

If you have received this notice there has been a change in your assessment or there has been a change of ownership on this property in the past year.

ASSESSMENT NOTICES

The annual assessment notices are mailed to RM of Leask property owners typically during the month of April when there has been a change in assessment. The Assessment Notice is the official notice of the assessed value of your property as determined by Saskatchewan Assessment Management Agency (SAMA). SAMA makes every effort to ensure property assessments are done fairly and accurately. However, if you feel that an error has occurred, The R.M. can help you review your assessment. If you disagree with the property value established by SAMA, there is a formal appeal process available to you. Property values are updated every four years unless a change has occurred due to something such as the addition or removal of an improvement. The Saskatchewan Assessment Management Agency (SAMA) conducts a full revaluation of all properties in the province to co-ordinate with a new base date.

How Do I Know If the Assessed Value of My Property is Correct?

Perhaps the best way to check your assessment is to compare it with homes or properties that you feel are similar to your property. Where possible the Municipality will make available comparative information used to arrive at the assessed value of the property - as long as this information is not considered private or confidential in nature.

What Can I Do if I have Concerns About My Property Assessment?

Your first step should be to find out how your property was assessed. You can contact SAMA directly in Saskatoon at 1-800-667-5203.

If I Still Have Concerns, Can I Appeal My Assessment?

Yes. You may appeal to the Board of Revision – which is a body appointed by the RM and operates at arm's length to hear appeals on property assessments. Gord Krismer and Associates have been appointed for 2012.

What is the Appeal Process?

An appellant is required to provide significant detail in a Notice of Appeal, which may be found on the back of your assessment notice.

Be sure to state specifically where you think the error is and the nature of the error. The details required include all grounds on which the appeal is based, including:

- description of the valuation or classification allegedly in error;
- specific grounds on which it is alleged that an error exists; and
- summary of the material facts supporting the appeal.

The secretary of the Board of Revision is required to place on the Board list only those notices of appeal which include the above information. **An appeal of property taxes cannot be placed on the list.** Also, a fee of **\$50.00** per assessment appealed, payable to the RM of Leask No. 464, must

accompany the appeal. The fee will be refunded if the appellant is successful in their appeal and a change in the assessment value occurs.

The Board of Revision is only concerned with whether or not the value of your property was assessed correctly. Your property assessment is made up of either a land assessment or a land assessment plus a building assessment (Impr). One or both of these assessments may be appealed.

When Are Appeals Heard?

If you submit an appeal, you will be notified in writing of the time and place of your appeal hearing. At that time, you will have an opportunity to restate your concerns to the Board of Revision.

What Will Happen if I Do Not Appear at the Board of Revision Hearing?

If you do not appear at the hearing, the Board of Revision will make a decision based upon the information they have available to them. If you do not attend the appeal hearing, you will not be able to appeal their decision. Written notice of the decision will be provided to you by the Secretary of the Board within 14 days after a decision has been reached.

Can I Appeal the Decision of the Board of Revision?

Yes. Either party may appeal. You may only appeal if you attended the hearing. You are entitled to make an appeal to the Provincial Assessment Appeals Committee.

Your Property Assessment: How does an assessment change affect my property taxes

Taxable Assessment x Mill Rate x Mill Rate Factor = Taxes (There is a municipal mill rate and school division mill rate levied each year.)

Example based on last year's mill rate in the RM of Leask:

Taxable Assessment = 10,000 Mill Rates: Municipal 19.5 School Division 9.51 (*residential mill rate) The RM of Leask did not apply a mill rate factor in 2011.

Municipal taxes: $10,000 \times 0.0195 = \$195$
School Division Taxes: $10,000 \times 0.00951 = \95.10

If your assessment increased to 12,000 based on the same mill rates and mill rate factors the change would be as follows:

Municipal taxes: $12,000 \times 0.0195 = \$234$
School Division Taxes: $12,000 \times 0.00951 = \114.12

If you have any questions please call the office at 466-2000 before the assessment roll is closed and we would be happy to assist you. It is important that you contact us prior to the assessment roll being closed so that you can appeal if so choose.