

To calculate how much tax each property owner will pay, the assessment is multiplied by a mill rate set by the local council and school board.

WHO DETERMINES HOW MUCH PROPERTY TAX IS COLLECTED?

Each year, the municipal council, the school board, and other authorities set their budget and calculate how much revenue must come from property tax and how much will be covered by other revenue sources such as government grants and local fees. Then the appropriate mill rate is set to raise the required revenue.

Following a reinspection, the total assessment for the municipality will change. If the total assessment is higher, a lower mill rate will raise the same revenue as before. The operating budgets of local governments are not assessment issues.

For additional property assessment information, please call the SAMA regional office closest to you or visit www.sama.sk.ca.

TELEPHONE NUMBERS:

MELFORT
Tel: 306-752-6142
1-800-216-4427
(in Saskatchewan)
Fax: 306-752-6151

**NORTH BATTLEFORD
RURAL**
Tel: 306-446-7665
1-800-824-2570
(in Saskatchewan)
Fax: 306-446-7568

REGINA
Tel: 306-924-8080
1-800-498-0578
(in Saskatchewan)
Fax: 306-924-8088

SASKATOON
Tel: 306-933-5385
1-800-667-5203
(in Saskatchewan)
Fax: 306-933-7997

SWIFT CURRENT
Tel: 306-778-8444
1-800-498-0574
(in Saskatchewan)
Fax: 306-778-8445

WEYBURN
Tel: 306-848-2397
1-800-498-0575
(in Saskatchewan)
Fax: 306-848-2399

YORKTON
Tel: 306-786-1370
1-800-498-0576
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Fax: 306-786-1372

**SAMA CENTRAL
OFFICE**
Tel: 924-8000
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SAMA
Saskatchewan Assessment
Management Agency



THE SASKATCHEWAN ASSESSMENT MANAGEMENT AGENCY (SAMA) maintains a detailed record of all properties. In cooperation with the local municipality, the agency periodically reviews properties to make sure the information used to assess property is accurate and up-to-date. This process is called reinspection.

The reinspection process strives to address issues that are identified from various sources including property owners. The physical reinspections will focus on the issues and problems identified. This means some properties may not be physically inspected.



SAMA provides this service directly to most municipalities, villages, towns and cities. Some municipalities employ their own appraisers but follow the methods and guidelines set by SAMA.

SAMA is directly responsible for assessing approximately 750,000 properties in Saskatchewan.

This information will help you, the property owner, understand the reinspection process. Other questions can be directed to one of the SAMA regional offices listed at the back of this brochure or by visiting our website at www.sama.sk.ca.

WHY ARE PROPERTIES REINSPECTED? It is important that SAMA's information about properties is correct and up-to-date in order to achieve fairness and equity between properties. Properties are therefore reinspected periodically to ensure the information on file is accurate and changes to the property, which may increase or decrease its assessed value, are recorded.

WHO REINSPECTS MY PROPERTY? Reinspection of property is done by a qualified, professional appraiser using established assessment methods to ensure that all property is valued fairly and accurately.

The appraiser has the right under provincial law to reinspect the property and gather information that will help make an accurate determination of value. SAMA's appraisers carry photo identification and display the SAMA logo on their vehicles.

WHAT DO SAMA'S APPRAISERS ASSESS? To value urban property, appraisers assess the land and improvements (home or buildings) separately. Appraisers consider the size and shape of the lot, its location and zoning, and the type of municipal infrastructure, including the presence or absence of paved streets, sidewalks, sewer, water and other factors that generally affect value.

To assess homes or buildings, SAMA's appraisers consider the size of the building and the type and quality of construction, the quality of the finishing material used, and other factors that are part of the cost of construction and are therefore reflected in the value.

The physical condition and age of homes and buildings are factors used to determine depreciation.

WHAT IS NOT ASSESSED? Fences, lawns, landscaping features, driveways, and concrete patios are not assessed.

Sheds and decks less than 100 square feet in area are not assessed.

Personal property, such as furniture and appliances, is not assessed.

FAIR VALUE ASSESSMENTS The value at which all property in Saskatchewan is assessed is called "fair value". SAMA uses mass appraisal valuation techniques to value a group of properties as of a given date, using standard methods and statistical testing. Mass appraisal ensures the fair and equitable valuation of all properties in a municipality, and is not influenced by short-term changes in supply and demand.

WILL MY PROPERTY ASSESSMENT CHANGE FOLLOWING THE REINSPECTION? Not necessarily. If you have made changes to your property since the last reinspection, such as finishing the basement, building a garage or deck, or upgrading features that would increase the value of the property, your assessment will increase. Your assessment may decrease if your property has deteriorated significantly more than is normal for properties in that category or if something has been removed from the property. In addition, market factors are reviewed and if changed may increase or decrease the property assessment.

HOW DOES PROPERTY ASSESSMENT RELATE TO PROPERTY TAXES? Local governments need revenue, and property taxes are their main source of revenue. Each property in a municipality has an assessed value, determined by SAMA. Generally, properties with a higher assessed value pay more property tax than properties with a lower assessed value.