

The purpose of this policy is to establish a clear framework for the collection and allocation of tax dollars based on property assessments, reflecting the changing landscape of property values and ensuring equitable taxation practices within the community.

A significant focus of the 2025 budget was the implementation of a base tax system, which promotes a fair distribution of tax responsibilities across various property types. This approach contrasts with the previous minimum tax system, which could disproportionately impact lower-valued properties. The adoption of the base tax system aligns tax obligations more closely with property values, fostering equity among property owners.

Recent assessments indicate an average increase of 8% in residential property values. In response, we have adjusted the mill rate from 10.92 to 7.6 mills. This reduction ensures that revenue generation remains steady while alleviating the financial burden on property owners resulting from rising assessments. The transition to a base tax system, along with the mill rate adjustment, underscores our commitment to equitable taxation and responsible fiscal management.

How are Taxes Calculated?

The taxation process begins with an assessment received by the Saskatchewan Assessment Management Agency (SAMA). Assessment is the process of valuing all properties within a jurisdiction using a specified appraisal technique that considers the property's location, age, condition, and housing market trends.

Once SAMA determines property assessments, these are used to calculate an appropriate mill rate approved by Council that will enable the municipality to generate the revenue budgeted. A mill rate is the amount of tax paid per \$1,000 of assessed property value. Mill rate factors and other tax tools may be used to redistribute the amount of total taxes paid by each property class. Tax tools do not necessarily increase a municipality's tax revenues but redistribute how the taxes are paid. The Town of Dundurn has three main property classes: residential, commercial/industrial, and agricultural.

The following formula outlines how the municipal portion of property taxes is calculated.



$$\text{Assessment} \times \left[\text{mill rate} \times \text{MR FACTOR} \right] \div 1000 = \text{Property Tax (or minimum tax, whichever is more)}$$

Once the municipal property tax is determined, the School Tax is added to form the total property tax levy.



2025 Levy and Tax Strategy

Tax Tools	2023	2024	2025 Tax Tools	2025
Minimum Tax (Improvements)	\$1,081	\$1,081	Residential Base Tax (Land)	\$530
Residential Min. Tax (Land)	\$ 788	\$ 788	Residential Base Tax (Land w/imp)	\$1,030
Commercial Min. Tax (Land)	\$1,312	\$1,312	Commercial Base Tax (Land)	\$1,175
Com Min. (Land & Imp)	\$1,890	\$1,890	Commercial Base Tax (Land w/imp)	\$1,452
Agricultural Min. Tax (Land)	\$1,260	\$1,260	Ag Base Tax (Land)	\$1,000
			Ag Base Tax (Land w/imp)	\$1,110
Mill Rate	10.92	10.92		7.6
Commercial Mill Rate Factor	1.26	1.26	1.26	1.26

The Town of Dundurn is bound by legislation to bill, collect and forward Education Property tax to the province. For 2025, the province is decreasing the property tax mill rate. Once the municipal property tax is determined, the School Tax is added to form the total property tax levy.

Property Class	Education 2024 mill rate	Education 2025 mill rate
Residential	4.54	4.27
Commercial	6.86	6.37
Agriculture	4.42	1.07

2024 Total taxable assessment for Dundurn = \$54,172,620

2025 Total taxable assessment for Dundurn = \$60,424,280

In 2024 the Town of Dundurn has implemented a **Tax Incentive Policy** that allows discounts for early payment of taxes. All tax payments received between January and November will receive a discount on the current municipal portion of the taxes:

Jan – July 5% August 4% September 3% October 2% November 1%

Monthly payments or partial payments may be made at any time. Payments can be made by E-transfer, debit, cheque or cash. We accept Visa or MasterCard through Option Pay on the Town website

An overview of what your annual tax dollars pay for in your community

Protective Services Policing – RCMP Services Fire Protection and Equipment	Environmental and Public Health Garbage and Recycle Services Pest Control	Planning and Development Land Use Planning Economic Development
General Government Office Administration Council Administration Audit and Legal Services SAMA Assessment Services Office Equipment General Insurance	Transportation Road Repairs and Maintenance Snow Removal Public Works Personnel Vehicle and Equipment Maintenance Vehicle and Equipment Oil & Fuel Streetlights Gravel Asphalt Sidewalks and Signage	Recreation and Culture Sports Centre Community Hall Library Support Museum Support Community Grants Green Space Maintenance
Strategic Planning Community Beautification Service Excellence	Utility Services Water & Sewer Services Water Operator Training Equipment Repairs & Replacement	

For more information visit our website at townofdundurn.ca