



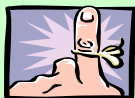
Contents

- **Special circumstances under the Education Property Tax Credit Program**
- **Planning and Development Act Review – Stakeholder consultations**
- **Watershed workshops**
- **Section 7 of the Dedicated Lands Regulations: Money received for dedicated lands**
- **Did you know? Gender statistics**

Events:

- [SUMA Workshops](#)
- Watershed Implementation Workshop November 7
- Association of Professional Community Planners conference Nov. 8 & 9
- [SARM](#) Midterm Convention Nov. 8 & 9 - Regina

Have you updated
YOUR
information in the
Municipal Directory On-Line?



Check it out!

municipal.gov.sk.ca

Municipal Relations Division welcomes your feedback on **Municipalities Today**.

Contact us by **phone:**
(306) 787-4340 or **email:**
muninfo@gr.gov.sk.ca

Special Circumstances under the Education Property Tax Credit Program

Since the announcement and implementation of the Education Property Tax Credit Program earlier in 2005, a number of developments that have implications for municipalities and school divisions have arisen. These relate to:

- the federal government action to reduce the federal payments in lieu of property tax payments by an amount equivalent to the tax credit;
- the decision to apply the education property tax credit to the Canadian Pacific Railway (CP) mainline properties; and,
- whether the education property tax credit is applicable to mobile home licences.

Federal Payment in Lieu of Property Taxes:

Under the tax credit legislation, the federal and provincial governments are excluded from receiving the education property tax credit. However, Public Works and Government Services Canada (PWGSC), a branch of the federal government, plans to reduce its payments in lieu of school property taxes by the current 8% tax credit.

The federal government has, on its own, elected to deduct the tax credit equivalent from their payments in lieu of property tax payments. In instances where its payment in lieu has already been paid to municipalities, PWGSC is claiming a partial refund of the amount paid to the municipality.

Based on the program legislation and regulations, the federal government is not eligible to receive the tax credit. However, strictly in terms of jurisdiction, the federal government maintains that it may choose how much federal payment in lieu is paid in any given year.

Municipalities are asked to notify school divisions of any reduced amounts in federal payments in lieu received or refunds issued. It is important that school divisions and the Department of Learning are aware of the impact of the federal government's decision on school division revenues.

This matter is under discussion between Saskatchewan Learning and the federal government. If there are changes to this information, municipalities will be updated.

The Canadian Pacific Railway (CP) Mainline:

CP plans to deduct the tax credit equivalent from its grants in lieu of property taxes paid on the CP mainline. Although the provincial education property tax credit regulations do not currently accommodate the application of the tax credit to the CP mainline, Government Relations has been advised by Saskatchewan Learning that these properties will be included and reimbursement provided to school divisions, on the same basis as other property.

Municipalities should ensure that the equivalent to the education property tax credit is applied to CP mainline properties. Municipalities are asked to notify school divisions of any reduced amounts in CP grants received or refunds issued. It is important that school divisions are aware of the impact of the CP mainline tax credit claim on school division revenues so that they may in turn inform the Department of Learning.

Mobile Home Licences:

When mobile homes are assessed and taxed like other homes, the Saskatchewan Assessment Management Agency's rules and formulas apply. When mobile homes are licensed, the municipality may use a schedule of rates (e.g.

based on square footage) to determine the annual fee. Mobile homes that are assessed and taxed like other homes are eligible to receive the tax credit. However, under the tax credit regulations, licensed mobile homes are not eligible to receive the tax credit, as these mobile homes are subject to licensing, not taxation.

If you have any specific questions regarding the Education Property Tax Credit, please contact Gerry Sing Chin, Saskatchewan Learning at (306) 787-3958.

Planning and Development Act Review – Stakeholder Consultations

On September 13, 2005, Government Relations was pleased to host the first of a series of stakeholder consultations on the review of *The Planning and Development Act, 1983* (the Act).

The day was split into two workshops with corresponding presentations. The first session included a presentation on the purpose of the Act review, followed by table discussions on the delegates' interests in planning, provincial interests, economic development, and inter-municipal planning.

The afternoon session included a presentation on the five themes of the Act: municipal authority; subdivision; public participation;

inter-municipal cooperation; and provincial interests. A summary of the comments and information received can be found at:

http://www.municipal.gov.sk.ca/mrd/cpb/cpb_panddact.shtml

Community Planning Branch will be holding meetings to discuss each of the five themes individually. Municipal Authority was discussed in October and meetings for the other four themes will follow in the coming months.

Watershed Workshops

In conjunction with Government Relations and Saskatchewan Watershed Authority, the Association of Professional Community Planners of Saskatchewan will be holding a Watershed Implementation Workshop Monday, November 7th, 2005.

This pre-conference workshop is intended for those currently and potentially involved in watershed planning in Saskatchewan. It is also intended to help build public awareness and understanding with respect to the roles each of us has towards achieving effective watershed plan implementation.

This workshop will look at some of the planning tools that can enable well-developed land use strategies to become reality and

how to keep those plans from gathering dust on a shelf. Registration for this workshop is open until November 3rd. The fee is \$25 including lunch. For more information please contact Marin Waddell, Chair, at (306) 787-2649.

Section 7 of the Dedicated Lands Regulations: Money received for dedicated lands

Under Part IX of *The Planning and Development Act, 1983*, anyone subdividing land must provide (with certain exceptions), without compensation, certain lands for public use such as walkways, buffers, parks, and other community facilities.

A new residential subdivision must dedicate 10% of its gross area as municipal reserve. Non-residential subdivisions are required to dedicate 5%. There are three ways for meeting the requirement: dedication, monetary settlement, or deferral. In cases where the monetary option (cash-in-lieu) is settled upon it is based upon the value of the land in a subdivided but unimproved state.

A municipality must post all financial transactions involving dedicated lands to a Dedicated Lands Account in the municipal ledger. The account must record all proceeds from sales or leases, and any payments received in

lieu of municipal reserve dedication.

A council may authorize expenditures from the account only for developing, buying or maintaining dedicated lands. This can include such uses as public parks, school grounds, fire halls or public recreation areas.

If a municipality does not have any land, they can enter into an agreement with a board of education or another municipality.

One example of this is a Rural Municipality that chooses to enter into an agreement with a local town to invest in recreation facilities that are located on public reserve within the town.

Did you know?

Saskatchewan municipal councils face a significant gender imbalance. The role of municipal councillor continues to be a male-dominated position. These statements probably don't come as much of a surprise to anyone who has taken the time to look at the faces around the council table or at municipal conventions. The 2001 federal census identified that women outnumber men in Saskatchewan by about 16,000 (497,185 to 481,750) and account for about 51 percent of the population. In particular, women of voting age outnumber men.

Despite the fact that women of voting age outnumber men in Saskatchewan, of the 4,533 elected officials in Saskatchewan municipalities, only 599 (or 13 percent) are women.

It is interesting to note that Saskatchewan's northern communities have the highest percentage of elected women at 32 percent.

To be fair to Saskatchewan's municipalities it should be noted that the provincial legislature fairs only slight better with 11 of 58 seats being filled by women (or 19 percent).

[Click here to see chart.](#)

