

# **ASSESSMENT 2021**

## ***WHAT IS PROPERTY TAX ASSESSMENT?***

Tax assessment, or assessment, is the job of **determining the value**, and sometimes **determining the use, of property**, usually to calculate a property tax. This is usually done by an office called the assessor or tax assessor. The Town of Balgonie hires S.A.M.A. (Saskatchewan Assessment Management Agency) to perform our assessments each year. If you have made changes to your property i.e. a new home, a new deck, basement development, etc., your property will be reassessed.

## ***2021 IS A REVALUATION YEAR***

Every 4 years, Saskatchewan goes through a provincial-wide reassessment. The Provincial Government mandates S.A.M.A. to conduct periodic revaluations of all Saskatchewan properties every four years to coincide with the change to a new base date. The current revaluation is this year, 2021, using the 2019 base date. The next revaluation is to be done in 2025 using a 2023 base date.

When a revaluation is completed, S.A.M.A. provides new values to each of their client municipalities. Provincial legislation requires municipalities, the Town of Balgonie, to use these values when determining taxes.

## ***WHAT THE TOWN IS SENDING OUT TO YOU, AS THE HOMEOWNER***

In the mail, you will be receiving a Notice of Assessment. If you would like to see your Detailed Property Report, please call our office and we will send you the report along with the list of abbreviations you will need to navigate your way through the document. Check and make sure the document is accurate.

## ***PREPARING THE NOTICE OF APPEAL FORM***

If you see an error in your Detailed Property Report, the Notice of Appeal form (reverse side of your Assessment Notice) must be fully completed. You must provide specific grounds supporting the appeal. You are required to provide as many details as possible and 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.

The grounds for the appeal must be detailed. Phrases such as “assessment too high” or “assessment too low” are **NOT** sufficient.

It is your responsibility to make a case to the Board of Revision. For example, it may be as simple as proving that a “shed”, listed in the Detailed Property Report, is no longer standing, or proving that the dimensions or measurements are wrong for your deck, 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.

## **REGULAR ASSESSMENT APPEALS OR SIMPLIFIED ASSESSMENT APPEALS?**

When making regular or simplified assessment appeals, the Notice of Appeal form must be fully completed. Regular appeal – the appellant must provide specific written grounds supporting the appeal when submitting it to the Secretary before the hearing. Simplified appeal - the appellant is not required to submit detailed written grounds to the Secretary before the hearing but must have detailed information ready to present to the Appeal Board.

## **CAN I BASE MY APPEAL ON THE FACT THAT I FEEL MY TAXES ARE TOO HIGH?**

**NO!** Legislation outlines the valid grounds for an appeal. Only your property assessment can be appealed, not the property taxes or the mill rates.

## **UNDERSTANDING ASSESSMENT-THE ASSESSMENT PROCESS AND ITS RELATION TO TAXES**

S.A.M.A.'s role in determining assessed values for properties is just the first part of a process established by Provincial Legislation. The second part is the application of Provincial Government established tax policy, such as property classes, percentage of value, and statutory exemptions. The third and final part of the process involves a Provincial education mill rate, and the Town's mill rate, which is determined annually by the Town of Balgonie based on the Town's budget needs for the current year. The Town then multiplies the taxable assessment by these mill rates to determine your property tax bill. Therefore, property tax assessment is not the same as property taxes.



In addition to determining mill rates, the Town of Balgonie has the authority to apply a series of tax tools, such as mill rate factors by local property class, minimum tax, and base tax. These tax tools further affect the specific tax bill received by a taxpayer.

## **WHO CAN I CONTACT TO EXPLAIN MY ASSESSMENT?**

You should start with your Administrator of your Municipality – (306) 771-2284. You can also call S.A.M.A. (Saskatchewan Assessment Management Agency) – (306) 924-8000.

## **IF YOU WOULD LIKE A COPY OF THE PAMPHLET, VISIT THE FOLLOWING WEBSITE:**

<https://www.saskatchewan.ca/residents/taxes-and-investments/property-taxes/appeal-your-property-assessment>