

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.

2024 Tax Rates as per Bylaw 1523/24

Uniform Rate:	10.1 mills
Mill Rate Factors:	1.00 for all property classifications
Base Tax:	\$1,425 Residential
	\$1,425 Commercial/Industrial
	\$ 775 Agricultural

How do I calculate my taxes?

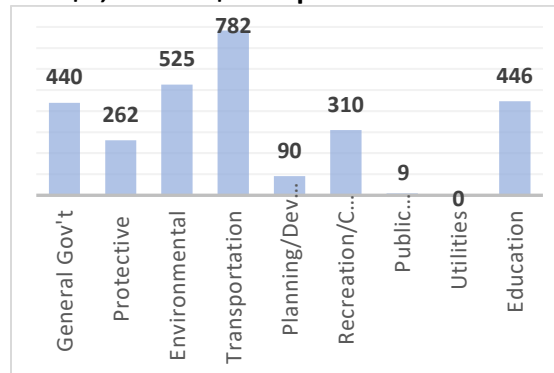
EXAMPLE

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>\$1,425.00</u>

Total 2024	\$2,863.65
Total 2023	<u>\$2,763.65</u>
Increase	\$ 100.00
	\$8.33/month

Based on the Example The \$2,864 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

Recreation/Culture – 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.

2024 Budget Notes

- ❖ 2024 has a total budget of \$5.2 million. Property tax covers 25%.
- ❖ \$80,000 has been budgeted for sidewalks & roadworks partially offset from reserves.
- ❖ Continuing with hydrant maintenance, repair/replacement, \$50,000 has been budgeted, partially funded from reserves. In addition, the Town has set aside budget of \$62,500 to source a public works truck and a wood chipper.
- ❖ Major budgeted 2024 capital projects are: continuation (\$150,000) of the storm sewer outfall on the east side of Town next to highway #43 with expected completion in 2025; continuing the decommissioning of the landfill with expected completion this year, the net included in this 2024 budget of \$262,500 after receipt of ICIP grant 73.33%; starting the water main replacement/water tower decommissioning project of \$3,515,697, 73.33% funded by federal and provincial ICIP grant (net \$133,350 in 2024 budget);
- ❖ This budget also includes \$125,000 for sewer main cleaning and CCTV to provide information in preparation repair/replacement or relining as well as new manholes on 1st Avenue due to excessive lengths between current ones. Funding has also been included for a lagoon study to determine options for improving effluent to ensure compliance with federal legislation.
- ❖ The Town's annual debt load for 2024 is \$168,557. Financing is for sewer lagoon in 2012, maturing 2026; capital replacement in 2016, maturing in 2025; landfill decommissioning maturing in 2028 and the street sweeper 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 2024 budget includes an increase to the base tax of \$100 or \$8.33/month. Total taxable assessment for Gravelbourg is 55,107,070. The base tax increase as well as the taxable assessment change provides an additional \$56,618 (includes discounts) over last year's actual.

Out of the Town of Gravelbourg's control is the education taxation. This year the education mill rates remain the same at 4.54 for residential, 6.86 for commercial and 1.42 for agricultural.

Taxes are due June 30, 2024

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.

*The Town **does not** accept Credit Cards.*

If you pay taxes to a mortgage company as part of your mortgage payment, the company receives the tax notice for your property, and you receive a copy 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.

TAX NOTICE

3 digit roll #	LOT	BLK	PLAN	VAL	CHARGES	PROVINC
					TW LBN	SCHOOL SUPPOR



VILLE DE - TOWN OF Gravelbourg

2024 Budget And Property Tax Overview

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