

		No.	2025-014
R.M. of Leask No. 464 TITLE: 293 Exemption	COUNCIL APPROVAL DATE:	September 10/25	
	RESOLUTION NO.:	435/25	
	SUPERSEDES POLICY NO.:		
	NEXT REVIEW DATE:	September 2028	
	LAST REVIEW DATE:		

1.0 Purpose

To establish protocol on eligibility and reporting period for 293 Exemptions in the RM of Leask No.464.

2.0 Background

The MA Act provides that certain dwellings (residences/homes) in an RM are exempt from taxation. Section 293 Exemptions are provided for primary farm residences to an amount equivalent to the agricultural land base leased or owned, as long as the residence is occupied by the principal owner.

3. Policy

- 3.1 Do you own or lease land in an adjoining municipality? If so, you are eligible to receive a municipal tax exemption on your permanent residential dwelling as per Section 293 of *The Municipal Act*.
- 3.2 A 293 Exemption Form must be sent to the RM of Leask office on new exemptions (leased and neighbouring RMs land) prior to June 15 annually. (Section 292 (4)(b) of *The Municipalities Act*.)