

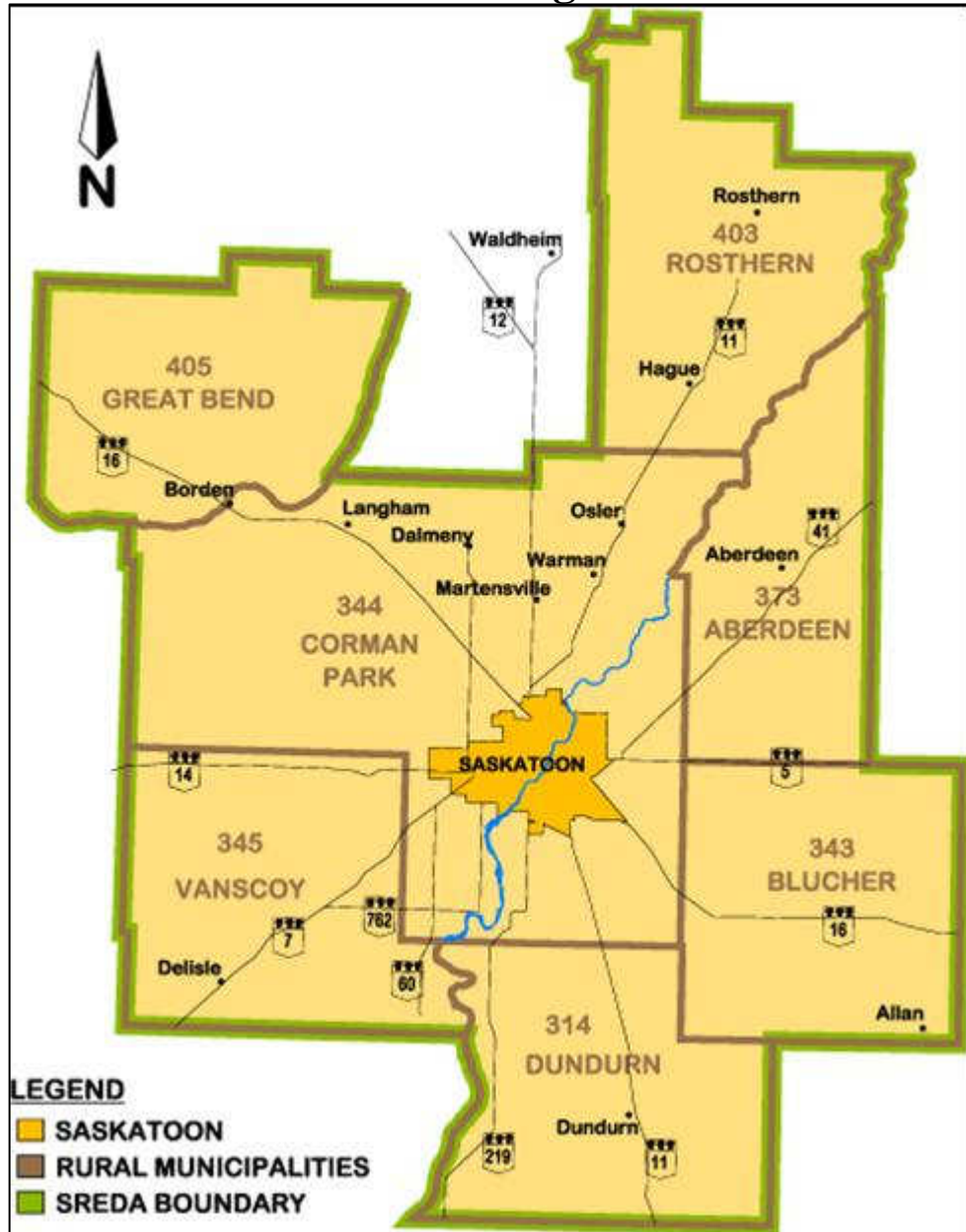
# Saskatoon, Canada

## Regional Property Tax Incentives



Municipalities in the Saskatoon region provide tax incentives to new businesses and existing businesses that are expanding operations. These incentives range from tax abatements and/or discounted land prices, to co-operative development initiatives (i.e. road construction) depending on the scope of the project and the municipality which the development is undertaken.

## SREDA Region



If you have any questions regarding the incentives, please contact the individual municipalities listed at the end of this document.

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## City of Saskatoon Property Tax Incentives

The City of Saskatoon offers significant tax abatement incentives to companies in targeted sectors in order to:

- encourage expansion or location of operations to create long-term skilled or semi-skilled employment;
- attract business it might otherwise not be able to attract;
- demonstrate commitment to industry.

Incentives include, but are not limited to:

- tax abatements;
- waiving of utility deposits;
- exemptions or reductions of prepaid servicing levies.

### **Business Development Incentives Policy**

The purpose of the policy is to encourage companies to locate or expand their operations in Saskatoon, create new employment opportunities, place Saskatoon in a competitive position in attracting businesses that it would not otherwise occupy, increase the long-term viability of a project and/or demonstrate the city's commitment to a business or industry. Targeted sectors for incentives include manufacturing, processing, technology, telecommunications, data processing.

To find out if you are eligible for an incentive under the Saskatoon Business Development Incentives Policy, contact Jennifer Balon at (306) 664-0724 or [jbalon@sreda.com](mailto:jbalon@sreda.com).

### **Municipal Enterprise Zone Policy**

The City of Saskatoon Municipal Enterprise Zone Policy provides financial incentives to encourage economic development in seven neighbourhoods and two industrial areas of Saskatoon. The policy, available for business or residential use, focuses on areas that may be at risk of falling further behind the rest of the city with respect to income, job creation, economic opportunity, property value and some essential commercial services.

Programs offered are designed to encourage targeted businesses to locate or expand their operations in order to create more economic activity. They are also intended to encourage property owners and developers to invest in renovation, expansion or creation of new housing, increase consumer and investor confidence, and demonstrate the city's commitment to improving conditions within the zone. The boundary of the zone includes the following neighborhoods (see map attached to the end of this document):

- Riversdale
- Mayfair
- Kelsey-Woodlawn
- Westmount
- Sutherland
- Caswell Hill
- Pleasant Hill
- King George
- West Industrial

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## Rural Municipality Property Tax Incentives

### RM of Corman Park

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Council may, by agreement, provide tax abatements for new developments and expansions to existing developments based on the following eligibility criteria:

- Abatements will be provided on a declining scale at the following increments:

YEAR	ABATEMENT
Construction Year (or portion thereof)	100%
Year 2	80%
Year 3	60%
Year 4	40%
Year 5	20%
Year 6	0%

- Abatement applies to assessment and taxation of improvements, consisting of new development and expansion of existing improvements only and is not applicable to assessment and taxes levied on land.
- A minimum of \$100,000 in construction value must be invested and a minimum of 5 jobs must be created.
- Begin the incentive application process prior to applying for a building permit. Policy shall be effective for the 2005 construction season. Retroactive abatement applications for projects approved or commenced prior to the adoption of the policy will not be considered.
- Complete the appropriate application form outlining the proposed project in terms of the existing operation, proposed operation, number of jobs created or increased, investment in building and equipment involved, the product to be manufactured, proposed timing of phasing of development (if phasing is proposed) and construction dates
- This policy shall apply to commercial and industrial developments. Residential development, including home based businesses and home occupations are specifically excluded.

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### **RM of Aberdeen**

Council has offered tax exemptions for three to five years to attract businesses. There is cost sharing available on road improvements and taxes are lower than neighbouring municipalities.

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### **RM of Blucher**

Based on the following tax abatement policy, there would be no property tax for the first five years from the start of project construction.

1) Tax Abatement Policy

- Five years of full property tax exemption for both municipal and education property tax.

2) Building Permit Fee Policy

- The Municipality would not charge for a building/development permit provided all development plans are certified by a Saskatchewan certified engineer or architect, and construction is inspected by an RM approved inspector (typically your project manager).
- As noted earlier, this RM believes in cost efficiency for both itself and its ratepayers. We see no need to contract our own project engineers to simply verify what your engineers prepare. Having your engineers certify that the project meets code satisfies public safety requirements and yet saves you money in permit fees.

3) Single Portal Communications

- The municipal administrator would act as the one source liaison between the developer and the municipality.
- This provides a simple and effective method of communication between you and the municipality or other government agencies.

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### **RM of Dundurn**

The RM is willing to negotiate on an individual basis.

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### **RM of Great Bend**

The RM is willing to negotiate on an individual basis.

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### **RM of Rosthern**

Each proposal is weighed on its own merits. This could include tax concessions, economic development loans and site preparation incentives.

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### **RM of Vanscoy**

The RM is willing to negotiate on an individual basis.

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## **Town and Village Property Tax Incentives**

### **Town of Aberdeen**

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The town offers a variety of tax abatements, discounted land prices and financial investment.

### **Town of Allan**

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Tax relief for businesses is considered on an individual basis. Tax credits under the Allan Population Growth Program are available for homeowners (we pay people to have kids or seniors to move in).

### **Village of Borden**

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The village is willing to negotiate on an individual basis.

### **Town of Dalmeny**

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The town council looks at each application and offers incentives based on its merit.

### **Town of Delisle**

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Each new business development is examined on an individual basis based on: the cost of providing land and services, contributions to the local economy in terms of new jobs and services, and whether there is competition with any existing business.

### **Town of Hague**

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Incentives are considered on a case-by-case basis as requested and decided by council.

### **Town of Langham**

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No taxes are levied for year of construction. Tax incentives are available to commercial / industrial projects on an individually-negotiated basis.

### **Town of Martensville**

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An economic development tax exemption of up to five years is available (both municipal and school portions) based on business investment amounts.

### **Town of Osler**

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Municipal taxes are discounted as follows: No discount in the year of construction (construction start prior to July 1st); 25 per cent discount in the second year; 50 per cent discount in the third year; 75 per cent discount in the fourth year.

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## Town of Rosthern

The Council of the Town of Rosthern wishes to create development incentives to enhance business development and growth opportunities in the commercial and industrial districts within the municipal boundaries of the Town of Rosthern through the use of property tax exemptions and defined development incentives. The policy states:

- No property taxes shall be levied on the portion of the property assessment resulting from the new construction in the calendar year in which construction commences.
- No property taxes shall be levied on land purchased from the Town of Rosthern in the calendar year in which the land is purchased.
- The Town of Rosthern is willing to negotiate with any prospective business enterprise the price of Town-owned land and any required municipal services such as water and sewer mains, service lines and street improvements.
- You must have a taxable assessment to qualify for any development incentives identified in this policy. Exempt properties paying full grants-in-lieu shall also be eligible.
- Tax exemptions will be calculated only on the property taxes resulting from the property assessment associated with the new construction.
- The Council of the Town of Rosthern will encourage the Sask. Valley School Division No. 49 to participate in the policy as it relates to tax exemptions where such exemptions are permitted by legislation.
- The tax exemptions for businesses that meet the eligibility criteria established in this policy statement are as follows:
  - Year 1 - 100% tax exemption
  - Year 2 - 67% tax exemption
  - Year 3 - 33% tax exemption

*Note: The tax exemption for existing businesses that expand will be calculated on the square footage of the expansion.*

- Tax exemptions apply to the current annual levy(s) only, and do not apply to any current penalties added to the taxroll. All property taxes not eligible for a tax exemption, as well as all frontage taxes and local improvements, must be paid in full before the tax exemption will be entered on the taxroll.
- In the event that any municipal, school or frontage taxes or levies are unpaid at December 31 in the year of levy, the property shall immediately become ineligible to receive any further tax concessions not already entered on the taxroll.
- In the event that an eligible property is sold, the remaining tax exemption will transfer to the new owner subject to all other requirements of this policy.
- All owners or developers must make a written request to Council to be eligible to participate in this policy. The Town of Rosthern must receive the written request before the Town has approved the building permit. To be eligible to receive tax exemptions, the Town of Rosthern must issue applicants written confirmation of approval of eligibility for tax exemptions.
- Tax exemptions shall not apply to any frontage taxes or local improvement levies.
- The Town Administrator shall administer this policy.
- This policy shall take effect on the date of adoption by resolution of Council.

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## Town of Warman

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### Purpose

To make incentives available to businesses meeting the eligibility requirements listed within this policy, to:

- Encourage them to locate or expand their operations in Warman in order to create long term, skilled or semi-skilled jobs;
- Provide tax relief that will flow to companies creating new jobs;
- Place Warman in a competitive position attracting businesses that it would not otherwise occupy;
- Increase the long term viability of a project; or
- Demonstrate the Town of Warman's commitment to a business or industry.

### Policy

- All businesses qualifying for a tax exemption must be subject to commercial taxation. Home based businesses and businesses subject to grants in lieu are excluded.
- The assessment exemption will be applied to any increased assessed improvement value of an existing building due to new construction.
- The assessment exemption will be applied to any increased assessed improvement value of an existing building **due to renovations that require a building permit.**
- The exemption will also be applied to the assessed value of any expansion or new construction on bare land.

*\* The exemption does not apply to the assessment of any land.*

**The assessment exemption for new/expanding existing businesses will be applied as follows:**

- 100% municipal exemption for the first three(3) calendar years of operation
- Full taxation in year four and thereafter

The exemptions will be applied once the expansion (additions/improvements) or new construction becomes assessable.

- ***Council reserves the right to approve each incentive package individually.***

## Contact Information

Municipality	Adminstrator	Phone	Fax	Email
City of Saskatoon	Jennifer Balon	306-664-0724	306-244-5033	<a href="mailto:jbalon@sreda.com">jbalon@sreda.com</a>
RM of Aberdeen	Gary Dziadyk	306-253-4312	306-253-4445	<a href="mailto:rm373@sasktel.net">rm373@sasktel.net</a>
RM of Blucher	Robert Thurmeier	306-257-3344	306-257-3303	<a href="mailto:rm343@sasktel.net">rm343@sasktel.net</a>
RM of Corman Park	Tammy Knuttila	306-242-9303	306-242-6965	<a href="mailto:tammy.knuttila@rmcormanpark.ca">tammy.knuttila@rmcormanpark.ca</a>
RM of Dundurn	Vi Barna	306-492-2132	306-492-4758	<a href="mailto:rm405@sasktel.net">rm405@sasktel.net</a>
RM of Great Bend	Ken Tanchak	306-997-2101	306-997-2201	<a href="mailto:rm405@sasktel.net">rm405@sasktel.net</a>
RM of Rosthern	Jim Spriggs	306-232-4393	306-232-5321	<a href="mailto:rm403@sasktel.net">rm403@sasktel.net</a>
RM of Vanscoy	Shaun Antosh	306-668-2060	306-668-1338	<a href="mailto:rm345@sasktel.net">rm345@sasktel.net</a>
Town of Aberdeen	Susan Fehr	306-253-4311	306-253-4201	<a href="mailto:townaberdeen@sasktel.net">townaberdeen@sasktel.net</a>
Town of Allan	Christine Dyck	306-257-3272	306-257-3337	<a href="mailto:townofallan@sasktel.net">townofallan@sasktel.net</a>
Town of Dalmeny	Shelley Funk	306-254-2133	306-254-2142	<a href="mailto:dalmenytownoffice@sasktel.net">dalmenytownoffice@sasktel.net</a>
Town of Delisle	Mark Dubkowski	306-493-2242	306-493-2263	<a href="mailto:delisle@sasktel.net">delisle@sasktel.net</a>
Town of Dundurn	Sharon Miskolczi	306-492-2202	306-492-2030	<a href="mailto:town.dundurn@sasktel.net">town.dundurn@sasktel.net</a>
Town of Hague	Deanna Braun	306-225-2155	306-225-4410	<a href="mailto:town.hague@sasktel.net">town.hague@sasktel.net</a>
Town of Langham	Randy Sherstobitoff	306-283-4842	306-283-4772	<a href="mailto:admin@langham.ca">admin@langham.ca</a>
Town of Martensville	Bonnie Gorelitza	306-931-3763	306-931-2699	<a href="mailto:planningtech@martensville.ca">planningtech@martensville.ca</a>
Town of Osler	Sandra MacArthur	306-239-2155	306-239-2194	<a href="mailto:townofosler@yourlink.ca">townofosler@yourlink.ca</a>
Town of Rosthern	Nicole LaChance	306-232-4826	306-232-5638	<a href="mailto:townofrosthern@sasktel.net">townofrosthern@sasktel.net</a>
Town of Waldheim	Chris Adams	306-945-2161	306-945-2360	<a href="mailto:town.waldheim@sasktel.net">town.waldheim@sasktel.net</a>
Town of Warman	Ivan Gabrysh	306-933-2133	306-933-1987	<a href="mailto:ivan.townofwarman@sasktel.net">ivan.townofwarman@sasktel.net</a>
Village of Borden	Sandra Long	306-997-2134	306-997-2134	<a href="mailto:borden@sasktel.net">borden@sasktel.net</a>