

IMPORTANT INFORMATION REGARDING YOUR ASSESSMENT

Please find enclosed your Assessment Notice for 2025, an appeal form, and spring newsletter.

SAMAVIEW

SAMA has a website for those with access to the internet. Any property in the province can be viewed to find out its relevant Assessed Value and Taxable Value. You can access SAMAView by going to the website (www.mysama.ca).

With SAMAView you can:

- verify your property assessment information
- compare your assessment to similar or neighboring properties
- get a general idea of assessed values in your municipality

The Appeal Process

The appeal process provides an opportunity for a property or business owner to appeal an assessment if he or she believes that an error has been made in the Valuation or Classification of his or her property or business. A property owner may appeal a property assessment to the Board of Revision that is established by the municipality, by completing the enclosed **“Notice of Appeal to the Board of Revision”**. **Appeals must be made within 60 days (June 11, 2025) from the date of mailing of the Assessment Notice with the appeal fee of \$30 per parcel.**

If you are considering placing an appeal, please contact SAMA and the municipality to discuss first.

An appellant will be required to provide specific details in the **Notice of Appeal**. These details include all grounds on which the appeal is based, including:

- description of the valuation or classification allegedly in error
- nature of the error alleged in preparation or content of the assessment roll or notice
- specific grounds on which it is alleged that an error exists
- summary of the material facts on which the appellant relies

It is NOT acceptable, under legislation, to appeal simply on the basis that the assessment is too high.

If an appellant wishes to use any written material at the Board of Revision hearing then he or she must, at least ten days before the hearing, file copies of the materials with the Board of Revision Secretary and serve copies on the party defending the appeal (ie: SAMA). If the appellant fails to appear either in person or by an agent at the Board of Revision, the appellant will have no right to appeal further against any decision that may be made by the Board of Revision in his or her absence.

An appeal to the Board of Revision will be heard if the appeal is on the property valuation or classification. Appeals will not be heard on the overall property tax or the mill rate. An appellant must submit evidence that the assessor made an error in the property valuation or classification.

If you have any questions regarding your assessment please do not hesitate to call the SAMA office at 1-800-498-0575 or the R.M. office at (306)268-4555.

UNDERSTANDING YOUR ASSESSMENT NOTICE

Property Classes

There are three property classes allowed by the Provincial Government in a rural municipality:

1. Agriculture - includes Arable (Ag-L) or Non-Arable (Non)
2. Residential
3. Commercial - includes elevators, oil, pipelines, railway, etc.

Assessed Value (Property, Land, Improvement)

This is the value SAMA provides for the property and is separated into three categories:

- property (both land and improvements)
- land
- improvement

Taxable Value

The Taxable Value is a percentage of the Assessed Value. The percentage is set by the Provincial Government as follows:

| | |
|-------------|-----|
| Agriculture | |
| Arable | 55% |
| Non-arable | 45% |
| Residential | 80% |
| Commercial | 85% |

Assessment Exemptions

There are certain items exempt from taxation as specified in the *The Municipalities Act*. If something has been assessed and is exempt, it will be shown here. The predominant exemption applicable in a rural municipality is the agriculture residence exemption (section 293).

This Assessment Notice is not a Tax Notice. The R.M. Council sets the mill rate and mill rate factors annually at the Budget Meeting. This meeting typically occurs in the month of May or June. Tax Notices are sent out in July or August, taxes are due December 31.

The 2025 mill rates for the Ministry of Education are:

| | |
|---------------|------|
| Agriculture | 1.07 |
| Residential | 4.27 |
| Comm-Other | 6.37 |
| Comm-Resource | 7.49 |

293 EXEMPTIONS

Section 293 of *The Municipalities Act* allows for certain exemptions for residences within a rural municipality. Person(s) who own or lease land classed as Agriculture in the R.M. and any R.M. adjoining its boundaries can use the taxable assessment of the land as an exemption towards the residence they occupy (not applicable to residences in hamlets).

To qualify for an exemption:

- the residence must be occupied by the owner or lessee of Ag land
- the occupant may also use Ag land that is leased in this municipality, as well as owned or leased Ag land in any adjoining rural municipalities
- the exemption is not applicable to residences where the **occupant** of the residence does not own or lease Ag land
- the Ag land taxable assessment can only be used for one residential exemption
- if the person occupying the residence owns land in adjoining municipalities they must provide, in writing, proof of the owned land, generally with the Assessment Notice that shows the taxable assessments
- if the person occupying the residence leases land in the R.M. or adjoining municipalities they must provide the office with a copy of the current agreement, and make sure the office always has a current agreement on file
- only one residence may be used as the primary residence
- if there is more than one residence on land owned by the same person proof must be provided to the office that the occupant of the extra residence(s) owns the residence
- vacant residences situated on land that is used predominantly for agriculture are exempt

If the exemption has been applied to the residence where the occupant of the residence is the owner of the land within the R.M. of Excel No. 71, no further information is required.

**** If you own agriculture classed land in adjoining municipalities, you must provide this office with the new assessment notice showing the change in the taxable assessment. If you lease land within this R.M. or any adjoining municipality, you must make sure this office has current agreements on file to use for the exemption.**

Information must be provided to the office before May 15, 2025 in order to receive the exemption, if not already on file. If you have any questions, please call the office at (306) 268-4555.

It is YOUR responsibility to be sure the office has the information it requires.