Completing the 2026 Mill Rate Survey Return (Municipalities Except Cities)

June 2026

Saskatchewan

Contents

An electronic copy of the mill rate return is also published online at [Mill Rate Returns | Taxes and Service Fees for Municipalities | Government of Saskatchewan]()

A guide that provides elected officials and administrators with tax policy advice for their municipalities can be found at [Municipal Property Tax Tools and Other Taxes | Government of Saskatchewan]()

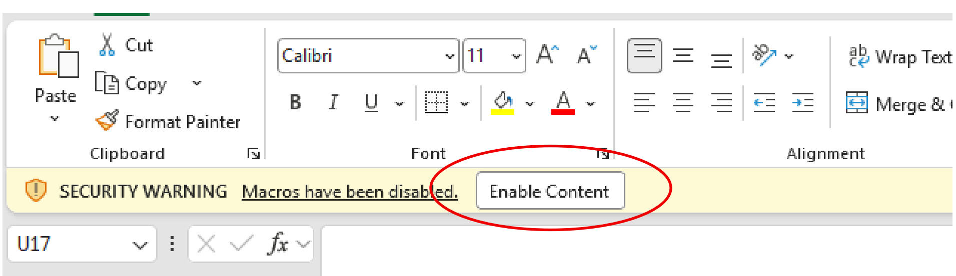
Submission of the Mill Rate Return

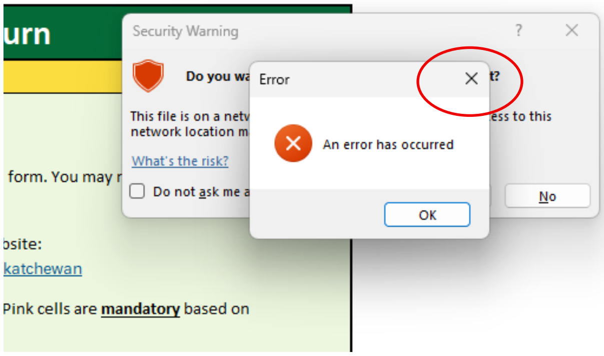
As per section 7.3 of *The Municipalities Regulations*, section 8.2 of *The Northern Municipalities Regulations*, subsection 290.01(1) of *The Municipalities Act* (MA) and subsection 311.1(1) of *The Northern Municipalities Act, 2010* (NMA), a municipality must submit the Mill Rate Survey Return in the Excel spreadsheet template provided by the Ministry of Government Relations (ministry) **on or before August 15 of each year**.

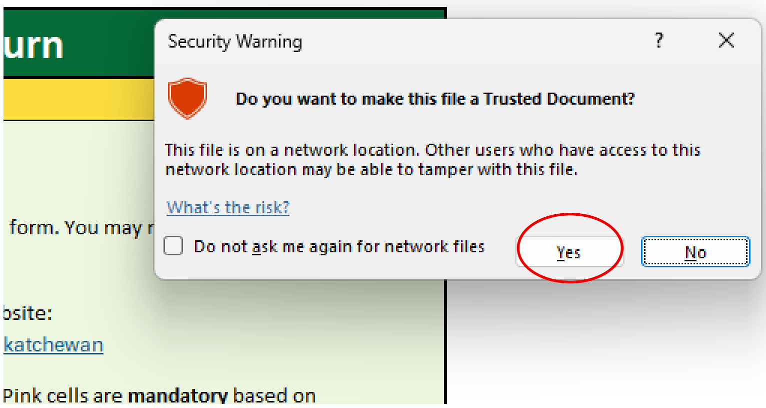
Note: If the mill rate and taxable assessment have not been finalized, please provide an estimate. Identify on the return that it is "Proposed" using the drop-down function on the "Municipality" tab. At a minimum, the "Proposed" return must be filed by ***August 15, 2026.*** *An updated return should be filed with the ministry once the rates are "Levied."*

How to use the form

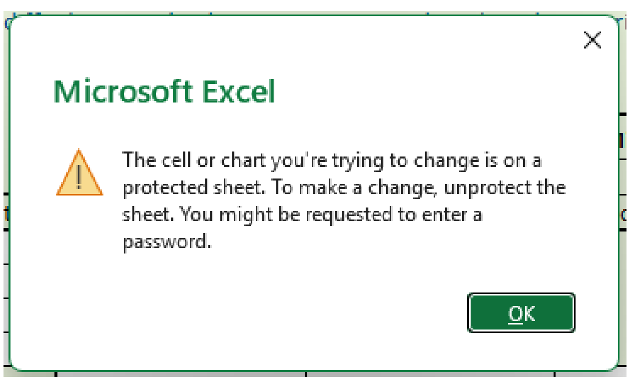
The 2026 version of the form has included macros to be more user friendly. To streamline the process, the form is set to auto populate some data specifically related to your municipality. To enable macros, only two steps need to be done – select the "Enable Content" button at the top of the form when first opened, then select "Yes" when opening the macro from a selected location. Occasionally, a warning prompt may pop up saying "An error has occurred." This can just be exited out and the form will run correctly. Lastly, "Yes" should be selected when asked if this file is a trusted document, even though Excel highlights no. The screenshots below are to help you set up the form correctly.



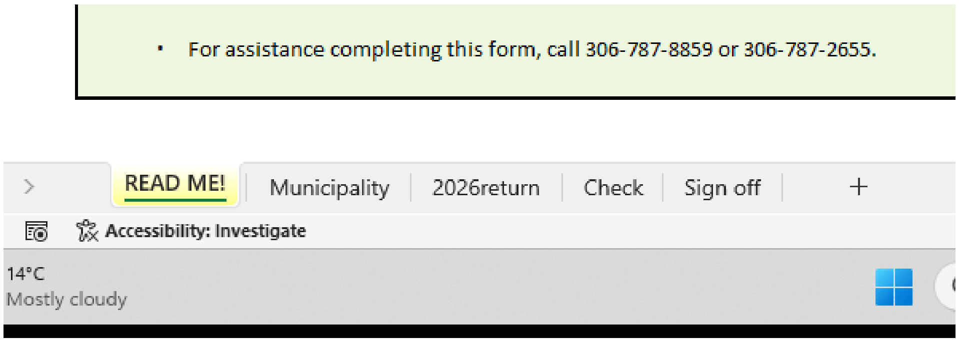




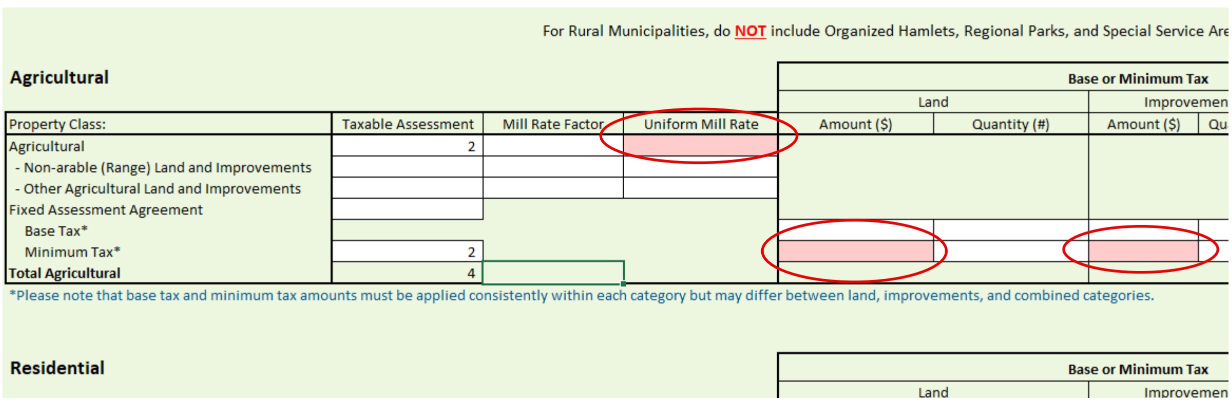
Please note that the worksheet is protected to preserve the integrity of formulas and calculations. All white cells are editable, and all green cells are locked from editing. If a pop-up message appears, select "OK" and continue with your work as no further action is required.



The form has four tabs, "Municipality," "2026return," "Check" and "Sign off" to be completed in sequential order for the electronic mill rate survey return. An additional tab "READ ME!" has important details for completing the form. Please read the tab "READ ME!" before completing the form.



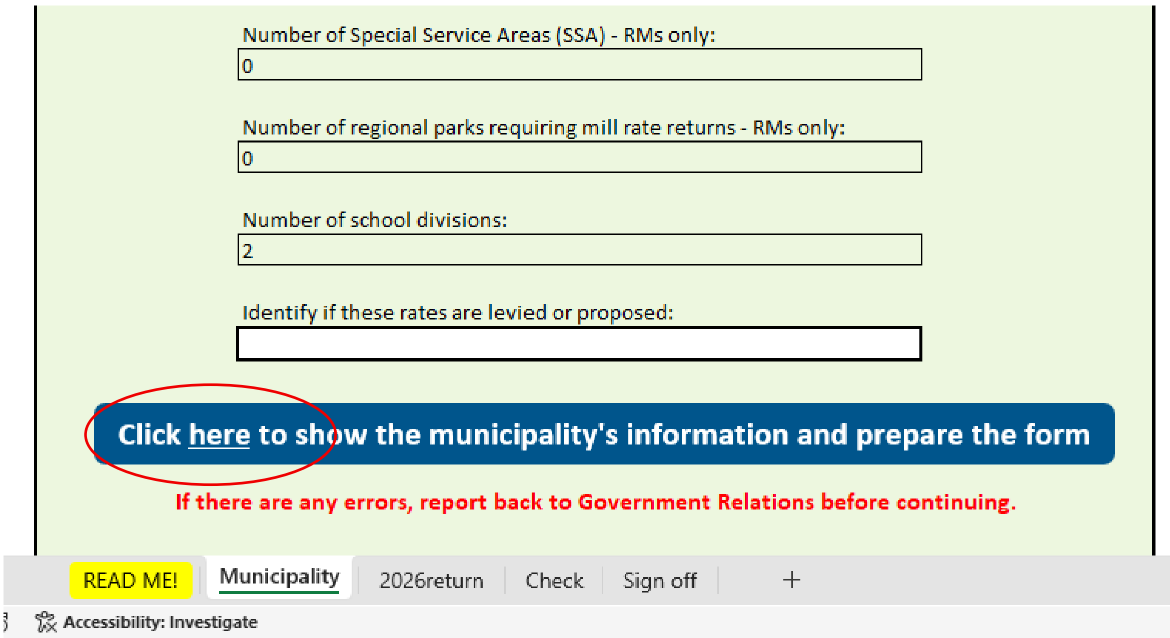
Each of the tabs has white cells as the only places where values should be filled in. Occasionally, a cell will turn pink to flag that it requires a value. If they turn pink, they are now mandatory to fill in. It is complete once the pink cell returns to white. For example, see the screenshot below.



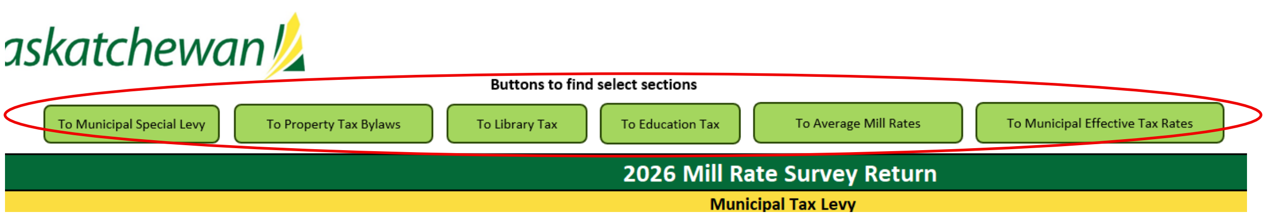
The tab “Municipality” has three steps:

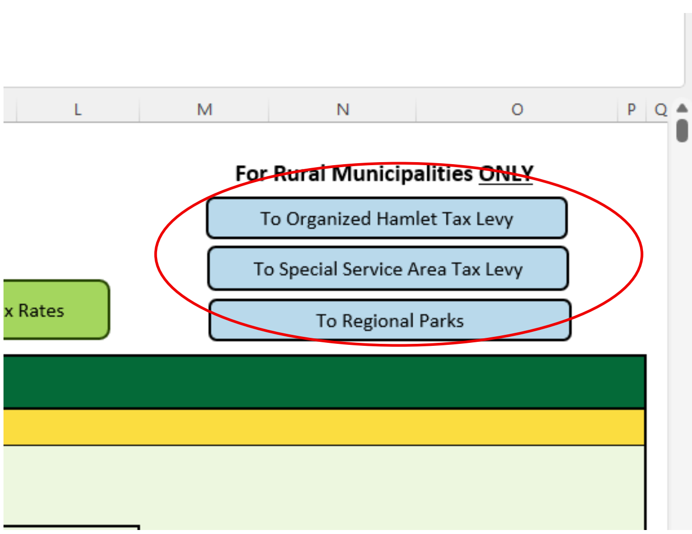
1. Select your municipality name by either using the drop-down feature and scroll or type in the municipality name and select it.
2. Identify if these rates are levied or proposed
3. Click the blue button to start to prepare your form.

Note: Not clicking the blue button will not prevent you from filling out the form. However, clicking the button will prepare the form with specific information for your municipality and make it easier for you to fill it out. Once the button is pressed, the selected municipality’s information will pop up below. If these are not correct, please inform the ministry before completing the rest of the form.

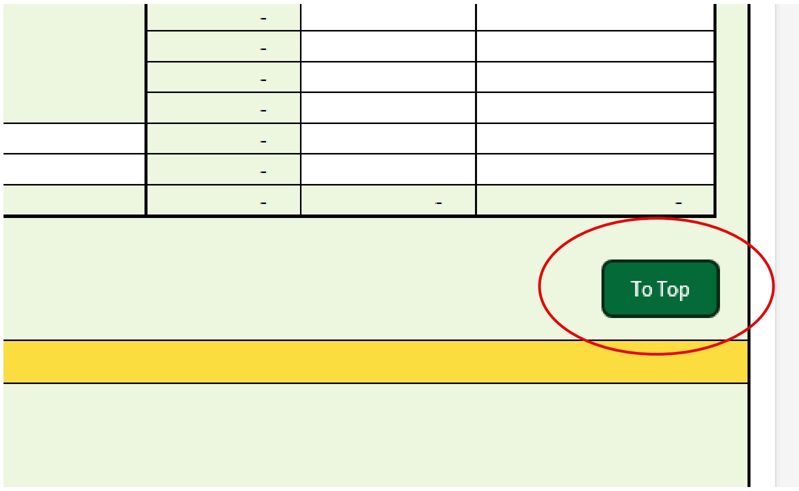


The tab “2026return” has most of the information. Buttons can be used at the top to easily navigate the form. All buttons have rounded corners. Green buttons apply to all municipality types, while the light blue buttons are for Rural Municipalities only.

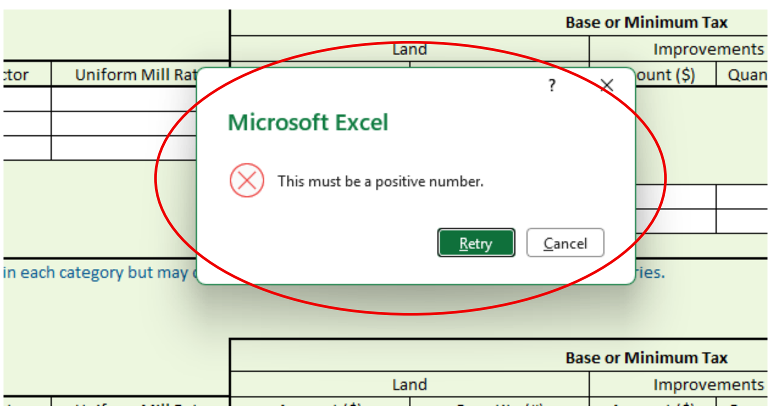




There are dark green buttons that say “To Top” at the end of each section. By clicking on “To Top,” you will be brought to the beginning of the current sheet.



If the select values have restrictions on what can be filled in, pop-ups will have friendly reminders and guidance along the way. These are to improve user-experience. The screenshot below provides an example of a pop-up.



The following tab, “Check” is only required to be filled out if there are white cells. Red font warnings will indicate if further action is required. If the cells have “OK” in green, no further action is required.

2026 Mill Rate Survey

Comparison of Municipal and Education Assessments

xable Assessment

icipal	-
ation	6
k	Your Total Municipal Taxable Assessments has a variance of $6 with Total Education Taxable Assessment
on (if applicable)	
	An explanation is required in the white box above

Assessment Type - Agricultural

icipal	-
ation	6
k	Your Total Municipal Taxable Assessments has a variance of $6 with Total Education Taxable Assessment
on (if applicable)	
	An explanation is required in the white box above

Assessment Type - Residential

icipal	-
ation	-
k	OK
on (if applicable)	

"Sign off" is the last tab to be completed. Please fill in all white fields on this tab, save your completed form and email it to the ministry at millrate@gov.sk.ca.

2026 Mill Rate Survey Return

Sign-off

In providing this submission, the municipality declares that the information provided is, to the best of its knowledge and belief, true in substance and in fact.

I declare: ☐

Contact name (name of person completing this form):

Contact position or title:

Contact phone number:

Contact email:

Date of completion:

All mill rate returns need to be submitted by August 15, 2026, to millrate@gov.sk.ca

Common Data Entry Instructions (2026return tab)

Some data entry items are common to several sections of the spreadsheet, including *Municipal Tax Levy, Municipal Special Levy, Library Tax Levy, Organized Hamlet Tax Levy, Special Service Area Tax Levy, Regional Park Tax Levy* and *Education Tax Levy*. Only rural municipalities may have Organized Hamlet and Special Service Area Tax Levies.

1. *Taxable Assessment* is separated into three local property classes:
   - Agricultural: assessment subclasses include non-arable (range) land and improvements, and other agricultural land and improvements.
   - Residential: assessment subclasses include residential, multi-unit residential and seasonal residential.
   - Commercial and Industrial: assessment subclasses include commercial and industrial, elevator, railway rights of way and pipeline and potash.

2. A uniform mill rate is set by the municipality to generate the tax levies required to operate the municipality for the year.
   - The MA states that, with the consent of the hamlet board, a council may establish a uniform mill rate within an Organized Hamlet that is different from the mill rate applied elsewhere within the rural municipality.
   - The MA states that the council of a rural municipality may set a uniform mill rate for taxable assessments in any hamlet located within the rural municipality that is lower than the uniform mill rate applicable to taxable assessments elsewhere in the rural municipality.
   - The MA states that the council of a rural municipality may set a uniform mill rate for taxable assessments in any Special Service Area located within the rural municipality that is different than the uniform mill rate applicable to taxable assessments elsewhere in the rural municipality.
   - The provincial government establishes a uniform mill rate for all public school divisions. A separate school division may choose to enact a bylaw retaining authority to establish its own mill rate.

3. A mill rate factor enables municipalities to vary the uniform mill rate among the three local property classes. Mill rate factors must be set by bylaw and apply to municipal taxes only.
   - The MA states that, at the request of or with the consent of the board of an Organized Hamlet, the rural municipal council may, via bylaw, provide for mill rate factors that are different from the mill rate factors applied elsewhere in the municipality.
   - The MA states that the rural municipal council may, via bylaw, set mill rate factors for a Special Service Area that are different from the mill rate factors applied elsewhere in the municipality.

4. Base and/or minimum tax must be set by bylaw and will apply to municipal taxes only. Base and/or minimum tax may be levied on land, improvements, or both land and improvements within one or more of the three local property classes.
   - The MA states that, at the request of or with the consent of the board of an Organized Hamlet, the rural municipal council may, by bylaw, provide a base and/or minimum tax that is/are different from the base and/or minimum tax applied elsewhere in the municipality.

- The MA states that the rural municipal council may, for a Special Service Area, by bylaw, provide a base and/or minimum tax that is/are different from the base and/or minimum tax applied elsewhere in the municipality.

5. *Adjustments* represent the total dollar amount of taxes forgone in the current year due to exemption or abatement. These must be reported separately for each property class. The *Total Tax Levy* does not include adjustments. The *Total Tax Levy* column, less the *Adjustment* column, will equal the net tax levy (for municipal taxes, this is the net municipal taxes reported on Schedule 1 of the annual municipal financial statements). Council may choose to cancel or abate municipal taxes. In most cases, council must obtain agreement from other taxing authorities prior to extending the abatement to their tax levy portion (Section 274 2. 1-4, MA; Section 295 2. 1-4, NMA). Council may also choose to exempt certain properties from taxation starting in the current financial year (Section 295, MA; Section 315, NMA).

0			Base or Minimum Tax								
			Land		Improvements		Land and Improvements		Total Tax Levy	Total Properties	Adjustments (numbers
Taxable Assessment	Mill Rate Factor	Uniform Mill Rate	Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	($)	(#)	**must** be negative) ($)
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
-									-	-	-

6. *Total Properties* must be filled in for each assessment subclass with a taxable assessment. Number of properties should be entered only once in the Minimum Tax row and should not be duplicated. Number of properties for base tax should be included in their respective sub-classes only.

Base or Minimum Tax								
Land		Improvements		Land and Improvements		Total Tax Levy	Total Properties	Adjustments (numbers
Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	($)	(#)	**must** be negative) ($)
						-		
						-		
						-		
						-		
						-		
						-		-

Municipal Tax Levy (2026return tab)

The form is structured so that each main property class is identified separately. Additional lines are provided for different subclasses. There are also two lines within each property class table to enter associated base and/or minimum tax values.

Property Class:	Taxable Assessme
Agricultural	
- Non-arable (Range) Land and Improvements	
- Other Agricultural Land and Improvements	
Fixed Assessment Agreement	
Base Tax*	
Minimum Tax*	
Total Agricultural	-

*Please note that base tax and minimum tax amounts must be applie

In the *Municipal Tax Levy* section, enter the municipal taxable assessment for each property class and the associated mill rate factor and uniform mill rate. The taxable assessment is the total property class taxable assessment, less the taxable assessments applied to minimum tax properties. If taxable assessment is filled in, uniform mill rate also requires a value and vice versa.

Agricultural

Property Class:	Taxable Assessment	Mill Rate Factor	Uniform Mill Rate	Amou
Agricultural				
- Non-arable (Range) Land and Improvements				
- Other Agricultural Land and Improvements				
Fixed Assessment Agreement				
Base Tax*				
Minimum Tax*				
Total Agricultural	-			

*Please note that base tax and minimum tax amounts must be applied consistently within each category but may differ between l

For each of the three property classes and their subclasses, the total tax levy is automatically calculated in the form as follows:

- *Calculation:* (Taxable Assessment **x** Mill Rate Factor **x** Uniform Mill Rate) divided by 1,000

Each property class has lines for the related base and minimum tax. The taxable assessment related to minimum tax properties <u>must</u> be reported on the appropriate *Minimum Tax* line. The dollar amount that council has authorized to be levied for the base or minimum tax and the quantity or the number of properties affected by the base or minimum tax are to be entered in the corresponding Amount ($) and Quantity (#) columns.

For Rural Municipalities, do **NOT** include Organized Hamlets, Regional Parks, and Special Service Areas in this section.

Agricultural

Property Class:	Taxable Assessment	Mill Rate Factor	Uniform Mill Rate	Base or Minimum Tax — Land — Amount ($)	Land — Quantity (#)	Improvements — Amount ($)	Improvements — Quantity (#)	Land and Improvements — Amount ($)	Land and Improvements — Quantity (#)
Agricultural									
- Non-arable (Range) Land and Improvements									
- Other Agricultural Land and Improvements									
Fixed Assessment Agreement									
Base Tax*									
Minimum Tax*									
Total Agricultural	-								

*Please note that base tax and minimum tax amounts must be applied consistently within each category but may differ between land, improvements, and combined categories.

Residential — Base or Minimum Tax

The total tax levy is automatically calculated in the column *Total Tax Levy ($)* and equals:

- *Calculation:* (Land Amount **x** Quantity) **+** (Improvements Amount **x** Quantity) **+** (Land and Improvements Amount **x** Quantity)

Municipalities with an incremental sliding scale, flat/fixed rate, or formula for minimum tax should report the correct taxable assessment, amount and quantity (number of properties) affected. Calculate and report the average minimum and base amount per property by dividing the total tax levy by the quantity of properties affected.

For Urban Municipalities (2026return tab)

For a fixed agriculture assessment enacted by applying Section 198(1) of the MA, a *Fixed Assessment Agreement* line is included. It can be used to report the taxable assessment and the total tax levy under these agreements.

Agricultural

Property Class:
Agricultural
- Non-arable (Range) Land and Improvements
- Other Agricultural Land and Improvements
Fixed Assessment Agreement
Base Tax*
Minimum Tax*
Total Agricultural

*Please note that base tax and minimum tax amoun

Special Tax Levy (2026return tab)

Special tax levies of a fixed, uniform, flat rate, scale type, or formula must be reported in the *Municipal, Organized Hamlet,* and *Special Service Area Special Levy* sections. Examples include:

- A municipality may adopt a bylaw to set fees to cover the cost of services such as landfills, fire protection, snow removal, street lighting, etc. (Section 299, MA; Section 319, NMA).
- A municipality may adopt a bylaw to set uniform rates for local improvements such as water and sewer projects, paving, etc. (*The Local Improvements Act* Section 20).

Two sections are available to report special tax levies with the *Municipal Special Levy* section. The total special tax levy is automatically calculated in the template as follows:

- "Special Levy – Assessment Based" is used to report special levies based on taxable assessment.

  Calculation: (Taxable Assessment **x** Mill Rate Factor **x** Uniform Mill Rate)

- "Special Levy – Other" is for reporting levies or fees based on a flat or fixed rate per property.

  Calculation: (Special Fixed Levy/Fee Amount **x** Number of Properties Affected)

If the flat/fixed rate or formula is based on a sliding scale, report the correct special fixed levy/fee amount and number of properties affected. The special fixed levy/fee amount can be calculated as the average amount per property by dividing the total special tax levy for a group of properties by the number of properties affected.

Information on Property Tax Bylaws (2026return tab)

Municipalities must provide property tax bylaw information in the table provided. The bylaw name, bylaw number and effective date of the bylaw are required. Bylaw information for mill rates, mill rate factors, base tax and minimum tax for Municipal, Organized Hamlets and Special Service Areas should be provided.

Property Tax Bylaws

Identify property tax bylaws in effect in the current year with respect to tax tools (i.e. Mill Rate Factor, Base Tax, Minimum Tax, etc.)

Bylaw name	Bylaw number	Effective date

Library Tax Levy (2026return tab)

A section is available to include the reporting of special library tax levies. Calculating and reporting special library tax levies should be done in the same way that municipal tax levies are reported.

Special library tax levies are reported if established by municipal bylaw and pursuant to Section 44(1) of *The Public Libraries, 1996 Act*. Do not report the requisition amount.

For Rural Municipalities - Organized Hamlet/Special Service Area Tax Levy (2026return tab)

Report Organized Hamlet, Special Service Area and Regional Park information in the appropriate section(s). You may use the buttons to navigate to find these sections.

Report potash mine(s) assessment on the appropriate potash line under the Commercial and Industrial property class.

Commercial and Industrial

Property Class:	Taxable
Commercial and Industrial	
- Commercial and Industrial	
- Elevator	
- Railway Rights of Way and Pipeline	
- Potash	
Base Tax*	
Minimum Tax*	
Total Commercial and Industrial	

*Please note that base tax and minimum tax amounts must

This does not include taxes collected and remitted to other taxing authorities. Some examples are:

- Municipal hail levies
- Conservation and development levies
- Rural telephone tax levies
- Special sanitation levies
- Public utility levies
- Public utility board levies

Regional Park Tax Levies (2026return tab)

Regional Park levies are reported by the municipality responsible for assessing and collecting taxes pursuant to Section 302 of the MA.

Education Tax Levy (2026return tab)

Complete a section for each school division within the municipality. The school division name and number are prepopulated for the selected municipality.

The *Education Tax Levy* section is completed in the same way as the *Municipal Tax Levy* section.

Enter the education Taxable Assessment for each property class. Note that the Commercial and Industrial property class has been separated into two classes:

- Commercial and Industrial: all commercial and industrial properties except for those considered resources. Examples include elevators and railway rights-of-way.
- Resource: includes oil and gas well(s), pipeline(s) and mine(s).

The 2026 provincially established mill rate for all public school divisions, per each property class, are provided on the return as follows:

- Agriculture: 1.07
- Residential: 4.27
- Commercial and Industrial: 6.37
- Resource: 7.49

Separate school divisions have the constitutional right to establish their mill rates. Overwrite in red font the mill rate if it differs from the provincially established mill rate.

Grants-in-lieu may be received from a corporation, the Government of Canada, the Government of Saskatchewan, or an agency thereof, whose property is exempt from taxation.

For this report only, the dollar amount of the education portion of the grant-in-lieu must be reported in the *Grants-in-Lieu* column for each property class. There is no requirement to provide the related assessment or mill rate information.

Property Class	Taxable Assessment	Mill Rate	Total Tax Levy ($)	Adjustments (numbers **must** be negative) ($)	Grants-in-Lieu ($)
Agricultural		1.07	-		
- Non-arable (Range) Land and Improvements		1.07	-		
- Other Agricultural Land and Improvements		1.07	-		
Residential		4.27	-		
- Residential		4.27	-		
- Multi-unit Residential		4.27	-		
- Seasonal Residential		4.27	-		
Commercial and Industrial		6.37	-		
- Elevators		6.37	-		
- Railway Rights of Way		6.37	-		
- Commercial and Industrial		6.37	-		
Resource		7.49	-		
- Pipeline		7.49	-		
- Potash		7.49	-		
Total Agricultural	-		-	-	-
Total Residential	-		-	-	-
Total Commercial and Industrial	-		-	-	-
Total Resource	-		-	-	-
School Total	-		-	-	-

Average Mill Rates (2026return tab)

The Average Municipal Mill Rate is automatically calculated from the data entered into the spreadsheet. It is calculated as follows:

- *Calculation:* (Municipal **+** Organized Hamlet(s) + Special Service Area(s) Total Levy) **x** 1,000 divided by (Municipal **+** Organized Hamlet(s) + Special Service Area(s) Total Taxable Assessment)

The calculation does not include special levies, potash or Regional Park information.
Likewise, the Average Education Mill Rate is automatically calculated from the data entered into the spreadsheet. It is calculated as follows:

- *Calculation:* (Total Education Tax Levy **x** 1,000 divided by Total Education Taxable Assessment)

This calculation includes potash and Regional Park information. Please review the automatically calculated information.

Municipal Effective Tax Rate (ETR) (2026return tab)

This section is used to report the municipality's compliance with the 7:1 ETR ratio limit. The ETR ratio limit sets the maximum ratio between the highest and lowest ETR after applying all tax tools. The ETR section has now been linked with the respective tables above and there is no need for manual data entry.

The ETR is automatically calculated in the spreadsheet by dividing the total municipal property tax levy for a specific property class by the total taxable assessment for that class after considering all tax tools, including mill rate factors, base tax and minimum tax.

It is important to note that the total taxable assessment used for the ETR may differ from the taxable assessment used to calculate the tax levy. The total taxable assessment for ETR purposes is the taxable assessment used for the calculation of the tax levy, plus exemptions or abatements under sections 274 and 295 of the MA and sections 295 and 315 of the NMA. Taxable assessments related to potash and Regional Parks are excluded. This total taxable assessment is populated in the ETR section.

Next, the tax levy, including levies from tax tools and accounting for levies on exempt properties, will be auto populated based on the information above. The spreadsheet will automatically calculate the ETR for each property category. It also provides the ETR ratio and compliance status based on the provided numbers. If your municipality is not within the ratio, a red indicator bar will display. Please ensure the accuracy of the numbers populated especially if the calculated ETR exceeds the ETR limit of 7, especially if the excess is significant.

For rural municipalities with Organized Hamlets or Special Service Areas, will have the information automatically populated for each entity separately in Section B: *Organized Hamlets and Special Service Areas Effective Tax Rate (ETR)*. The same may apply for certain Additional Service Areas or hamlets under certain conditions identified in the regulations. Compliance status will be determined individually for each Organized Hamlet, Special Service Area, Additional Service Area, or other hamlet. The amounts related to these entities are not included in Section A: *Municipal Effective Tax Rate (ETR)*.

More information about ETR can be found on the fact sheet and in the video on local tax tools and effective tax rates. Please reach out to us at millrate@gov.sk.ca if you do not agree with the ETR being populated or have any other concerns.

Confirming Your Information (Check Tab)

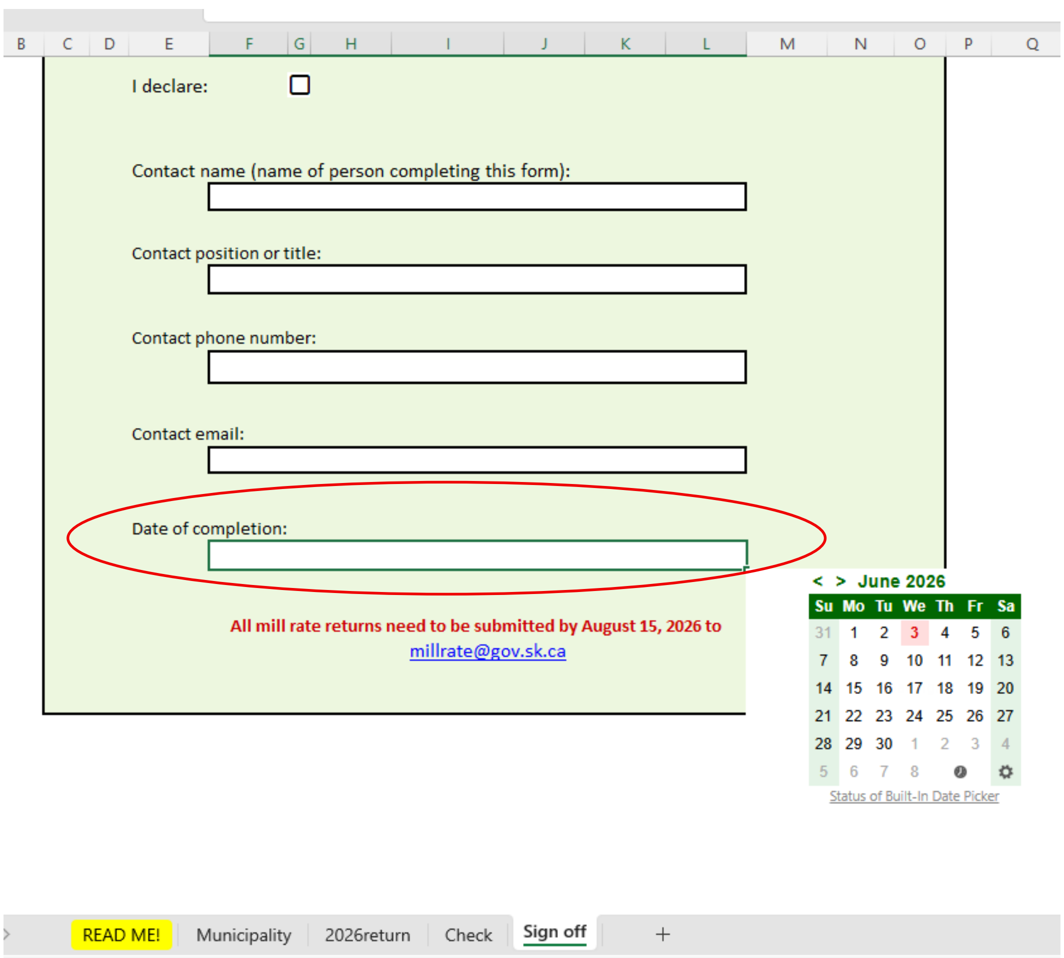
A few common data issues have been encountered when reviewing the returns:

- *When entering base or minimum tax information, the amount and quantity values are swapped.*
  A "$" or "#" has been added to the column headings to help indicate the information to put in each.
- *The Taxable Assessment column is not completed for minimum tax.*
  If there is a property class with a minimum tax, please double-check that a value was entered into the *Taxable Assessment* cell as well as the *Amount* and *Quantity* cells.

- *Municipal taxable assessment and education taxable assessment do not equal, or municipal taxable assessment and the taxable assessment confirmed by Saskatchewan Assessment Management Agency (SAMA) do not equal.*
- The "Check" tab in the form helps check the integrity of the data entered. In the "Check" tab, conditionally formatted cells will automatically highlight data that does not satisfy an expected data input. If the auto check finds discrepancies, an appropriate cell will turn white with a red font warning prompt to provide the reason for the discrepancies. In most instances, when data is entered correctly the cells will be green and indicate "OK." If the data entered has been confirmed and a cell is now white and fillable, a reason needs to be included as well. For example, when filing the mill rate returns, municipalities may or may not have submitted final assessment returns to SAMA, or the total municipal taxable assessment reported in the template may differ from those reported to SAMA due to Regional Parks assessments.
- The red warning font and the white cells will occur for all sections that need extra attention.

Sign-off

The last tab, "Sign off," will require the person responsible for completing the mill rate return to fill in. The Date of Completion cell will have a pop-up calendar with today's date.



Questions

Contact: millrate@gov.sk.ca
306-787-8859 or 306-787-2655