

# 2023 ASSESSMENT NOTICE



*The 2023 Assessment Roll is now open and available for public inspection for 30 days and this will be an opportunity for you to review and compare your assessment information with others in the municipality. Assessment Notices have been sent to landowners where a change in the assessment has occurred from the previous year or if there has been a change of ownership.*

## What is property assessment?

Property assessment is the process of determining a property fair value for property tax purposes as of a specific date. Assessed value is not market value; however, for most types of property it is close to the average market value in that municipality. Assessed value is determined by applying the rules and procedures that are contained in the Saskatchewan Assessment Manual and by following the appropriate Provincial statutes. Provincial legislation requires that all properties are re-assessed every four years and the base date is moved forward accordingly. The base date used for valuation is January 1, 2019. More information on property assessment and what it means to you can be found at:

[www.saskatchewan.ca/residents/taxes-and-investments/property-taxes/appeal-your-property-assessment](http://www.saskatchewan.ca/residents/taxes-and-investments/property-taxes/appeal-your-property-assessment)

## Where can I get more information about my assessment?

1. Check the Saskatchewan Assessment Management Agency (SAMA) website at [www.sama.sk.ca](http://www.sama.sk.ca) and use the SAMAView feature that allows the general public access to individual property assessments throughout the province. This is found under "Property Owner Services" then on the left-hand side click "Assessments Online".

Users are required to register/create an account, either as a Public User (Public Account) or Commercial User (Organization Account). Generating reports from this site requires the use of credits. General public users have free access to SAMAView and users will receive 25 credits per revaluation cycle. These credits are only used when ordering a property report at a rate of one credit per report. Please reference the MY SAMA Quickstart Guide QR code on the reverse side of this page for more information - or via [www.mysama.ca](http://www.mysama.ca).

2. Call the local SAMA office at 306-924-8080 and speak to a SAMA representative about your assessment.

## Can I appeal my assessment?

Yes, you may appeal an assessment if you believe there has been an error in the property valuation, property classification, exemption, preparation or content of the assessment roll, preparation or content of the notice of assessment. We recommend that you speak with a SAMA representative who may be able to address your questions. Only your property assessment can be appealed, not taxes or mill rates. Your Notice of Appeal and filing fee of \$75 per appeal must be received by the Secretary of the Board of Revision, c/o RM of Edenwold No. 158, 100 Hutchence Road, Emerald Park, SK S4L 1C6 not later than May 23, 2023. An appeal fee of \$75.00 per appeal must accompany your appeal submission payable to the RM of Edenwold No. 158.



Click here to access the  
MY SAMA Quickstart Guide

## Can I base my appeal on the fact I feel my taxes are too high?

No. Legislation outlines the valid grounds for an appeal. Only your property assessment can be appealed, not the property taxes or the mill rates.

## What happens when I appeal my assessment?

You will have the opportunity to present your evidence to a Board of Revision, consisting of three members who have no affiliation with SAMA or the Municipality. You will be notified of the scheduled hearing and you must appear in person or be represented by an agent. A representative from the Municipality or SAMA will appear at the hearing as the respondent. The onus rests on you, as the appellant, to prove to the Board that your assessment is incorrect. The Board will render their decision based on the information presented at the hearing.

## How do I determine what my taxes will be?

The school mill rates have been set by the Province for 2023. The municipal mill rate and mill rate factors have been determined by the Municipality for 2023. The following example will show how to estimate your property taxes.

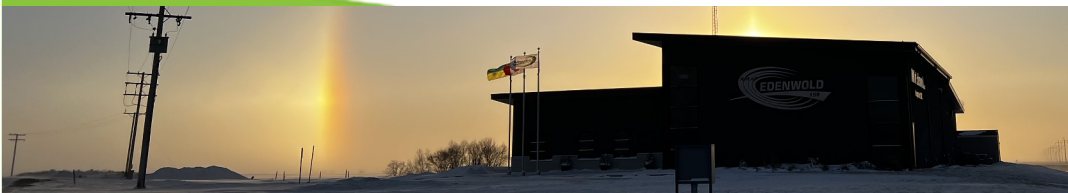
Property taxes are levied by applying the municipal mill rate x applicable mill rate factor and the school mill rate to the total taxable assessment.

2023 Municipal Mill Rate:	4.9073 mills	2023 School Mill Rates (set by the Province):
2023 Mill Rate Factors (MRF):	Agricultural: 0.975	Agricultural: 1.42 mills
	Residential: 1.05	Residential: 4.54 mills
	Commercial/Resource: 0.95	Commercial/Industrial: 6.86 mills
		Resource: 9.88 mills

## Example

The following example, which is based on a residential total taxable assessment of \$420,000 may be used to determine your property taxes:

Municipal:	$\frac{\$420,000 \times 4.9073 \times 1.05 \text{ MRF}}{1000}$	=	\$2,164.12	
School:	$\frac{\$420,000 \times 4.54}{1000}$	=	\$1,906.80	\$4,070.92



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