

FORM C
[Subsection 23(2)]

Notice of Appeal to the Board of Revision

(DEADLINE FOR APPEAL IS _____)

To the secretary of the board of revision of the City of _____ Saskatchewan:

Section 1:

- I choose the: Simplified appeal process (section 195 of *The Cities Act*)
- Regular appeal process

I appeal against the: *(check beside those which apply)*

- Property valuation (land valuation or improvement valuation or both)
- Property classification (land classification or improvement classification or both)
- Exemption
- Preparation or content of the assessment roll
- Preparation or content of the notice of assessment (assessed value or taxable assessment)

Of the following Property Address: _____ Account Number: _____

Assessed Parcel: _____

**(Plan, Block, Lot)*

Section 2:

I make this appeal on the following grounds (nature of alleged error):

(Attach extra sheets if necessary)

Section 3:

In support of these grounds, I hereby state the following material facts to be true and accurate:

(Attach extra sheets if necessary)

Section 4:

I request that the following change(s) be made to the assessment roll (if known):

(Attach extra sheets if necessary)

I have discussed my appeal with _____ ,
(Assessor's or assessment appraiser's name)

of the City Assessor's office, on this date _____ and the following
(month/day/year)

is a summary of that discussion: *(Include the outcome of the discussion and any details of the facts or issues agreed to by the parties.)*

OR

I have not discussed my appeal with the City Assessor's office for the following reasons:
(Provide reasons why no discussion was held.)

(Attach extra sheets if necessary)

Section 5: Contact Information

Appellant's Name:		Agent's Name (if named/known ²):	
Mailing Address:		Mailing Address:	
City/Town:		City/Town:	
Province:	Postal Code:	Province:	Postal Code:
Home Phone #:	Business Phone #:	Home Phone #:	Business Phone #:
Fax #:	Cell #:	Fax #:	Cell #:
E-mail address:		E-mail address:	

The Appellant's interest in the property is:

(e.g. owner, tenant, property manager)

Dated this _____ day of _____, 20 ____ .

(day) (month) (year)

Assessment Value under Appeal: \$ _____ \$ _____

(Enclosed Appeal Fee³)

(Appellant's/Agent's Name – please print)

(Appellant's/Agent's Signature)

¹What is the difference between the regular and simplified appeal processes?

For regular appeals, any written material and photographs you provide in support of your appeal must be submitted to BOTH the secretary of the board of revision and the city's assessor at least 20 days before the date of your hearing. The appeal will be heard by a panel comprising three members of the board.

Section 195 of *The Cities Act* provides for a simplified appeal process to be used at the option of the appellant. You may choose the simplified appeal process if your appeal is for:

- a single family residential property or residential condominium; or
- any property that has an assessed value of \$250,000 or less.

In the simplified process, the chairperson may appoint only one member of the board to hear the appeal. If you qualify for a simplified appeal process and request it on the Notice of Appeal, you *may* provide any written material and photographs in support of your appeal to the board of revision and the city's assessor at your hearing. However, to avoid delays at your hearing, you are encouraged to provide your material to BOTH the secretary of the board of revision and the city's assessor at least 20 days before the date of your hearing.

The written material you provide for either process should identify why you feel there is an error in your assessment.

² Subsection 197(6.1) of *The Cities Act* provides that regardless of whether or not an appellant has named an agent in the notice of appeal pursuant to subsection (6), the appellant retains the right to name an agent, change an agent or use additional agents at any time during the appeal process.

³ The appellant must file this notice of appeal with the secretary of the board of revision, together with any fee set by council, within the period set out in section 198 of *The Cities Act*. Information on appeal fees may be obtained from the city. On receipt of this notice, the secretary of the board of revision must determine whether the notice complies with the requirements set out in section 197 of *The Cities Act*. If the notice does not comply, the secretary must notify the appellant of the deficiencies in the notice and grant the appellant one 14-day extension to perfect it.