

# REVALUATION 2025

Provincial legislation requires all properties in Saskatchewan to be revalued once every four years. For this 2025 Revaluation, the base date used for assessment values is January 1, 2023. This ensures assessed values are more current, as property values change over time.

One of the key considerations in a revaluation is the province-wide property classes and percentages of value that are applied to assessed values in order to calculate taxable assessments.

## **WHAT IS PROPERTY ASSESSMENT?**

Assessment is the value placed on a property. This value is used to determine how much property tax you pay. Tax assessment, or assessment, is the job of **determining the value**, and sometimes **determining the use of property**, usually to calculate a property tax. The Town of Balgonie hires S.A.M.A. (Saskatchewan Assessment Management Agency) to perform the assessments each year. If you have made changes to your property on any given year, i.e., a new home, a new deck, new basement development, or building a new accessory building, your property will be reassessed.

## **OPEN ASSESSMENT ROLL**

The Assessment Roll is a document that lists the assessments for all properties in Balgonie. It can be viewed at the Town office when the roll is open or you can sign up for SAMAView (instructions to sign up for SAMAView are also enclosed). This method will allow you, the property owner, to view your own property assessment or properties in and around your area. The Town of Balgonie's Assessment Roll will be open from February 28, 2025 until April 29, 2025. During a revaluation year, the Roll stays open for 60 days.

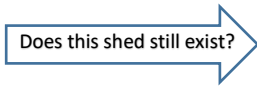
## **NOTICE OF ASSESSMENT**

The Detailed Property Profile sheet enclosed, breaks down how your property was assessed. Please look at the Profile sheet and ensure there are no errors in the information. See the list of Abbreviations for the Profile Report on the back of the SAMAView instruction sheets.

See the sample excerpt from a Detailed Property Profile on the next page:

### RESIDENTIAL SUMMARY

Model	Sub Mod	BLDG ID	Bldg SEC	Qual	Condition	Bmt Rm %	MAF %	MRA ID	Func Obs	Depr
MS-SFR	SFR	4016867	0	2 - Low	(0.8) - Good		161		0	64
		<b>Area Code(s):</b>		<b>Year Built</b>	<b>Eff Year Built:</b>	<b>Base Area</b>	<b>Dimensions</b>			<b>Unfin%</b>
		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 6.0 + 1.0 X 11.0			
		DECK		1990	1943	180	9.0 X 20.0			



## **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. So, in the sample excerpt above, you have noticed that the Shed built in 1930 should be removed from the assessment. The appeal form should state that “the shed from 1930 must be removed”. Appeals can be as simple as proving that the dimensions or measurements on a deck or building are incorrect, 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. It is your responsibility to make a case to the Board of Revision. Phrases such as “assessment is too high” or “assessment is too low” are **NOT** sufficient.

### **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.

Assessment appeals fees are \$250.00 per appeal. If the appellant is successful in their appeal, the \$250.00 appeal fee will be refunded.

### **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.

$$\begin{array}{ccccccc} \text{Assessed Value} & \times & \text{Percentage of Value} & \times & \text{Mill Rates} & = & \text{PROPERTY TAXES} \\ \text{(SAMA)} & & \text{\& Exemptions} & & \text{Education (Province)} & & \text{(Taxpayer)} \\ & & \text{(Province)} & & \text{and *Municipalities} & & \\ & & & & \text{(Local Governments)} & & \end{array}$$

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 the Town of Balgonie - 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>

# SAMAView – Creating a Public User Account

1. Enter <https://mysama.ca/account/login> in your browser address bar.
2. Click on “Don’t have an account? Sign up now”, located below Sign Up.
3. Click on Public User. Commercial users (Private appraisers, banks, businesses, and realtors) must sign up for an Organization account.
4. Complete all Sign Up fields, click on I’m Not A Robot, then click the button “✓ Sign up.”
5. You will immediately receive a verification email from Portal Notification.
6. Click “Please click here” to verify your email address.
7. You will be taken to the Public User Log In page. Re-enter your email and password, and you are all set to use MySAMA.

**Log in**  
Choose what you want to log in as.

**Sign Up**  
[Don't have an account? Sign up now.](#)

**Public User**  
For: Property Owners  
Create a single account for an individual.

Joe

Smith

joesmith@sasktel.net

jsmith

Password \*

Password (repeat) \*

Passwords do not match!

Please prove that you are not a robot

I'm not a robot

reCAPTCHA  
Privacy - Terms

[← Back](#) [✓ Sign up](#)

# SAMAView for Public Users

- The public user has to sign up for a SAMAView account. The account is free.
- The public user receives 25 free credits per revaluation cycle. Credits are only used when requesting a property report.
- SAMAView can be used on mobile devices & computers. Chrome is the recommended browser.
- As with MySAMA, start typing in what you are searching for & *then select it from the drop-down that will appear.*
- Users can search by
  - Assessment id (9 digit number, might be called alternate number on the user's assessment notice).
  - Legal land description, basic & advanced.
  - Condo legal land description.
  - Civic address (not available for all properties).
  - ISC parcel number.
  - Original quarter (most useful to people whose property was subdivided from a quarter section).
- Users can zoom in or out to view values for neighbouring properties.
- Once the user has selected the property and it appears under Property Results, they can click on General Property Overview to summarize the property's land and/or main buildings. This uses no credits.
- For more information, the user can click on Property Report. This uses a credit.

On the next page are screenshots.

### Property Search

Select a municipality @ Clear

127

**FRANCIS (RM)** ← DROP-DOWN  
127 - Rural Municipality

Select a search option Clear

Assessment ID ▾

Search by Assessment ID

Start typing to find a property...

### Property Results

Clear all

Search for properties above.

127-000507300 \$78,400	127-000508400 \$156,000	127-000508100 \$146,100
127-000506100 \$118,400	127-000505200 \$161,000	127-000505100 \$161,000
127-000506300 \$95,000	127-000505400 \$120,300	127-000505300 \$115,800

Assessment ID ▾

Search by Assessment ID

127-000505200

### Property Results

Clear all

Assessment ID  
127-000505200

Legal Land Description  
Qtr NW Sec 05 Tp 14 Rg 14 W 2 Sup

Civic Address  
-

Municipality  
127

Property Class  
Other Agricultural

Assessed Value  
\$161,000

[General Property Overview](#)

[Property Report](#)

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