

# Education Property Tax

## Criteria Used to Review a Request to Exempt or Abate EPT

Certain criteria will apply to all requests received by the province to exempt or abate EPT Revenue:

1. Municipal council confirms it supports exempting or abating municipal and school taxes for a property or parcel of land. This information is included on the application form.
2. The entity benefiting from the exemption or abatement is in good standing with the Ministry of Finance. This will be reviewed with the Ministry of Finance.
3. The amount and duration of the exemption or abatement is reasonable in the context of the benefit. Provincial approval will require benefits to exceed costs.

Additional criteria will apply to each of the categories referred to above and below. Further information is included in the appropriate appendix form.

### Economic Development

1. **Retain/Create Employment:** The project/business creates and maintains new full-time or full-time equivalent positions in Saskatchewan. This includes:
  - (i) attraction, development or retention of a highly skilled workforce;
  - (ii) construction and permanent positions (considered separately).
2. **Investment:** The project/business has made a commitment to new capital expenditures in Saskatchewan. This includes:
  - (i) capital used for acquiring or maintaining fixed assets, such as building and renovating property, land, and equipment; and
  - (ii) investment in new construction, expansion, or improvements that enable continuation of an existing business.
3. **Competitive Advantage:** The project/business strengthens Saskatchewan's competitive advantage and/or economic diversity (i.e. adds or strengthens an important component of the economy). This may include:
  - (i) creating a new service/development not already in the province;
  - (ii) expanding an existing market; or
  - (iii) the potential to create a new market niche (adds a specialized service to the local business environment or represents an important part of an industry value chain).
4. **Other:** The project/business demonstrates reasonable value in developing the local or provincial economy. Applicants should include any additional benefits they believe are important for the province to know when reviewing the request. This may include the placement of headquarters in Saskatchewan.

## Housing

1. **Supply:** Increases the supply of housing stock in Saskatchewan communities relative to demand. This may include:
  - (i) availability of comparable housing options in the community;
  - (ii) local vacancy rates; or
  - (iii) CMHC reports on (un)absorbed homeowner and condo units.
2. **Need:** Addresses demonstrated housing needs in the community. This may include:
  - (i) affordable housing;
  - (ii) revitalization of a key location; or
  - (iii) housing for key client groups.
3. **In Good Standing:** Must be in good standing with Saskatchewan Housing Corporation.

## Not-for-Profit or Community-Based Organizations

1. **Primary Objective:** The applicant provides social welfare, civic improvement or recreation benefits to the community or the general public.
2. **Services Provided:** Actively carries out activities or provides services to benefit the community or province.
3. **Purpose of Property:** The exempt portion of the property is not used for profit making purposes.
4. **Registered:** Must be registered as a charity or not-for-profit organization.

## Other

Applications submitted under this category will be assessed case by case based on their merits.

## Additional Information

To access additional information and the application forms, search “education property tax” online at [saskatchewan.ca](http://saskatchewan.ca).

## Contact

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