

Field Name	Description
Agricultural Corporation (or Ag Corp Flag)	A corporation approved as an Agricultural Corporation under the applicable Act and Regulations. Ag Corp flags are identifying markers that the BA has an Agricultural Corporation Exemption.
Annual	Annual invoices are generated based on the title holder as of May 1 in a given year. Payment for the full tax year is due by June 30 each year.
Approval Number	A five digit reference number generated by IRIS referencing the specific application and subsequent approval.
BA (or BA ID, BA Name or MRT Taxable (BA))	Business Associate (BA) is an entity that conducts business activities with the Ministry of Energy and Resources. The BA ID is a nine-digit identification number and the BA Name is the name of the individual(s) or corporations associated with the BA.
BA Status	The status of the BA
BA Type (or Taxable BA Type)	Indicates whether the mineral title holder is the BA (taxable) or whether the mineral title is subject to an agreement for sale where the BA has been deemed as the title holder (deemed).
Calculated Hectares	The Title Taxable Hectares based on the Title Share.
Current Title Status	Indicates the status of the title for MRT purposes: Active, Under Surrender, Under Forfeiture.
Deemed Owner	The purchaser of a mineral title under a bona fide agreement of sale whose title has not yet transferred. Deemed owners are responsible to pay MRT.
Exemption Cancelled Date	The date the exemption was cancelled by the Ministry.
Exemption Approval Date	The date the exemption application was approved.
Exemption Status	Indicates the status of the exemption application: Approved, Denied, Cancelled.
Hectare to Acre Conversion	Conversion rate is 2.47105 acres per hectare.
ISC Title Holders	Mineral Title holder information provided by Information Services Corporation (ISC).
Land Description (or Location)	The text-based legal land description of the parcel, originating out of the Dominion Land Survey (section-township-range- meridian) and subsequent plans (lot-block-plan).
Mineral Commodity	A shortened version of ISC's description of the mines and minerals associated with the title.
Mineral Parcel (or Parcel)	A graphical representation of a designated area of land.
Mineral Parcel Acres (or MOSR Parcel Area Acres)	The Parcel Hectares converted to acres.
Mineral Parcel Hectares (or MOSR Parcel Hectares)	The mineral parcel size in hectares.
Mineral Title	A title type issued by ISC that refers to a mineral parcel. It can refer to all minerals, a subtype of minerals such as coal and valuable stone, or a balance mineral title.
MRT Taxable (BA)	BA Name
Net Payable (\$)	The Mineral Rights Tax calculated for each Title Number.
Net Taxable Hectares	The proportional Title Taxable Hectares less Registered Trust Corporation exemptions.
Non-Taxable Acres	The Title Non-Taxable Hectares converted to acres.
Non-Taxable Small Holdings Hectares	Small holding exemptions of 1,295 ha are applicable to individuals and Agricultural Corporation. The invoice will indicate a declining balance starting at 1,295 ha and diminishing to zero. MRT is payable on titles after zero has been reached.
Parcel Number	ISC's Nine-digit parcel reference number designating a specific plot of mineral land. This number is referenced in mineral titles.
Parcel Picture	A Geographic Information System (GIS) image of a mineral parcel.

Field Name	Description
Registered Trust Corp (%) (or Exemption %)	Indicates the percentage of a mineral title held in trust for individual(s). N/A means that the mineral title holder is not a Registered Trust Corporation.
Supplemental	Supplemental invoices are generated for titles which became taxable after May 1st in a given year. Examples of a title becoming taxable include transfer from a non-taxable individual to a corporation or from an exempt Agricultural Corporation to a Corporation.
Taxable Days	Number of days MRT is assessed on a title within a given Taxation Year. MRT is prorated based on the Title Issued Date if acquired mid-year.
Taxation Year	The calendar year for which the MRT is being assessed.
Title Issued Date	The date and time the mineral title was converted to the online Land Registry System by ISC, or, following conversion, the date and time that the mineral title was, for example, transferred, transformed, or transmitted.
Title Non-Taxable Hectares (or Non-Taxable Hectares)	The non-taxable area of a mineral title in hectares.
Title Non-Taxable Reason (or Non-Taxable Reason Code)	Provides the reason for why a mineral title or a portion of a mineral title is not taxable.
Title Number	ISC's Nine-digit title reference number designating the ownership of a single parcel of land.
Title Override Parcel Acres	The Title Override Parcel Hectares converted to acres.
Title Override Parcel Hectares	The hectares manually allocated to the Mineral Title if no Parcel Picture exists at Information Services Corporation.
Title Share	The proportionate share of ownership of a mineral title.
Title Taxable Acres (or Taxable Acres)	The Title Taxable Hectares converted to acres.
Title Taxable Hectares (or Taxable Hectares)	The taxable area of a mineral title in hectares.
Title Taxable Reason (or Taxable Reason code)	Indicates why the mineral title or a portion of the mineral title is taxable. Mineral titles will be Taxable unless they are exempt or if a title was transferred in a manner considered to be non-arm's length.
Title Transfer Date	The date the mineral title was transferred, if applicable.
TLE Corp Flag	An identifying marker indicating the BA is a corporation who acquired the mineral title under the terms of a Treaty Land Entitlement Agreement.
Total Payable	The Mineral Rights Tax calculated for all Title Numbers held by one BA.
Trust Corporation (or Trust Corp Flag)	A corporation licenced under Saskatchewan's <i>Trust and Loan Corporations Act, 1997</i> . Trust Corp flags are identifying markers that the BA has/had a Trust Corporation Exemption.
Trust Name	File reference text entered by the Trust Corporation.