

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.

2023 Tax Rates as per Bylaw 1511/23

Uniform Rate: 10.1 mills

Mill Rate Factors: 1.00 for all property classifications

Base Tax:	\$1,325	Residential
	\$1,325	Commercial/Industrial
	\$ 675	Agricultural

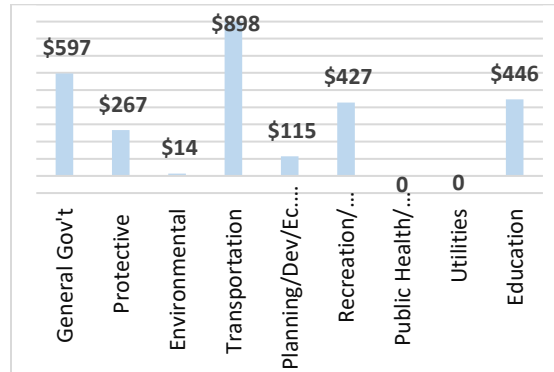
How do I calculate my taxes?

EXAMPLE

Using the average residential assessment of \$98,268, the following shows how your taxes are calculated

Land & Improvement	$98,268 \times .01010 \times 1.0 =$	\$ 992.51
Education Tax	$98,268 \times .00454 =$	\$ 446.14
Base Tax		<u>\$1,325.00</u>
Total 2023		\$2,763.65
Total 2022		<u>\$2,664.51</u>
Increase		\$ 99.14

Based on the Example
The \$2,762 Tax \$ are spent as shown below



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

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

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

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 development/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.

2023 Budget Notes

- ❖ 2023 has a total budget of \$5.3 million. Property tax covers 24%.
- ❖ \$100,000 has been budgeted for sidewalks/roadworks of which 88,000 is allocated to sidewalks in higher pedestrian areas. \$60,000 has been moved from reserves to assist with this expense.
- ❖ This year, \$74,000 is allocated to much needed hydrant assessment, maintenance, repair and replacement funded jointly through protective services and water reserves.
- ❖ A major budgeted 2023 capital project is the decommissioning of the landfill. The project amount is \$1,238,320 funded by provincial and federal governments in the amount of \$904,320. The balance of \$330,260 was attained via a borrowing with first payment due in 2024.
- ❖ This budget also includes the continuation of the storm sewer outfall on the east side of town next to highway #43 funded partially by gas tax, the purchase of a skid steer with the sale of other public works equipment to assist in offsetting the cost as well as a crosswalk at Main & 4th Avenue (post office corner) funded via SGI.
- ❖ The Town's annual debt load for 2023 is \$201,161. Financing is for sewer lagoon in 2012, maturing 2026; capital replacement in 2016 and 2018, maturing in 2025 and 2023 respectively, and 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. Unless you make changes at your property or appeal your assessment there should be no changes to your assessment until the next revaluation year which is 2025.

The 2023 budget includes an increase in the mill rate of one half (1/2) point (9.6-2022 vs. 10.1-2023) and an increase of \$50 to the base tax. Total taxable assessment for Gravelbourg is 55,012,438. The mill rate increase affected the budget by providing an additional \$28,000 while the base tax increase provides an additional \$27,400.

Out of the Town of Gravelbourg's control is the education taxation. This year the province did not change the education mill rates from 2022. They remain at 4.54 for residential, 6.86 for commercial and 1.42 for agricultural.

Taxes are due June 30, 2023

On July 1st, a penalty of 1% will be added to the current unpaid levy and on the first of each month afterwards.

Levies that remain unpaid after December 31st become arrears and are subject to a compound rate of 1.5% per month on the first of the month following December 31st.

PROPERTY TAX PAYMENT

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–Noon; 1:00 pm–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.

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.

The image shows a 'TAX NOTICE' form. At the top, there is a label '3 digit roll #' with a downward arrow pointing to a field in a table. The table has columns for 'ROLL NUMBER', 'LOT', 'BLK', 'PLAN', 'SUB', 'ONE SERVICE', and 'PROPERTY'. The 'ROLL NUMBER' field is circled in red. Below the table, there are fields for 'TAXES' and 'SCHOOL SUPPORT'.



VILLE DE - TOWN OF Gravelbourg

2023 Budget And Property Tax Overview

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