

Education Property Tax

Exempting/Abating 5% or more of the Total EPT Levy

The Education Property Tax Act and its regulations came into effect January 1, 2018. The rules for granting an exemption or abatement for education property tax (EPT) have changed starting in the 2018 taxation year. Details can be found in sections 9-11 of *The Education Property Tax Regulations*.

Municipalities that plan to exempt or abate 5% or more of the total EPT levy for the municipality within the tax year must seek approval from the province. Email the Request to Exempt/Abate 5% or more of the EPT Levy Form to ept@gov.sk.ca as soon as possible in order to start the approval process.

More detailed information may be requested for selected properties from the detailed property listing of proposed exemptions and abatements provided in the form. Additional information may be requested if:

- One property or a few properties compromise a large portion of the total exemptions/abatements proposed; or
- More information is required regarding the rationale/outcomes of the exemption/abatement policies.

If a municipality has waived 5% or more of the EPT levy in the tax year without seeking approval from the province to do so, the exemptions and abatements granted for EPT will undergo an audit and approval process. The municipality will be responsible for collecting and remitting any outstanding EPT amounts that are not approved as a result of this process.

Note: Providing property tax exemptions means less tax revenue for essential public services, or a potential taxation shift to other properties and owners.

Local governments understand the unique needs and circumstances of residents in their municipality. However, if future EPT exemption and abatement trends begin to significantly increase, causing a large loss of revenue and a taxation shift, the province will reconsider the rules and thresholds established for the EPT exemption and abatement approval process.

For more information about EPT search “education property tax” online at saskatchewan.ca.

Contact

Ministry of Government Relations

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saskatchewan.ca



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