

Rural Municipality of Clayton No. 333 2026 Assessment Information

UNDERSTANDING YOUR ASSESSMENT NOTICE:

Please remember that the notice you have received is an assessment notice and not a tax notice.

R.M. Of Clayton No. 333
Box 220, Hvas, SK, S0A 1K0

Voice Mail: (306)594-2832
Fax: (306)594-2944
Email: rm333@sasktel.net

Roll Number	Legal Description	Civic Address			Alternate Number	Acres/Frontage
Property Class	Assessed Value	Property Class %	Taxable Assessment	Assessment Exemptions	Net Taxable Assessment	Last Year

1. Property Description: the property description is specific to each property and consists of the roll number, legal land description, SAMA alternate number and the acres for that parcel.
 - a. Roll Number, Legal Land Description, Civic Address (if applicable): are used by the Municipal Office to identify property.
 - b. Alternate Number: is the assessment ID number used by SAMA to identify property.
2. Property Class: the classification of the property according to its use.
 - a. Property classes include: Non-Arable, Other Agricultural, Residential, Multi-Unit Residential, Seasonal Residential, Commercial and Industrial.
 - b. Each property class can have two sub-classifications:
 - i. "Land" – This is the land associated with the property.
 - ii. "Impr" – These are improvements (buildings) associated with the property.
 - c. Note: RES (Residential) is a property class for land but does not necessarily mean a taxable building is located on it. Each improvement or yard site has a minimum of 3 acres of "Land" associated with it which is identified as "Land-Res".
3. Assessed Value: the total assessed value for the property as determined by SAMA. The Assessed Value **is not** the selling value, rather it is a number used to calculate property taxes.
4. The Property Class %: The provincial government sets the percentage of values (POV) for each property class. See the following page for further information.
5. Taxable Assessment: *the assessed value x the property class (%) = taxable assessment.*
6. Assessment Exemptions: the value of exemptions currently applied to your property, land or improvement. As per bylaw 2/2013, the responsibility for the proper application of exemptions remains with the property owner. This includes a 293 exemption on your house. If you have owned or rented land, even in adjoining municipalities, contact the Municipal Office to ensure the documentation is on file so the exemption can be applied properly.
7. Net Taxable Assessment: is the total amount of assessment after exemption, on which property taxes will be based. *Taxable Assessment - Assessment Exemptions (if applicable) = Taxable Assessment*
8. Last Year: This will be the assessed amount for the property from the last assessed date.

PROPERTY CLASS PERCENTAGES:

The Percentage of Value (POV) rate is used by municipalities in the calculation of municipal property taxes. The 2026 percentage of values, as set by the Province of Saskatchewan, are:

- Non-arable (range or pasture) - 45%
- Other agricultural (cultivated) - 55%
- Residential, multi-unit residential and seasonal residential - 80%
- Commercial, industrial, elevator, railway, resource and pipeline - 85%

SAMA VIEW:

The SAMA website allows users to access assessment information on properties assessed by SAMA. SAMA Property Reports provide details such as what is assessed, assessed values, size of buildings, additions, acres of cultivated/wasteland/pasture as well as the soil type on the parcel. Please visit www.sama.sk.ca, create a user account and click on the SAMAView link to obtain your property report.

PROPERTY TAXES:

Municipal Property taxes are not known at this time. The mill rate is determined during budget discussions after the assessment appeal deadline has passed. The provincial government sets the mill rates for the education sector. Property taxes are calculated as follows:

$$\begin{array}{ccccccc} \text{Assessed value} & \times & \text{\% of value \& exemptions} & \times & \text{Mill Rates} & = & \text{Property Taxes} \\ \text{(SAMA)} & & \text{(Province)} & & \text{Education (Province)} & & \text{(Taxpayer)} \\ & & & & \text{and Municipalities} & & \end{array}$$

THE APPEAL PROCESS:

The appeal process provides an opportunity for a property or business owner to appeal an assessment if there are sufficient grounds to do so. The appellant must provide details stating they believe that an error has been made in the valuation, classification, contents of the assessment roll or the assessment notice of their property.

Pursuant to Bylaw No. 2023-01, A Bylaw to Establish a Fee to Appeal Assessments, *"a fee of \$200.00 per appeal is hereby established for the purpose of filing an appeal to the Board."* The fee, payable to the R.M. of Clayton No. 333, will be refunded if the appeal is successful.

If you have concerns regarding the Assessment Notice you will find the Notice of Appeal form on the back of the Assessment Notice. The form must be submitted to the Board of Revision secretary to the address on the notice, within 60 days of this notice (by the Final Date of Appeal). Appeal fees must accompany all appeals. Late submissions will not be accepted. Contact the Municipal Office for assistance with the appeal form or with any questions.

NOTE:

It is the property owners' responsibility to review the assessment notice and make appeals prior to the deadline found on the assessment notice. Taxes are calculated from the information on this notice so it is very important that the information is correct.

Corrections to your assessment cannot be made at tax levy time.

If you have any questions about this Assessment Notice, please contact the Municipal Office or SAMA immediately. SAMA can be contacted at 1-800-667-7262 or e-mail to: info.request@sama.sk.ca. The Yorkton Regional SAMA office can be reached directly at 1-800-498-0576 or email: yorkton.region@sama.sk.ca.