

Frequently Asked Questions

What is assessment?

Property assessment is the process of determining an assessed value for taxation purposes. Assessed value is not necessarily the selling price of your property or what your insurance company or bank would consider the value of your property. Generally, the assessed value is now close to average market values for most types of property in the municipality. The calculations used to determine assessed value are based on the formulas, rules, and regulations set out by provincial legislation and the Saskatchewan Assessment Manual.

For more information on the calculation of assessed value, please visit the SAMA website (www.sama.sk.ca).

Additional information regarding Property Assessment and Taxation can be found on the Government of Saskatchewan website at www.saskatchewan.ca/residents/taxes-and-investments/property-taxes.

Why would my property's value change?

In addition to it being a revaluation year, fair values change for various reasons, such as:

- Additions, upgrades, or other building changes that have been recorded
- Buildings have been removed or replaced
- Land subdivision has occurred

Where do assessment appraisers get the information to calculate the fair value of my property?

The RM of Viscount No. 341 contracts SAMA to set values to properties within the municipality. Assessment appraisers review information about your property obtained from recorded property characteristics, building permits, site visits, land title information, maps, photos, and sales data. Using this information, they calculate your fair value assessment using a variety of appraisal techniques similar to what a realtor or appraiser would do. It must be remembered, however, that assessors must use mass appraisal and that all values must be fair and equitable with similar properties.

For more information and to view your property reports, please visit SAMAView at www.samaview.ca/sama.

If I am not satisfied with my assessment, what can I do?

Contact SAMA at 1-800-667-5203 and ask to speak to an assessment appraiser in respect to your property. They will explain how your assessment was determined and can once again confirm the accuracy of the records and explain the steps that need to be taken should changes be required. The assessment appraiser may also be able to provide you with other information that may assist you with your inquiry.

If I am still not satisfied after speaking with an appraiser, what is my next step?

You can appeal your assessment to the Board of Review. Appeals against an assessed value are only accepted for 60 days after the mailing of the assessment notice. The Board of Revision ensures that your assessment is fair and equitable. If you appeal your assessment and the Board makes a change, the decision changes the property assessment value in the year of assessment only and cannot be made retroactive to previous years.

When can I appeal my assessment?

Within 60 days of the assessment roll being advertised, you must give your completed notice of appeal to the Assessor. This can be done personal, by ordinary or registered mail, or by email. You must ensure that the appeal notice is in the hand of the Assessor before the close of the 60-day period. Please contact the office to confirm receipt of your appeal.

Can I appeal my taxes?

No. Provincial legislation outlines what are considered valid grounds of appeal. Property taxes or the mill rate are not valid reasons for appeal.