

# 2013 Assessment Revaluation

## What is property assessment?

Property valuation is the process of determining a property's assessed value for property tax purposes as of a specific date. In Saskatchewan, property values are updated every four years. The previous revaluation was completed in 2009 using June 30, 2006 as the base date. The 2013 revaluation uses January 1, 2011 as the base date.

Local governments use property assessments as a basis for the distribution of property taxes among property owners. ***Property assessment is not the same as property tax.***

Based on the strength of the real estate market between June 2006 and the new base date of January 2011, assessments have increased dramatically.

## What property is assessable?

All property is assessable.

- "Property" means land or improvements or both.
- "Land" refers to the legally surveyed parcel of ground to which an owner has title or a lessee has access.
- "Improvements" are buildings or structures on the land.

## Who can explain my assessment?

- check out **SAMAVIEW** – a website application that allows the general public access to individual property assessments. You can verify your property assessment information, compare your assessment to similar or neighbouring properties, and get a general idea of assessed values in your municipality. Go to SAMA's website ([www.sama.sk.ca](http://www.sama.sk.ca)) and click on the SAMAVIEW link.
- You can also contact your municipality's assessor or administrator; or a SAMA assessment appraiser can also answer your questions. You may call the agency toll-free at 1-800-667-SAMA (7262).

## Who can appeal an assessment?

Appeals may be started by any person with an interest in, or who is affected by, the assessed value or classification of any land or improvements.

You can appeal if you believe there has been an error in the valuation, the classification, the assessment roll or the assessment notice. Appeals may also be filed by the municipality, another taxing authority (e.g. school division) or SAMA.

## Can I base my appeal on the fact that I feel my taxes are too high?

NO. Legislation outlines the valid grounds of appeal. "My assessment is too high" would not be a valid appeal. Errors in the assessment valuation, classification, contents of the assessment roll, or notice are all valid grounds for appeal. **ONLY YOUR PROPERTY ASSESSMENT CAN BE APPEALED, NOT TAXES OR MILL RATES.**

## Where do I get a notice of appeal form?

A notice of appeal form may be obtained from any municipal office. Its content requirements are set out in legislation. An appeal form accompanies the assessment notice that you receive from the municipality (the bottom portion of the notice).

### **When do I appeal?**

In a revaluation year, you must file your appeal within 60 days of the assessment roll being advertised or of the mailing of the assessment notice, at the address shown on the assessment notice. For 2013, the deadline is May 16<sup>th</sup>.

### **Is there a fee to appeal?**

An appeal fee of \$100 must accompany your application. The fee is refunded where the appeal is successful, where an appeal is withdrawn, or if the appeal is deemed insufficient by the Board of Revision.

### **How do I prepare the notice of appeal form?**

Appellants may wish to meet with the respondents, which will either be the municipality or SAMA, to discuss the appeal prior to completing the notice of appeal form. The meeting may enable you and the respondent to agree on specific facts or issues surrounding your appeal. Certain details regarding this meeting, specifically the date and any outcomes, are to be included within your notice of appeal. If the meeting does not take place, you must indicate why this did not happen.

When making an assessment appeal, you must provide specific grounds supporting the appeal. You are required to provide as many details as possible including all facts and evidence that an error has been made in the:

- valuation of the property;
- classification of the property;
- preparation of the relevant assessment roll or assessment notice; and/or
- content of the relevant assessment roll or assessment notice.

Phrases such as “assessment too high” and “assessment too low” are not sufficient.

It is your responsibility to make a case to the Board of Revision. It may be as simple as proving that dimensions or measurements are wrong or that a classification is not correct, or as complex as proving that the value of a property is not fairly assessed compared to another property that is similar in nature.

### **What happens at a Board of Revision hearing?**

Board of Revision hearings are generally conducted as follows:

- both parties provide opening statements;
- you present your case first, followed by the respondent (municipality or SAMA);
- both parties have an opportunity for a cross-examination after the case is presented;
- where appropriate, both you and the respondent may present a summary argument; and
- the Board may ask questions at any time throughout the hearing

For more information regarding appeals and a Board of Revision hearing, please contact the Village Office at 854-2277.

The Village sends out quarterly newsletters with the water bills. If you don't receive a water bill, and/or you would like to receive our quarterly newsletters via email, please provide us with your email address. Call 306-854-2277 or email [elbow2@sasktel.net](mailto:elbow2@sasktel.net)