes cancellation, reduction, refund, deferral and compromise.

(2) For the purposes of section 21 of the Act, a municipality may abate or exempt school taxes in accordance with the following limits and principles:

(a) if the amount of the abatement or exemption is less than \$25,000, it does not need to be approved by the minister;

(b) subject to clauses (c) to (e), before the approval of municipal council and application to the tax roll, a municipality shall annually submit a request to the minister to abate or exempt any amount of school taxes for a parcel or parcel of land for a single tax year if the amount of the abatement or exemption equals or is greater than \$25,000;

(c) subject to clause (e), no municipality shall abate or exempt school taxes that are collectively equal to or greater than 5% of the municipality’s total school tax levy without the prior approval of the minister on an annual basis;

(d) clauses (b) and (c) apply to an agreement made pursuant to section 11 unless otherwise specified in the agreement;

(e) subject to clause (f), a municipality may enter into a multi-year agreement with the Government of Saskatchewan to abate or exempt school taxes as approved pursuant to clauses (b) and (c), in accordance with the following:

(i) the agreement must be for not more than 5 years;

(ii) the agreement must fall within 1 or more of the categories mentioned in subsection 11(2); and

(iii) the municipality shall annually submit to the Government of Saskatchewan any information requested in the agreement;

(f) the Government of Saskatchewan may terminate the agreement entered into pursuant to clause (e) at any time if:

(i) the municipality fails to comply with the terms or conditions of the agreement; or

(ii) the minister considers it necessary or appropriate and in the public interest to do so and has given the municipality prior notice of the proposed termination and reasons for the proposed termination.

**Reporting re abatements and exemptions**

**10(1)** For purposes of subsection 15(2) of the Act, municipalities shall include in their annual return information regarding all abatements and exemptions of school taxes given by the municipality in the preceding year, including information on the amounts and the parties to whom the abatements and exemptions are given.

(2) In addition to the information provided pursuant to subsection (1), the minister may at any time, in writing, request a municipality to provide a report setting out information respecting all abatements and exemptions of school taxes by the municipality during the period set out in the written request including information on the amounts and the parties to whom the abatements and exemptions are given.

(3) A municipality shall provide the report requested pursuant to subsection (2) within the period specified by the minister in the written request.

15 Dec 2017 cE-4.01 Reg 1 s10.

**Review by minister**

**11(1)** For the purposes of section 9, a municipality shall submit a request to the minister to abate or exempt school taxes in the form and manner specified by the minister.

(2) The reason for every request submitted pursuant to this section must fall within 1 of the following categories:

- (a) economic development;
- (b) housing;
- (c) non-profit or community-based organization; or
- (d) other.

(3) If a request falls within more than 1 of the categories mentioned in subsection (2) the municipality shall select the primary reason for the request.

(4) The minister may approve the request submitted pursuant to this section if the minister is satisfied that the municipality has met the criteria established by the minister and that it is in the public interest to do so.

(5) Subject to subsection (6), the minister may refuse a request submitted pursuant to this section if the minister is satisfied the municipality has failed to meet the criteria established by the minister.

(6) If the minister refuses a request pursuant to subsection (5), the minister shall provide written notice to the municipality of the refusal along with written reasons.

15 Dec 2017 cE-4.01 Reg 1 s11.

**Tax collection agreements**

**12(1)** A municipality may enter into an agreement mentioned in subsection 6(4) of the Act with the Government of Saskatchewan for the purposes of education property tax collection and payment.

(2) The agreement may establish:

- (a) penalties for non-compliance;

- (b) rules regarding the abatement or exemption of school taxes or tax arrears;
- (c) the process for collecting school tax arrears;
- (d) how payments will be made to the Government of Saskatchewan;
- (e) a deadline for submission of payments to the Government of Saskatchewan;
- (f) rules for adjustment of revenue;
- (g) terms or conditions with respect to the continuation, amendment or termination of the agreement; and
- (h) any other provisions the municipality and the Government of Saskatchewan agree would be necessary or beneficial for the agreement.

15 Dec 2017 cE-4.01 Reg 1 s12.

#### **Separate school divisions**

**13** In the case of a separate school division that has passed a bylaw determining its own separate school division tax pursuant to sections 6 and 7 of the Act:

- (a) every municipality in which a separate school division is established shall submit to the minister any information requested by the minister with respect to the separate school division tax; and
- (b) the municipality shall pay all proceeds of the separate school division tax in accordance with section 10 of the Act.

15 Dec 2017 cE-4.01 Reg 1 s13.

#### **Coming into force**

**14(1)** Subject to subsection (2), these regulations, come into force on the day on which section 1 of *The Education Property Tax Act* comes into force.

**(2)** If these regulations are filed with the Registrar of Regulations after the day on which section 1 of *The Education Property Tax Act* comes into force, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

15 Dec 2017 cE-4.01 Reg 1 s14.

