

Part: **Financial Management and Administration**
 Section: **Treasury Board's General Management Policies**
 Subsection: **Transfers**
 Policy: **Grants in Lieu of Taxes**

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Grants in Lieu of Taxes

Objective	<i>The objective is to specify a policy for grants in lieu of taxes.</i>
Authority	<i>The Financial Administration Act, 1993, clauses 5(a) and 5(d)</i>
Applicability	This policy applies to the Crown Investments Corporation of Saskatchewan and its subsidiaries; it also applies to Treasury Board Crowns (see Appendix B Public Agencies).
Treasury Board Policy	.01 Yearly grants in lieu of property and business taxes may be made to municipalities by Crown corporations on the following basis: <ul style="list-style-type: none"> • on properties owned by the corporation and used in its operations – grants equal to ordinary property and business taxes; • on properties rented by the corporation from the Ministry of SaskBuilds and Procurement – grants equal to ordinary occupancy and business taxes; and • on properties rented by the corporation from private individuals or companies – grants equal to ordinary business taxes.
References	4600 Transfers 4605 Control of Transfers 4610 Contributions (Donations)