

Property Assessments and Appeals

What is property assessment?

Property assessment is the process of determining a property's assessed value for property tax purposes as of a specific date.

Assessed value is not market value; however, for most types of property it is close to the average market value in that municipality or neighborhood.

Assessed value is determined by applying the market valuation standard and the rules and procedures that are contained in *The Municipalities Act*, Saskatchewan Assessment Manual and, by following the appropriate statutes.

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*. The assessment of a property is the value assigned to it as the basis for allocating taxes among various classes of property. Property Assessments are performed by SAMA (Saskatchewan Assessment Management Agency)

What property is assessable?

All land and improvements (buildings) are assessable.

- The term "land" refers to the 'parcel of land' that is legally surveyed parcel of ground to which an owner has title or a lessee has access.
- "Improvements" are buildings or structures on the land, including machinery or equipment that is used to service the building.
- "Property" means land or improvements or both.

Who can I contact to explain my assessment?

If you have specific questions regarding why your property has been assessed a certain way, or what the things on your assessment mean, you may contact SAMA directly at 1-800-667-7262 or info.request@sama.sk.ca. You may also contact the Village Office at 306-944-2199 regarding the assessment, and the appeals process, or with questions on how your assessment might affect your taxes.

What if I feel my assessment is incorrect?

If you feel your assessment is in error you can appeal it if you have sufficient grounds for the appeal. For example perhaps SAMA has rated the condition of your property 'average', but you feel it is in 'poor' condition, or they have assessed a deck on your property in 2002 and the deck has since been removed. The more information you can provide to back up your grounds for appeal the better.

Can I appeal my assessment even if I wasn't reassessed this year?

Yes. Anyone can appeal their assessment in any year while the assessment roll is open. In a regular year the roll is open for 30 days, in a province-wide revaluation year (every four years, and 2021 is a reassessment year), it is open for 60 days. Simply submit the associated appeal fee with the applicable appeal form (Form F, which is the bottom of your assessment notice) to the Village Office while the roll is open and your appeal will be processed. Extra forms can be downloaded online or obtained from the Village Office.

How do appeals work?

When you submit your appeal form *with your appeal fee*, the appeal information is sent to SAMA and to the Board of Revision. SAMA will review your appeal to see if there has in fact been an error on their end that they can make an agreement to correct. If you agree to their correction, you sign the agreement to adjust, withdraw your appeal and receive a refund of your appeal fee. If there is no agreement to adjust through SAMA, your appeal will be reviewed and heard by the board. If you win your appeal you will receive a refund of your appeal fee.

2021 Appeal Fees: \$125 per property. Made payable to the Village of Viscount.