Completing the 2026 Mill Rate Survey Return - Cities

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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 t [Municipal Property Tax Tools and Other Taxes | Government of Saskatchewan].

Submission of Mill Rate Return

As per section 6.3 of *The Cities Regulations* and subsection 260.1(1) of *The Cities Act* (CA), a municipality must submit the Mill Rate Survey Return on the Excel spreadsheet template provided by the Ministry of Government Relations **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 "Preliminary" in cell C8. At a minimum, the "Preliminary" return must be filed by ***August 15, 2026.*** *An updated return should be filed once the rates are "Final."*

There are three tabs: "2026return," "Check" and "ETR" to complete the electronic mill rate return survey.

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 and Education Tax Levy.

1. Taxable Assessment is primarily separated into five local property classes:
   - Agriculture: subclasses can include arable, non-arable and other agricultural land
   - Residential: subclasses can include residential-split, residential-duplex, residential-estate
   - Multi-unit residential: subclasses can include multi-unit residential-high rise, multi-family large, multi-family small
   - Residential condominium: subclasses can include residential condo-apartment style, residential condo-row house, residential condo-bare land
   - Commercial and Industrial: subclasses can include hotels, elevators, railway, pipeline and golf courses

Note: Under section 254 of the CA, cities may establish additional property classes or subclasses when setting tax rates. For this reason, the Mill Rate Return worksheet allows cities to add classes or subclasses that are not listed above.

2. A uniform mill rate is set by the municipality to generate the tax levies required to operate the municipality for the year. The province will establish 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 local property classes. Mill rate factors must be set by bylaw and apply to municipal taxes only.

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 combined land and improvements within one or more of the local property classes.

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 than 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 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 244 2. 1-4, CA). Council may also choose to exempt certain properties from taxation starting in the current financial year (Subsection 262(3), CA).

19																		
20					Base Tax						Minimum Tax							
21					Land		Improvements		Combined		Land		Improvements		Combined			
22	Property Class:	Taxable Assessment	Mill Rate Factor	Uniform Mill Rate	Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	Total Tax Levy ($)	Adjustments* (numbers must be negative) ($)
23	Agriculture																-	
24	- (identify subclass)																-	
25	- (identify subclass)																-	
26	- (identify subclass)																-	
27	Minimum Tax Assessment																N/A	
28	Total Agriculture	-															-	-

6. Number of properties, found in Column S, must be filled in for each property subclass with a taxable assessment.

20					Base Tax						Minimum Tax								
21					Land		Improvements		Combined		Land		Improvements		Combined				
22	Property Class:	Taxable Assessment	Mill Rate Factor	Uniform Mill Rate	Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	Amount ($)	Quantity (#)	Total Tax Levy ($)	Adjustments* (numbers must be negative) ($)	Number of Properties
23	Agriculture																-		
24	- (identify subclass)																-		
25	- (identify subclass)																-		
26	- (identify subclass)																-		
27	Minimum Tax Assessment																N/A		
28	Total Agriculture	-															-	-	0

Municipal Tax Levy (2026return tab)

The form is structured so that each main property class is identified separately. Additional lines are provided for identifying subclasses.

In the Municipal section, starting at Row 17, 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.

For example, the agricultural taxable assessment is reported in Row 23. The following lines are for associated subclasses with different mill rate factors or uniform mill rates.

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

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

Each property class has columns for the related base and minimum tax. The taxable assessment related to minimum tax properties must be reported in the appropriate Minimum Tax column. Also, enter the dollar amount that council has authorized to be levied for the base and/or minimum tax (Columns E, G, I, K, M and O) and the quantity (Columns F, H, J, L, N and P) or the number of properties affected by the base or minimum tax. The total tax levy is automatically calculated for you in Column Q and equals:

- *Calculation:* (Land Amount **x** Quantity) **+** (Improvements Amount **x** Quantity) **+** (Combined 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 base and minimum amount per property by dividing the total tax levy by the quantity of properties affected.

For a fixed agriculture assessment enacted by applying Section 168(1) of the CA, a Fixed Assessment Agreement line may be included. It can be used to report the taxable assessment and the total tax levy under these agreements.

Special Tax Levy (2026return tab)

Special tax levies of a fixed, uniform, flat rate, scale type or formula must be reported in the Municipal Special Levy section. 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 264, CA).
- 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. 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.

Library Tax Levy (2026return tab)

A section is available to include the reporting of special library tax levies starting at Row 112. 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.

Education Tax Levy (2026return tab)

Complete a section for each school division within the municipality, starting at Row 529. You can choose the school division name and number from the drop-down above each table.

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, excluding those considered resources. Examples include care homes, hotels and railway rights-of-way.
- Resource: including 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 if the mill rate 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.

529	**Education**					
531	**Enter School Division Name and Number From Dropdown**					
532	**Property Class**	**Taxable Assessment**	**Mill Rate**	**Total Tax Levy ($)**	**Adjustments (numbers must be negative) ($)**	**Grants-in-Lieu ($)**
533	Agriculture		1.07	-		
534	- (identify subclass)		1.07	-		
535	- (identify subclass)		1.07	-		
536	Residential		4.27	-		
537	- Multi Unit Residential		4.27	-		
538	- (identify subclass)		4.27	-		
539	- (identify subclass)		4.27	-		
540	Multi Unit Residential-**Cities only**		4.27	-		
541	- (identify subclass)		4.27	-		
542	- (identify subclass)		4.27	-		
543	Residential condominium-**Cities only**		4.27	-		
544	- (identify subclass)		4.27	-		
545	- (identify subclass)		4.27	-		
546	Commercial and Industrial		6.37	-		
547	- Care Homes		6.37	-		
548	- Railway Rights of Way		6.37	-		
549	- Hotel		6.37	-		
550	- Vacant Land		6.37	-		
551	Resource		7.49	-		
552	- Pipeline		7.49	-		
553	- (identify subclass)		7.49	-		
554	- (identify subclass)		7.49	-		
556	Total Agricultural	-		-	-	-
557	Total Residential	-		-	-	-
558	Total Commercial and Industrial	-		-	-	-
559	Total Resource	-		-	-	-
560	**School Total**	-		-	-	-

Average Mill Rates (2026return tab)

The average municipal mill rate is automatically calculated from the data you have entered into the spreadsheet and appears in cell C669. It is calculated as follows:

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

The calculation does not include special levies.

The average education mill rate is automatically calculated from the data you have entered into the spreadsheet and appears in cell I669. It is calculated as follows:

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

This calculation includes potash.

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 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 subsection 262(3), (4) and (4.1) of the CA. This total taxable assessment should be entered in the ETR section.

Next, enter the tax levy including levies from tax tools and accounting for levies on exempt properties. 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 at the top of the spreadsheet and require additional information. Please ensure the accuracy of the numbers provided if the calculated ETR exceeds the ETR limit of 7, especially if the excess is significant.

More information can be found on the fact sheet and in the video on local tax tools and effective tax rates.

Confirming Your Information

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.
- Column B, Taxable Assessment, is not completed for minimum tax.
  If you have a property class with minimum tax, please double-check that a value was entered into the Taxable Assessment cell as well as the Amount and Quantity cells in the respective sub-classes.
- 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 spreadsheet helps check the integrity of data entered far more quickly than with tedious cell-by-cell inspection. In Column D of the "Check" tab, conditionally formatted cells will automatically highlight data that does not satisfy an expected data input. Column D will be highlighted in pink when there is an input error for the taxable assessments. In most instances, when data is entered correctly, the cells in Column D in the "Check" tab should turn green and indicate "OK." If the data entered has been confirmed and a cell(s) in column D is still pink, a reason should be added in Column E. 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.
- In the "Check" tab, the conditionally formatted D14 cell will automatically highlight pink if there is an error in the uniform mill rate data.

Questions

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