

Municipal Software Provider: MuniSoft____

2017 ASSESSMENT RETURN

The municipal Acts require that the assessor for the municipality report all 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 require by the agency."

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

Saskatchewan Assessment Management Agency
Quality Assurance Division
301 - 2201 11th Avenue
Regina Saskatchewan S4P 0 I8

301 - 2201 1 Regina, Saskatc		
GENERAL INFORMATION		
1. Assessment Notices:		
Date assessment roll prepared Date assessment mailing of the notices Bylaw #	essment notices mail	ec
Urban, Rural and Northern Municipalities:		
Date notice published in The Saskatchewan Gaze	tte	
AND Date notice published in the Local Paper / Other	Spe	.ify
Cities: Date notice published in the Local Paper		
2. Board of Revision:		
Number of appeals received (Appeals Withough **Include those resolved by way of the Agreement to a first second sec	ssessment.	s Heard)
	Last Date decision	ons mailed
3. Agreements to Adjust Assessment: (C.de C)		
Number and assessed value (100%) o. * reeme its to Adj section 204 of <i>The Cities Act</i> ; ect. n 22c of <i>ne Municip Act</i> , 2010:		
Total 10% Assessed Value Change		No Change to the 100% Value
Count Increase () Count \$	Decrease (-)	# Count
Submit one co, "c each igned "Agreement to Adjust A	Issessment" that res	ulted in changes to the roll.
4. 2017 By aws c Re. lution Exemptions:		
Nombor of Exerption Bylaws or Resolutions:(Code	e A and/or B* exemption	on - Note: Copies of Bylaws NOT required
Nur oer of Fixed Assessment Agreements (farmland):		
5. Corrections to the Assessment Roll: (Do not include reg	gular Maintenance (or Reinspection changes)
Number and total assessed value (100%) of corrections m Cities Act; section 208 of The Municipalities Act; or section		
Total 100% Assessed Value Change	D ()	No Change to the 100% Value
Count Increase (+) Count \$	Decrease (-)	# Count
I hereby certify that the information and assessment roll chang assessment roll for the .	ges reported herein p	properly and accurately reflects the 2017
X	X	
Assessor for Municipality (signature)	Date	
E-mail address:	Phone #:	Fax #:

R&M

Other

(specify)

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 Qualtiy 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. Larning
2. Submit_Roll_Year_Date	13. Sale_Adj_SP	24. np_Pred_ 'OM_ Const_Code
3. Submit_Contact	14. Land_Assessment_100_pct	25. mp_Pred_l ES_Const_Code
4. Prop_CAMA_No	15. Improvement_Assessment_100_pct	26. 1 n Pred zuality_Class
5. Prop_Roll_No	16. Total_Assessment_100_pct	27. Imp_r.ca_Condition_Code
6. Prop_Tax_Classification	17. ASR	28. Imp_Total_No_Units
7. Prop_School_Div_No	18. Market_Property_Type	2 Imp_Year_Built
8. Sale_Title_No	19. Market_Imp_Valuation_Me_od	3 . Imp_Effective_Age
9. Sale_Municipality_Name	20. Market_Production_NB. 7_C	31. Condo_Registered_Bare_Land
10. Sale_Transfer_Year	21. Market_Present Lice Code	32. Condo_Registered_Improved
11. Sale_Transfer_Month	22. Land_Area	33. Condo_Parent_Code

Source - Property Assessment Audits in Saskatche. vn (, fer to suide for more details).

CHOOSE ONE:

1. The required information is being provided to AMA	A's Quality Assurance Division by: (choose one only)
(a.) [] My Assessment Service Provider who is	indicated below (check one):
SA 'A CD Consult.	
who is directed by the municipality to pr Assurance Division on the municipality?	rovide the required information to SAMA's Quality s behalf.
(b.) [File s tached to E-mail was sent on	(DDMMYY)
ote: E-mails must be sent to: roll.c	confn@sama.sk.ca]
(c.) [_] 'D ROM (CD labelled and enclosed with	h this submission)
It ereby certify that the information provided is to correct, knowing that the information will be used proposes of conducting a Primary Audit.	,
XAssessor for Municipality (signature)	X
XName (Printed Name)	QUESTIONS? Call us toll free at 1-800-667-7262



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

2017 ASSESSED VALUE TOTALS - SUMMARY

ASSESSED VALUES - Tax Class Percentages Applied

		2017 EXEMPT ASSESSMENT (including Grant-In-Lieu)		2017 TAXABLE ASSESSMENT
1	Non-Arable			
	Total from pages 4, 5	s and 6 \$	Total from page 3	\$
2	Other Agricultural			4
	Total from pages 4, 5	s and 6 \$	Total from page 3	\$
3	Residential			
	Total from pages 4, 5	s and 6 \$	Total from page 3	\$
4	Multi-Unit Residential			
•	Total from pages 4, 5	s and 6 \$	_ Total from page	•
5	Seasonal Residential			
5	Total from pages 4, 5	s and 6 \$	Total rom page 3	\$
6	Commercial and Industrial			
U	Total from pages 4, 5	s and 6 \$	I from page 3	\$
7	Elmaton			
7	Elevators Total from pages 4, 5	5 and 6 \$	Total from page 3	\$
0				
8	Railway, R/W and Pipeline Total from pages 4, 5	and 6 \$	Total from page 3	\$
	10m nom pages 1, 0		_ roun nom page s	
9	Sub Totals	\$	_ +	\$
10	2017 Assessment Value Tc+a	l, dd, at sub Totals of #9)	=	\$
	SESSED VALUES - (100%) t Changes" from page o			
1	Land - Asses d v lue (100%)	\$		
	(+/-) net d			\$
	Tot Assessed Land Value (Φ
2	'r provement - Assessed Value	Φ.		
	(+/-) net of Total Assessed Improvement Value (\$
3	Property - Assessed Value (100			
	(+/-) net d	, <u>.</u>		
	Total Assessed Property Value ([100%]		\$
4	TOTAL 2017 Assessment Value	ue (100%)		\$
		· · · · · · · · · · · · · · · · · · ·		

TAXABLE ASSESSED VALUES - Tax Class Percentages Applied

				Previous Taxable Assessment	2017 Taxable Assessment
1	a	Non-Arable Land		\$	
	b	Non-Arable Improvements	(+/-) change	\$ \$ \$	\$ \$
		Total Non-Arable (a + b)	(+/-) change	Ψ	\$
2	а	Other Agricultural Land		\$	4
_	и	Culci Aigireartara Eana	(+/-) change	\$	\$
	b	Other Agricultural Improvements		\$ \$	s
		Total Other Agricultural (a + b)	(+/-) change	Φ	\$
		Total Other Agricultural (a + b)			2
3	a	Residential Land	()	\$ \$	
	h	Residential Improvements	(+/-) change	\$	
	Ü		(+/-) change	\$	7
	c	Residential Properties		\$	
		Tatal Davidantal (a. l. b. l. a)	(+/-) change	\$	\$
		Total Residential (a + b + c)			\$
4	a	Multi-Unit Residential Land	•	\$	\$
	b	Multi-Unit Residential Improvements	(+/-) change	0	Φ
	υ	Witti-Omt Residential Improvements	(+/-) c. nge	\$	\$
	c	Multi-Unit Residential Properties		3	
			'/-) c. nge	\$	\$
		Total Multi-Unit Residential (a + b c)			\$
5	a	Seasonal Residential Land		\$.
	1		(+/-) change	\$	\$
	b	Seasonal Residential Improvements	(+/-) change	\$ \$	\$
	c	Seasonal Residential P. perties	(17-) change	\$	
			(+/-) change	\$	\$
		Total Seas na. Residential (a + b + c)			\$
6	a	Commercial & d Juusti Land		\$	
			(+/-) change	\$	\$
	b	Corr nercial and Industrial Improvements	()	\$ \$	\$
		Cormercial and Industrial Properties	(+/-) change	\$	* <u></u>
		1	(+/-) change	\$	\$
		Total Commercial and Industrial (a + b	+ c)		\$
7	a	Elevators Land		\$	
			(+/-) change	\$	\$
	b	Elevators Improvements		\$ \$	\$
		Total Elevators (a + b)	(+/-) change	\$ \$	\$ \$
					Ψ
8	a	Railway R/W and Pipeline Land	0.12.1	\$ \$	\$
	h	Railway R/W and Pipeline Improvements	(+/-) change	\$	Ť
	J		(+/-) change	\$	\$
		Total Railway R/W and Pipeline (a + b)			\$
9		2017 Total Taxable Assessment Value			\$

EXEMPT ASSESSED VALUES - Tax Class Percentages Applied

				Previous Exempt Assessment	2017 Exempt Assessment
1	a	Non-Arable Land		\$	
	b	Non-Arable Improvements	(+/-) change	\$ \$ \$	\$ \$
		Total Non-Arable (a + b)	(+/-) change	Ψ	\$ \$
2	a	Other Agricultural Land		\$	A
_	а	One rightenia Eana	(+/-) change	\$	\$
	b	Other Agricultural Improvements		\$ \$	\$
		Total Other Agricultural (a + b)	(+/-) change	Φ	\$
_		- , , , ,		_	9
3	a	Residential Land	(+/-) change	\$ \$	
	b	Residential Improvements	(+/-) change	\$	
			(+/-) change	\$	<u> </u>
	c	Residential Properties		\$ \$	
		Total Residential $(a + b + c)$	(+/-) change	\$	\$
					Φ
4	a	Multi-Unit Residential Land	(+/-) change	\$	\$
	b	Multi-Unit Residential Improvements	(+/-) change	Φ.	*
		•	(+/-) c. nge	\$	\$
	c	Multi-Unit Residential Properties		\$	\$
		Total Multi-Unit Residential (a + b c)	'/-) c. \nge	Φ	Φ
_				Ф	Ψ
5	a	Seasonal Residential Land	(+/-) change	\$ \$	\$
	b	Seasonal Residential Improvements	(17-) change	\$	
			(+/-) change	\$	\$
	c	Seasonal Residential P. Perties		\$ \$	\$
		Total Seas na. Residential (a + b + c)	(+/-) change	Ψ	\$ \$
_				φ	Ψ
6	a	Commercial and Junear Land	(+/-) change	\$ \$	\$
	b	Con nercial at 1 Industrial Improvements	(v) enunge	\$	
			(+/-) change	\$	\$
•	<	Cor mercan and Industrial Properties	(+/) -h	\$ \$	\$
		Total Commercial and Industrial (a + b	(+/-) change + c)	*	\$
7			,	¢	Ψ
/	a	Elevators Land	(+/-) change	\$ \$	\$
	b	Elevators Improvements	() 5	\$	
			(+/-) change	\$	\$
		Total Elevators (a + b)			\$
8	a	Railway R/W and Pipeline Land		\$ \$	\$
	h	Railway R/W and Pipeline Improvements	(+/-) change	\$ \$	Ψ
	υ	ranway to w and ripeniic improvements	(+/-) change	\$ 	\$
		Total Railway R/W and Pipeline (a + b)	-		\$
9		2017 Total Exempt Assessment Value			\$

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

		Previous PGIL Assessment	2017 PGIL Assessment
1 a Non-Arable Land		\$ \$	\$
b Non-Arable Improvements	(+/-) change	\$	-
Total Non-Arable (a + b)	(+/-) change	\$	_ \$ \$
2 a Other Agricultural Land		\$	4
	(+/-) change	\$	_ \$
b Other Agricultural Improvements	(+/-) change	\$ \$	\$
Total Other Agricultural (a + b)			\$
3 a Residential Land		\$	
b Residential Improvements	(+/-) change	\$\$	
b Residential improvements	(+/-) change	\$	
c Residential Properties		\$ \$	
Total Residential (a + b + c)	(+/-) change	\$	\$
			Φ
4 a Multi-Unit Residential Land	(+/-) change	\$	\$
b Multi-Unit Residential Improvements	7	\$	\$
c Multi-Unit Residential Properties	(+/-) c ₁ , rge	5	_ \$
e same same same saparate	√-) c. ¬nge	\$	\$
Total Multi-Unit Residential (a + b c)	13		\$
5 a Seasonal Residential Land		\$ \$	\$
b Seasonal Residential Improvements	(+/-) change	\$	
c Seasonal Residential P. perties	(+/-) change	\$ \$	
e Scasonar Residential 11. Cities	(+/-) change	\$ \$	\$
Total Seas na. Residential (a + b + c)			\$
6 a Commercial and Land		\$	¢.
b Com nercial at 1 Industrial Improvements	(+/-) change	\$\$	
o con notoni ani maasinii improvemene	(+/-) change	\$	\$
¿ Cor merciai and Industrial Properties	(. () .	\$ \$	
Total Commercial and Industrial (a + b	(+/-) change + c)	<u> </u>	_
7 a Elevators Land	-,	\$	
, 4 ===================================	(+/-) change	\$	\$
b Elevators Improvements	(1/) 1	\$ \$	
Total Elevators (a + b)	(+/-) change	*	\$
8 a Railway R/W and Pipeline Land		\$	
	(+/-) change	\$	
b Railway R/W and Pipeline Improvements	(+/-) change	\$ \$	\$
Total Railway R/W and Pipeline (a + b)	(·/) change		\$
9 2017 Total Provincial Grant-In-Lieu Assessm	ent Value		\$

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

			Previous FGIL Assessment	2017 FGIL Assessment
1 a	Non-Arable Land	(+/-) change	\$ \$	\$
b	Non-Arable Improvements	(+/-) change	\$	
	Total Non-Arable (a + b)	(+/-) change	Φ	_ \$ \$
2 a	Other Agricultural Land		\$	4
b	Other Agricultural Improvements	(+/-) change	\$\$	\$
	Total Other Agricultural (a + b)	(+/-) change	\$	_ \$
2 .	Residential Land		¢	
3 a	Residential Land	(+/-) change	\$ \$	
b	Residential Improvements	. , ,	\$	Φ.
0	Residential Properties	(+/-) change	\$\$	
c	residential Properties	(+/-) change	\$	\$
	Total Residential $(a + b + c)$			\$
4 a	Multi-Unit Residential Land		\$	
	Maki Hair Daridantial Immana	(+/-) change	0	
b	Multi-Unit Residential Improvements	(+/-) c _h nge	\$	\$
c	Multi-Unit Residential Properties	()	3	Ф
		'-) c. nge	\$	_ \$
	Total Multi-Unit Residential (a + b c)			\$
5 a	Seasonal Residential Land	(1/) shansa	\$ \$	\$
b	Seasonal Residential Improvements	(+/-) change	\$	_ *
		(+/-) change	\$	
c	Seasonal Residential P. Perties	(+/-) change	\$ \$	\$
	Total Seas na. Residential (a + b + c)	(17-) change		\$
6 a	Commercial and Juneau Land		\$	
		(+/-) change	\$	\$
b	Com nercial at 1 Industrial Improvements	(I/) shanga	\$ \$	\$
į	Commercial and Industrial Properties	(+/-) change	\$	
		(+/-) change	\$	
	Total Commercial and Industrial (a + b	+ c)		\$
7 a	Elevators Land		\$ \$	\$
b	Elevators Improvements	(+/-) change	\$\$	
Ü	•	(+/-) change	\$	\$
	Total Elevators (a + b)			\$
8 a	Railway R/W and Pipeline Land		\$	¢
h	Railway R/W and Pipeline Improvements	(+/-) change	\$\$	Φ
U	Talling 10 if and Espenie improvements	(+/-) change	\$	\$
	Total Railway R/W and Pipeline (a + b)			\$
9	2017 Total Federal Grant-In-Lieu Assessment	t 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 a lowing the rules and procedures set out in the applicable municipal Acts and can only be calculated by a lerting decision appraiser pursuant to section 24.1 of the Assessment Management Agency Act, and the Board of Revision or by the Saskatchewan Municipal Board (SMB).

A Economic Development Agreements exempt from taxation by bylaw or resolut on

This adjustment reason should be used for economic development agreeme. * bylaws made pursuant to sections 295 and 298 of *The Municipalities Act*; sub-sections 262(2) and (3) o. **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 pure part to section 295 of *The Municipalities Act*; section 315 of *The Northern Municipalities Act*. 2010; so section 262(3) or subsection 262(4) of *The Cities Act*; except bylaws or resolutions regarding fix to agree the section 262(3).

L Local Assessor Change

This adjustment reason should be used for mass same, change made by the assessor after the assessment appraiser's maintenance cycle is complete up for e the assessment roll is finalized. These assessment changes should normally only be made after consumation with the municipality's assessment appraiser and should always include a description of the bange in the "Explanation of Change" column.

M Exemption by Private Member Bill

This adjustment reason shound only be und for properties that are specifically exempted by a private member bill outside of the mundipartate. 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 by a proving a fixed agreement

This adjustry treason should be used for assessment changes made by fixed agreement pursuant to Section 198 of *Th. Mun. cipalities Act* or Section 168 of *The Cities Act*.

S Pro-rated Tax, '1 Exempt Split

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

Z welling 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						5		Net Changes T E PGIL FGIL

NON-ARABLE IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amer .ed Asses mer	TS	Increase	TS	Decrease	VA	Explanation of Change
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
Totals						5		Net Changes T E PGIL FGIL

OTHER AGRICULTURAL IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amer .ed Asses mer	TS	Increase	TS	Decrease	VA	Explanation of Change
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
								PGIL
								FGh

RESIDENTIAL IMPROVEMENTS

(Percentages Applied)

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

RESIDENTIA. PROPERTIES

(Percentages Applied)

Altern te	revious	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
Totals								Net Changes T
								E
								PGIL
								FGIL

MULTI-UNIT RESIDENTIAL LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
Totals								Net Changes T
								B SIT
								FGh

MULTI-UNIT RESIDENTIAL IMPROVEMENTS

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

MULTI- TOTAL PROPERTIES

(Percentages Applied)

Alteri te	revious .ssessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
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
								N. C.
Totals								Net Changes T
								E PGIL
								FGh

SEASONAL RESIDENTIAL IMPROVEMENTS

(P rcentages Applied)

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

SEASONAL & SIDENTIAL PROPERTIES

(Percentages Applied)

Alteri ite	revious	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
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 PGIL
								FGr.

COMMERCIAL AND INDUSTRIAL IMPROVEMENTS

(P rcentages Applied)

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

COMMFPCL CAND INDUSTRIAL PROPERTIES

(Percentages Applied)

Alteri ite	revious	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
Totals						3		Net Changes T E PGIL FGIL

ELEVATORS IMPROVEMENTS

(Percentages Applied)

								======================================
Alternate Number	Previous Assessment	Amer led Asses mer	TS	Increase	TS	Decrease	VA	Explanation of Change
								N. A. Cil.
Totals								Net Changes T E 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						5		Net Changes T E PGIL FGIL

RAILWAY, R/W AND PIPELINE IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amer led Asses mer	TS	Increase	TS	Decrease	VA	Explanation of Change
Totals								Net Changes T E PGIL FGIL

LAND - ASSESSED VALUE (100%)

Alternate Number	Previous Assessment	Amended Assessment	Increase	Decrease	Explanation of Change
					4
Totals					N _ mac

IMPROVEMENTS - ASSESSED VALUE (100%)

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

PROPERTYS ASSESSED VALUE (100%)

Altern te umbe.	revious .ssessment	Amended Assessment	Increase	Decrease	Explanation of Change
Totals					Net Change