

## Property Taxation

Each year Council approves expenditures to provide programs and services to the Town as part of the budget. From this amount, sources of revenue such as license fees, user fees, utility fees, financing and grants received as well as any other miscellaneous revenues are subtracted. The difference is the amount that the town needs to raise in property taxation revenue.

Also included on your property tax bill is the amount of education tax the town is required to collect on behalf of the province that then provides funding to the school division. This amount is not part of the Town's revenue and must be paid out by the town to the province as it is collected.

### 2022 Tax Rates as per Bylaw 1500/22

Uniform Rate: 9.6 mills

Mill Rate Factors: 1.00 for all property classifications

Base Tax:	\$1,275	Residential
	\$1,275	Commercial/Industrial
	\$ 625	Agricultural

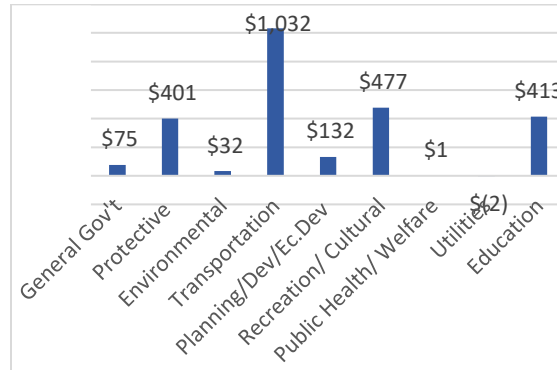
### How do I calculate my taxes?

#### EXAMPLE

Using the average residential assessment of \$91,000, the following shows how your taxes are calculated

Land & Improvement	$91,000 \times .00960 \times 1.0 =$	\$ 873.60
Education Tax	$91,000 \times .00454 =$	\$ 413.14
Base Tax		<u>\$1,275.00</u>
Total 2022		\$2,561.74
Total 2021		<u>\$2,458.96</u>
Increase		\$ 102.78

### Based on the Example The \$2,562 Tax \$ are spent as shown below



**General Government** – Administration & Council as well as expenses for town-owned buildings except recreation and public works

**Protective Services** – R.C.M.P, Fire Protection, Emergency Mgmt.

**Transportation Services** – Street/sidewalk maintenance, storm sewers, airport, traffic marking/signage

**Environmental Services** – Waste Collection, landfill, pest control

**Public Health/Welfare** – Transette, Housing Authority

**Planning/Dev/Ec.Dev** – Land use/zoning, building & development permit processes, community beautification, marketing, tourism

**Sports/Culture/Recreation** – Arena, pool, museum, ball diamonds, theatre, campground, library, parks, driving range, community organization support

**Utilities** – Water and associated distribution system, sanitary sewer collection system, lift station and lagoon. Any surplus shall be transferred to reserves for future use.

**Education** – This amount is the result of the mill rate established by the Government of Saskatchewan Minister of Government Relations. The Town is responsible for collection and submission of these funds to the province.

## 2022 Budget Notes

- ❖ 2022 has a total budget of \$3.8 million. Property tax covers 31%.
- ❖ The new water sewer public utility rates have moved the service much closer to self sustainability with the hope of building a reserve to cover costs of repairs and replacement. Any surplus, in accordance with direction of Council and as stated in the bylaw, shall be transferred to reserves. It is hoped that grants for infrastructure will become available to allow us to do some much needed replacements. Priority for funding is 1<sup>st</sup> Avenue so that the highway can be repaved.
- ❖ \$50,000 of sidewalk work is planned
- ❖ \$60,000 of asphalt patching work is planned
- ❖ An additional 300 ft of storm sewer outfall pipe installation on the east entrance to town, north side of highway #43 is planned in the amount of \$125,000, funded partially through federal gas tax.
- ❖ The Town has an annual debt load of \$256,500 for 2022 which includes both principal and interest. This includes financing for the sewer lagoon from 2012, maturing in 2026, financing for capital replacement done in 2016 and 2018, maturing in 2025 and 2023 respectively, financing for the convent repurposing done in 2018 with the final payment due this year and financing for the street sweeper purchased in 2021 maturing in 2025.

## ASSESSMENT

Every four (4) years the Saskatchewan Assessment Management Agency (SAMA) updates all properties in the province through a provincial revaluation. 2021 was a revaluation year. In 2022, assessments were again adjusted as SAMA did a complete physical reassessment of the Town of Gravelbourg which had not been done for approximately twenty (20) years.

The 2022 budget includes an increase in the mill rate of one half (1/2) point (9.1-2021 vs. 9.6-2022). Due to the reassessment, the decrease last year of over \$7,000,000 in taxable assessments, was increased by approximately \$2,100,000 (from \$52,293,331 in 2021 to \$54,444,864 in 2022). This increase in assessment and the change in mill rate provides an additional \$27,600 to the taxation revenue.


Out of the Town of Gravelbourg's control is the education taxation. This year the province increased the education mill rates from 4.46 to 4.54 for residential and 6.75 to 6.86 for commercial. Agricultural education mill rate changed from 1.36 to 1.42.

## PROPERTY TAX PAYMENT

If you are making **internet payments**, it is important to ensure the initial **3 digit roll number** on your tax notice is used for your account number

on your bank payment setup. If your roll number is less than 3 digits, please ensure there are leading zeros in front, do not add them to the end.

TAX NOTICE



ROLL NUMBER	LOT	BLK	PLAN	SUB	CIVIC ADDRESS	PERCENTAGE
					TAX LBN	SCHOOL SUPPORT

If you are **mailing** your payment, please ensure the following:

- ❖ Allow ample time for your payment to be postmarked by Canada Post before the due date
- ❖ Record your **roll number** or property address on your cheque
- ❖ Ensure that you have signed and properly dated the cheque

Town Office Hours: Monday–Friday 8:00am–5:00pm. We accept Cash, Cheque & Debit Card. Please be aware of your daily withdrawal limit on your Debit Card.

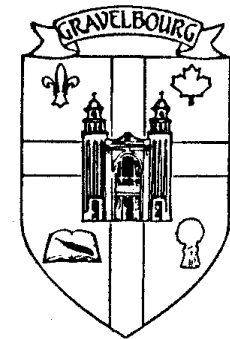
*Sorry we **do not** accept Credit Cards.*

If you pay taxes to a mortgage company as part of your mortgage payment, the company receives a copy of the tax notice for your property, and you receive the original for your records. The company will be stated on your notice.

### Taxes are due July 31, 2022

On August 1<sup>st</sup>, a penalty of 1% will be added to any unpaid balance and on the first of each month afterwards.

Balances that remain unpaid after December 31<sup>st</sup> are subject to a compound rate of 1.5% per month on the first of the month following December 31<sup>st</sup>.



## VILLE DE - TOWN OF Gravelbourg

# 2022 Budget And Property Tax Overview

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