

2016 ASSESSMENT RETURN

The municipal Acts require that the assessor for the municipality report any changes made to the municipality's Assessment Roll to the Saskatchewan Assessment Management Agency's Quality Assurance Division (QAD) for confirmation.

The Municipalities Act section 258; The Cities Act section 228; The Northern Municipalities Act, 2010 section 279

- "(1) On or after January 1 of the year to which the assessment roll relates, the assessor shall make returns to the agency, in the forms and at times required by the agency, showing:
 - (a) the particulars of any alterations that have been made in the assessment roll since it was last confirmed by the agency; and
 - (b) any additional information related to the particulars mentioned in clause (a) that may be required by the agency."

Use this return to report any changes made to the municipality's assessment roll since the last confirmation.

GENERAL INFORMATION

Municipal Software Provider: MuniSoft___ R&M___ Other_

GETTERUE ITTI ORUMITIOIT		
1. Assessment Notices:		
Date assessment roll prepared I Dispensing with mailing of the notices Bylaw #	Date assessment notices ma	iled
Urban, Rural and Northern Municipalities:		7
·	·· C44-	
Date notice published in The Saskatchew		
AND Date notice published in the Local Paper	/ Other	Specify
Cities:) `
Date notice published in the Local Paper		Specify
2. Board of Revision: Y/N (circle one) (Code R)		
Number of appeals received (With Conclusion Date of Board of Revision *Include those resolved by way of the Agreement to A	Last Date	llowed) decisions mailed)
3. Agreements to Adjust Assessment: (Code C)		
Number and assessed value (100%) of Agreement section 204 of <i>The Cities Act</i> ; section 228 of <i>The Act</i> , 2010:		
Total 100% Assessed Value		No Change to the 100% Value
Count Increase (+) Count #	nt Decrease (-)	Count #
Submit one copy of each sign d "Agreement to		esulted in changes to the roll.
4. 2016 Bylaws or Recolution Exemptions:	•	Ü
Number of Exemption Bylaws or Resolutions:	(Code A and/or B* exemp	tion - Note: Copies of Bylaws NOT requi
Number of Fixed Assessment Agreements (farml <i>Agreement (farmland) approved by bylaw under sector</i> *See page 7 of Return for Explanation.		
5. Corrections to the Assessment Roll: (Do not inc	clude regular Maintenance	e or Reinspection changes)
Number and total assessed value (100%) of corre <i>The Cities Act</i> ; section 208 of <i>The Municipalities</i>		
Total 100% Assessed Value		No Change to the 100% Value
Count Increase (+) Count	nt Decrease (-)	Count
# \$	\$	#
I hereby certify that as of (dachanges reported herein properly and accurately refle	, , , , , , , , , , , , , , , , , , ,	formation and assessment roll l for the .
X	X	
Assessor for Municipality (signature)	Date	
E-mail address:	Phone #:	Fax #:
⊔-man addiess.	1 HOHE #.	1 αλ π.

(specify)

Complete next page (1b)...

Primary Audit Information

Note: Only complete this section **for the initial assessment return submission each year.**This section is <u>not</u> required for supplementary returns within the same year.

Sections 12(1)(p) and 22.1(2) of *The Assessment Management Agency Act* (AMA Act) require that SAMA's Quality Assurance Division conduct a Primary Audit of each municipality once per year for Assessment Roll Confirmation purposes, to ensure that the overall level of appraisal for a municipality falls into the range prescribed in the Regulations.

For the purposes of a Primary Audit, the municipality must submit to SAMA's Quality Assurance Division a Primary Audit sales file in the specified electronic format. The sales file requirements and other information respecting the Primary Audit are available in the "*Property Assessment Audits in Saskatchewan*" guide, found on SAMA's website: www.sama.sk.ca.

The required data fields are listed in summary form below:

1. Submit_Munic_Valuation_Name	12. Sale_Transfer_Value	23. Land_Zoning
2. Submit_Roll_Year_Date	13. Sale_Adj_SP	24. Imp_Pred_COM_Const_Code
3. Submit_Contact	14. Land_Assessment_100_pct	25. Imp_Pred_RES_Const_Code
4. Prop_CAMA_No	15. Improvement_Assessment_100_pct	26 Imp Pred_Quality_Class
5. Prop_Roll_No	16. Total_Assessment_100_pct	27. Imp_Pred_Condition_Code
6. Prop_Tax_Classification	17. ASR	28. Imp_Total_No_Units
7. Prop_School_Div_No	18. Market_Property_Type	29 Imp_Year_Built
8. Sale_Title_No	19. Market_Imp_Valuation_Method	30. Imp_Effective_Age
9. Sale_Municipality_Name	20. Market_Production_NB-ID_Code	31. Condo_Registered_Bare_Land
10. Sale_Transfer_Year	21. Market_Present_Use_Code	32. Condo_Registered_Improved
11. Sale_Transfer_Month	22. Land_Area	33. Condo_Parent_Code

Source - Property Assessment Audits in Saskatcheawn (refer to guide for more details).

CHOOSE ONE:

	AMA's Quality Assurance Division by: (choose one only)
(a.) [] My Assessment Service Provider wh	o is indicated below (check one):
SAMA	
CD Consulting	
Specify	
who is directed by the municipality of Assurance Division on the municipal	to provide the required information to SAMA's Quality lity's behalf.
	(DDMANA)
(b.) [] File attached to E-mail was sent on _	,
[Note: E-mails must be sent to: re	oll.confn@sama.sk.ca]
(c.) [] CD ROM (CD labelled and enclosed	with this submission)
I hereby certify that the information provided	is to the best of my knowledge and belief, true and
, , , , , , , , , , , , , , , , , , ,	is to the best of my knowledge and belief, true and used by SAMA's Quality Assurance Division for
, , , , , , , , , , , , , , , , , , ,	, c
correct, knowing that the information will be	, contract of the contract of
correct, knowing that the information will be purposes of conducting a Primary Audit. X	, c
correct, knowing that the information will be purposes of conducting a Primary Audit.	used by SAMA's Quality Assurance Division for
correct, knowing that the information will be purposes of conducting a Primary Audit. X Assessor for Municipality (signature)	used by SAMA's Quality Assurance Division for X Date
correct, knowing that the information will be purposes of conducting a Primary Audit. X	used by SAMA's Quality Assurance Division for X



This page must be completed and must be included with the annual assessment return for Confirmation purposes.

2016 ASSESSED VALUE TOTALS - SUMMARY

ASSESSED VALUES - Tax Class Percentages Applied

		2016 EXEMPT ASSESSMENT (including Grant-In-Lieu)		2016 TAXABLE ASSESSMENT
1	Non-Arable			
•	Total from pages 4, 5 and 6	\$	Total from page 3	\$
2	Other Agricultural			
	Total from pages 4, 5 and 6	\$	Total from page 3	\$
3	Residential			
	Total from pages 4, 5 and 6	\$	Total from page 3	\$
4	Multi-Unit Residential			4
	Total from pages 4, 5 and 6	\$	Total from page 3	\$
5	Seasonal Residential			
	Total from pages 4, 5 and 6	\$	Total from page 3	\$
6	Commercial and Industrial			
O	Total from pages 4, 5 and 6	\$	Total from page 3	\$
7	El 4			
7	Elevators Total from pages 4, 5 and 6	\$	Total from page 3	\$
0			1 5	
8	Railway, R/W and Pipeline Total from pages 4, 5 and 6	\$	Total from page 3	\$
	rotal from pages 4, 3 and 6		Total from page 3	*
9	Sub Totals		+	\$
10	2016 Assessment Value Total (add both	Sub Totals of # 9)	=	\$
	2			
	SESSED VALUES - (100%) Changes" from page 16			
1	Land - Assessed Value (100%)	\$		
	(+/-) net change	\$		
	Total Assessed Land Value (100%)			\$
2	Improvement - Assessed Value (100%)	\$		
	(+/-) net change	\$		\$
	Total Assessed Improvement Value (100%)			Ψ
3	Property - Assessed Value (100%)	\$		
	(+/-) net change Total Assessed Property Value (100%)	\$		\$
4	TOTAL 2016 Assessment Value (100%)	(o)		\$

TAXABLE ASSESSED VALUES - Tax Class Percentages Applied

		Previous Taxable Assessment	2016 Taxable Assessment
1 a Non-Arable Land	(1) 1	\$ \$	\$
b Non-Arable Improvements	(+/-) change	\$ \$ \$	\$
Total Non-Arable (a + b)	(+/-) change	Ψ	\$
2 a Other Agricultural Land	(1/)	\$ \$	\$
b Other Agricultural Improvements	(+/-) change	\$ \$ \$	\$
Total Other Agricultural (a + b)	(+/-) change	δ	\$ \$
3 a Residential Land		\$	
b Residential Improvements	(+/-) change	\$ \$	5
c Residential Properties	(+/-) change	\$	\$
Total Residential $(a + b + c)$	(+/-) change	\$	\$ \$
4 a Multi-Unit Residential Land		\$	<u> </u>
b Multi-Unit Residential Improvements	(+/-) change	\$	\$
c Multi-Unit Residential Properties	(+/-) change	\$ \$ \$	\$ \$
Total Multi-Unit Residential (a + b + c)	(+/-) change	<u> </u>	\$
5 a Seasonal Residential Land		\$ \$	\$
b Seasonal Residential Improvements	(+/-) change	\$ \$ \$	\$
c Seasonal Residential Properties	(+/-) change	\$ \$ \$	\$
Total Seasonal Residential (a + b + c)	(+/-) change	<u> </u>	\$
6 a Commercial and Industrial Land		\$	Ф
b Commercial and Industrial Improvements	(+/-) change	\$ \$	\$
c Commercial and Industrial Properties	(+/-) change	\$ \$	\$
_	(+/-) change	\$	\$
Total Commercial and Industrial (a + b +	- c)		\$
7 a Elevators Land	(+/-) change	\$ \$	\$
b Elevators Improvements	(+/-) change	\$ \$	\$
Total Elevators (a + b)	(+/-) Change	\$	\$
8 a Railway R/W and Pipeline Land	(1/)	\$ \$	\$
b Railway R/W and Pipeline Improvements	(+/-) change	\$ \$ \$	\$
Total Railway R/W and Pipeline (a + b)	(+/-) change	Ψ	\$ \$
9 2016 Total Taxable Assessment Value			\$

Previous

2016

EXEMPT ASSESSED VALUES - Tax Class Percentages Applied

		Previous Exempt Assessment	Exempt Assessment
1 a Non-Arable Land		\$	Assessment
1 Non Aughla Incompanie	(+/-) change	\$	\$
b Non-Arable Improvements	(+/-) change	\$ \$	\$
Total Non-Arable (a + b)			\$
2 a Other Agricultural Land		\$ \$	\$
b Other Agricultural Improvements	(+/-) change	\$	Ψ
	(+/-) change	\$	\$
Total Other Agricultural (a + b)			\$
3 a Residential Land	(+/-) change	\$ \$	\$
b Residential Improvements	()	\$	•
c Residential Properties	(+/-) change	\$\$	\$
^	(+/-) change	\$	\$
Total Residential (a + b + c)		O,	\$
4 a Multi-Unit Residential Land	(+/-) change	\$	\$
b Multi-Unit Residential Improvements	(+/-) change	\$	
c Multi-Unit Residential Properties	(+/-) change	\$	\$
C Water-Offic Residential Properties	(+√-) change	\$	\$
Total Multi-Unit Residential (a + b + c)			\$
5 a Seasonal Residential Land	(1)	\$ \$	\$
b Seasonal Residential Improvements	(+/-) change	\$	· <u> </u>
c Seasonal Residential Properties	(+/-) change	\$	\$
c Seasonal Residential Properties	(+/-) change	\$ \$	\$
Total Seasona, Residential $(a + b + c)$			\$
6 a Commercial and Industrial Land		\$ \$	\$
b Commercial and Industrial Improvements	(+/-) change	\$	Ψ
	(+/-) change	\$	\$
c Commercial and Industrial Properties	(+/-) change	\$ \$	\$
Total Commercial and Industrial (a + b +	+ c)		\$
7 a Elevators Land		\$ \$	\$
b Elevators Improvements	(+/-) change	\$ \$	Φ
•	(+/-) change	\$	\$
Total Elevators (a + b)			\$
8 a Railway R/W and Pipeline Land	(+/-) change	\$ \$	\$
b Railway R/W and Pipeline Improvements	(·/) change	\$	Ф.
Total Railway R/W and Pipeline (a + b)	(+/-) change	\$	\$ \$
			\$
9 2016 Total Exempt Assessment Value			Ψ

PROVINCIAL GRANT-IN-LIEU (PGIL) ASSESSED VALUES - Tax Class Percentages Applied

		Previous PGIL Assessment	2016 PGIL Assessment
1 a Non-Arable Land		\$ \$	¢
b Non-Arable Improvements	(+/-) change	\$ \$ \$	\$ \$
Total Non-Arable (a + b)	(+/-) change		\$
2 a Other Agricultural Land		\$	
b Other Agricultural Improvements	(+/-) change	\$ \$	\$
Total Other Agricultural (a + b)	(+/-) change	\$	\$ \$
		¢	Ψ
3 a Residential Land	(+/-) change	\$ \$	\$
b Residential Improvements		\$	\$
c Residential Properties	(+/-) change	\$	
	(+/-) change	\$	\$
Total Residential (a + b + c)			\$
4 a Multi-Unit Residential Land	(+/-) change	\$	\$
b Multi-Unit Residential Improvements	(+/-) change	\$	Ф.
c Multi-Unit Residential Properties	(+/-) change (+/-) change	\$ \$	\$
Total Multi-Unit Residential (a + b + c)	(W) Charige		\$
5 a Seasonal Residential Land		\$	Ф
b Seasonal Residential Improvements	(+/-) change	\$ \$	\$
c Seasonal Residential Properties	(+/-) change	\$ \$ \$	\$ \$
Total Seasonal Residential (a + b + c)	(+/-) change	\$	\$ \$
6 a Commercial and Industrial Land		\$	
•	(+/-) change	\$	\$
b Commercial and Industrial Improvements	(+/-) change	\$ \$	\$
c Commercial and Industrial Properties		\$ \$	\$
Total Commercial and Industrial (a + b →	(+/-) change	Ψ	\$
•	C)	¢.	Φ
7 a Elevators Land	(+/-) change	\$ \$	\$
b Elevators Improvements	(1/) ahan sa	\$ \$	\$
Total Elevators (a + b)	(+/-) change	·	\$
8 a Railway R/W and Pipeline Land		\$	
b Railway R/W and Pipeline Improvements	(+/-) change	\$ \$	\$
	(+/-) change	\$ \$	\$
Total Railway R/W and Pipeline (a + b)			\$
9 2016 Total Provincial Grant-In-Lieu Assessme	ent Value		\$

FEDERAL GRANT-IN-LIEU (FGIL) ASSESSED VALUES - Tax Class Percentages Applied

1 a Non-Arable Land			Previous FGIL Assessment	2016 FGIL Assessment
b Non-Arable Improvements	1 a Non-Arable Land			¢.
Total Non-Arable (a + b)	b Non-Arable Improvements		\$	·
(+/-) change S S S S S S S S S	Total Non-Arable (a + b)	(+/-) change	Ψ	\$
Distribution	2 a Other Agricultural Land			
Total Other Agricultural (a + b) 3 a Residential Land b Residential Improvements c Residential Properties Total Residential Land b Multi-Unit Residential Land b Multi-Unit Residential Land c Multi-Unit Residential Improvements c Multi-Unit Residential Improvements c Multi-Unit Residential Improvements c Multi-Unit Residential Properties Total Multi-Unit Residential (a + b + c) 5 a Seasonal Residential Land b Seasonal Residential Improvements c Seasonal Residential Improvements c Seasonal Residential Improvements c Seasonal Residential Improvements c Commercial and Industrial Land b Commercial and Industrial Land c (+/-) change Total Seasonal Residential (a + b + c) 6 a Commercial and Industrial Land b Commercial and Industrial Improvements c Commercial and Industrial Improvements c Total Commercial and Industrial Improvements c Total Commercial and Industrial (a + b + c) 7 a Elevators Land b Elevators Improvements (+/-) change Total Elevators (a + b) 8 a Railway R/W and Pipeline Improvements (+/-) change S S S S S S S S S S S S S S S S S S S	b. Other Agricultural Improvements	(+/-) change	· ———	\$
3 a Residential Land	6 Other Agricultural Improvements	(+/-) change		\$
Head of the properties Head of the propert	Total Other Agricultural (a + b)			\$
b Residential Improvements c Residential Properties b Multi-Unit Residential (a + b + c) 4 a Multi-Unit Residential Improvements c Multi-Unit Residential Improvements c Multi-Unit Residential Properties b Multi-Unit Residential Properties c Multi-Unit Residential Properties c Multi-Unit Residential Properties b Seasonal Residential Improvements c Seasonal Residential Properties b Seasonal Residential Properties c Seasonal Residential Improvements c Commercial and Industrial Improvements c Commercial and Industrial Improvements c Total Commercial and Industrial Improvements c Héch change b Elevators Land b Elevators Land b Elevators Improvements	3 a Residential Land	(1/N 1 · · · ·		\$
C Residential Properties	b Residential Improvements	(+/-) cnange	\$	
Total Residential (a + b + c) S S	a Residential Properties	(+/-) change		\$
4 a Multi-Unit Residential Land (+/-) change b Multi-Unit Residential Improvements c Multi-Unit Residential Properties Total Multi-Unit Residential (a + b + c) 5 a Seasonal Residential Land b Seasonal Residential Improvements (+/-) change c Seasonal Residential Improvements (+/-) change c Seasonal Residential Properties (+/-) change c Seasonal Residential Improvements (+/-) change c Seasonal Residential Improvements (+/-) change c Seasonal Residential Improvements (+/-) change b Commercial and Industrial Land (+/-) change c Commercial and Industrial Improvements (+/-) change c Commercial and Industrial Properties (+/-) change c Commercial and Industrial Properties (+/-) change c Commercial and Industrial Properties (+/-) change c Total Commercial and Industrial (a + b + c) Total Elevators Land (+/-) change c S Total Elevators (a + b) 8 a Railway R/W and Pipeline Land (b Railway R/W and Pipeline Improvements (+/-) change c S S S S S S S S S S S S S	e Residential Froperties	(+/-) change		\$
b Multi-Unit Residential Improvements	Total Residential $(a + b + c)$		(),	\$
b Multi-Unit Residential Improvements c Multi-Unit Residential Properties Total Multi-Unit Residential (a + b + c) S a Seasonal Residential Land b Seasonal Residential Improvements c Seasonal Residential Improvements c Seasonal Residential Improvements b Seasonal Residential Improvements c Seasonal Residential Improvements c Seasonal Residential Properties Total Seasonal Residential (a + b + c) 6 a Commercial and Industrial Land b Commercial and Industrial Land c (+/-) change b Commercial and Industrial Improvements c Commercial and Industrial Properties Total Commercial and Industrial (a + b + c) 7 a Elevators Land b Elevators Improvements Total Elevators (a + b) 8 a Railway R/W and Pipeline Land b Railway R/W and Pipeline Improvements (+/-) change S S S S S S S S S S S S S S S S S S S	4 a Multi-Unit Residential Land	(./ \ \ \	\$	\$
C Multi-Unit Residential Properties Total Multi-Unit Residential (a + b + c) 5 a Seasonal Residential Land b Seasonal Residential Improvements C Seasonal Residential Properties C Commercial and Industrial Land C (+/-) change C Commercial and Industrial Improvements C Commercial and Industrial Properties C Properties S S S S S S S S S S S S S S S S S S S	b Multi-Unit Residential Improvements	(+/-) change	\$	Ψ
Total Multi-Unit Residential (a + b + c) S a Seasonal Residential Land b Seasonal Residential Improvements c Seasonal Residential Properties Total Seasonal Residential (a + b + c) 6 a Commercial and Industrial Land b Commercial and Industrial Improvements c Commercial and Industrial Improvements f (+/-) change f s s s s s s s s s s s s s s s s s s	- Multi Unit Degidential Properties	(+/-) change	\$	\$
S a Seasonal Residential Land (+/-) change S S S S S S S S S S S S S S S S S S S	c Wuiti-Onit Residential Properties	(+/-) change		\$
b Seasonal Residential Improvements (+/-) change	Total Multi-Unit Residential (a + b + c)			\$
b Seasonal Residential Improvements c Seasonal Residential Properties t Total Seasonal Residential (a + b + c) Total Seasonal Residential (a + b + c) S S S S S S S S S S S S S S S S S S S	5 a Seasonal Residential Land		\$ \$	\$
C Seasonal Residential Properties Total Seasonal Residential (a + b + c) Total Seasonal Residential (a + b + c) 6 a Commercial and Industrial Land b Commercial and Industrial Improvements C Commercial and Industrial Properties Total Commercial and Industrial (a + b + c) Total Commercial and Industrial (a + b + c) Total Commercial and Industrial (a + b + c) Total Elevators Land b Elevators Improvements (+/-) change (+/-) change (+/-) change (+/-) change S Total Elevators (a + b) R a Railway R/W and Pipeline Land b Railway R/W and Pipeline Improvements (+/-) change (+/-) change (+/-) change S S S S S S S S S S S S S	b Seasonal Residential Improvements	(+/-) change	\$	·
Total Season Residential (a + b + c) S S S S S S S S S	a Saasonal Residential Properties	(+/-) change	· —	\$
6 a Commercial and Industrial Land (+/-) change	e Seasonal Residential Properties	(+/-) change		\$
b Commercial and Industrial Improvements (+/-) change c Commercial and Industrial Properties (+/-) change Total Commercial and Industrial (a + b + c) 7 a Elevators Land (+/-) change b Elevators Improvements (+/-) change Total Elevators (a + b) 8 a Railway R/W and Pipeline Land b Railway R/W and Pipeline Improvements (+/-) change (-/-) change	Total Seasonal Residential (a + b + c)			\$
b Commercial and Industrial Improvements (+/-) change c Commercial and Industrial Properties (+/-) change Total Commercial and Industrial (a + b + c) 7 a Elevators Land (+/-) change b Elevators Improvements (+/-) change Total Elevators (a + b) 8 a Railway R/W and Pipeline Land (+/-) change b Railway R/W and Pipeline Improvements (+/-) change (+/-) change S S S S S S S S S S S S S	6 a Commercial and Industrial Land			\$
c Commercial and Industrial Properties Total Commercial and Industrial (a + b + c)	b Commercial and Industrial Improvements	(+/-) change	\$	Ψ
Total Commercial and Industrial (a + b + c) 7 a Elevators Land (+/-) change b Elevators Improvements (+/-) change	Commercial and Industrial Proporties	(+/-) change	· —	\$
7 a Elevators Land (+/-) change B Elevators Improvements Total Elevators (a + b) 8 a Railway R/W and Pipeline Land (+/-) change	Commercial and modstrial Properties	(+/-) change		\$
b Elevators Improvements (+/-) change Total Elevators (a + b) 8 a Railway R/W and Pipeline Land (+/-) change	Total Commercial and Industrial (a + b	(c+c)		\$
b Elevators Improvements Total Elevators (a + b) 8 a Railway R/W and Pipeline Land b Railway R/W and Pipeline Improvements (+/-) change	7 a Elevators Land			\$
Total Elevators (a + b) 8 a Railway R/W and Pipeline Land (+/-) change b Railway R/W and Pipeline Improvements (+/-) change (+/-) change (+/-) change (+/-) change	b Elevators Improvements	(+/-) change	\$	·
8 a Railway R/W and Pipeline Land (+/-) change B Railway R/W and Pipeline Improvements (+/-) change \$	Total Flavotors (a b)	(+/-) change	\$	\$
b Railway R/W and Pipeline Improvements \$ \$			¢.	Φ
b Railway R/W and Pipeline Improvements \$ \$ \$	8 a Kaliway K/W and Pipeline Land	(+/-) change		\$
(T)-) Change	b Railway R/W and Pipeline Improvements			\$
	Total Railway R/W and Pipeline (a + b)	· · · · · -	Ψ	\$
9 2016 Total Federal Grant-In-Lieu Assessment Value \$	9 2016 Total Federal Grant-In-Lieu Assessmen	nt Value		\$

Each municipality shall submit an initial Return to the agency no later than 30 days:

- a) where there are no appeals, from the date that the time for appealing assessments has expired; or
- b) where there are appeals, from the date that the Board of Revision has rendered its decision on all appeals with respect to the roll when it was initially struck for the year.

Each municipality will submit an additional Return to the agency no later than 30 days from the date the Board of Revision has rendered its decision on all appeals respecting initial assessments or additional assessments placed on the roll after the initial roll was struck.

GLOSSARY OF TERMS

TAX STATUS (TS)

- T Taxable
- E Exempt from taxation by statute and neither (P) or (F) apply
- P Exempt from taxation by statute, but subject to a provincial grant-in-lieu
- F Exempt from taxation by statute, but subject to a federal grant-in-lieu

VALUATION ADJUSTMENT (VA)

Please note:

The values used in the assessment roll and reported in this Return must be determined by following the rules and procedures set out in the applicable municipal Acts and can only be calculated by a certified assessment appraiser pursuant to section 24.1 of the Assessment Management Agency Act, or by decision of the Board of Revision or by the Saskatchewan Municipal Board (SMB).

A Economic Development Agreements exempt from taxation by bylaw or resolution

This adjustment reason should be used for economic development agreement bylaws made pursuant to sections 295 and 298 of *The Municipalities Act*; sub-sections 262(2) and (3) of *The Cities Act*; sections 315 and 318 of *The Northern Municipalities Act*, 2010.

B Exempt from taxation by agreement (bylaw or resolution)

This adjustment reason should be used for any bylaws made pursuant to section 295 of *The Municipalities Act*; section 315 of *The Northern Municipalities Act*, 2010; subsection 262(3) or subsection 262(4) of *The Cities Act*; except bylaws or resolutions regarding fixed agreements.

L Local Assessor Change

This adjustment reason should be used for an assessment change made by the assessor after the assessment appraiser's maintenance cycle is complete but before the assessment roll is finalized. These assessment changes should normally only be made after consultation with the municipality's assessment appraiser and should always include a description of the change in the "Explanation of Change" column.

M Exemption by Private Member Bill

This adjustment reason should only be used for properties that are specifically exempted by a private member bill outside of the municipal act. Eg. A private school in a small town exempted by a bill related to that specific school that is passed by the provincial legislature.

N Assessment reduced by bylaw approving a fixed agreement

This adjustment reason's would be used for assessment changes made by fixed agreement pursuant to Section 198 of *The Municipalities Act* or Section 168 of *The Cities Act*.

S Pro-rated Taxable/Exempt Split

This adjustment reason is primarily for use in rural municipalities for buildings used partially for agricultural purposes and partially for other purposes pursuant to clause 293(2)(d) of *The Municipalities Act*. This adjustment reason may also be used in any municipality for taxable/exempt assessment splits on church or school properties that are not covered off by any other valuation reason.

Z Dwelling exempt from taxation under subsection 293(2) of *The Municipalities Act*

This exemption is restricted to dwellings situated outside of organized hamlets in rural municipalities. Under the exemption certain land assessments can be used as a deduction on residential improvement assessments if the legislative requirements are met.

Appeal Type:

C Agreement to Adjust Assessment

This change can be made under Section 228 of *The Municipalities Act*; Section 204 of *The Cities Act* and section 249 of *The Northern Municipalities Act*, 2010. The appeal must be withdrawn and the changes made to the roll to reflect the Agreement to Adjust Assessment.

R Board of Revision Change

This adjustment reason should be used for any assessment change made resulting from local Board of Revision decisions.

V Assessment Appeals Committee Change

This adjustment reason should be used for any assessment change made by the Assessment Appeals Committee of the **Saskatchewan Municipal Board** (SMB).

NON-ARABLE LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
Totals								Net Changes T
								EPGIL
								FGIL

NON-ARABLE IMPROVEMENTS

(Percentages Applied)

	O V EIVIEI VI	(1 el centages ripplica)						
Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
	KC C							
Totals								Net Changes T E PGIL FGIL

OTHER AGRICULTURAL LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
								1
Totals								Net Changes T
								E PGIL
								FGIL

OTHER AGRICULTURAL IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
	K ^C							
Totals								Net Changes T E PGIL FGIL

RESIDENTIAL LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
Totals								Net Changes T
								E PGIL
								FGIL

RESIDENTIAL IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
			(C		C			
Totals		8-1						Net Changes T E PGIL FGIL

RESIDENTIAL PROPERTIES

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
Totals								Net Changes T
								E
								PGIL

MULTI-UNIT RESIDENTIAL LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
Totals								Net Changes T
								E PGIL
								FGIL

MULTI-UNIT RESIDENTIAL IMPROVEMENTS

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
					C			
Totals		8-7						Net Changes T E PGIL FGIL

MULTI-UNIT RESIDENTIAL PROPERTIES

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
								N . C
Totals								Net Changes T
								E PGIL
								FGIL

SEASONAL RESIDENTIAL LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
Totals								Net Changes T
								E
								PGIL
								FGIL

SEASONAL RESIDENTIAL IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
					C			
Totals		8-7						Net Changes T E PGIL FGIL

SEASONAL RESIDENTIAL PROPERTIES

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
								N. Cl
Totals								Net Changes T
								E PGIL
								FGIL

COMMERCIAL AND INDUSTRIAL LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
Totals								Net Changes T
								E
								FGIL

COMMERCIAL AND INDUSTRIAL IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
					C			
Totals		8-7						Net Changes T E PGIL FGIL

COMMERCIAL AND INDUSTRIAL PROPERTIES

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
Totals								Net Changes T
								E PGIL
								FGIL

ELEVATORS LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
								4
Totals						0,		Net Changes T
)		EPGIL
								FGIL

ELEVATORS IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
	KC							
Takala								Net Changes
Totals								TE PGIL FGIL

RAILWAY, R/W AND PIPELINE LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
							-	
Totals								Net Changes T
								E PGIL
								FGIL

RAILWAY, R/W AND PIPELINE IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
	<c< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th></c<>							
Totals								Net Changes T E PGIL FGIL

LAND - ASSESSED VALUE (100%)

Alternate Number	Previous Assessment	Amended Assessment	Increase	Decrease	Explanation of Change
Totals					Net Change

IMPROVEMENTS - ASSESSED VALUE (100%)

Alternate Number	Previous Assessment	Amended Assessment	Increase	Decrease	Explanation of Change
	•	0			
Totals	,(Net Change

PROPERTIES - ASSESSED VALUE (100%)

Alternate Number	Previous Assessment	Amended Assessment	Increase	Decrease	Explanation of Change
Totals					Net Change