

Affidavit for Tax Exemption on Residential Improvements

Section 293 of *The Municipalities Act* allows for a tax adjustment to dwellings within the Rural Municipality outside of organized hamlets. The taxable assessment of the dwelling may be reduced by the taxable assessment of any land in this or in an adjoining municipality that is owned or leased by the occupant. **To have this exemption applied to your dwelling, you must complete and return this form to the municipal office by March 31st each year.**

I _____, reside at _____ and lease the following land in this or in an adjoining municipality:

LLD _____	RM# _____	Owner _____	Asmt _____	Verified _____
LLD _____	RM# _____	Owner _____	Asmt _____	Verified _____
LLD _____	RM# _____	Owner _____	Asmt _____	Verified _____
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LLD _____	RM# _____	Owner _____	Asmt _____	Verified _____
LLD _____	RM# _____	Owner _____	Asmt _____	Verified _____
LLD _____	RM# _____	Owner _____	Asmt _____	Verified _____

I _____, reside at _____ own the following land in an adjoining municipality:

LLD _____	RM# _____	Asmt _____	Verified _____	Shaded portion for Office use
LLD _____	RM# _____	Asmt _____	Verified _____	
LLD _____	RM# _____	Asmt _____	Verified _____	
LLD _____	RM# _____	Asmt _____	Verified _____	
LLD _____	RM# _____	Asmt _____	Verified _____	
LLD _____	RM# _____	Asmt _____	Verified _____	

I _____, own the dwelling at _____ and declare that it has been vacant since: _____

Signed this _____ day of _____, 20____.

Occupant/Owner

Rural Municipality of Usborne No. 310

Phone 365-2924

Fax 365-2129

P.O. Box 310
Lanigan, Sask.
S0K 2M0

Dear Resident Owner:

The 2017 SAMA re-valuation has increased the assessed values of Agricultural and Non-Arable land in this area by 108-119%. This municipality's change reflects the change of the entire province. As such, this will have an effect on taxes.

As you may know, homeowners in rural municipalities can use their land taxes as an exemption towards their house taxes. With the increase in assessment values, it is imperative that you complete and return the attached affidavit to ensure that you are claiming the exemptions as allowed under Sec 293 of *The Municipalities Act*.

Basically there are 3 ways that Section 293 applies exemptions to residential property:

1. If the house has been vacant for more than 1 year or is non-livable and is situated on agricultural land, it is completely exempt
2. If the occupant *owns* land in this or an adjoining municipality, the taxable assessment of that land is subtracted from the taxable assessment of the house.
3. If the occupant *rents* land in this or an adjoining municipality, the taxable assessment of that land is subtracted from the taxable assessment of the house. (A written notice signed by the land owner must be presented to the office)

If a person owns more than one house, only the house with the higher assessment qualifies for an exemption and land can only be used once for an exemption (ie it cannot be claimed by the owner *and* the renter/lessee)

If you have any questions, please call the office. The attached affidavit must be **returned by March 31st**.