

Education Property Tax

Exemption/Abatement Application Process for \$25,000+

When a municipality seeks approval from the province to exempt or abate education property tax (EPT) revenue that is \$25,000 or more for a single property or parcel of land in the tax year, the applications will be categorized into three main categories:

1. Economic Development;
2. Housing; and
3. Non-Profit/Community Based Organization.

A fourth category called “Other” may be used if an unusual or unprecedented circumstance arises that is not captured in one of the three main categories. Applications submitted under this category will be assessed case-by-case based on their merits.

Application Process

STEP 1: MUNICIPALITY COMPLETES APPLICATION (Only municipalities can apply)
Municipality completes the application, which must include:
<ol style="list-style-type: none"> 1. Form (<i>required</i>) 2. Appendix (<i>required</i>) - Choose one: Economic Development, Housing, Non-Profit or Community-Based Organization, or Other. 3. Supporting documents (as necessary and that are noted in the Appendix).
STEP 2: SEND APPLICATION TO PROVINCE
The municipality sends the request to the province by email at ept@gov.sk.ca .
STEP 3: PROVINCE REVIEWS REQUEST
The municipality may be contacted to clarify information or provide further information if required.
STEP 4: DECISION
<p>The province will either approve or deny the request and inform the municipality of the decision. If a request is denied, reasons will be provided.</p> <p>The goal is to inform the municipality of the decision within 15 business days. Applications that require further information or that are incomplete and require resubmission will take longer to process. This is why it is important to fill out all the necessary parts of the application when first submitting the request.</p>
APPEAL
<p>If a request is denied, the municipality has the option to appeal the decision to the Minister.</p> <p>Note: Appeals are based on the information from the original request. If the municipality wishes to have the application reviewed with new/additional information, it must be resubmitted through the regular review process as outlined above.</p>

To access additional information and the application forms, search “education property tax” online at saskatchewan.ca.

Contact

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