

# RURAL MUNICIPALITY OF VISCOUNT NO. 341

BOX 100 VISCOUNT, SASKATCHEWAN S0K 4M0  
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## ASSESSMENT INFORMATION SHEET

**NOTE: The closing date for appeals is June 1, 2021**

Enclosed is the Assessment Notice(s) stating your property assessment in the Rural Municipality of Viscount #341. This notice is the official notice of the assessed value of your property as determined by the Saskatchewan Assessment Management Agency (SAMA). This notice, and the appeal timeframe, is the only opportunity for appealing assessments during the year.

Assessment notices are sent annually to those property owners whose properties have changed in value. Provincial legislation requires all properties in Saskatchewan be revalued once every four years. In a revaluation year, assessment notices are sent to every property owner on the municipal tax roll. For the 2021 revaluation, the base date used for assessment values is January 1, 2019. This means that 2021 values reflect a property's value as of January 1, 2019 not January 1, 2021. Revaluations update the market value of a property to a new base date; they are not a physical re-inspection of a property. To arrive at these values, SAMA conducts market research and uses industry standard valuation approaches.

Please note that in a revaluation year, Section 293 farm dwelling exemptions may not carry forward from land owned and/or leased or rented in adjoining municipalities. It is the responsibility of the property owner to ensure that all information is provided to our office regarding the assessment and ownership share of any lands in adjoining municipalities. The deadline to notify the Administration Office of these lands is March 31 annually.

The 2021 Assessment appeal period is open for 60 days, and closes at 4:30 on June 1, 2021. You may not appeal based on what your property taxes may calculate at; you may only appeal the valuation of your property. Appeals must be in the hands of the Assessor at the close of the appeal period; late arriving appeals will not proceed. If you are mailing your appeal to the Assessor, please allow sufficient time for Canada Post to deliver.

The assessment notice is NOT a tax notice and does not equal property tax. At this time, the council for the RM of Viscount has not established its tax policy for 2021, and property taxes are currently unknown for 2021. The Board of Revision is only concerned with whether or not the value of the property was assessed correctly.

A fee of \$100 per assessment appeal is payable to the RM of Viscount and must accompany the appeal notice. The fee will be refunded if the appellant is successful in their appeal and a change in the assessment value occurs.

### Understanding Your Assessment Notice

Your property assessment is made up of land or improvements (buildings or structures) or both. One of both of these assessment values may be appealed.

Roll Number	Legal Description	Civic Address		Alternate Number	Acres/Frontage	
Property Class	Assessed Value	Property Class %	Taxable Assessment	Net Taxable Assessment	Assessment Exemptions	Last Year
00006789 000	NW 1 2 3 W2			000000000-01		3.00 Acres
Land-OTHER AGR	65,000	55%	35,750	0	35,750	20,000
Land-RES	100,000	80%	80,000	0	80,000	85,000
Impr-RES	300,000	80%	240,000	0	240,000	180,000
<b>TOTAL:</b>	<b>465,000</b>		<b>355,750</b>	<b>0</b>	<b>355,750</b>	<b>285,000</b>

  

The Assessed Value that SAMA calculates based on the Saskatchewan Assessment Manual.

The percentage of value (POV) is set by the Provincial Government for each property class to determine the taxable portion of your assessment.

Assessed Value x POV = Taxable Assessment

Assessment Exemptions, if applicable.

Net Taxable Assessment equals Taxable Assessment - Assessment Exemptions.

Net Taxable Assessment - Last Year = Change in Taxable Assessment

If you have any questions about your assessment notice, excluding questions about what your 2021 taxes will be, please call or stop by the RM office. Covid safety measures must be followed by anyone entering the office.

Sincerely,

Joni Mack, Assessor