

# Understanding Your Assessment Notice

Rural Municipality of Kelvington No. 366  
Box 519, Kelvington, Sask., S0A 1W0

Voice Mail: (306)327-4222  
Fax: (306)327-4222  
Email: rm366@sasktel.net

## EXAMPLE

Roll Number	Legal Description	Civic Address			Alternate Number	Acres/Frontage
Property Class	Assessed Value	Property Class %	Taxable Assessment	Assessment Exemptions	Net Taxable Assessment	Last Year
00000111	NE 01-01-01-W2				0000000000-01	158.970 Acres
Land-OTHER AGR	235,300	55%	129,415	0	129,415	129,415
Land-RES	5,100	80%	4,080	0	4,080	4,080
Impr-RES	410,100	80%	328,080	328,080	0	Ex 128,800
<b>TOTAL:</b>	<b>650,500</b>		<b>461,575</b>	<b>328,080</b>	<b>133,495</b>	<b>262,295</b>

This is your assessment notice, not a tax notice. Your taxes are calculated from the information on this notice, so it is very important that we have the correct information on file. Corrections **cannot** be made at tax time. The responsibility for the proper application of land owned and exemptions remains with the property owner. Please review your notice carefully and if you do not understand any part of it, please contact the RM office for assistance at 306-327-4222 or SAMA at 1-800-498-0576.

## READING YOUR ASSESSMENT NOTICE

1. On the first line of each property that you are assessed for you will see: Roll Number; Legal Land Description; Civic Address (if applicable); Alternate Number (SAMA assessment ID number); and Acres for that parcel.
2. **Property Class:** will be broken down into Land and Improvements (IMPR); Improvements are buildings, farm use buildings are exempt and some houses also. RES (Residential) does not mean a building; it is a property class that can be used for land:
  - a. Non-arable
  - b. Other Agricultural
  - c. Residential
  - d. Multi-unit
  - e. Seasonal
  - f. Commercial and Industrial
3. **Assessed Values:** total amount of the assessment value
4. **Property Class Percentage:** amount that each class is taxed at (Assessed Value x Property Class % = Taxable Assessment):
  - g. Non-arable 45%
  - h. Other Agricultural 55%
  - i. Residential 80%
  - j. Multi-unit 80%
  - k. Seasonal 80%
  - l. Commercial and Industrial 85%

5. **Taxable Assessment:** Assessed Value x Property Class %; this is the taxable amount before any exemptions have been applied.
6. **Assessment Exemptions:** assessment exemptions may apply for some ratepayers.  
**TAKE NOTICE: Please verify your farm tax exemption! If you have rented land or owned land, even in an adjoining R.M. you need to contact the office to make sure we are aware of it and the exemption can be applied properly.**
7. **Net Taxable Assessment:** the total that you will be taxed on; taxes are calculated by Net Taxable Assessment x Mill Rate Factor(s) (if applicable) x Mill Rate/1000 = Taxes owed.
8. **Last Year:** Net Taxable Assessment for the previous year.

## **APPEAL PROCESS**

The appeal process provides an opportunity for property owners to appeal an assessment if they believe that an error has been made in the valuation, classification, contents of the assessment roll or the assessment notice of their property.

If you feel that you have been wrongly assessed, you may lodge an appeal using the reverse side of the Assessment Notice form by the final date for appeals as indicated on your Assessment Notice. A Notice of Appeal, accompanied by a \$200 appeal fee which will be returned if the appeal is successful, must be filed with the Secretary of the Board of Revision. If you would like assistance in completing the Notice of Appeal, please contact the RM office.

## **PROPERTY ASSESSMENT DOES NOT EQUAL PROPERTY TAX**

SAMA's role in determining assessed value for properties is just the first part of a process established by provincial legislation. The second part is application of provincial government established tax policy, such as property classes and percentage of value, and statutory exemptions. The third and final part of the process involves municipalities annually determining the local mill rate based on local budget needs. The province sets the mill rate for the education sector. Municipalities then multiply the taxable assessment by the local mill rate and mill rate factors if applicable to produce property tax levies, also known as your property tax bill.

## **SAMA View**

It is now possible to view property in the province and find out its relevant Assessed Value and Taxable Value. You can access SAMA View, by going to SAMA's website ([www.sama.sk.ca](http://www.sama.sk.ca)). For public users you will now need to create a user account. By creating a user account SAMA will be able to better understand what their customers are looking for, improve the application based on your specific feedback and include some potential for personal customization.

- a. [www.sama.sk.ca](http://www.sama.sk.ca)
- b. On website, click on My SAMA & SAMA View Login
- c. Click on Public User
- d. Create Account

If you have any questions, please do not hesitate to call SAMA at 1-800-667-7262 or e-mail to: [info.request@sama.sk.ca](mailto:info.request@sama.sk.ca).