

# 2007 Farmland School Tax Rebate

#### What is the Farmland School Tax Rebate?

The farmland school tax rebate is part of the Manitoba government's continuing commitment to support the rural economy and provide farm families with school tax relief. Owners of farmland will receive a rebate now equal to 65% of the school taxes paid on their farmland. Rebates apply only to farmland and do not include taxes paid on farm residences or buildings.

## How do I know if my farmland property qualifies for the rebate?

Locate the assessment area on your property tax bill. You may qualify for the rebate if there is a value indicated in the Land column with a Class "Farm".

#### How do I apply for a rebate?

If you received a rebate for 2006, an application listing the land you received a rebate for will be mailed to you. If there are additional properties (not currently shown on the 2007 application form), add them. If there are properties listed on the application that you are not claiming, put a line through them.

If you require additional application forms, they are available through your local MAFRI, RM or MASC office, or online at www.manitoba.ca/farmland.

If you sold or purchased property in 2007, make note on the application and include the requested information.

Sign the application; attach a photocopy of the receipt from the municipality showing property taxes paid and a zero balance outstanding. Or, have the municipality stamp and sign your application form. Forward the application to the nearest MASC Insurance office.

### Am I eligible for the rebate if I rent agricultural Crown land from the Manitoba government?

Yes. The Agricultural Crown Lands office in Portage La Prairie will apply for the rebate on your behalf once you have paid your lease fees. Please call 1-866-210-9589 for more information.

#### Is the rebate considered taxable income?

If you claim property taxes as a deduction on your income tax return, you must reduce the claim by the amount of this rebate.

### Can I still apply for my rebate from prior years?

Yes, you may apply for a rebate up to three years after the taxation yearend. For example, the deadline to apply for the 2004 rebate is December 31, 2007.

## Are assignments of the rebate still available?

As the owner of the eligible properties, you may be able to assign the payment of the rebate to a tenant. If you assigned all or part of the rebate in 2006, an assignment form will be sent to you. Otherwise, call the Program Coordinator at 1-204-726-7068 if you wish to obtain the assignment form.