

Property Assessment

The City of North Battleford is directed by the Province of Saskatchewan to conduct a reassessment of all property classes within the City every four years to recalculate property values to reflect an updated and more current market value assessment. In 2017, your property has been reassessed and updated to reflect the assessed value as of the base date of January 1, 2015.

The City of North Battleford's property taxation system uses the same basic principles as most jurisdictions across Canada and North America. This is an "ad valorem" tax system where property taxes are based on the relative value of property. For residential properties, factors such as location (neighborhood) of the property, traffic patterns around the property, views, and the property structure are all used to determine assessment value. Adjustments are also made for other factors including age, style, garage, additions, quality of construction, renovations, etc.

Market value is the most probable sale price of a property at a given point in time. Market price is the price a particular buyer and seller agree to in a particular transaction. The two may differ for a variety of reasons such as personal preferences, negotiating skills, and particular wants and desires of both the seller and the buyer. In some cases, the difference could be substantial and that is why properties are assessed using the mass appraisal system.

The enclosed Assessment Notice is not a tax bill. Actual taxes per property will not be known until mill rates are set by the City and the province (for school portion of taxation). Tax Notices are usually sent to property owners in May of each year.

Percentage of Value

The provincial percentage of value is a factor set by the Province of Saskatchewan to adjust the amount of the assessed value assessment used as the basis for calculating property tax, as shown in the formula below:

Assessed Value Assessment X Provincial Percentage of Value = Taxable Assessment

Below is a chart listing the property classes and provincial percentage of values applicable for 2017

Property Class	Percentage of Value 2016	Percentage of Value 2017
Residential (including Condo)	70%	80%
Residential Multi Family	70%	80%
Commercial & Industrial	100%	100%
Agricultural	55%	55%
Railway and Pipeline	100%	100%
Resource	100%	100%
Non Arable pasture land	40%	45%

According to the Province of Saskatchewan news release on this matter, dated November 28, 2016, "increasing the residential percentage of value factor will provide commercial/industrial properties in some urban areas relief from a projected municipal tax increase due to revaluation, and support economic activity".

As previously mentioned, the provincial percentage of value is set by the Province and although the City follows a Revenue Neutral policy, the City cannot control the provincial Government setting of mill rates for school taxation. If the province sets the 2017 mill rates at the same level as the 2016 mill rates, Residential (including Multi-family) property owners will see an increase in taxable assessment of 14.3% (percentage increase from 70% to 80%) on school tax alone.

Because the City controls the Mill rate setting on the municipal portion of taxation, the City can, if it so wishes, shift the tax burden back to how it was, from 80% to 70% again maintaining tax neutrality.

Revenue Neutral

The new 2017 assessment value will be used to compute your property taxes for the current year, both municipal taxes and provincial school taxes.

Property taxes are based on a property's assessed taxable value (Assessed value X provincial percentage of value factor). Properties for which assessed values increase or decrease more than the average within their tax class, will see tax changes as a result of a reassessment. Historically the City of North Battleford has followed the principal that the results of a reassessment remain revenue neutral as a whole with regards to the municipal portion of taxes owing, excluding any approved budgetary increases. Revenue neutral is a tax calculation, meaning whether overall property assessments increase or decrease due to changes in values, the City of North Battleford's tax revenue need does not change, the City still receives the same amount of tax revenue plus budgeted/approved increases communicated through the budgetary process.

If I am not satisfied with my assessment, what can I do?

Contact the Assessment Office by phone (see Contact Info below) and ask to speak to an appraiser, in respect to your property (either commercial, multi-family, residential, etc.). They will explain how your assessment was arrived at and can once again confirm the accuracy of the records and explain the steps that need to be taken should changes be required. The assessment appraiser may also be able to provide you with other information that may assist you with your inquiry.

Assessment Office Contact Info:

City of North Battleford at 306-445-1700

Your name, phone number and Civic Address and Roll # (located on the Assessment Notice) will be recorded and an assessor will contact you as soon as possible.

If I am still not satisfied after speaking with an assessor, what is my next step?

You can appeal your assessment to the Board of Revision. Appeals against an assessed value are only accepted for a limited time period, following completion and posting of the assessment roll. The appeal period is **60 days** after the mailing of the assessment notices in a revaluation year.

It is important to remember that only your assessment can be appealed, **not your property taxes**. The Board of Revision ensures that your assessment is fair and equitable. If you appeal your assessment and the Board makes a change, the decision changes the property assessment value in the year of assessment only and cannot be made retroactive to previous years.

ASSESSMENT APPEAL FEES

1. Board of Revision appeal fees shall be as follows:
 - a. Residential and Condominium parcels per assessment roll numbers: **\$50.00**
 - b. Multifamily and Commercial parcels per assessment roll number:
\$150.00 if assessment is less than 500,000
\$500.00 if assessment is between 500,000 – 1,000,000
\$750.00 if assessment is greater than 1,000,000.
2. Where the Board of Revision renders a decision that reduced the assessment of a parcel, a 100% refund of the appeal fee shall be made.
3. Where the Board of Revision upholds the current assessment of a parcel, no refund will occur.

Appeal fees and completed forms must be submitted to:

**Secretary Board of Revision
1291 – 101 Street, Box 460
North Battleford, SK S9A 2Y6**