

Education Property Tax

Exemption/Abatement 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) 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 educationpropertytax2@gov.sk.ca as soon as possible 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 comprises of 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, the exemptions and abatements granted for EPT will undergo an audit and the municipality will be informed that an application is required and will go through the approval process. The municipality will be responsible for collecting and remitting any outstanding EPT amounts that are not approved.

Municipalities that exempt or abate 5% or more of the total EPT levy for the municipality within the tax year must seek approval from the province

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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