

## Frequently Asked Questions

### Do I need to apply for my Farmland School Tax Rebate?

**Yes!** You must apply each year and applications must be received by Manitoba Agricultural Services Corporation (MASC) online or by paper copy on or before March 31, 2024.

### Is the Farmland School Tax Rebate different from the Education Property Tax Rebate?

Yes, they are different programs. Even if you received an Education Property Tax Rebate cheque, **you still must apply for your 2023 Farmland School Tax Rebate**. For further detailed information or assistance, please visit:

- Manitoba Government's website at [www.gov.mb.ca/edupropertytax/](http://www.gov.mb.ca/edupropertytax/);
- MASC's website at [www.masc.mb.ca/fstr](http://www.masc.mb.ca/fstr); or
- contact your nearest MASC Service Centre.

### What land is eligible for the rebate?

Properties currently classified as farmland in Manitoba, to which school taxes apply, are eligible to apply for a rebate of up to 40 per cent on the paid 2023 farmland school taxes, provided the applicant meets all other criteria. Rebates are for school taxes paid on farmland only, not for school taxes paid on farm residences or buildings.

Property taxes and any penalties or interest charges for 2023 must be paid in full on or before March 31, 2024, to be eligible.

### Who qualifies as a Manitoba resident?

If you are an individual who is a resident of Manitoba for income tax filing purposes in 2022 or become a Manitoba resident in 2023, you are eligible to apply for the 2023 rebate.

If the applicant is a privately owned Canadian corporation or cooperative of which at least 50 per cent of the voting or member shares are owned by Manitoba residents as described above, the corporation or co-operative is also eligible to apply for the 2023 rebate.

### What is the maximum rebate under the program?

In 2022, the Farmland School Tax Rebate provided up to 50 percent of school tax owing on farmland (maximum \$3,125 between related parties). In 2023, it will provide up to 40 percent of school tax owing (maximum \$2,500 between related parties) as a result of the Education Property Tax Rebate that was introduced by the Province of Manitoba in 2022.

### How do I apply?

The preferred method of application is through our online portal – **myMASC**. Please review the detailed instructions included in this package on how to set up an account or access your account if you already are a **myMASC** user.

If using the 2023 preprinted application, follow the directions on the form. The form is based on information you provided for the 2022 rebate.

1. Provide all the required information.
2. Check the land listed and add any additional property that you want to apply for. Cross out any land you do not want to include in your rebate calculation.
3. Read and sign the certification section. Applications for an individual are to be signed by the owner of the land that is applying for the rebate. Applications for a corporation are to be signed by a person with corporate signing authority. If someone else is signing the application, MASC and/or the estate will require a copy of the power of attorney or estate documents.
4. Provide a photocopy of the receipt from the municipality showing that property taxes have been paid (or have the municipality stamp and sign the application).
5. Send or drop off the application to your MASC Service Centre.

If you are a first time FSTR applicant, please complete the form in its entirety and submit it with all applicable supporting documents to an MASC Service Centre. To set up an online account, please contact MASC for assistance.

**What is the meaning of a related person?**

A related person includes only your spouse or common-law partner and any corporation controlled by either of you, whether solely or jointly. This also includes any other corporation controlled by that first corporation, whether directly or indirectly.

*Related persons **do not include** children, parents, siblings, or other individuals connected by blood relationship.*

**What is corporate control?**

Direct corporate control generally means owning more than 50 per cent of the voting shares of a corporation. Indirect corporate control generally means a corporation you control also controls another corporation.

**If I own some land jointly and I have reached my maximum annual rebate, can another joint owner apply for the remainder of the rebate?**

If your calculated rebate exceeds \$2,500 and you own land jointly with someone who is not a related person, then that other person can apply for the rebate on the jointly owned farmland. You are responsible for applying for the rebate in the way you want the application to be processed.

If your rebate is capped, you may request to withdraw your application for a rebate on a specific roll so that the other owner may apply. For details, please contact your MASC Service Centre.

**Can two individuals or corporations apply for a rebate for the same property roll?**

No. Only one application will be accepted per roll. If multiple applications are received for the same roll, the first application received by MASC will be considered for the rebate.

**Can related persons apply for a rebate on my application?**

No. Related persons applying for a rebate on farmland property rolls other than those you have applied for must complete a separate application form.

**Is farmland leased from the Real Estate Services Branch (RESB) formerly Crown Land and Property Agency eligible for the rebate?**

Yes. You must apply for the rebate on the application form by providing your RESB client number. The applicable rebate for this farmland will be included automatically in the calculation of your rebate payment, subject to the \$2,500 maximum. As MASC requires confirmation from RESB that all fees along with any penalties or interest charges have been paid prior to the application deadline of March 31, 2024, you may receive the rebate for your RESB leases after your owned properties rebate has been paid. Only RESB leases entered in your name are to be included on your application form. Leases under your spouse or corporations name are to be applied for separately.

**Am I eligible to receive a rebate on recently purchased, sold, split, or amalgamated land?**

Depending on the details of the transaction, the rebate may be pro-rated based on the tax adjustment date. Make note of purchases, sales, splits, or amalgamations on the application form and enclose a copy of your Statement of Adjustments or reporting letter from your lawyer.

**What if the application relates to a deceased person or an estate?**

If land is registered in the name of a deceased person, MASC will issue the rebate in the name of the deceased or the estate. If land is registered in the name of the estate representative (e.g. executor or administrator), MASC will issue the rebate to the representative or to the estate. Contact MASC with requests to issue the rebate in any other manner.

**Where can I get additional information?**

Please contact your MASC Service Centre. Additional information, examples, application forms, and a **rebate calculator** are available on MASC's website at [www.masc.mb.ca/fstr](http://www.masc.mb.ca/fstr).

**Please note that this document contains general information. The provisions of The Property Tax and Insulation Assistance Act, as amended, including any regulation made thereunder, will prevail.**

Pour plus d'informations ou pour le service en français, aller à [www.masc.mb.ca/fstr](http://www.masc.mb.ca/fstr).