

Understanding Assessment and Taxation in Saskatchewan

SAMA conducts a full [revaluation](#) of all properties in the province every four years to coincide with the change to a new base date. 2017 is a revaluation year using the base year 2015. The next revaluation will be done in 2021. In a revaluation year, every property owner in Saskatchewan will receive an assessment notice.

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 the application of provincial government established tax policy, such as property classes, percentage of value, and statutory exemptions. The third and final part of the process involves a provincial education mill rate factor, and the local mill rate factor which is determined annually by the local municipalities based on local budget needs. Municipalities then multiply the taxable assessment by these mill rates to determine the property tax.

$$\begin{array}{ccccccc} \text{Assessed Value} & & \text{Percentage of Value} & & \text{Mill Rates} & & \\ \text{(SAMA)} & \times & \text{\& Exemptions} & \times & \text{Education (Province)} & = & \text{PROPERTY TAXES} \\ & & \text{(Province)} & & \text{and *Municipalities} & & \text{(Taxpayer)} \\ & & & & \text{(Local Governments)} & & \end{array}$$

The Saskatchewan government changed the Percentages of Value for Non-Arable from 40% - 45%, and Residential, Multi-Unit Residential, and Seasonal Residential were changed from 70% to 80% effective for 2017.

Local governments have the authority to determine mill rates and apply a series of tax tools, such as mill rate factors by local property class, minimum tax, and base tax. The municipal tax rate has not yet been established; however the province has established Education Mill Rates for 2017: Agriculture – 1.43, Residential – 4.12, Com/Ind – 6.27 and Resource 9.68.

Section 293 of *The Municipalities Act* provides for the exemption of taxation in rural municipalities. Besides exempting improvements, other than dwellings, used exclusively in connection with the agriculture operation owned or operated by the owner, dwellings occupied by an owner or a lessee of land may be exempted to the extent of the amount of the assessment of the dwelling that does not exceed the total of the assessments of any land in the RM or in an adjoining RM owned or leased by the occupant. Please complete the form on the reverse of this letter and return it to the RM Office to report lands owned or leased that may qualify for the exemption of your primary dwelling. **To be effective for 2017, you are required to complete and submit an appeal form, along with the \$100.00 fee, to the RM Office prior to June 27, 2017.**

For additional information on assessment, please contact SAMA at 1-800-667-7262 or www.sama.sk.ca.

For additional information on taxes, eligible exemptions or if you feel your property may have been erroneously assessed, please contact the RM of LeRoy No. 339 Administration Office at 1-306-286-3261.

Wendy Gowda

Assessor, RM of LeRoy No. 339