

The municipal Acts require that the assessor for the municipality report all changes made to the municipality's Assessment Roll to the Saskatchewan Assessment Management Agency's Quality Assurance Division (QAD) for confirmation.

**The Municipalities Act section 258; The Cities Act section 228; The Northern Municipalities Act, 2010 section 279:**

"(1) On or after January 1 of the year to which the assessment roll relates, the assessor shall make returns to the agency, in the forms and at times required by the agency, showing:

- (a) the particulars of any alterations that have been made in the assessment roll since it was last confirmed by the agency; and
- (b) any additional information related to the particulars mentioned in clause (a) that may be required by the agency."

**Use this return to report any changes made to the municipality's assessment roll since the last confirmation.**

Saskatchewan Assessment Management Agency  
Quality Assurance Division  
301 - 2201 11th Avenue  
Regina, Saskatchewan S4P 0J8

**GENERAL INFORMATION**

**1. Assessment Notices:**

Date assessment roll prepared \_\_\_\_\_ Date assessment notices mailed \_\_\_\_\_  
Dispensing with mailing of the notices Bylaw # \_\_\_\_\_

**Urban, Rural and Northern Municipalities:**

Date notice published in The Saskatchewan Gazette \_\_\_\_\_

**AND** Date notice published in the Local Paper / Other \_\_\_\_\_ Specify \_\_\_\_\_

**Cities:** Date notice published in the Local Paper \_\_\_\_\_ Specify \_\_\_\_\_

**2. Board of Revision:**

Number of appeals received \_\_\_\_\_ (Appeals Withdrawn\*\* \_\_\_\_\_ Appeals Heard \_\_\_\_\_ )

\*\*Include those resolved by way of the Agreement to Adjust Assessment.

Conclusion Date of Board of Revision \_\_\_\_\_ Last Date decisions received \_\_\_\_\_

**3. Agreements to Adjust Assessment: (Code C)**

Number and assessed value (100%) of Agreements to Adjust Assessment made to the 2018 assessment roll under section 204 of *The Cities Act*; section 228 of *The Municipalities Act*; or section 249 of *The Northern Municipalities Act, 2010*:

Total 100% Assessed Value Change				No Change to the 100% Value	
Count	Increase (+)	Count	Decrease (-)	Count	
#	\$	#	\$	#	

*Submit one copy of each signed "Agreement to Adjust Assessment" that resulted in changes to the roll.*

**4. 2018 Bylaws or Resolution Exemptions:**

Number of Exemption Bylaws or Resolutions: \_\_\_\_\_ (Code A and/or B\* exemption - *Note: Copies of Bylaws NOT required*)

Number of Fixed Assessment Agreements (farmland): \_\_\_\_\_ (Code N\*, *Submit one copy of each Fixed Assessment Agreement (farmland) approved by bylaw under section 168 of The Cities Act and section 198 of The Municipalities Act.*)

\*See page 7 of Return for Explanation.

**5. Corrections to the Assessment Roll: (Do not include regular Maintenance or Reinspection changes)**

Number and total assessed value (100%) of corrections made to the 2018 assessment roll under section 178 of *The Cities Act*; section 208 of *The Municipalities Act*; or section 229 of *The Northern Municipalities Act, 2010*:

Total 100% Assessed Value Change				No Change to the 100% Value	
Count	Increase (+)	Count	Decrease (-)	Count	
#	\$	#	\$	#	

I hereby certify that the information and assessment roll changes reported herein properly and accurately reflects the 2018 assessment roll for the .

X \_\_\_\_\_  
Assessor for Municipality (signature)

X \_\_\_\_\_  
Date

E-mail address: \_\_\_\_\_

Phone #: \_\_\_\_\_ Fax #: \_\_\_\_\_

Municipal Software Provider: MuniSoft \_\_\_ R&M \_\_\_ Other \_\_\_\_\_ (specify)

1b.

### Primary Audit Information

*Note: Only complete this section for the initial assessment return submission each year. This section is not required for supplementary returns within the same year.*

Sections 12(1)(p) and 22.1(2) of *The Assessment Management Agency Act* (AMA Act) require that SAMA's Quality Assurance Division conduct a Primary Audit of each municipality once per year for Assessment Roll Confirmation purposes, to ensure that the overall level of appraisal for a municipality falls into the range prescribed in the Regulations.

For the purposes of a Primary Audit, the municipality must submit to SAMA's Quality Assurance Division a Primary Audit sales file in the specified electronic format. The sales file requirements and other information respecting the Primary Audit are available in the "Property Assessment Audits in Saskatchewan" guide, found on SAMA's website: [www.sama.sk.ca](http://www.sama.sk.ca).

The required data fields are listed in summary form below:

1. Submit_Munic_Valuation_Name	12. Sale_Transfer_Value	23. Land_Zoning
2. Submit_Roll_Year_Date	13. Sale_Adj_SP	24. Imp_Pred_COM_Const_Code
3. Submit_Contact	14. Land_Assessment_100_pct	25. Imp_Pred_RES_Const_Code
4. Prop_CAMA_No	15. Improvement_Assessment_100_pct	26. Imp_Pred_Quality_Class
5. Prop_Roll_No	16. Total_Assessment_100_pct	27. Imp_Pred_Condition_Code
6. Prop_Tax_Classification	17. ASR	28. Imp_Total_No_Units
7. Prop_School_Div_No	18. Market_Property_Type	29. Imp_Year_Built
8. Sale_Title_No	19. Market_Imp_Valuation_Method	30. Imp_Effective_Age
9. Sale_Municipality_Name	20. Market_Production_NBHD_Code	31. Condo_Registered_Bare_Land
10. Sale_Transfer_Year	21. Market_Present_Use_Code	32. Condo_Registered_Improved
11. Sale_Transfer_Month	22. Land_Area	33. Condo_Parent_Code

*Source - Property Assessment Audits in Saskatchewan (refer to guide for more details).*

### CHOOSE ONE:

1. The required information is being provided to SAMA's Quality Assurance Division by: **(choose one only)**

(a.)  My Assessment Service Provider who is indicated below (check one):

- SAMA
- CD Consulting
- Specify \_\_\_\_\_,

who is directed by the municipality to provide the required information to SAMA's Quality Assurance Division on the municipality's behalf.

(b.)  File attached to E-mail was sent on \_\_\_\_\_ (DDMMYY)

*[Note: E-mails must be sent to: [roll.conf@sama.sk.ca](mailto:roll.conf@sama.sk.ca)]*

(c.)  CD ROM (CD labelled and enclosed with this submission)

I hereby certify that the information provided is to the best of my knowledge and belief, true and correct, knowing that the information will be used by SAMA's Quality Assurance Division for purposes of conducting a Primary Audit.

X \_\_\_\_\_  
Assessor for Municipality (signature)

X \_\_\_\_\_  
Date

X \_\_\_\_\_  
Name (Printed Name)

### QUESTIONS?

Call us toll free at 1-800-667-7262



***This page must be completed and must be included with the annual assessment return for Confirmation purposes.***

**2018 ASSESSED VALUE TOTALS - SUMMARY**

**ASSESSED VALUES - Tax Class Percentages Applied**

	<b>2018 EXEMPT ASSESSMENT (including Grant-In-Lieu)</b>		<b>2018 TAXABLE ASSESSMENT</b>
<b>1 Non-Arable</b>			
Total from pages 4, 5 and 6	\$ _____	Total from page 3	\$ _____
<b>2 Other Agricultural</b>			
Total from pages 4, 5 and 6	\$ _____	Total from page 3	\$ _____
<b>3 Residential</b>			
Total from pages 4, 5 and 6	\$ _____	Total from page 3	\$ _____
<b>4 Multi-Unit Residential</b>			
Total from pages 4, 5 and 6	\$ _____	Total from page 3	\$ _____
<b>5 Seasonal Residential</b>			
Total from pages 4, 5 and 6	\$ _____	Total from page 3	\$ _____
<b>6 Commercial and Industrial</b>			
Total from pages 4, 5 and 6	\$ _____	Total from page 3	\$ _____
<b>7 Elevators</b>			
Total from pages 4, 5 and 6	\$ _____	Total from page 3	\$ _____
<b>8 Railway, R/W and Pipeline</b>			
Total from pages 4, 5 and 6	\$ _____	Total from page 3	\$ _____
<b>9 Sub Totals</b>	\$ _____	<b>+</b>	\$ _____
<b>10 2018 Assessment Value Total (add both Sub Totals of # 9)</b>		<b>=</b>	\$ _____

**ASSESSED VALUES - (100%)**

"Net Changes" from page 16

<b>1 Land - Assessed Value (100%)</b>	\$ _____	
(+/-) net change	\$ _____	
Total Assessed Land Value (100%)		\$ _____
<b>2 Improvement - Assessed Value (100%)</b>	\$ _____	
(+/-) net change	\$ _____	
Total Assessed Improvement Value (100%)		\$ _____
<b>3 Property - Assessed Value (100%)</b>	\$ _____	
(+/-) net change	\$ _____	
Total Assessed Property Value (100%)		\$ _____
<b>4 TOTAL 2018 Assessment Value (100%)</b>		\$ _____

**TAXABLE ASSESSED VALUES - Tax Class Percentages Applied**

		<b>Previous Taxable Assessment</b>	<b>2018 Taxable Assessment</b>
1 a Non-Arable Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Non-Arable Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Non-Arable (a + b)</b>			\$ <u>_____</u>
2 a Other Agricultural Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Other Agricultural Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Other Agricultural (a + b)</b>			\$ <u>_____</u>
3 a Residential Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Residential Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c Residential Properties		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Residential (a + b + c)</b>			\$ <u>_____</u>
4 a Multi-Unit Residential Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Multi-Unit Residential Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c Multi-Unit Residential Properties		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Multi-Unit Residential (a + b + c)</b>			\$ <u>_____</u>
5 a Seasonal Residential Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Seasonal Residential Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c Seasonal Residential Properties		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Seasonal Residential (a + b + c)</b>			\$ <u>_____</u>
6 a Commercial and Industrial Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Commercial and Industrial Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c Commercial and Industrial Properties		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Commercial and Industrial (a + b + c)</b>			\$ <u>_____</u>
7 a Elevators Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Elevators Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Elevators (a + b)</b>		\$ _____	\$ <u>_____</u>
8 a Railway R/W and Pipeline Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Railway R/W and Pipeline Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Railway R/W and Pipeline (a + b)</b>			\$ <u>_____</u>
9 <b>2018 Total Taxable Assessment Value</b>			\$ <u>_____</u>

FOR REVIEWING ONLY

**EXEMPT ASSESSED VALUES - Tax Class Percentages Applied**

		Previous Exempt Assessment	2018 Exempt Assessment
1 a	Non-Arable Land	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b	Non-Arable Improvements	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
	<b>Total Non-Arable (a + b)</b>		<b>\$ _____</b>
2 a	Other Agricultural Land	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b	Other Agricultural Improvements	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
	<b>Total Other Agricultural (a + b)</b>		<b>\$ _____</b>
3 a	Residential Land	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b	Residential Improvements	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c	Residential Properties	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
	<b>Total Residential (a + b + c)</b>		<b>\$ _____</b>
4 a	Multi-Unit Residential Land	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b	Multi-Unit Residential Improvements	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c	Multi-Unit Residential Properties	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
	<b>Total Multi-Unit Residential (a + b + c)</b>		<b>\$ _____</b>
5 a	Seasonal Residential Land	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b	Seasonal Residential Improvements	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c	Seasonal Residential Properties	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
	<b>Total Seasonal Residential (a + b + c)</b>		<b>\$ _____</b>
6 a	Commercial and Industrial Land	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b	Commercial and Industrial Improvements	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c	Commercial and Industrial Properties	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
	<b>Total Commercial and Industrial (a + b + c)</b>		<b>\$ _____</b>
7 a	Elevators Land	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b	Elevators Improvements	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
	<b>Total Elevators (a + b)</b>		<b>\$ _____</b>
8 a	Railway R/W and Pipeline Land	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b	Railway R/W and Pipeline Improvements	\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
	<b>Total Railway R/W and Pipeline (a + b)</b>		<b>\$ _____</b>
9	<b>2018 Total Exempt Assessment Value</b>		<b>\$ _____</b>

FOR REVIEWING ONLY

**PROVINCIAL GRANT-IN-LIEU (PGIL) ASSESSED VALUES - Tax Class Percentages Applied**

		<b>Previous PGIL Assessment</b>	<b>2018 PGIL Assessment</b>
1 a Non-Arable Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Non-Arable Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Non-Arable (a + b)</b>			\$ _____
2 a Other Agricultural Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Other Agricultural Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Other Agricultural (a + b)</b>			\$ _____
3 a Residential Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Residential Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c Residential Properties		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Residential (a + b + c)</b>			\$ _____
4 a Multi-Unit Residential Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Multi-Unit Residential Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c Multi-Unit Residential Properties		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Multi-Unit Residential (a + b + c)</b>			\$ _____
5 a Seasonal Residential Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Seasonal Residential Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c Seasonal Residential Properties		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Seasonal Residential (a + b + c)</b>			\$ _____
6 a Commercial and Industrial Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Commercial and Industrial Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c Commercial and Industrial Properties		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Commercial and Industrial (a + b + c)</b>			\$ _____
7 a Elevators Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Elevators Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Elevators (a + b)</b>			\$ _____
8 a Railway R/W and Pipeline Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Railway R/W and Pipeline Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Railway R/W and Pipeline (a + b)</b>			\$ _____
9 <b>2018 Total Provincial Grant-In-Lieu Assessment Value</b>			\$ _____

FOR REVIEWING ONLY

**FEDERAL GRANT-IN-LIEU (FGIL) ASSESSED VALUES - Tax Class Percentages Applied**

		<b>Previous FGIL Assessment</b>	<b>2018 FGIL Assessment</b>
1 a Non-Arable Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Non-Arable Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Non-Arable (a + b)</b>			\$ _____
2 a Other Agricultural Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Other Agricultural Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Other Agricultural (a + b)</b>			\$ _____
3 a Residential Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Residential Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c Residential Properties		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Residential (a + b + c)</b>			\$ _____
4 a Multi-Unit Residential Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Multi-Unit Residential Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c Multi-Unit Residential Properties		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Multi-Unit Residential (a + b + c)</b>			\$ _____
5 a Seasonal Residential Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Seasonal Residential Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c Seasonal Residential Properties		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Seasonal Residential (a + b + c)</b>			\$ _____
6 a Commercial and Industrial Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Commercial and Industrial Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
c Commercial and Industrial Properties		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Commercial and Industrial (a + b + c)</b>			\$ _____
7 a Elevators Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Elevators Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Elevators (a + b)</b>			\$ _____
8 a Railway R/W and Pipeline Land		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
b Railway R/W and Pipeline Improvements		\$ _____	\$ _____
	(+/-) change	\$ _____	\$ _____
<b>Total Railway R/W and Pipeline (a + b)</b>			\$ _____
9 <b>2018 Total Federal Grant-In-Lieu Assessment Value</b>			\$ _____

FOR REVIEWING ONLY

Each municipality shall submit an initial Return to the agency no later than 30 days:

- a) where there are no appeals, from the date that the time for appealing assessments has expired; or
- b) where there are appeals, from the date that the Board of Revision has rendered its decision on all appeals with respect to the roll when it was initially struck for the year.

Each municipality will submit an additional Return to the agency no later than 30 days from the date the Board of Revision has rendered its decision on all appeals respecting initial assessments or additional assessments placed on the roll after the initial roll was struck.

## GLOSSARY OF TERMS

### TAX STATUS (TS)

- T** Taxable  
**E** Exempt from taxation by statute and neither (P) or (F) apply  
**P** Exempt from taxation by statute, but subject to a provincial grant-in-lieu  
**F** Exempt from taxation by statute, but subject to a federal grant-in-lieu

### VALUATION ADJUSTMENT (VA)

**Please note:** The values used in the assessment roll and reported in this Return must be determined by following the rules and procedures set out in the applicable municipal Acts and can only be calculated by a certified assessment appraiser pursuant to section 24.1 of the *Assessment Management Agency Act*, or by decision of the Board of Revision or by the Saskatchewan Municipal Board (SMB).

- A** Economic Development Agreements exempt from taxation by bylaw or resolution  
This adjustment reason should be used for economic development agreement bylaws made pursuant to sections 295 and 298 of *The Municipalities Act*; sub-sections 262(2) and (3) of *The Cities Act*; sections 315 and 318 of *The Northern Municipalities Act, 2010*.
- B** Exempt from taxation by agreement (bylaw or resolution)  
This adjustment reason should be used for any bylaws made pursuant to section 295 of *The Municipalities Act*; section 315 of *The Northern Municipalities Act, 2010*; subsection 262(3) or subsection 262(4) of *The Cities Act*; except bylaws or resolutions regarding fixed agreements.
- L** Local Assessor Change  
This adjustment reason should be used for an assessment change made by the assessor after the assessment appraiser's maintenance cycle is complete but before the assessment roll is finalized. These assessment changes should normally only be made after consultation with the municipality's assessment appraiser and should always include a description of the change in the "Explanation of Change" column.
- M** Exemption by Private Member Bill  
This adjustment reason should only be used for properties that are specifically exempted by a private member bill outside of the municipal act. Eg. A private school in a small town exempted by a bill related to that specific school that is passed by the provincial legislature.
- N** Assessment reduced by bylaw approving a fixed agreement  
This adjustment reason should be used for assessment changes made by fixed agreement pursuant to Section 198 of *The Municipalities Act* or Section 168 of *The Cities Act*.
- S** Pro-rated Taxable/Exempt Split  
This adjustment reason is primarily for use in rural municipalities for buildings used partially for agricultural purposes and partially for other purposes pursuant to clause 293(2)(d) of *The Municipalities Act*. This adjustment reason may also be used in any municipality for taxable/exempt assessment splits on church or school properties that are not covered off by any other valuation reason.
- Z** Dwelling exempt from taxation under subsection 293(2) of *The Municipalities Act*  
This exemption is restricted to dwellings situated outside of organized hamlets in rural municipalities. Under the exemption certain land assessments can be used as a deduction on residential improvement assessments if the legislative requirements are met.

### Appeal Type:

- C** Agreement to Adjust Assessment  
This change can be made under Section 228 of *The Municipalities Act*; Section 204 of *The Cities Act* and section 249 of *The Northern Municipalities Act, 2010*. The appeal must be withdrawn and the changes made to the roll to reflect the Agreement to Adjust Assessment.
- R** Board of Revision Change  
This adjustment reason should be used for any assessment change made resulting from local Board of Revision decisions.
- V** Assessment Appeals Committee Change  
This adjustment reason should be used for any assessment change made by the Assessment Appeals Committee of the **Saskatchewan Municipal Board (SMB)**.



**NON-ARABLE LAND**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								<b>Net Changes</b> T _____ E _____ PGIL _____ FGIL _____

**NON-ARABLE IMPROVEMENTS**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								<b>Net Changes</b> T _____ E _____ PGIL _____ FGIL _____

*PLEASE NOTE: Municipal software reports may be submitted in place of pages 2-16 of this Return.*



**RESIDENTIAL LAND**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								Net Changes T _____ E _____ PGIL _____ FGIL _____

**RESIDENTIAL IMPROVEMENTS**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								Net Changes T _____ E _____ PGIL _____ FGIL _____

**RESIDENTIAL PROPERTIES**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								Net Changes T _____ E _____ PGIL _____ FGIL _____

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**MULTI-UNIT RESIDENTIAL LAND**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								Net Changes T _____ E _____ PGIL _____ FGIL _____

**MULTI-UNIT RESIDENTIAL IMPROVEMENTS**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								Net Changes T _____ E _____ PGIL _____ FGIL _____

**MULTI-UNIT RESIDENTIAL PROPERTIES**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								Net Changes T _____ E _____ PGIL _____ FGIL _____

**PLEASE NOTE:** Municipal software reports may be submitted in place of pages 2-16 of this Return.

**SEASONAL RESIDENTIAL LAND**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								<b>Net Changes</b> T _____ E _____ PGIL _____ FGIL _____

**SEASONAL RESIDENTIAL IMPROVEMENTS**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								<b>Net Changes</b> T _____ E _____ PGIL _____ FGIL _____

**SEASONAL RESIDENTIAL PROPERTIES**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								<b>Net Changes</b> T _____ E _____ PGIL _____ FGIL _____

*PLEASE NOTE: Municipal software reports may be submitted in place of pages 2-16 of this Return.*

**COMMERCIAL AND INDUSTRIAL LAND**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								<b>Net Changes</b> T _____ E _____ PGIL _____ FGIL _____

**COMMERCIAL AND INDUSTRIAL IMPROVEMENTS**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								<b>Net Changes</b> T _____ E _____ PGIL _____ FGIL _____

**COMMERCIAL AND INDUSTRIAL PROPERTIES**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								<b>Net Changes</b> T _____ E _____ PGIL _____ FGIL _____

*PLEASE NOTE: Municipal software reports may be submitted in place of pages 2-16 of this Return.*

**ELEVATORS LAND**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								<b>Net Changes</b> T _____ E _____ PGIL _____ FGIL _____

**ELEVATORS IMPROVEMENTS**

**(Percentages Applied)**

Alternate Number	Previous Assessment	Amended Assessment	TS	Increase	TS	Decrease	VA	Explanation of Change
<b>Totals</b>								<b>Net Changes</b> T _____ E _____ PGIL _____ FGIL _____

*PLEASE NOTE: Municipal software reports may be submitted in place of pages 2-16 of this Return.*





**LAND - ASSESSED VALUE (100%)**

Alternate Number	Previous Assessment	Amended Assessment	Increase	Decrease	Explanation of Change
<b>Totals</b>					<b>Net Change</b>

**IMPROVEMENTS - ASSESSED VALUE (100%)**

Alternate Number	Previous Assessment	Amended Assessment	Increase	Decrease	Explanation of Change
<b>Totals</b>					<b>Net Change</b>

**PROPERTIES - ASSESSED VALUE (100%)**

Alternate Number	Previous Assessment	Amended Assessment	Increase	Decrease	Explanation of Change
<b>Totals</b>					<b>Net Change</b>

*PLEASE NOTE: Municipal software reports may be submitted in place of pages 2-16 of this Return.*