

2024

SASKATCHEWAN SCHOOL  
BOARD ELECTIONS

SASKATCHEWAN  
School Boards  
ASSOCIATION



## DESIGNATION OF TAXES

*The Education Property Tax Act*

*The Education Property Tax Regulations*

*The Education Act, 1995, sections 53(2) and 296.1(1)*

*The Education Regulations, 2019, Section 60(1) and Form V*

For more information...

**Visit:** [www.saskatchewan.ca/residents/taxes-and-investments/property-taxes/education-property-tax-system](http://www.saskatchewan.ca/residents/taxes-and-investments/property-taxes/education-property-tax-system)

- AND -

[www.saskatchewan.ca/government/municipal-administration/taxation-and-service-fees/information-for-municipalities-concerning-education-property-tax](http://www.saskatchewan.ca/government/municipal-administration/taxation-and-service-fees/information-for-municipalities-concerning-education-property-tax)

**Call:** The Ministry of Government Relations at 306-787-2653 for information regarding technical, administration and legislations questions pertaining to the Education Property Tax.

- OR -

The Ministry of Education at 306-787-5059 for information regarding how the province funds education.

### FREQUENTLY ASKED QUESTIONS AND ANSWERS FOR DESIGNATION OF EDUCATION PROPERTY TAXES (EPT)

**Q. My children attend school in the separate school division, but I am not a member of the minority religious faith that established the separate school division. May I designate the separate school division for Education Property Tax (EPT) purposes?**

A. No. Only members of the minority religious faith that established the separate school division can designate that separate school division for EPT purposes. (*The Education Act, 1995* – section 53(2))

S  
E  
T  
A  
T  
E  
T  
A  
X  
E  
S

**Q. I am a member of the minority religious faith that established the separate school division in my area. However, my children attend a school established by the public school division. May I designate the public school division for EPT purposes?**

A. No. If you are a member of the minority religious faith that established the separate school division, you must designate the separate school division for EPT purposes.

*(The Education Act, 1995 – section 53(2))*

**Q. I am not a member of the minority religious faith that established the separate school division in my area. Do I have any options in respect of designation of EPT purposes?**

A. No. If you are not a member of the minority religious faith that established the separate school division in your area, you must designate to the public school division.

*(The Education Act, 1995 – section 53(2))*

**Q. I am a member of the minority religious faith that established the separate school division in my area. My spouse is not a member of the minority faith that established the separate school division. How do we provide for the EPT which are payable on our property?**

A. *The Education Act, 1995*, section 297(1) requires that “Property within a separate school division is to be assessed to the owner, and where property is held by two or more persons as joint tenants or tenants in common, each holder is to be assessed in proportion to his or her interest in the property in the separate or public school division of which he or she is a taxpayer for school purposes.”

For example, if you are a Roman Catholic and own 50% of the assessed value of your property and your spouse owns 50%, you must designate 50% of the total school taxes to the Roman Catholic separate school division. Your spouse must designate 50% to the public school division.

S  
E  
T  
A  
T