

What is the Assessment Notice?

The Assessment Notice is **NOT** a tax notice and does not equal property tax. An Assessment Notice is a notice that is sent to a Ratepayer either every four (4) years after a Re-Valuation (basically a review of the entire Province's assessment) or anytime there is a change done to a property, including a transfer of ownership.

The Values on the Notice are determined by the Saskatchewan Assessment Management Agency (SAMA) for the Village of Debden.

The notice is telling you what your property is worth. The Assessed Value is not necessarily the Market Value of your property or even what your insurance or bank may consider the value of the property.

Your notice will tell you multiple things and are briefly described below:

- A. This is the Assessed Value of your property. You may see the value broke down into Land-OTHER AG (Agriculture Land that could be farmed), Land-RES (the amount of residential land that is considered your yard), Impr-RES (Improvement Residential is your home or other taxable buildings over 100 square feet), Land-COM/IND (the amount of Commercial land that is considered your yard) and/or Impr-COM/IND (Improvement Commercial or Industrial Business and Taxable Buildings.)
- B. Taxable Assessment is a calculation of the Assessed Value multiplied by the Property Class %. The Property Class % is dictated at a Provincial level, not a municipal level. Currently the Values are 80% for Residential and 100% for Commercial.
An example-
RES Assessed Value 41,800 x Property Class 80%= 33,440 Taxable Assessment
- C. Assessment Exemption is a section where any allowable exemptions to the Taxable Assessment shows a value. This is rare in a Urban municipality (Churches, memorial sites, graveyard)
- D. Net Taxable Assessment is the end value that is used by the Municipality to calculate taxes. (Taxable Assessment minus Assessment Exemptions)
The Village calculates taxes based on this amount, using their Base Tax, Mill Rate, and Mill Rate Factors which are determined during budgeting and taxation. These rates are subject to change from year to year and are set by Bylaws and/or Policies.
- E. The Roll Number is a unique number to your property in the Municipality's Tax System.
- F. Legal Description is your Land Description as it appears with land Titles.
- G. Alternate Number is a unique number to your property that SAMA uses to identify your property in their system.

Village Of Debden
Box 400, Debden, Sask., S0J 0S0

Voice Mail: (306)724-2040
Fax: (306)724-4458
Email: villagedebden@sasktel.net

ASSESSMENT NOTICE FOR THE YEAR 2019

LEGAL ADDRESS	CIVIC ADDRESS	ALTERNATE NUMBER	ROLL NUMBER
		505002450-01	00000035 000
Village Of Debden Box 400 Debden, Saskatchewan S0J0S0		FRONTAGE	SCHOOL SUPPORT
		62.140 Feet	Public
		MAILING DATE OF NOTICE	FINAL DATE FOR APPEAL
		April 22, 2019	May 23, 2019

POLLING DIVISION:

PROPERTY CLASS	ASSESSED VALUE	PROPERTY CLASS %	TAXABLE ASSESSMENT	ASSESSMENT EXEMPTIONS	NET TAXABLE ASSESSMENT	LAST YEAR
Land-RES	6,000	80%	4,800	0	4,800	4,800
Impr-RES	35,800	80%	28,640	0	28,640	28,640
TOTAL	41,800		33,440	0	33,440	33,440

Please note that all appeals must be received by May 23, 2019.

Tamara Couture, Administrator

NOTICE OF APPEAL TO THE BOARD OF REVISION

TO THE SECRETARY OF THE BOARD OF REVISION of the _____, SK

- I choose the
- Simplified appeal process (Section 223 of *The Municipalities Act*)
 - Regular appeal process

I hereby appeal against the: (check all that apply)

- Property valuation (land valuation or improvement valuation or both)
- Property classification (land classification or improvement classification or both)
- Exemption
- Preparation or content of the Assessment Roll
- Notice of assessment (fair value assessment or taxable assessment)

of the following property _____
(legal land description, civic address, assessment roll number or alternate number)

on the following grounds, and, in support of these grounds, I state the following material facts to be true and accurate:

1 Ground of Appeal: _____
Supporting material facts: _____

2 Ground of Appeal: _____
Supporting material facts: _____

(Attach extra sheets if necessary.)

Notice of Appeal continued on reverse