

Assessment Appeals Guide In Saskatchewan For Citizens



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Introduction

This guide explains the property assessment appeal process. Topics include:

- understanding property assessments;
- understanding assessments appeals;
- appeals to the Board of Revision; and
- appeals to the Saskatchewan Municipal Board's Assessment Appeals Committee.

Other resources are listed at the end of this guide. This guide is not a substitute for legislation dealing with assessment appeals. You may wish to consult a solicitor on specific situations.

Understanding Property Assessments

Property assessment is how a property's assessed value is determined as of a specific date known as a "base date". Property assessment is not the same as property tax. Local governments use property assessments to calculate property taxes.

All property is assessed. "Property" means land and improvements. The term "land" refers to the surveyed parcel of ground that an owner has title or a lessee has access. The term "Improvements" refers to buildings or structures on the land.

Machinery or equipment used to service buildings is assessed. Resource production equipment is also assessed. This includes:

- fixtures;
- machinery;
- tools; and
- railroad spur tracks.

Property assessments link the value of a property to market conditions. Since property values change over time, all assessments are calculated according to a "base date" to ensure fairness.

This base date must move forward to reflect changes in the market. A revaluation of all properties using a new base date happens every four years. This ensures that property values are relatively up to date.

In Saskatchewan, the base date for property assessment valuations for the 2017 revaluation will be January 1, 2015.

For the 2017 revaluation, the Saskatchewan Assessment Management Agency (SAMA) and other assessment service providers will value properties using two standards.

A “regulated property assessment valuation standard” is applied to:

- agricultural land;
- railway roadway;
- resource production equipment;
- heavy industrial properties; and
- pipelines.

Assessed value is determined by applying the rules and procedures that are contained in the Saskatchewan Assessment Manual. Assessed values must also follow the statutes and guidelines established by SAMA.

A “market valuation standard” is applied to:

- residential; and
- commercial.

Assessed value for residential and commercial properties is determined using mass appraisal techniques. Mass appraisal is preparing assessments for a group of properties using:

- standard appraisal methods
- common data; and
- statistical testing.

Assessed values must also meet quality assurance standards set by SAMA.

The “market value” system

In a “market value” system, assessment appraisers determine which of the three approaches to value is most appropriate to measure the real estate market.

1. The sales comparison approach is used to determine residential property assessments in areas with active sales markets.
2. The cost approach estimates the replacement cost of a building, less depreciation. Land values are added based on sales. This method is useful when there are few comparable property sales.
3. The income (rental) approach calculates the property’s value based on the property’s expenses and ability to produce future income.

Residential and commercial assessments provide an estimate of the property's value using mass appraisal techniques. The assessed value should reflect typical market conditions for properties similar to the one being assessed.

Questions about my assessment

If you do not understand your assessment notice, you should start by asking your municipality's administrator. If SAMA prepared your assessment, a SAMA assessment appraiser can answer your questions. You may call the agency toll-free at: 1-800-667-SAMA (7262).

You may also wish to look at the field sheet for your property online at <http://samaview.sama.sk.ca/sama/>.

The field sheet will provide specific details about your property used to calculate the assessment like:

- size of buildings;
- condition of buildings; and
- size of lot.

For regulated property assessments, information about your assessment can be found in the *Saskatchewan Assessment Manual – 2015 Base Date*. Non-copyrighted portions of the manual are available at no cost on the SAMA website (www.sama.sk.ca). The manual may also be purchased from SAMA.

For non-regulated property assessments, refer to the *Market Value Assessment in Saskatchewan Handbook Ver 3.0 and SAMA's 2015 Cost Guide*. The entire handbook and non-copyrighted portions of the cost guide are available, free of charge, on the SAMA website (www.sama.sk.ca).

Understanding Assessment Appeals

Who can appeal

Any person with an interest in the assessed value or classification of a property can appeal the property assessment.

You can appeal if you believe there has been an error in:

- the assessed value;
- the classification;
- the contents of the assessment roll; and
- the assessment notice.

Appeals may also be filed by the municipality, another taxing authority (e.g. school division) or SAMA.

When to appeal

Each municipality prepares an assessment roll every year. All municipalities must give notice when the assessment roll is complete by advertising in a local newspaper. Municipalities other than cities must also advertise completion of the assessment roll in the Saskatchewan Gazette. In addition, notices may be mailed to all property owners. Sometimes notices are mailed just to owners whose assessment changed from the previous year. In a revaluation year, everyone gets an assessment notice.

Within 30 days (60 days in the year of revaluation) of the assessment roll being advertised or of the mailing of the assessment notice, you must file your appeal at the address shown on the assessment notice. This may be done in person, by ordinary mail or registered mail.

A notice of appeal form is available at any municipal office. An appeal form is sent with the assessment notice that you may receive from the municipality. Forms are also found in the regulations accompanying the municipal Acts. You can find these forms on the Queen's Printer website at: www.qp.gov.sk.ca.

Your municipality may set an appeal fee. The fee established must be paid to the municipality before the deadline to appeal. Failing to do so will result in the appeal being dismissed. The fee is refunded where:

- the appeal is successful in whole or in part;
- an appeal is withdrawn; or
- the appeal is deemed insufficient by the board of revision or its secretary.

Choosing to Use an Agent

Agents provide advice about property assessment. They may act on your behalf throughout the assessment appeals process. Before contacting an agent, you should contact the person who assessed the property to better understand it.

If you feel you need help in the assessment appeals process, it may be necessary to contact an agent.

You should name the agent representing you in the notice of appeal if an agent will be attending the hearing.

Withdrawing my appeal with the board of revision

You may withdraw your appeal by notifying the secretary of the board of revision. The withdrawal must be in writing at least 15 days before the hearing date. Where an appeal is withdrawn, the appeal fee is refunded.

If the parties to an appeal reach an agreement to adjust the assessed value of the property, you must withdraw your appeal. Provide the written withdrawal to the secretary to the board of revision.

The simplified appeal process

A simplified appeal process:

- is less formal;
- does not require filed written materials; and
- can be heard by a single person or multi person panel if the chairperson chooses.

You may decide to use a simplified appeal process when your appeal involves:

- single family residential properties;
- any other property valued under \$100,000 within rural municipalities; or
- any other property valued under \$250,000 for properties within other municipalities.

Preparing the notice of appeal form

You may wish to meet with the municipality or the assessment appraiser to discuss the appeal prior to completing the notice of appeal form. The meeting may create understanding between the parties on facts or issues surrounding your appeal.

The date and any outcomes from the meeting are included in your notice of appeal. If the meeting does not take place, you must explain why.

When making an assessment appeal, the notice of appeal form must be fully completed. You must provide specific facts and evidence that support an error has been made in the:

- assessed value of the property;
- classification of the property;
- preparation of the assessment roll or assessment notice; and/or
- content of the assessment roll or assessment notice.

The grounds for the appeal must be specific. Phrases such as “assessment too high” and “assessment too low” are not sufficient.

It is your responsibility to make a case to the board of revision. It may be as simple as proving that dimensions are wrong or that a classification is not correct. The case may be as complex as proving that the value of a property is not fairly assessed compared to another property that is similar.

The secretary of a board of revision reviews your notice of appeal. In situations where the appeal does not meet minimum content requirements, the secretary will provide you up to 14 days to make corrections.

If you do not correct the notice of appeal within that timeframe, the secretary of the board of revision may refuse to file the notice of appeal. The board of revision will not hear the appeal if this happens.

Appeals to the Local Board of Revision

The board of revision manages the local municipal level of appeals. Members of a board of revision are appointed by your municipal council. Council members cannot be appointed to the board of revision to hear appeals from the municipality where they serve. Likewise, a school division board member cannot be appointed to the board of revision if the school division levies taxes in the municipality. Board members come from a variety of backgrounds. They are taxpayers like you.

You cannot appeal the level of taxes owing to a municipality to the board of revision. Tax policy is a decision made by your council. Concerns about taxation should be addressed to your municipal council. The board of revision hears assessment appeals only.

The board of revision listens to the evidence presented. It makes an impartial decision based on the facts provided. The board must provide a written explanation for making its decisions.

A board of revision's decision cannot:

- vary a non-regulated property assessment using single property techniques; or
- change the assessment when the original assessment was comparable to similar properties.

Scheduling a board of revision hearing

You will be notified at least 30 days before the hearing date. After receiving the notification the parties may agree to an earlier date. Should this occur, all parties must also agree to a date for disclosing written materials.

The board of revision hearing

The specific process is established by each board of revision. However, hearings may generally be conducted as follows:

- Both parties will be given the opportunity to make opening statements;
- You present your case first, followed by the respondent (in most cases, the municipality or SAMA);
- Both parties typically have an opportunity for a cross-examination;
- Where appropriate, both parties may present a summary argument; and
- The board may ask questions at any time throughout the hearing.

Attending the board of revision hearing

You must appear in person or be represented by an agent. Failure to appear may result in the board making a decision in your absence. The board may also choose to dismiss your appeal leaving no further right to appeal.

If you are scheduled to appear at more than one board of revision hearing on the same day, you can apply to one of the boards to change the date of the hearing. The board of revision will respond by rescheduling the hearing.

Evidence presented at the board of revision hearing

All written materials to support your appeal must be filed with the secretary of the board of revision at least 20 days before the hearing. You must also give copies to all other parties to the appeal by the same deadline. Evidence that is not submitted by the deadline may not be admissible later.

Remember, you are not required to file written materials if you have chosen the simplified appeals process.

The assessment service provider gives you an assessment field sheet. They will also provide a written explanation of how the assessment was determined. You can expect to have this information at least 10 days before the hearing.

All other parties to an appeal must provide written materials to you at least 10 days before the date of the hearing. You may want to file written material in response to information received from another party to appeal. You must do so at least 5 days before the date of the hearing.

In addition, you may declare information confidential before providing it. You can request that the materials will only be used to prepare an assessment or to consider the appeal. If the other party to the appeal will not agree with the request, the material does not need to be provided.

Boards of revision have the authority to issue an order declaring certain information confidential. They may declare information private when asked to do so by a party to the appeal. Boards of revision may declare information confidential if sharing the information may:

- result in financial loss or gain;
- prejudice the competitive position of any person; or
- interfere with any contractual negotiations.

Board of revision decision

The board of revision must make its decisions within:

- 180 days of publishing the notice respecting the mailing of assessment notices in cities; or
- 90 days (120 days in year of revaluation) of publishing the notice respecting the mailing of assessment notices in all other municipalities.

Sometimes the board of revision will ask the province for an extension of time. They must explain why they cannot make the decision by the deadline.

After the hearing, the board may decide to:

- confirm the assessment; or
- change the assessment.

Board of revision decisions should be concise and clear. The reader should understand the board of revision's point of view. A written decision should:

- define the issue;
- explain any rules, statutes or precedents that informed the decision;
- provide reasons why the decision was made; and
- inform parties about the ability to appeal the decision made.

The assessment roll will reflect the written decision made by the board of revision. The fee that you paid to the municipality is refunded when you are successful in the appeal. You and any party to the appeal are entitled to appeal the decision of a board of revision to the Assessment Appeals Committee (AAC).

Provincial Appeals to the Assessment Appeals Committee

The Assessment Appeals Committee (AAC) is established by the Saskatchewan Municipal Board.

You may file an appeal with the AAC when you are not satisfied with the decision made by the board of revision. An appeal to the AAC must be made within 30 days of being served with a decision of the board of revision. At this level, the record of the board of revision hearing will be examined for any errors made by the board. New evidence cannot be filed, except in limited circumstances.

You may also choose to appeal to the AAC if the board of revision refuses to hear or decide on an appeal. The request must be made within the calendar year for which the assessment was prepared.

You can obtain appeal forms from the AAC or in related regulations under the applicable Act. When appealing to the AAC, you are required to file notice of appeal with:

The Secretary – Assessment Appeals Committee
Saskatchewan Municipal Board
Room 480- 2151 Scarth Street
Regina SK S4P 2H8

You may appeal directly to the AAC when:

- you want to appeal several assessments on the same grounds; or
- the assessed value of a commercial or industrial property exceeds the amount set in the regulations (currently set at \$1 million).

For applications to consolidate appeals, or for commercial/industrial appeals intended to be filed directly with the AAC, please contact the AAC directly at 1-306-787-2644.

Fees to appeal to the AAC

Fees are required when filing an appeal with the AAC. The fees and appeal form must be filed within the 30 day appeal period or the appeal will be dismissed. The AAC fees are \$50 for each \$100,000 in taxable assessment value, to a maximum of \$600. Appeal fees are refundable when:

- the appeal is successful, or
- when the appeal is withdrawn at least 30 days before the scheduled hearing date.

The AAC hearing

You should attend the hearing to support your argument. The AAC may make a decision in your absence. Hearings before the AAC are conducted as follows:

- The record of the board of revision is identified;
- Any issues of jurisdiction that may prevent the AAC from hearing the appeal are addressed;
- Both parties will be given the opportunity to make opening statements;
- You will present your case first, followed by the respondent;
- Where new evidence has been allowed:
 - both you and the respondent may cross examine the person(s) providing new evidence; and
 - either party may call rebuttal evidence, as needed;
- Where appropriate, both you and the respondent may present summary arguments; and
- The AAC may ask questions at any time throughout the hearing.

You may choose to have legal counsel, a tax/assessment consultant, or anyone else you feel will adequately present your case before the AAC.

Presenting evidence to the AAC

You should have previously presented all the evidence relating to your appeal to the board of revision. This evidence is sent to the AAC by the secretary of the board of revision.

AAC hearings are based on the record of the board of revision hearing. The AAC reviews this record for errors. The committee cannot accept new evidence, except in very limited circumstances.

The AAC accepts new evidence when:

- the written materials and transcript (sent to the AAC by the secretary of the board of revision) are incomplete, unclear, or do not exist;
- the board of revision has omitted, neglected, or refused to make a decision; or
- you have established that relevant information has come to your attention that you could not find through the exercise of due diligence at the time of the board of revision hearing.

The AAC decision

AAC decisions are provided in writing, generally, three to six months following the hearing. All parties to the appeal and the local board of revision are sent a copy of the decision.

Appealing the decision of the AAC

The final level of appeal for property assessments is to the Provincial Court of Appeal. This type of appeal may only be made on a question of law or jurisdiction. If the Court of Appeal agrees to hear an appeal of the AAC decision, the Court of Appeal decision is final. If the Court of Appeal denies the appeal application, the decision of the AAC is final.

For More Information

For specific information regarding your appeal, contact your local municipal office or board of revision secretary.

For appeals to the AAC, contact the Secretary of the Committee at 306-787-6221.

For legislative information please refer to legislation governing assessment appeals provided in:

- The Cities Act;
- The Municipalities Act; and
- The Northern Municipalities Act, 2010.

Regulations under these Acts include forms for filing assessment appeals for each type of municipality. These are:

- The Cities Regulations;
- The Municipalities Regulations; and
- The Northern Municipalities Regulations.

The Acts and Regulations may be purchased in paper format from:

Office of the Queen's Printer

B 19-3085 Albert Street
Regina SK S4S 0B1
Phone: 306-787-6894
Toll-free: 1-800-226-7302

Electronic versions are also available free of charge at the Queen's Printers' website:

www.qp.gov.sk.ca.

For general information about assessments:

Saskatchewan Assessment Management Agency

200 – 2201 – 11th Avenue
Regina, SK S4P 0J8
Phone: 306-924-8000
Toll-free: 1-800-667-7262

For general information about the appeal process, contact Ministry of Government Relations:

Advisory Services and Municipal Relations:

1010 – 1855 Victoria Avenue
Regina SK S4P 3T2
Phone: 306-787-2680
Fax: 306-798-2568

Northern Municipal Services:

1328 La Ronge Avenue
La Ronge SK S0J 1L0
Phone: 306-425-4320
Fax: 306-425-2401
Toll-free: 1-800-663-1555