

Rural Municipality of Heart's Hill No. 352

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3.4 ASSESSMENT

DEFINITION:

Assessment evaluates the physical structure of a property, its overall condition, land size, improvements, etc., and compares the property to the market value of other comparable properties and improvements in the same area. This assessment is then used to determine how much tax will be levied on the property and improvements.

POLICY:

Within the Rural Municipality of Heart's Hill No. 352, the Administrator shall fulfill the role of the Assessor. Saskatchewan Assessment Management Agency, (SAMA), following regulated property assessment valuation standards, shall be contracted to provide the Assessor with the relevant data needed to fulfill the role of the Assessor.

All properties within the Rural Municipality shall be subject to assessment.

A SAMA representative, acting on the behalf of the Assessor, has the right to enter all properties, excluding residential dwellings, to gather the relevant information to complete an assessment valuation. Property owners, who are non-compliant with assessment personal may be subject to fines and penalties.

All ratepayers shall be notified should there be a change in their assessment. All ratepayers have the right to appeal the assessed value of their property following the Appeal procedure as outlined in the Municipalities Act.

The SAMA will conduct a revaluation of assessment values every 4 years.

RATIONALE:

Council strives to develop a taxation system where ratepayers are assessed fairly and equally. Contracting assessment evaluations to a non-bias 3rd party which collects data using regulated standards, is a key element in achieving this goal.

The Municipality also believes ratepayers should be free to express concerns about assessment values. Therefore, the Assessor should make all ratepayers aware of their right to appeal assessment values through the Municipalities Act (225) Appeal procedures.

AUTHORITY :

Municipally Act 2(1)(c), 193, 225, 226