

## *Agricultural Exemption from Mineral Rights Tax under Section 4 of the Mineral Rights Tax Regulations, 1998*

Follow this link to the Saskatchewan Queen's printer for the most current version of the above referenced regulations:

<http://www.gp.gov.sk.ca/documents/English/Regulations/Regulations/M17-1R7.pdf>

### *Questions and Answers relating to Agricultural Corporation Exemption Certificates:*

#### *1. I am an Agricultural Corporation, why am I getting billed?*

An application for an Agricultural Corporation Exemption has to be completed and all requirements have to be met in order to be exempt. Upon review and approval of the application, an exemption is given for three years. At the end of the third exemption year, a renewal application will be mailed to your corporation. The application form has to be completed and returned to the mailing address shown on the form in order to continue to qualify for the exemption.

#### *2. There is no production on the land. Do I still have to pay this invoice?*

The tax applies to ownership of the mineral rights. Mineral production does not have an impact on the assessment of the mineral rights tax.

#### *3. I sold the land, why am I still being taxed?*

Often, only the surface titles are being sold and the mineral titles remain under the corporate name. If a corporation is uncertain about the ownership of the mineral rights, verification can be provided by contacting the Mineral Rights Administrator (see 5) or the Information Services Corporation (ISC) at 1-866-275-4721.

#### *4. My corporation purchased new lands. What do I need to do?*

Each certificate is valid for the information shown on it. If new mineral rights are acquired within the three year exemption period, these lands have to be added to the existing exemption certificate by way of completing an application form. Contact the mineral rights tax administrator (see 5) and a new application form can be provided for your corporation.

#### *5. Who can I talk to if I have more questions?*

The mineral rights tax administrator can provide additional information on the exemptions and can be reached at 1-844-213-1030 or send an email to: [er.support@gov.sk.ca](mailto:er.support@gov.sk.ca).

# Example of application form and how to complete it:



Ministry of the Economy  
1000-2103 11th Avenue  
Regina, SK S4P 3Z8  
Fax: (306) 798-0047

## Application for Agricultural Corporation Exemption Certificate

*The Mineral Taxation Act, 1983* provides for an exemption from payment of Mineral Rights Tax for mineral rights held by agricultural corporations. The regulations governing this exemption are found in *The Mineral Rights Tax Regulations, 1998*. In order to qualify for an exemption, the Corporation must submit the following exemption application to the address noted above.

Please contact [er.support@gov.sk.ca](mailto:er.support@gov.sk.ca) or 1-844-213-1030 if you have any questions about the exemption or require any assistance in completing this form.

### Part A. Corporate Information

1. According to our records, the name and mailing address of your Corporation is as follows. Please note any changes in the space provided at right.

Address per Minister's Records

**Change in Corporate Name and/or Address**

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

If the mailing address has changed and is now different from the one shown to the left, please note new address here.

2. Corporate contact person: \_\_\_\_\_ Phone number: \_\_\_\_\_  
E-mail address: \_\_\_\_\_

Include your contact information in case there are questions or we need to get in touch with you.

### Part B: Location of Mineral Rights Held by the Corporation

1. According to our records, the following mineral lands are owned by your Corporation. Please cross out any mineral lands which are no longer held by the Corporation. List any additional mineral lands owned by your Corporation in the space provided at right.

#### Existing Mineral Holdings:

List of locations where corporation holds mineral rights as per Ministry's Records

#### Additional Mineral Holdings (excluding Surface ownership)

Portion	Section	Township	Range	Meridian

Additionally owned or recently acquired mineral rights locations should be added here.

### Part C. Corporate Activities

1. Is the Corporation primarily engaged in the business of farming? If "No", the Corporation does not qualify for an exemption under the *Regulations*. Please note that the commercial processing of agricultural products, the purchase for resale of agricultural products and the production of crops for science research are farming activities that do not qualify for an exemption under the *Regulations*.

Yes                       No

A check mark is required in the applicable choice.

2. What agricultural products are produced by the farming activities of the Corporation (check all those that apply)?

Grain                       Oilseed  
 Livestock               Poultry  
 Dairy                       Specialty seeds  
 Vegetables               Pulses

A check mark is required in the applicable choice and/or list other products not listed.

Other (please describe): \_\_\_\_\_

## Part D. Shareholder Information

1. Please complete the following information for each Corporate shareholder. Space is provided for six shareholders. If more than six shareholders exist, please attach additional information on these shareholders to the application form.

*Disclaimer: Corporate Financial Statements may be requested by the Minister in support of this application as per The Mineral Taxation Act, 1983 and The Mineral Rights Tax Regulations, 1998.*

Shareholder Name:		Occupation:	
Number of voting shares:		Number of non-voting shares:	
Does the shareholder live in Saskatchewan for more than 183 days per year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the shareholder actively engaged in farming?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does the shareholder derive a majority of his/her income from farming?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

Shareholder Name:		Occupation:	
Number of voting shares:		Number of non-voting shares:	
Does the shareholder live in Saskatchewan for more than 183 days per year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the shareholder actively engaged in farming?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does the shareholder derive a majority of his/her income from farming?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

Shareholder Name:		Occupation:	
Number of voting shares:		Number of non-voting shares:	
Does the shareholder live in Saskatchewan for more than 183 days per year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the shareholder actively engaged in farming?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does the shareholder derive a majority of his/her income from farming?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

Shareholder Name:		Occupation:	
Number of voting shares:		Number of non-voting shares:	
Does the shareholder live in Saskatchewan for more than 183 days per year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the shareholder actively engaged in farming?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does the shareholder derive a majority of his/her income from farming?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

Shareholder Name:		Occupation:	
Number of voting shares:		Number of non-voting shares:	
Does the shareholder live in Saskatchewan for more than 183 days per year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the shareholder actively engaged in farming?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does the shareholder derive a majority of his/her income from farming?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

Shareholder Name:		Occupation:	
Number of voting shares:		Number of non-voting shares:	
Does the shareholder live in Saskatchewan for more than 183 days per year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the shareholder actively engaged in farming?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does the shareholder derive a majority of his/her income from farming?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

## Part E. Declaration

I hereby declare that all of the information contained in this application is true and complete.

\_\_\_\_\_ Date

\_\_\_\_\_ Signature

\_\_\_\_\_ Corporate Position Held

All of the requested shareholder information is important and has to be completed, including the voting shares. The corporate profile report can be obtained through Information Services Corporation (ISC) and attached to the application.

Lastly, the Declaration has to be dated, signed and the corporate position filled in. If this is not provided, the application is considered **not valid**.