



Instruction Guide for completing the Assessment Appeals Committee Notice of Appeal (Form AAC-2502-A)

1. Use this form for all appeals to the Assessment Appeals Committee, except for Consolidated Appeals. For Consolidated Appeals, use Form AAC-2503-C. For more information on consolidated appeals, refer to appropriate legislation i.e. section 213 of *The Cities Act*, or section 243 of *The Municipalities Act*, or section 264 of *The Northern Municipalities Act* which are available from [Publications Saskatchewan](#).
2. Appeals must be submitted within legislated timelines. For more information on appeal deadlines, refer to appropriate legislation i.e. section 217 of *The Cities Act*, or section 247 of *The Municipalities Act*, or section 268 of *The Northern Municipalities Act* which are available from [Publications Saskatchewan](#).
3. You must complete a separate Notice of Appeal form and pay the corresponding appeal fee for each property being appealed.
4. **Appeals are considered to be received only after the completed Notice of Appeal form and the required appeal fee have both been received by the Assessment Appeals Committee.**

SECTION 1: General Information

Assessment Year: The year of the assessment being appealed. (i.e. 2025)

SECTION 2: Required Documents

1. The Appellant must provide the Assessment Notice related to the property under appeal. If an Assessment Notice was not provided by the municipality, then the Appellant must provide a formal document (or combination of documents such as property title and tax notice) containing complete assessment information which includes:
 - name of the assessing municipality
 - formal property description such as civic address and/or legal description
 - roll number or assessment identification number
 - assessment year
 - assessment type: (annual, amended, or supplemental)
 - assessed value
 - property classification information
 - exemption information (if applicable)
2. Either: a copy of the Decision of the Board of Revision or a copy of the Board of Revision's notice of Refusal to hear the appeal.
3. For Direct appeals only: also include agreement letter(s) from all parties (owner, municipal assessor and SAMA) to bypass the local board of revision and appeal directly to the Assessment Appeals Committee.

SECTION 3: Parties to the Appeal

The **Appellant** is the person or company that has an interest in the property and who is filing the appeal with the Assessment Appeals Committee.

An **agent** is a person authorized to act on behalf of the Appellant.

Legal counsel is counsel that is retained by either the Appellant or the Appellant's agent.

The **Respondent** is the other party to the appeal. (For example, if the Registered Property Owner is the Appellant, the municipality would be the Respondent.)

The **Registered Property Owner** is the person/entity on record as having any right, title, estate or interest in the land or buildings other than that of a mere occupant, tenant or mortgagee.

The **Municipality** is the governing body that is responsible for assessment and taxation for a defined geographic area (usually a town, city or rural municipality). Every municipality has a designated "Assessor"; however, municipalities may use a third party (assessment service provider) to perform assessment services. Larger municipalities may perform their own assessments and may have multiple staff involved with the assessment process.

The **Assessment Service Provider**, where applicable, is a third party who has provided assessment services to the municipality (for example, the Saskatchewan Assessment Management Agency (SAMA)).

The **Board of Revision (BOR)** is an entity established pursuant to legislation whose purpose is to review assessments that are appealed. Each Board of Revision has an appointed Secretary.

The **Assessment Appeals Committee (AAC) of the Saskatchewan Municipal Board** is an entity established pursuant to legislation whose purpose is to review decisions of boards of revision or to directly hear appeals that have been refused or neglected to have been heard by boards of revision. (There are other instances specified in legislation where the AAC can directly hear assessment appeals.)

SECTION 4: Assessment Information

*Most information for this section can be taken from the Assessment Notice and the BOR Decision.

SECTION 5: Fee Information

See section 4 of *The Saskatchewan Municipal Board Fees Regulations* for complete information which is available from [Publications Saskatchewan](#). *Fees should be paid by cheque, payable to the 'Minister of Finance'.*

Assessment/Classification/Direct appeals: Where appeal fees are to be charged, fees are payable at \$50 for each \$100,000 or portion of that amount, of the *taxable* assessment value of the land or improvements or both, the assessment of which is being appealed, to a maximum of \$600 per property.

Board's Taxable Assessed Value (\$)	Fee (\$)
0 – 100,000	50
100,001 – 200,000	100
200,001 – 300,000	150
300,001 – 400,000	200
400,001 – 500,000	250
500,001 – 600,000	300
600,001 – 700,000	350
700,001 – 800,000	400
800,001 – 900,000	450
900,001 - 1,000,000	500
1,000,001 - 1,100,000	550
1,100,001 and over	600

Example of fee calculation for a residential property:

Assessed Value appealed to BOR: \$710,000
 BOR Revised Value: \$675,000
 Value appealed to AAC: \$675,000

Calculation of BOR Taxable Value:

\$675,000 x legislated classification percentage* for residential property
 = \$675,000 x 80%
 = \$540,000
 = Appeal fee on \$540,000 is \$300.

*See Section 40 of *The Municipalities Regulations* or Section 13 of *The Cities Regulations* or Section 28 of *The Northern Municipalities Regulations* for information on classification percentages.

Local Improvement appeals: appeal fee is \$50

Conservation and Development Act appeals: appeal fee is \$50

Consolidated Appeals: appeal fee is \$1,000

SECTION 6: Grounds of Appeal

For appeals of a decision made by a Board of Revision, each appeal ground should focus on a specific error you believe has been made by the Board of Revision. In the second box for each ground, provide the facts that support your allegation of error. In the third box for each ground, give your proposed solution (relating to the specific Ground or to the entire appeal) to further inform the Assessment Appeals Committee as to the intent of the Ground.

For appeals in the first instance (Direct appeals, Neglect of or Refusal of a Board of Revision), each appeal ground should focus on a specific error you believe has been made by the assessor. In the second box for each Ground, provide the facts that support your allegation of error. In the third box for each Ground, give your proposed solution (relating to the specific Ground or to the entire appeal) to further inform the Assessment Appeals Committee as to the intent of the Ground.

If the provided form does not contain enough room for your grounds of appeal, please attach additional pages. Please continue the same format of listing the Ground, the Supporting Information and the Proposed Solution.

SECTION 7: Authorization and Submission

You may use an electronic signature or print and sign the form then scan the signed form and email it to the Assessment Appeals Committee.

Remember to attach the Required Documents and any supplement pages containing additional Grounds of Appeal. Provide a copy of your Notice of Appeal to the other party.