

# R.M. of Leask No. 464

## Assessment Newsletter

April 26, 2021

The assessment roll has been prepared and is now open to inspection at the Leask Municipal Office Monday to Friday from 9:00 a.m. to 4:00 p.m. until June 28, 2021.

### UNDERSTANDING ASSESSMENT

#### What is assessment?

An assessment is the act of determining a property's value. The Saskatchewan Assessment Management Agency (SAMA) determines the assessed value for properties in our rural municipality.

**Why did the value of my property change?** One of two things may have occurred:

1. A property may have been changed. For example, there may have been a subdivision of land, or buildings may have been added or upgraded. These changes in physical data can happen at any time.
2. The real estate market may have changed. Market forces are the usual cause of a change in assessments. These changing market forces are seen every four years when SAMA does a **"revaluation"** that updates assessments using a new **base date**.

**What is a "base date"?** The base date is the year on which property assessments are determined. For that reason, revaluations are done every four years so that assessed values remain as up to date as possible. The 2021 Revaluation will see assessed values updated to reflect a new base date of January 1, 2019.

#### How can I find out if the assessment of my property is accurate?

You can contact the nearest SAMA office at **1-800-667-5203** with questions relating to the value of your property. They can explain the methods used to arrive at the value of your property. Visit their website at [www.sama.sk.ca](http://www.sama.sk.ca) for online assessment information by searching SAMAView which gives you free access to:

- Browse and search the map and view basic pop-up data;
- View general property overviews;
- Compare property assessments; and
- Obtain Property Reports.

**Why is it that my assessment value may not match what I just paid for a property, or what another appraiser said my property is worth?** To create an equitable system, SAMA determines assessments that reflect long-term values, and avoid short-term market fluctuations. The selling price for any individual property is always subject to short-term, local market conditions, and to the negotiations of each buyer and seller. As for fee appraisers, they focus on immediate, actual, local market conditions, not on long-term fair value. Even their assessments, however, may not be the same as what an individual buyer and seller may agree upon when selling a property.

**What is the relationship between property assessment and taxes?** The key difference is that assessment – determining assessment values for all properties – is SAMA’s responsibility while the task of setting property taxes belongs to the municipal governments. The relationship between assessment and taxes comes from the fact that municipal governments levy taxes as a “**mill rate**” that is charged as a proportion of a property’s assessment value.



Since the starting point is the assessed value, it is important to make sure each property’s value is assessed fairly by SAMA.

## APPEAL PROCESS

**What happens if I disagree with my property’s assessed value?** Legislation outlines the valid ground of appeal. The notice of appeal form is on the reverse side of the assessment notice. It must be fully completed with specific facts and evidence to support an error has been made in the:

- Valuation or classification of the property;
- Preparation of the assessment roll/notice; and/or
- Content of the assessment roll/notice.

**It is not acceptable to appeal on the basis the assessment is too high.** It is your responsibility to make a case to the Board of Revision when you prepare a notice of appeal form by submitting evidence that the assessor made an error in the property valuation or classification. It may be as simple as proving that dimensions in the current assessment are wrong or that a property classification is not correct. It may be as complex as proving that the value of a property is not fairly assessed compared to another property that is similar.

### First Level: Local Board of Revision

Every municipality is required to establish a Board of Revision to hear appeals. Every property owner has a right to appeal their property assessment. SAMA is required to attend Board of Revision hearings to explain how the property value was determined. The board, upon hearing the appeal, will correct the assessment if an error has been made.

Contact the municipal office to file an assessment appeal to the Board of Revision. Appeals may be lodged by submitting \$50.00 per assessment number and the completed form to the R.M. of Leask office within 60 days of the date on the assessment notice. Appeals are then forwarded to the Secretary of the Board of Revision. Appeal fees are refundable if the appeal is successful.

### Second Level: Saskatchewan Municipal Board

A property owner can request a review of a decision made by the local Board of Revision by contacting the [Assessment Appeal Committee](#) of the Saskatchewan Municipal Board.

**Withdrawing an assessment Appeal** Municipalities can request the withdrawal of an assessment appeal where there is mutual agreement among all parties that an adjustment to the property assessment is in order.

**Appeal fees: \$50.00 per assessment number**  
**Deadline for Appeals: June 28, 2021**