

March 14, 2025

Dear Property Owner,

RE: 2025 Property Assessment Notice

Enclosed is your 2025 Property Assessment Notice, which will be used to determine your 2025 Property Taxes.

In Saskatchewan, property assessments are updated every four years to reflect changes in market conditions. 2025 is a revaluation year, with assessments updated by the Saskatchewan Assessment Management Agency (SAMA) based on a base date of January 1, 2023.

What Does This Mean for My Property?

Your property's assessed value may have changed due to market conditions as of the January 1, 2023 base date. This may result in an increase or decrease in your property's assessed value, and the total assessed value for the City of Melville will also change. The City will adjust its mill rate to reflect these updated values, which will be used to calculate your taxes.

Please note that a decrease in property value does not necessarily mean lower property taxes. Your individual tax amount will depend on how your property assessment compares to the city's overall average.

School Support

Please verify the school support indicated for your property. School support defaults to the Public School system upon the sale of a property. If you wish to direct your school taxes to the Separate School system, please submit a signed declaration form by May 14, 2025.

Assessment Appeals

If you believe there's an error in your assessment or classification, you may file an appeal. Appeal forms are enclosed and must be filed within 60 days of receiving this notice. The Secretary to the Board of Revision for the City of Melville is Western Municipal Consulting, Box 149, Meota SK S0M 1X0. Appeal forms and fees must be dropped off at City Hall, emailed to cityhall@melville.ca, or mailed to:

Secretary to the Board of Revision

c/o City of Melville
Box 1240, Melville, SK S0A 2P0

Appeal Process:

1. Contact the Tax Assessor or SAMA

For more information on your assessment, contact the Tax Assessor at City Hall (306-728-6840) or SAMA (1-800-498-0576). You can also visit www.sama.sk.ca to view property assessments (fees may apply). The assessment roll is open for public viewing from March 14 to May 14, 2025.

2. File an Appeal

After discussing your assessment, if you wish to appeal your assessment, complete the enclosed appeal form. Ensure all 3 pages are filled out, including:

- Property details (account number is your roll number)
- Specific grounds for appeal
- Date and contact of the person you discussed your assessment with at SAMA
- Your contact information
- Signature and date

Please Note:

- Only property assessments can be appealed, not tax levy rates or mill rates.
- Appeals must be based on specific grounds, not on the belief that taxes are too high.
- Taxes must be paid by the due date, even if you file an appeal. If successful, your account will be adjusted, and the appeal fee will be refunded.

Appeal Fees:

The appeal fee depends on your property's assessed value:

<u>ASSESSMENT FAIR VALUE</u>	<u>FEE</u>	<u>ASSESSMENT FAIR VALUE</u>	<u>FEE</u>
up to 199,999	\$ 200.00	1,200,000 - 1,399,999	\$ 500.00
200,000 - 399,999	\$ 250.00	1,400,000 - 1,599,999	\$ 550.00
400,000 - 599,999	\$ 300.00	1,600,000 - 1,799,999	\$ 600.00
600,000 - 799,999	\$ 350.00	1,800,000 - 1,999,999	\$ 650.00
800,000 - 999,999	\$ 400.00	2,000,000 - 2,199,999	\$ 700.00
1,000,000 - 1,199,999	\$ 450.00	2,200,000 and up	\$ 750.00

Appeal fees are refunded if the Board of Revision reduces your assessment. Fees are not refunded if the current assessment is upheld.

3. Submit Your Appeal

Submit your completed appeal form and payment by 4:00 PM on the deadline date specified in your assessment notice. Payments can be made by cheque to "City of Melville" or by credit card (call City Hall at 306-728-6840). Email submissions will only be processed once payment is received.

For more details on the appeals process, refer to the **Assessment Appeals Guide** on our website: www.melville.ca

Sincerely,
City of Melville

FORM C
[Subsection 23(2)]

Notice of Appeal to the Board of Revision

(DEADLINE FOR APPEAL IS May 14, 2025 at 4:00pm)

To the secretary of the board of revision of the City of Melville Saskatchewan:

Section 1:

- I choose the: Simplified appeal process (section 195 of *The Cities Act*)
 Regular appeal process

I appeal against the: *(check beside those which 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
 Preparation or content of the notice of assessment (assessed value or taxable assessment)

Of the following Property Address: _____ Account Number: _____

Assessed Parcel: _____

**(Plan, Block, Lot)*

Section 2:

I make this appeal on the following grounds (nature of alleged error):

(Attach extra sheets if necessary)

Section 3:

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

(Attach extra sheets if necessary)

Section 4:

I request that the following change(s) be made to the assessment roll (if known):

(Attach extra sheets if necessary)

I have discussed my appeal with _____ ,
(Assessor's or assessment appraiser's name)

of the City Assessor's office, on this date _____ and the following
(month/day/year)

is a summary of that discussion: *(Include the outcome of the discussion and any details of the facts or issues agreed to by the parties.)*

OR

I have not discussed my appeal with the City Assessor's office for the following reasons:
(Provide reasons why no discussion was held.)

(Attach extra sheets if necessary)

Section 5: Contact Information

Appellant's Name:		Agent's Name (if named/known ²):	
Mailing Address:		Mailing Address:	
City/Town:		City/Town:	
Province:	Postal Code:	Province:	Postal Code:
Home Phone #:	Business Phone #:	Home Phone #:	Business Phone #:
Fax #:	Cell #:	Fax #:	Cell #:
E-mail address:		E-mail address:	

The Appellant's interest in the property is:

(e.g. owner, tenant, property manager)

Dated this _____ day of _____, 20 ____ .
 (day) (month) (year)

Assessment Value under Appeal: \$ _____ \$ _____
 (Enclosed Appeal Fee³)

 (Appellant's/Agent's Name – please print)

 (Appellant's/Agent's Signature)

¹What is the difference between the regular and simplified appeal processes?

For regular appeals, any written material and photographs you provide in support of your appeal must be submitted to BOTH the secretary of the board of revision and the city's assessor at least 20 days before the date of your hearing. The appeal will be heard by a panel comprising three members of the board.

Section 195 of *The Cities Act* provides for a simplified appeal process to be used at the option of the appellant. You may choose the simplified appeal process if your appeal is for:

- a single family residential property or residential condominium; or
- any property that has an assessed value of \$250,000 or less.

In the simplified process, the chairperson may appoint only one member of the board to hear the appeal. If you qualify for a simplified appeal process and request it on the Notice of Appeal, you *may* provide any written material and photographs in support of your appeal to the board of revision and the city's assessor at your hearing. However, to avoid delays at your hearing, you are encouraged to provide your material to BOTH the secretary of the board of revision and the city's assessor at least 20 days before the date of your hearing.

The written material you provide for either process should identify why you feel there is an error in your assessment.

² Subsection 197(6.1) of *The Cities Act* provides that regardless of whether or not an appellant has named an agent in the notice of appeal pursuant to subsection (6), the appellant retains the right to name an agent, change an agent or use additional agents at any time during the appeal process.

³ The appellant must file this notice of appeal with the secretary of the board of revision, together with any fee set by council, within the period set out in section 198 of *The Cities Act*. Information on appeal fees may be obtained from the city. On receipt of this notice, the secretary of the board of revision must determine whether the notice complies with the requirements set out in section 197 of *The Cities Act*. If the notice does not comply, the secretary must notify the appellant of the deficiencies in the notice and grant the appellant one 14-day extension to perfect it.