

April 13, 2017

R.M. of Canwood No. 494

2017 REVALUATION ASSESSMENT

The Assessment Roll of the R.M. of Canwood No. 494 for the year 2017 has been prepared and is now open to inspection at the municipal office from Monday to Friday during office hours until **Monday, June 12, 2017.**

THIS IS NOT A TAX NOTICE

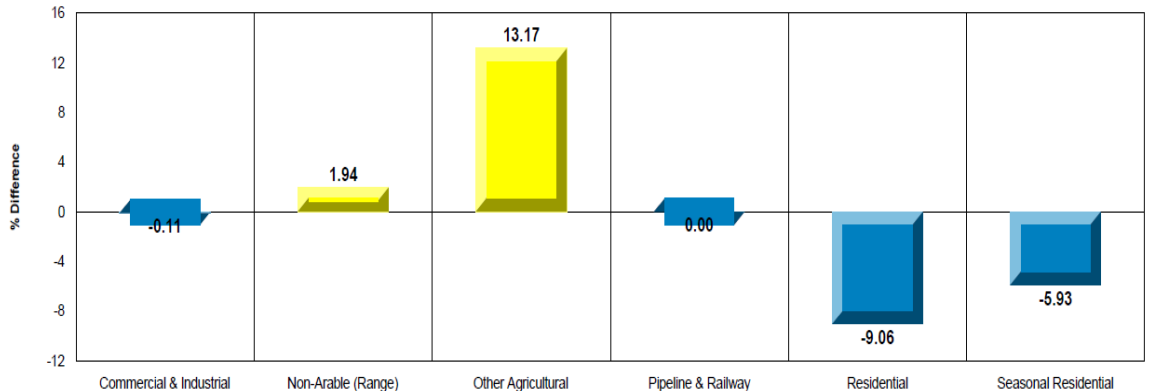
UNDERSTANDING ASSESSMENT 1

SAMA and SAMAVIEW 2

APPEAL PROCESS 2

SAMA conducts revaluations based on a four-year cycle. 2013 was the year of the last revaluation, and the 2017 Revaluation will see assessed values updated to reflect a new base date of January 1, 2015. The legislated base date means that 2017 values reflect a property's values as of January 1, 2015.

Change of % 2016 to 2017



RURAL MUNICIPALITY OF CANWOOD NO. 494

**Box 10
Canwood, SK
S0J 0K0**

**PHONE:
(306) 468-2014**

**FAX:
(306) 468-2666**

**EMAIL:
rm494@sasktel.net**

UNDERSTANDING ASSESSMENT

The Saskatchewan Assessment Management Agency (**SAMA**) determines the assessed value for properties in the rural municipality as part of a process established by provincial legislation. The **province** establishes property classes, percentages of value and exemptions. The province also sets the mill rate for the education sector. The final part of the process involves **municipalities** determining the local mill rate annually based on local budget needs. Municipalities then multiply the taxable assessment by the local mill rate* to produce property tax levies, also known as your Tax Notice.

(SAMA)	(Province)	(Municipalities & Government)	(Taxpayer)
ASSESSED VALUE	X PERCENTAGE OF VALUE & EXEMPTIONS	X MILL RATES*	= PROPERTY TAXES

*Municipalities have the authority to use a series of tax tools ranging from mill rate factors to minimum taxes.

UNDERSTANDING ASSESSMENT 1

SAMA and SAMAVIEW 2

APPEAL PROCESS 2



300 - 333 25th Street East
Saskatoon, SK Canada
S7K 0L4

TF: 800.667.5203
F: 306.933.7997

W: www.sama.sk.ca

Assessment Services Division
Saskatoon Regional Office

If you have any questions relating to the valuation of your property, please contact SAMA at the above phone numbers. You can obtain your Property Report(s) online at www.sama.sk.ca by searching SAMAVIEW for your property.



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Appeal Process

Legislation outlines the valid grounds of appeal. When making an assessment appeal, the notice of appeal form (reverse side of the assessment notice) must be fully completed. The appellant must provide specific facts and evidence that support 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.

It is not acceptable to appeal on the basis that an assessment is too high. An appellant must submit evidence that the assessor made an error in the property valuation or classification.

1st Level of Appeal – The local Board of Revision – often municipalities hire an outside party to handle appeals.

2nd Level of Appeal – The Assessment Appeals Committee – Provincial Level

Appeals may be lodged by submitting \$50.00 per Roll Number and the completed form (which is on the reverse side of the assessment notice) to the R.M. Office within 60 days of the date of the assessment notice. The appeals are then forwarded to the Secretary of the Board of Revision. The appeal fees will be refunded if the appellant is successful in his/her appeal.

The deadline for appeals is **Monday, June 12, 2017.**