



Saskatchewan

Property Assessment and Tax Information



QUERY	INTERPRETATION
<i>Date Assessment Roll Returned</i>	Cities Act: By 1st April Municipalities Act: By 1st May
<i>Assessment Appeal Deadlines</i>	30 Days After Assessment Notices 60 days in a Revaluation year
<i>Frequency Of Reassessment</i>	4-Year Cycle
<i>Circumstances of Supplemental Assessment</i>	For additions, errors & omissions after Assessment notices are sent out on or before 1st Dec of the taxation year for which the taxes are levied
<i>Base Date</i>	1st January, 2015 for 2017-2020 tax years
<i>Status Date</i>	Values as of Base Date Physical reflects January 1st of each year
<i>When Are Tax Rates Struck</i>	N/A (SAMA role does not Involve establishing tax rates)
<ul style="list-style-type: none">• <i>Payment Due Dates</i>• <i>When Penalties Apply</i>• <i>Installments</i>	N/A N/A N/A
<i>Business Tax</i>	N/A
<i>Machinery & Equipment</i>	Yes – Oil & Gas, mine resource production equipment (RPE)
<i>Personal Property Tax</i>	No
<i>Gross Receipt Tax</i>	No
<i>Assessor</i>	Saskatchewan Assessment Management Agency (SAMA)
<i>Primary Link</i>	http://www.sama.sk.ca/

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