

### FAIR VALUE ASSESSMENTS

The value at which all property in Saskatchewan is assessed is called "fair value". SAMA uses mass appraisal valuation techniques to value a group of properties as of a given date, using standard methods and statistical testing. Mass appraisal ensures the fair and equitable valuation of all properties in a municipality, and is not influenced by short-term changes in supply and demand.

### HOW DOES PROPERTY ASSESSMENT RELATE TO PROPERTY TAXES?

Local governments need revenue, and property taxes are their main source of revenue. Each property in a municipality has an assessed value, determined by SAMA. Generally, properties with a higher assessed value pay more property tax than properties with a lower assessed value.

To calculate how much tax each property owner will pay, the assessment is multiplied by a mill rate set by the local council and school board.

### WHO DETERMINES HOW MUCH PROPERTY TAX IS COLLECTED?

Each year, the municipal council, the school board, and other authorities set their budget and calculate how much revenue must come from property tax and how much will be covered by other revenue sources such as government grants and local fees. Then the appropriate mill rate is set to raise the required revenue.

Following a reinspection, the total assessment for the municipality will change. If the total assessment is higher, a lower mill rate will raise the same revenue as before. The operating budgets of local governments are not assessment issues.

For additional property assessment information, please call the SAMA regional office closest to you or visit [www.sama.sk.ca](http://www.sama.sk.ca).

### TELEPHONE NUMBERS:

#### MELFORT

Tel: 306-752-6142  
1-800-216-4427  
(in Saskatchewan)  
Fax: 306-752-6151

#### NORTH BATTLEFORD RURAL

Tel: 306-446-7665  
1-800-824-2570  
(in Saskatchewan)  
Fax: 306-446-7568

#### REGINA

Tel: 306-924-8080  
1-800-498-0578  
(in Saskatchewan)  
Fax: 306-924-8088

#### SASKATOON

Tel: 306-933-5385  
1-800-667-5203  
(in Saskatchewan)  
Fax: 306-933-7997

#### SWIFT CURRENT

Tel: 306-778-8444  
1-800-498-0574  
(in Saskatchewan)  
Fax: 306-778-8445

#### WEYBURN

Tel: 306-848-2397  
1-800-498-0575  
(in Saskatchewan)  
Fax: 306-848-2399

#### YORKTON

Tel: 306-786-1370  
1-800-498-0576  
(in Saskatchewan)  
Fax: 306-786-1372

#### SAMA CENTRAL OFFICE

Tel: 924-8000  
1-800-667-7262  
(in Saskatchewan)  
Fax: 924-8070

AGRICULTURAL

PROPERTY  
REINSPECTION



**SAMA**  
Saskatchewan Assessment  
Management Agency



## THE SASKATCHEWAN ASSESSMENT MANAGEMENT AGENCY (SAMA)

maintains a detailed record of all properties. In cooperation with the local municipality, the agency periodically reviews properties to make sure the information used to assess property is accurate and up-to-date. This process is called reinspection.

The reinspection process addresses issues and problems, such as changes in cultivated acres, salinity, flooding and land use. These issues are identified from various sources including property owners. The physical reinspections will focus on the issues and problems identified. This means some properties will not be physically inspected.



SAMA provides this service directly to all rural municipalities, villages, towns and cities. Some municipalities employ their own appraisers but follow the methods and guidelines set by SAMA.

SAMA is directly responsible for assessing approximately 750,000 properties in Saskatchewan, including 470,000 agricultural properties.

This information will help you, the property owner, understand the reinspection process. Other questions can be directed to one of the SAMA regional offices listed at the back of this brochure or by visiting our website at [www.sama.sk.ca](http://www.sama.sk.ca).

## WHY ARE PROPERTIES REINSPECTED?

It is important that SAMA's information about properties is correct and up-to-date in order to achieve fairness and equity between properties. Properties are therefore reinspected periodically to ensure the information on file is accurate and changes to the property, which may increase or decrease its assessed value, are recorded.

## WHO REINSPECTS MY PROPERTY?

Reinspection of farm land is done by appraisal agrologists with specialized training in appraisal methods. The appraisal agrologist follows established assessment methods to ensure that all property is valued fairly and accurately.

The appraiser agrologist has the right under provincial law to go on the land for this purpose and to gather other information that will help make an accurate determination of value. SAMA's appraisers carry photo identification and display the SAMA logo on their vehicles.

## WHAT DO SAMA'S APPRAISERS ASSESS?

Appraisal agrologists assess land used for agricultural purposes - pasture, hay land, cultivated, and waste land.

The basis of agricultural land assessment is soil productivity. Primary features considered when determining the productivity of land fall into three categories - climate, texture and profile.

Climate describes long-term weather patterns influencing crop production and soil development. The different soil zones evident in Saskatchewan (black in the north, brown in the southwest) are examples of the influence of climate.

Texture describes the water-holding capacity of the soil. Clay soils hold more water than sandy ones. Determining soil texture is important in a field inspection. Clay soils are rated the highest while loam soils and sands are rated at lesser values.

Profile describes the soil "layers" (horizons) which differ in appearance, composition and thickness.

As well as considering climate, texture and profile, deductions are made for factors that reduce soil productivity over the long term, e.g. soil erosion, salinity or flooding. Deductions are also made for factors such as stones and topography.

To apply productivity ratings to pasture, SAMA's appraisal agrologists determine the carrying capacity of the land. This figure is expressed in "animal unit months," the value being based on the number of 1,000-pound cows (with or without calf at side) that can graze in a specified area for one month.

Factors considered are: climate, soil type, pasture type (native or improved), topography, tree cover and water source.

## WHAT IS NOT ASSESSED?

Fences, farm machinery, Texas gates and irrigation equipment are not assessed. Indian reserves are not assessed.

## WILL MY PROPERTY ASSESSMENT CHANGE FOLLOWING AN INSPECTION?

This depends on many factors. Revised soil classifications, changes to cultivated acres, salinity or flooding are noted during the inspection process and may cause an increase or a decrease in the assessed value.

## WHAT IS EXEMPTED FROM TAXATION BY STATUTES BUT MAY BE ASSESSED?

All residences are eligible for assessment, but, due to a provision in The Rural Municipality Act, 1989, farm residences are generally exempt from taxation under Section 331 (1) q of this Act. This section also exempts from taxation farm buildings used in connection with the agricultural operation of the land.

Unleased Crown, wildlife, and wetland are exempted under various legislation.

# AGRICULTURAL PROPERTY REINSPECTION