

**AFFIDAVIT  
EXEMPTIONS FROM TAXATION IN RURAL MUNICIPALITIES**

PURSUANT to Section 293 of the *Municipalities Act*  
**\*\*Must be received by September 30<sup>th</sup> to be applied\*\***

If you own land within the R.M. of Frenchman Butte No. 501 that would be listed as a different name than your personal name (Example: Your Business Name) please list the name(s) below:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

CANADA  
Saskatchewan  
TO WIT

I, \_\_\_\_\_  
of \_\_\_\_\_  
in the Province of Saskatchewan,  
MAKE OATH AND SAY:

1. THAT I own a dwelling in the Rural Municipality of Frenchman Butte No. 501 on land legally described as \_\_\_\_\_.

2. The only land that I own/rent is the land that my dwelling is situated on:  
 Yes                       No

3. This dwelling is vacant.  
 Yes                       No

i) In the past, my residence has been fully exempted from taxation through the 293 exemption.  
 Yes                       No                       I don't know

4. THAT in addition to the land owned by me in this municipality, I also lease or rent the following land in the Rural Municipality of Frenchman Butte No. 501:

**To utilize these lands towards your "293 Exemption" the owner of the land must not be using these lands towards his/her exemption.**



LEGAL DESCRIPTION:	OWNER:	Claiming
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____



I hereby certify that all statements I have made in this affidavit are true to the best of my belief and knowledge.

SWORN at \_\_\_\_\_,  
in the Province of Saskatchewan, this  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Dwelling Owner (Please Print)

\_\_\_\_\_  
Signature of Dwelling Owner

\_\_\_\_\_  
Witness's Name (Please Print)

\_\_\_\_\_  
Witness's Signature

## THE MUNICIPALITIES ACT

### Exemptions from taxation in rural municipalities

293(1) In this section:

(a) “**agricultural operation**”:

(i) includes the tillage of land, the production or raising of crops, dairy farming, the raising of poultry or livestock, the production of poultry products or livestock products in an unmanufactured state and any portion of the use of an operation mentioned in subclause (ii) that is determined by the Saskatchewan Assessment Management Agency to be a non-commercial use; but (ii) does not include the commercial operation of seed cleaning plants, farm chemical and fertilizer outlets, grain elevators, equipment sales and service enterprises and other similar commercial operations;

(b) “**land**” means land:

(i) for which the predominant potential use is cultivation, determined by the assessor as the best use that could be reasonably made of the majority of the surface area;

(ii) for which the predominant potential use is as range land or pasture land, determined by the assessor as the best use that could reasonably be made of the majority of the surface area;

(iii) the majority of the surface area of which is not developed for any use, has been left in or is being returned permanently to its native state or cannot be used for agricultural purposes; or

(iv) used for any other agricultural purpose.

(2) In addition to the exemptions provided for by section 292, the following are exempt from taxation in rural municipalities:

- (a) unoccupied buildings that are residential in nature and that are situated on land;
- (b) buildings that are used to grow plants in an artificial environment;
- (c) improvements, other than dwellings, that are used exclusively in connection with the agricultural operation that is owned or operated by the owner or lessee of the improvements;
- (d) the portions of improvements, other than dwellings, that are:
  - (i) used partly in connection with the agricultural operation that is owned or operated by the owner or lessee of the improvements and partly for other purposes; and
  - (ii) determined by the Saskatchewan Assessment Management Agency to be attributable to that agricultural operation;

**(e) a dwelling that is situated outside of an organized hamlet, hamlet or an area established pursuant to section 49.2 or clause 53(3)(i) and occupied by an owner or a lessee of land, to the extent of the amount of the assessment of the dwelling that does not exceed the total of the assessments of any land in the rural municipality or in any adjoining municipality that is owned or leased by:**

- (i) the occupant, the occupant's spouse or both of them;**
- (ii) subject to subsection (3), a partnership of which the occupant is a partner; or**
- (iii) subject to subsection (3), a corporation of which the occupant is a shareholder.**

(3) For the purposes of clause (2)(e):

- (a) the assessment of land owned or leased by:
  - (i) a partnership of which any person who is an occupant is a partner is deemed to be that portion of the actual assessment of the land that bears the same relationship to that actual assessment as the number of persons who are the occupants and who are partners in the partnership bears to the highest number of partners in the partnership at any time in the taxation year; or
  - (ii) a corporation of which any person who is an occupant is a shareholder is deemed to be that portion of the actual assessment of the land that bears the same relationship to that actual assessment as the number of shares of the corporation held by persons who are the occupants bears to the highest number of issued shares of the corporation in the taxation year; and
- (b) if more than one dwelling described in clause (2)(e) is owned or leased by any of the persons mentioned in subclauses (2)(e)(i) to (iii), clause (2)(e) applies:
  - (i) if the dwellings are in the same rural municipality, only to the residence with the greater assessment; and
  - (ii) if the dwellings are in adjoining municipalities, with respect to each dwelling, only to the amount of the assessment that does not exceed the total of the assessments of any land in the rural municipality in which the dwelling is located that is owned or leased by one or more of those persons.

(4) A lessee is only eligible to receive the exemption provided for by clause (2)(e):

- (a) with respect to land leased from an owner who is not eligible to receive the exemption; and
- (b) with respect to land leased from an owner who is entitled to the exemption, if the owner or lessee provides to the assessor, on or before March 31 in any year, a copy of the lease and a written notice signed by the owner stating that the owner has agreed that the lessee is to receive the exemption.

(5) If a written notice has been provided to the assessor pursuant to clause (4)(b), the lessee continues to receive the exemption until the owner or lessee provides to the assessor a written notice, signed by the owner, rescinding or amending the previous notice on or before March 31 in the year in which the rescission or amendment is to be effective.

(6) If the lease provided to the assessor pursuant to clause (4)(b) is amended, the lessee shall promptly provide the assessor with a copy of the lease as amended.