



Notice of Preparation of the Assessment Roll Town of Balgonie

Notice is hereby given that the Assessment Roll for the Town of Balgonie for the year 2022 has been prepared and is open to inspection in the office of the Assessor during normal business hours from 9 a.m. to noon and 1:00 to 5:00 p.m. from Monday to Friday - March 11 to April 11, 2022.

A Bylaw pursuant to Section 214 of *The Municipalities Act* has been passed and the Assessment Notices have been sent as required.

Any person who wishes to appeal against his or her assessment is required to file his or her Notice of Appeal accompanied by a \$75.00 fee for each assessment being appealed, which will be returned if the appeal is successful with:

The Secretary of the Board of Revision
Jeannie Devers, Box 253
Pilot Butte, Sask. S0G 3Z0
by the 11th day of April, 2022.

Dated this 11th day of March, 2022.
Karen Craigie, Assessor.

ASSESSMENT 2022

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.

NOTICE OF ASSESSMENT

The Detailed Property Profile sheet, which you can request from the Town office (306) 771-2284, breaks down how your property was assessed. Please look at the Profile sheet and ensure there are no errors in the information.

See the sample excerpt from a Detailed Property Profile below (abbreviation explanations on the page, which follows):

RESIDENTIAL SUMMARY

Model	Sub Mod	BLDG ID	Bldg SEC	Qual	Condition	Bmt Rm %	MAF %	MRA ID	Func Obs	Depr
MS-SFR	SFR	4016887	0	2 - Low	(0.8) - Good		161		0	64
		Area Code(s):		Year Built	Eff Year Built:	Base Area	Dimensions			Unfin%
		SFR1		1930	1943	954	36.0 X 21.0 + 8.0 X 12.0 + 2.5 X 12.0 + 6.0 X 12.0			
		SFR1		1988	1943	288	12.0 X 24.0			
		BMT		1953	1943	852	36.0 X 21.0 + 8.0 X 12.0			
		DET_GARQ		1970	1943	528	22.0 X 24.0			
		SHED		1930	1943	280	14.0 X 20.0			
		POR_CV		1996	1943	179	12.0 X 12.0 + 4.0 X 8.0 + 1.0 X 11.0			
		DECK		1990	1943	180	9.0 X 20.0			

Does this shed still exist?

PREPARING THE NOTICE OF APPEAL FORM

If you see an error in your Property Report, the Notice of Appeal form 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. It may be as simple as proving that the “1930” shed is no longer standing, or proving that the dimensions or measurements are wrong, 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. The Town’s tax roll will be open for viewing for 30 days from the date of which is on your Notice of Assessment.

REGULAR ASSESSMENT APPEALS OR SIMPLIFIED ASSESSMENT APPEALS?

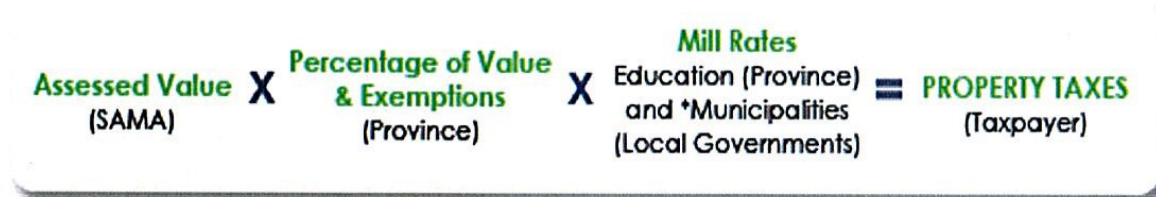
When making regular or simplified assessment appeals, the Notice of Appeal form must be fully completed. Regular appeal – the appellant must provide specific written grounds supporting the appeal when submitting it to the Secretary before the hearing. Simplified appeal - the appellant is not required 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 (Phone 306-771-2284). You can also call S.A.M.A. (Saskatchewan Assessment Management Agency) (Phone 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>