





A Guide to Property Assessment & Tax Policy

Defining Areas of Responsibility & Decision Makers



Responsible For/ Decision Maker	Assessment Policy	Tax Policy
<p>Province of Saskatchewan</p> 	<ul style="list-style-type: none"> ➤ is responsible for the assessment legislation as defined in <i>The Cities Act</i> including the term length of the reassessment cycle ➤ defines the role of, and responsibilities for, the Saskatchewan Assessment Management Agency (SAMA) 	<ul style="list-style-type: none"> ➤ sets the Education Tax Mill Rate ➤ sets the Percentage of Value for all property classes and sub-classes
<p>Saskatchewan Assessment Management Agency (SAMA)</p> 	<ul style="list-style-type: none"> ➤ is the service provider available to municipalities conducting valuation and roll maintenance tasks like City of Saskatoon Assessment Office ➤ has a Technical, Standards, and Policy division ➤ develops Cost Guides, <i>The Assessment Handbook</i>, and <i>The Assessment Manual</i> ➤ is responsible for auditing assessments in Saskatchewan ➤ is responsible (SAMA Board) for issuing orders for when reassessment occurs ➤ sets the base date used for the legislated 'four-year' assessment cycle 	
<p>City of Saskatoon</p> 	<ul style="list-style-type: none"> ➤ is responsible to follow the policy and guidelines set by SAMA and the province ➤ undertakes the maintenance of the yearly Assessment Roll, a listing of all properties in Saskatoon ➤ collects assessment data ➤ builds the Assessment Models 	<ul style="list-style-type: none"> ➤ sets the Municipal Mill Rate ➤ administers and sets out tax policy ➤ collects municipal, education* and library tax from all property owners in Saskatoon
<p>Saskatoon Public Library</p> 		<ul style="list-style-type: none"> ➤ is responsible for setting the annual Library Mill rate

*Education tax is collected and remitted in full to the Province of Saskatchewan