

2023

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## Important Notes

**Note 1:** Complete all of the monthly returns for 2023 before you start your annual return. The monthly amounts reported are automatically populated into your annual return. The information in Line 1 of the annual return comes from your monthly returns; you will receive an error message if you try to file an annual return when all of the monthly returns have not been filed. When this occurs, select the cancel button located on the bottom left of the page of the annual return. This will delete the annual return that was started. Go back to the monthly account and file the missing monthly returns. Once all the monthly returns have been filed, you can then start your annual return.

**Note 2:** You cannot file any amended monthly returns after the cut-off date of January 10<sup>th</sup> of the following year. If you have an adjustment to an amount previously reported in one of your monthly returns it will be reflected in Line 12, the variance of your annual return.

**Note 3:** If your December remittance was not processed by January 11<sup>th</sup> of the following year, then it will show as outstanding in Lines 14 and 15 of your annual return. Please adjust Lines 14 and 15 on your printed copy and note the date your payment was processed for your records and the municipal auditor.

**Note 4:** If you have more than one school division in your municipality, you are required to complete a form for each school division using the assessment for that school division. The return and any amendments are filed electronic Saskatchewan eTax Services (SETS) at: [sets.saskatchewan.ca](https://sets.saskatchewan.ca).

**Note 5:** If a separate school division within your municipality chooses to set its own mill rates by bylaw, the annual education property tax (EPT) return information must be:

- submitted in SETS (for information purposes only); and
- sent to the separate school division.

**Note 6:** Differences between EPT collections reported to the Ministry of Finance, and EPT paid to the Ministry of Finance are identified in the Notice to File. A difference between the amount of EPT collected in the tax year and the amount of EPT collections reported in the tax year is identified as a variance on Line 12 of the annual return. If a mistake is discovered in a monthly report when you have completed the annual reconciliation, do not go back and amend that monthly filing period. The system will not allow an amendment to a monthly return after January 10<sup>th</sup> of the following year. The sum of mistakes made in monthly reporting be indicated in the Variance Identified (Line 12) in your annual return. Save your work and detail the mistakes made, an email will be sent asking for support of the variance amount. Once you have explained the variance, the support will be saved to the file and the variance amount will be posted to the December 2023 monthly filing period.

**Note 7:** An annual EPT return of the preceding year must be submitted by January 31<sup>st</sup> each year. Late filing of the annual EPT return will result in a \$75 penalty.

## Suggested Data Entry Process

A number of lines in the EPT return and schedules are auto-populated in SETS. Because the four EPT schedules (tabs EPT 1-4) feed information through to the “annual return” tab, it may help to begin data entry in the schedules first and populate the remaining information in the “annual return” tab at the end.

Please keep in mind that some of the schedules also flow through to populate information in other schedules. The suggested data entry process list was developed to help explain how information entered in the return will populate related fields within the return.

You can choose to “save and continue” the annual return should you require more time to complete the return. To go back to a saved return, select “finish a tax return” from the File and Pay options in SETS.

Task	Notes
<b>1. Review the Data in Sets</b>	<ul style="list-style-type: none"> <li>Select the annual return, review the prepopulated monthly return data and compare it to your records. Select schedule EPT 3 and review the amount in Line A, verify it matches your prior year collected and unremitted total, from your previous year annual return (EPT 3 Line B).</li> </ul>
<b>2. Complete EPT 4</b>	<ul style="list-style-type: none"> <li>SETS will allow you to enter an infinite amount of lines into EPT 4; however only the first 50 lines will be available if you wish to print off EPT 4. Therefore, you have two options to enter data into EPT 4:               <ol style="list-style-type: none"> <li>Input line data into SETS</li> <li><a href="#">Upload an excel spreadsheet</a> containing the EPT 4 information using “File Upload”</li> </ol> </li> <li><b>After you have entered or uploaded the data, click on “Calculate”.</b> The total exemption for each property class will populate to EPT 1.</li> </ul>
<b>3. Complete EPT 1</b>	<ul style="list-style-type: none"> <li>Enter data into EPT 1: Taxable assessment and Mill Rates.</li> <li><b>Click on “Calculate”.</b> The current EPT levy total will populate the “annual return” tab Line 6.</li> </ul>
<b>4. Confirm current levy total</b>	<ul style="list-style-type: none"> <li>Confirm the current EPT levy total on Line 6 of the “annual return”.</li> </ul>
<b>5. Complete EPT 2</b>	<ul style="list-style-type: none"> <li>Similar to EPT 4, SETS will allow you to enter an infinite amount of lines into EPT 2; however, only the first 50 lines will be available if you wish to print off EPT 2. Therefore, you have two options to enter data into EPT 2:               <ol style="list-style-type: none"> <li>Input line data into SETS</li> <li><a href="#">Upload an excel spreadsheet</a> containing the EPT 2 information using “File Upload”</li> </ol> </li> <li><b>After you have entered or uploaded the data, click on “Calculate”.</b> The total amount cancelled/abated will populate to the “annual return” tab Line 4.</li> </ul>

Task	Notes
<b>6. Confirm total abatements</b>	<ul style="list-style-type: none"> <li>Confirm the total EPT cancelled/abated on line 4 of the “annual return”.</li> </ul>
<b>7. Complete EPT 3</b>	<ul style="list-style-type: none"> <li>Enter data into Lines B1, B2, and D of EPT 3: Statement of Uncollected and Unsold Tax Title Property.</li> <li>Click on <b>“Calculate”</b>. The net change in uncollected taxes and unsold TTP (Line C) will populate in the “annual return” tab (Line 11).</li> </ul>
<b>8. Complete Annual Return</b>	<ul style="list-style-type: none"> <li>Go to Annual Return Tab and Complete Remaining Data entry:               <ol style="list-style-type: none"> <li>Line 2: Loss on sale of TTP</li> <li>Line 3: Share of Approved Tax Collection Costs</li> <li>Line 5: Gross Penalties added to arrears</li> <li>Line 7: Penalty on current taxes</li> <li>Line 8: Share of Trailer License fees</li> <li>Line 9: Share of Grant-in-Lieu</li> <li>Line 10: Adjustment</li> </ol> </li> <li>Click on <b>“Calculate”</b>.</li> </ul>
<b>9. Validate Return</b>	<ul style="list-style-type: none"> <li>Make sure the data entered matches the records of the municipality.</li> </ul>
<b>10. Print a copy of your return</b>	<ul style="list-style-type: none"> <li>Select “print” to print a copy of your return. You can also print a copy after you select “submit”.</li> </ul>
<b>11. Submit return</b>	<ul style="list-style-type: none"> <li>Certify the accuracy of your return and submit.</li> </ul>

If you make a change be sure to click **“Calculate”** to refresh the data in the annual.

## Schedule EPT 4: Detailed Statement of Local Exemptions

Exemptions are properties that have an assessment on the assessment roll, but council has chosen to exempt all or a portion of the assessment from taxation. No taxes will be levied on the exempted assessment portion. This differs from a property where taxes are levied on the assessment and council cancels or abates all or a portion of the taxes.

All local exemptions must be listed in this section, including economic development agreements that council has granted by resolution or bylaw.

(Option) [Upload](#) an excel spreadsheet with the information if you are detailing more than 50 properties. For step by step instructions on how to upload your data please review the instructions located on the file upload tab located to the left of the annual return tab. Please note that SETS will allow you to enter an infinite amount of lines. Click “Add” for the next line to appear. The following must be completed for each local exemption:

- Name – name of the property owner.
- Explanation – There are several [reasons listed in the explanation/reason field](#) as a drop-down list.

- Effective Term – the beginning and end year of the local exemption; if this is an economic development agreement, the term of the agreement must be listed and must not exceed five years.
- Property Class – property class of the assessment.
- Taxable School Assessment Exempted – dollars of assessment being exempted.

The following will be calculated by the system after you click on calculate:

- EPT Mill Rate – education mill rate for the property class.
- Foregone EPT – amount of EPT that is being exempted.

Click **“Calculate”** to refresh the data in the annual return.

**Reminder: A municipality must seek approval from the province to exempt EPT revenue that is over the \$25,000 threshold or more than five per cent of the total EPT levy. Any multi-year exemptions that are over these thresholds but have been granted by a municipal council prior to January 1, 2018, under previous legislation, will continue. Existing agreements will run their course until they expire, after which the new legislation will apply.**

## Schedule EPT 1: Taxable Assessment and Mill Rates

This schedule requires information regarding taxable assessment, exempt assessment, net school assessment, mill rate and gross current school levy for each provincial property class:

- Non-arable (Range) Land	N
- Other Agricultural	A
- Residential	R
- Multi-unit Residential	M
- Seasonal Residential	S
- Commercial and Industrial - other	CO
- Commercial and Industrial - resource	CR
- Elevators	E
- Railway Rights-of-Way	RW
- Pipeline (resource property class)	PL

Do not include supplementary assessment.

### **Taxable Assessment (before local exemption)**

In a municipality with only one school division, the taxable assessment values for each property class may be found on the annual Saskatchewan Assessment Management Agency (SAMA) Assessment Return (Lines 3A, 3B, and so on). **Be sure to use assessment before local exemptions are deducted.**

If the roll is confirmed, the taxable assessment figures should be the same as the figures on the municipality’s Confirmation of Assessment. If the roll is not confirmed, the taxable assessment figures are the same as what are recorded for Taxable Assessment on the Assessment Return.

If there is more than one school division in the municipality, a statement must be prepared for each school division. The total value for each property class must be broken out into the different school divisions. The total value for all school divisions must equal the total value contained within the annual SAMA return.

### **Local Exempt Assessment**

The system rolls up the detailed statement of local exemptions in schedule EPT 4.

### **Net School Taxable Assessment**

**Taxable Assessment – Local Exempt Assessment = Net School Taxable Assessment**

If there is a number in the Local Exempt Assessment column, it will be subtracted from the Taxable Assessment for that property class once the “Calculate” is selected. The result is the Net School Taxable Assessment.

If the Local Exempt Assessment column is blank (no local exemption), the totals for Taxable Assessment and Net School Taxable Assessment will be the same.

### **Mill Rate**

The mill rate is the tax rate for education purposes which is established by the province. The [current EPT mill rates](#) can be found online at Saskatchewan.ca.

### **Current EPT Levy**

The Current EPT Levy is calculated for each property class as follows:

$$\text{Net School Taxable Assessment} \times \text{Mill Rate} \div 1000 = \text{Current EPT Levy}$$

$$\text{Example: Residential } \$600,000 \times 4.12 \div 1000 = \$2,472.00$$

The total of Current EPT Levy is calculated and transferred to the “Annual Return” tab - Line 6.

Do not include the supplementary levy here. The supplementary levy should be reported as an adjustment under the “Annual Return” tab - Line 10 Adjustments.

Rounding differences can cause the levy to be a few cents to a dollar off compared to the result from the above formula. Please indicate the difference under the “Annual Return” tab - Line 10 Adjustments.

## **Schedule EPT 2: Detailed Statement of EPT Cancelled/Abated**

Complete this schedule by listing the details of all individual properties which received EPT cancellations or abatements during the year. This information is available from the municipality’s minutes and/or the tax roll.

- (Option) [Upload](#) an excel spreadsheet with the information if you are detailing more than 50 properties. For step by step instructions on how to upload your data please review the instructions located on the file upload tab located to the left of the annual return tab.
- SETS will allow you to enter an infinite amount of lines. Just click on “Add” for the next line to appear.

There are several [reasons listed in the explanation/reason field](#) as a drop-down list. Make sure the explanation field aligns with the reasons listed when attaching an excel spreadsheet (option if reporting more than 50 properties).

**Note:** Do not record any tax amount for property which has been transferred to the Tax Title Property Account in this schedule. The transfer will be recognized in Schedule EPT 3 under Line B2.

*The Municipalities Act, The Northern Municipalities Act, 2010 and The Cities Act* empower municipalities to authorize certain cancellations, compromises and abatements on behalf of other taxing authorities.

- *The Northern Municipalities Act, 2010*, section 295;
- *The Municipalities Act*, section 274; and
- *The Cities Act*, section 244.

Municipalities are to provide the Ministry of Government Relations with full particulars of the compromise or abatement. If the amount exceeds the prescribed thresholds, municipalities must seek approval from the province before the abatement is to take effect.

- *The Education Property Tax Act*, section 21; and
- *The Education Property Tax Regulations*, sections 9 - 11.

**Click “Calculate” to refresh the data in the annual return.**

**Reminder: A municipality must seek approval from the province to abate EPT revenue that is over the \$25,000 threshold or more than five per cent of the total EPT levy. Any multi-year abatements that are over these thresholds but have been granted by a municipal council prior to January 1, 2018, under previous legislation, will continue. Existing agreements will run their course until they expire, after which the new legislation will apply.**

## **Schedule EPT 3: Statement of Uncollected Taxes and Unsold Tax Title Property**

### **Line A - Total Uncollected Taxes and Unsold Tax Title Property as at January 1<sup>st</sup>**

Verify that the figure auto-populated on Line A matches the amount of uncollected taxes and unsold tax title property as at December 31<sup>st</sup> reported in the previous year’s annual return.

**Note:** EPT 3 Line A appears to let you amend the amount, but when you hit the calculate button it will revert back to the number that was originally in that cell, (the carry forward amount from the previous year’s annual return, EPT-3, Line B).



## **Line B - Total Uncollected Taxes and Unsold Tax Title Property as at December 31<sup>st</sup>**

Provide the amounts for:

- **Line B1: Uncollected Taxes (current and arrears)**

This total includes uncollected current taxes and arrears. It is taken from the general ledger or tax roll summary.

- **Line B2: Unsold Tax Title Property**

This amount is the school tax arrears transferred to Tax Title Property when the municipality acquired the title. To update the value of unsold tax title property:

- carry forward the value reported on previous year's annual EPT returns;
- add the value of any new properties acquired under *The Tax Enforcement Act* in the current year; and
- subtract the gross value of any tax enforcement properties sold in the current year (*Note: Any loss on the sale will be reflected in the "Annual Return" tab - Line 3. Proceeds which have not been remitted will be reported in the "EPT 3" tab - Line C).*

Every municipality should have a Tax Title Property log which records the property description, the year the property went into tax title, the amount of taxes owing to the municipality and the amount owing to the school division for each individual property. This log must be reconciled each year and match with the "Unsold" dollar amount.

**Click "Calculate"**. The sum of the two figures provided will populate the Total Uncollected Taxes and Unsold Tax Title Property as at December 31<sup>st</sup> (Line B).

### **Net Change in Uncollected Taxes and Unsold Tax Title Property**

This is the difference between Line A (Total Uncollected Taxes and Unsold Tax Title Property as at January 1) and Line B (Total Uncollected Taxes and Unsold Tax Title Property as at December 31<sup>st</sup>). SETS will calculate this amount and carry it forward to the "Annual Return" Tab-Line 11.

### **Line C - Estimated Amount of Uncollectable Tax Arrears**

Line C provides for the amount of school taxes that the municipality has estimated will not be collected. This estimate will be used by the province to help establish a budget allowance for uncollectable taxes.

## **Annual Return Tab**

### **Line 1 – Total EPT Collections Reported to Ministry of Finance**

Verify that the monthly EPT collected and reported to the Ministry of Finance matches the municipality's records. The total amount of all monthly collections reported will calculate in the total EPT collections reported to the Ministry of Finance line after you click on "calculate". If your records do not agree to the monthly amounts reported, please contact the **Ministry of Finance** at 1-800-667-6645 or [sasktaxinfo@gov.sk.ca](mailto:sasktaxinfo@gov.sk.ca).

### **Line 2 - Loss on Sale of Tax Title Property**

If a tax title property was sold during the current year for an amount less than costs and arrears, report the amount of the school's share of the loss here. This amount is the difference between what was

credited to the school from the sale and the education taxes owing to the school when the land was transferred to the municipality.

For more details, refer to the Tax Enforcement Manual:

<http://www.saskatchewan.ca/government/municipal-administration/taxation-and-service-fees/tax-enforcement-by-municipalities>

**Line 3 - Share of Approved Tax Collection Costs**

Report the school's share of reasonable costs incurred while enforcing the payment of taxes. Do not include costs recoverable pursuant to *The Tax Enforcement Act*. For more details, see the legislation:

- *The Northern Municipalities Act, 2010*, section 328;
- *The Municipalities Act*, section 309; and
- *The Cities Act*, subsection 273(1).

**Line 4 - Taxes Cancelled/Abated**

This value is transferred from Schedule EPT 2. For a more detailed schedule see EPT 2 Detailed Statement of EPT Cancelled/Abated.

**Line 5 - Gross Penalty Added to Tax Arrears**

Report the total gross penalties added on tax arrears during the reporting period. The amount should be obtained from your tax roll summary sheet.

**Line 6 - Current Levy**

This value is transferred from Schedule EPT 1.

**Line 7 - Penalty on Current Year Taxes**

Report the penalties charged to ratepayers that were added to current year taxes. The amount should be obtained from your tax roll summary sheet.

**Line 8 - Share of Trailer Licence Fees**

Trailer licence fees must be shared with the school division. The school's share is calculated by dividing the tax rate levied for school taxes by the total of the tax rates levied by the municipality for school and municipal purposes.

The percentage formula is found in:

- *The Northern Municipalities Act, 2010*, subsection 327(4),
- *The Municipalities Act*, subsections 308(4); and
- *The Cities Act*, subsection 272(4).

**Only report the amount of grant-in-lieu that you have received. Do not report grant-in-lieu that remains unpaid as they do not form a part of your tax receivable.**

**Line 9 - Share of Grants-in-Lieu of Taxes**

Assessment based grants-in-lieu of taxes paid to the municipality must be shared with the school division in the same proportion as the education mill rate. Apply the grant-in-lieu amounts to the appropriate category such as federal, provincial, Canadian Pacific Railway, and housing authority. These amounts should be obtained from the cash receipt accounts, the tax roll summary or the general ledger.

### **Line 10 - Adjustments**

Exercise caution when using this line as most adjustments are reported on other lines.

There are several options listed for adjustments:

1. Auditor Adjustment
2. Credit Card Fee/Finance Fee
3. Interest Adjustment
4. NSF
5. Prepayment
6. Previous Year Adjustments
7. Rounding
8. Supplemental Assessments
9. Transfer to Other School Division
10. Other

**DO NOT record  
overpayments here.  
Overpayments will be  
captured in the variance.**

The two most common adjustments are:

- supplementary levy; and
- [prior year adjustment](#) (correction of an error in the EPT return of a prior year).

### **Line 11- Net Change in Uncollected Taxes and Unsold Tax Title Property**

This value is transferred from Schedule EPT 3. This is the amount of change from the amounts reported at the end of the previous year.

### **Line 12 – Variance Identified**

[The variance](#) should be equal to zero. This means that the EPT that you have collected in the year matches the EPT you reported. Variances identified represent an amount of EPT collected that was under or over reported throughout the year on the monthly EPT returns.

If the variance is a negative number, this means that the amount of EPT collected may be over reported. Review Lines 1 through 12 to identify where the reporting error occurred. If you have over reported the EPT collected during the year, a credit for the amount will be applied to the monthly account (Registered School Division Account). You will be able to reduce the amount paid each month until the credit has been cleared off your account. Alternatively, you can contact the Ministry of Finance to request a refund.

If the variance is a positive number, this means that the amount of EPT collected may be under reported. Review Lines 1 through 12 to identify where the reporting error occurred. If you have under reported the EPT collected during the year, the amount owing will be applied to your account. Regardless of what month the error was made, the amount will be considered due as of January 10<sup>th</sup>. This will reduce the amount of penalties and interest charged. To pay an amount owing, make a “payment on your account” to the December monthly period in SETS or remit payment with the payment voucher provided with your annual [Notice to File](#).

### **Line 13 – Total EPT Paid During Year**

Verify that the total “EPT Paid during Year” matches the municipality’s records. This is the total amount paid plus any additional payments made to outstanding balances. This does not include Penalties and Interest. This line auto-populates payments of tax received between January 10<sup>th</sup> of the prior year and

January 11<sup>th</sup> of the current year. You will need to adjust the total if payments were received outside of that period.

#### **Line 14 – Cumulative Account Balance**

The cumulative account balance will add any value in the variance to the ending account balance. The value reflects any data and adjustments processed in SETS as of January 11<sup>th</sup> of the year following.

A zero balance means that:

- the amount of EPT collected = the amount of EPT reported = the amount of EPT paid.

A positive value means there is an outstanding amount owing because of differences between:

- EPT collected;
- EPT reported; and
- EPT paid.

A negative value means there is a credit owed to the municipality because of differences between:

- EPT collected;
- EPT reported; and
- EPT paid.

#### **Line 15 – Total Outstanding Liability**

Is the total outstanding liability for education property tax (any cash owed plus the uncollected education property tax). This is Line 14 plus line B from schedule EPT 3.

## **Contact**

### **Ministry of Finance**

Toll Free: 1-800-667-6102

In Regina: 306-787-6645

Email: [sasktaxinfo@gov.sk.ca](mailto:sasktaxinfo@gov.sk.ca)

Please visit [Information for Municipalities Concerning Education Property Tax](#) for the most up-to-date information.

## Appendix A: Data Upload Option for EPT 2 and EPT 4

If there are several exemptions (EPT 2) and abatements (EPT 4) to report in the annual return, you may choose to upload the details from an excel sheet. There are two options to complete the upload:

1. Input the Data into the excel version of the schedule.
  - Fill out the schedule as provided.
  - Save the schedule for your records.
  - Copy and paste columns of data from the schedule into an excel file for upload according to the instructions in the chart below. Do not place titles on the columns.
  - Upload the file. Step by step instructions can be found under the “File Upload” tab in Sets. **NOTE: DO NOT upload your document to the “Attachments” tab.**
  - **Hit calculate.**
  - Confirm totals.
  
2. Use data from a report generated by your software.
  - Copy and paste data from a report generated by your software into an excel sheet according to the instructions in the chart below. Do not place titles on the columns.
  - Keep a copy of the report for your records.
  - Upload the file. Step by step instructions can be found under the “File Upload” tab in Sets. **Note: DO NOT upload your document to the “Attachments” tab.**
  - **Hit calculate.**
  - Confirm totals.

**Make sure the explanation field aligns with the reasons listed when attaching an excel spreadsheet.**

Column	EPT -2	EPT -4
<b>A</b>	Property Owner's Name	Property Owner's Name
<b>B</b>	Pt-Sec	Reason
<b>C</b>	Lot-TWP	Start Year (YYYY format)
<b>D</b>	Block Range	End Year (YYYY format)
<b>E</b>	Plan-W of Mer	Property Class
<b>F</b>	Amount of taxes	Taxable School Assessment Exempted
<b>G</b>	Year (YYYY format)	<b>Make sure Column F is numeric</b>
<b>H</b>	Reason	

## Appendix B: Drop-Down List Options for Exemptions and Abatements

There are several reasons listed in the explanation/reason field as a drop-down list:

1. Non-profit/community based organization
2. Housing incentive
3. Economic development
4. Board of revision decision
5. Saskatchewan Municipal Board Decision
6. Assessment error
  - Includes agreements to adjust assessment
7. Bankruptcy
8. Deceased
9. Demolition/change in property
  - Includes change in taxable status, construction or demolition
10. Lost permit, license, lease or contract
11. Uncollectable
12. Tax Title Property
  - To account for the prorated reduction in taxes when title is obtained partway through the year.
  - Do not record any tax amount for property that is transferred to the Tax Title Property Account. The transfer will be recognized in Schedule EPT 3.
  - Recording a loss at time of sale for Tax Title Property is recorded in Line 2 of the annual return.
13. Educational institution
14. Federal or provincial agency
15. Heritage property
16. Natural disaster
  - Includes change to assessment due to slumping, floods or other natural disasters
17. Crown land
  - Includes vacant crown land
18. Annexation
19. Abandoned Oil Wells
20. Other

**Make sure the explanation field aligns with the reasons listed when attaching an excel spreadsheet (Option if reporting more than 50 properties)**

## Appendix C: Information about the Variance Calculation (Line 12)

A difference between the amount of EPT collected in the tax year and the amount of EPT collections reported in the tax year is identified as a variance on Line 12 of the annual return. Instead of amending the applicable EPT monthly return causing the discrepancy, the variances become an account balance due to the Ministry of Finance as of January 10, 2024. If the variance is a negative number, the municipality can correct the overpayment:

- by requesting a refund from the Ministry of Finance: or
- by reducing the amount paid on the next month’s EPT collection return until the overpayment has reached zero. **Do not adjust Line 1 of the monthly return to use this option. Simply reduce the amount of the payment made.**

The calculation used to determine the variance is explained in the chart below.

ADD	SUBTRACT
	Line #1 - Total EPT Collections Reported to Ministry of Finance
	Line #2 - Loss on Sale of Tax Title Property
	Line #3 - Share of Approved Tax Collection Costs
	Line #4 - Taxes Cancelled/Abated
Line #5 - Gross Penalty Added to Tax Arrears	<div style="background-color: #0056b3; color: white; padding: 10px; border-radius: 15px; width: fit-content; margin: auto;"> <p>A negative number means that the amount of EPT collected may be over reported. (Credit Balance)</p> <p>A positive number means that the amount of EPT collected may be under reported. (Balance Due)</p> </div>
Line #6 - Current Levy	
Line #7 - Penalty on Current Year Taxes	
Line #8 - Share of Trailer License Fees	
Federal Government Agencies	
Provincial Government Agencies	
Canadian Pacific Railway	
Housing Authorities	
Line #10 - Adjustments - A/B/C	

## Appendix D: Filing an Annual Return when no EPT was Collected in the Year

The annual return must still be completed and submitted even if no EPT has been collected. That is because:

- Council may have granted tax abatements or cancellations, exemptions, economic development agreements, sale of tax title property with a loss, penalties applied to EPT, licence fees collected, etc.
- There may be land in the municipality that lies within the boundaries of a separate school division but the municipality has no assessment allotted to the separate school division. Each return will show “NIL” to confirm that there is no assessment allotted to the separate school division.

Every municipality must levy and collect EPT and remit the collected EPT to the Ministry of Finance, unless a separate school division within your municipality chooses to determine its own mill rates and collect EPT.

EPT should be levied on all taxable properties within the municipality before the tax notices are sent out. The province set the EPT mill rates that municipalities use to levy the EPT. If the EPT was not levied on all taxable property in the municipality, contact the Property Tax Analyst at (306) 787-1086 to discuss options to rectify the issue.

## Appendix E: Amending an Annual Return


- (1) If an error was made in an annual return from another tax year enter a prior year adjustment in the “annual return” tab, in Line 10 “adjustments”.
  - The Ministry of Government Relations may request additional details regarding the adjustment.



## Appendix F: Annual Notice to File

Municipalities will receive a Notice to File for the annual EPT return in January.

The notice to file provides a list of amounts reported on Line 1 of the monthly EPT returns throughout the year and a summary of changes in the account balance. Information contained in the annual Notice to File reflects return and payment data processed as of January 11<sup>th</sup> of each year. Payments and returns received by the Ministry of Finance after January 11<sup>th</sup> will not be reflected on the annual EPT Notice to File. Should you note any discrepancies between the information contained in your Notice to File and your books, please contact the Ministry of Finance to discuss.



**Government of Saskatchewan**  
Ministry of Finance

Revenue Division  
PO Box 200  
Regina, Canada S4P 2Z6  
Toll Free 1-800-667-6102  
Regina (306) 787-6645  
Fax (306) 798-3045

### Notice to File

This is a reminder to file your **January to December 2018 Annual Education Property Tax Return** on or before **January 31, 2019**.

Your return must be filed online at: <https://www.sets.gov.sk.ca/SETS>

Municipality Name: **SAMPLE MUNICIPALITY**  
School Division: **SCHOOL DIVISION NAME**

Account Balance **\$104,297.31**

Business Number: **811111400**

- For information regarding your account balance please contact Finance at the numbers identified above.
- For information on how to complete your return please contact Government Relations at (306) 787-1086.
- A Late File Penalty may be applied to returns filed after the due date.

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Please verify and use the following information when filing your annual return for the school division noted above.  
\*Values reflect any data and adjustments processed as of January 11, 2019.

**Total Uncollected Taxes and Unsold Tax Title Property as at January 1: \$148,000.00**

**Total EPT Reported to Ministry of Finance :**


January	\$25,000	May	\$3,500	September	\$24,000
February	\$10,000	June	\$150,000	October	\$15,000
March	\$15,000	July	\$96,000	November	\$18,000
April	\$7,500	August	\$63,000	December	\$12,000

**Summary of Changes in Account Balance:** (Total account balance is collected and unremitted EPT plus penalties and interest applied.)

	EPT	Penalty	Interest	Total
Start of Year Account Balance	0.00	0.00	0.00	0.00
Adjustments to Prior Year(s)	0.00	0.00	0.00	0.00
Reported During Year	439,000.00	1,500.00	563.79	441,063.79
Paid During Year	(335,500.00)	(1,000.00)	(266.48)	(336,766.48)
End of Year Account Balance	103,500.00	500.00	297.31	104,297.31

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△ Detach at the perforation and return the stub below with your new information. △



### PAYMENT VOUCHER

Business Name: **SCHOOL DIVISION NAME**  
Account Number: **6617005**  
Business Number: **811111400**  
Period End Date: **31-DEC-2017**

Remittance Enclosed



PVF 1 15 01 006617005 20171231 0000000000

**Similar to the monthly Notice to File, you can use the Payment Voucher to pay the full (or any portion of) the balance due.**

**If you have no tax owing, you don't need to submit the payment voucher.**