

## 2017 Assessment Information – Town of Battleford

Under current provincial legislation all properties in Saskatchewan are revalued every four (4) years. 2017 is a revaluation year in Saskatchewan. This means in 2017 all properties in the province will have the assessment values updated.

The revaluation will update the assessments to reflect the general property values as of January 1, 2015 which is the base year for the 2017-2020 assessments.

The province establishes percentages of value for each property class. The percentages of value (POV) are used to calculate taxable assessments from assessed values, calculated by assessment appraisers. Taxable assessments are then multiplied by the mill rate established by municipalities for the municipal portion and the province for the education portion, to determine property tax.

The 2017 POV to be applied will be as follows:

Non-arable (range) land or pasture land POV will increase to 45% in 2017 compared to the 2013 rate of 40%. The residential, multi-unit residential and seasonal residential POV will increase to 80% in 2017 compared to the 2013 rate of 70%. All other POV are to remain the same for 2017 as they were for 2013: Cultivated agricultural land remains at 55%; All Commercial/industrial will stay at 100%.

Properties in Battleford are split into five (5) property classes: Commercial & Industrial, Non-Arable (Range), Other Agricultural, Multi-Unit Residential and Residential. The assessed values increased in Battleford between 117% (non-arable) and 17% (residential) for 2017. Additional information regarding the changes in assessment and taxable values for 2017 is available at the Town's website: [www.battleford.ca](http://www.battleford.ca).

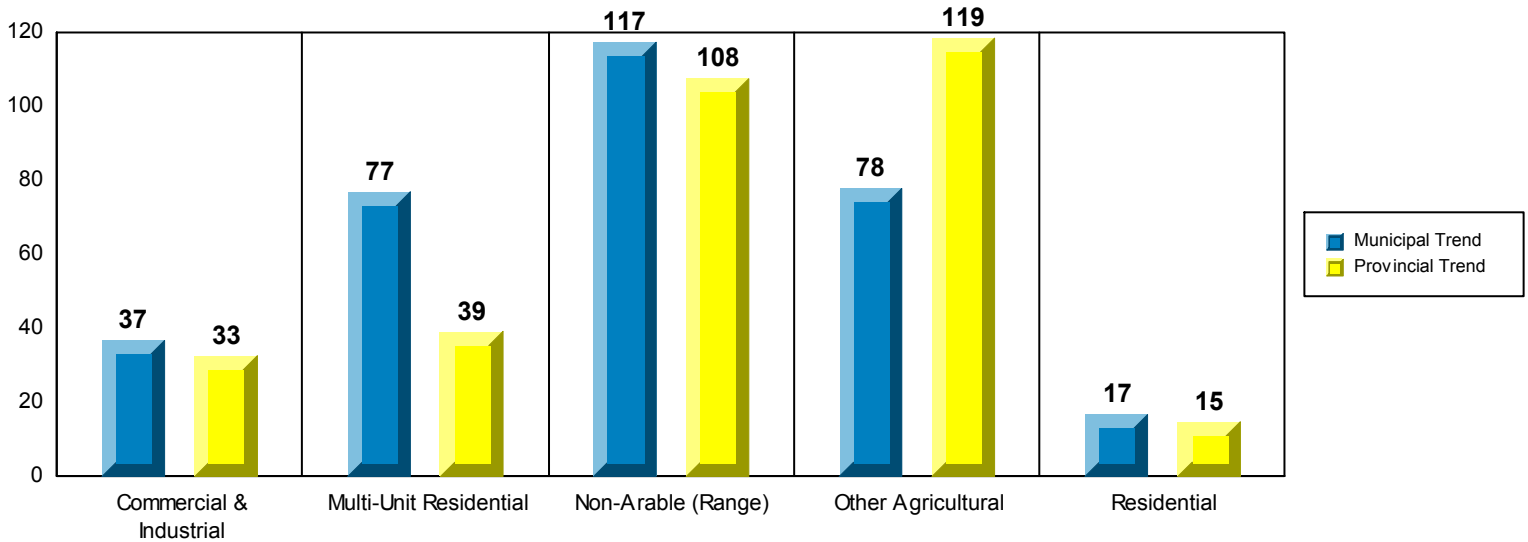
For 2017 Council approved a 3% increase to the property taxes from 2016. Council needs to determine whether the changes in taxable assessment will be reflected in the 2017 tax rates or if tax rates will be shifted between property classes. While all property values may have changed, what determines a change in taxes due to reassessment for an individual property is how it changed in comparison to the overall average change in the tax class group. Properties that are increasing in value faster than the average change in the tax class group will see increases and properties that increased in value below the average change will see decreases in taxes.

The Town will be meeting in the coming weeks to determine the specific tax policy that will be adopted for 2017. If you have any questions regarding the above, please contact John Enns-Wind, CAO at (306) 937-6200, e-mail him at [john@battleford.ca](mailto:john@battleford.ca) or visit the Town's website: [www.battleford.ca](http://www.battleford.ca)

# 2017 Revaluation Assessed Value Trend Report (100% Value) for BATTL - BATTLEFORD

April 18, 2017

Tax Class (as defined in Regulations)	2016 Municipal Assessed Value	2017 Municipal Assessed Value	Municipal Trend	Provincial Trend
Commercial & Industrial	\$66,766,100	\$91,348,700	37%	33%
Multi-Unit Residential	\$21,545,300	\$38,146,600	77%	39%
Non-Arable (Range)	\$419,400	\$912,100	117%	108%
Other Agricultural	\$1,538,500	\$2,737,600	78%	119%
Residential	\$342,671,800	\$400,084,100	17%	15%
<b>Total</b>	<b>\$432,941,100</b>	<b>\$533,229,100</b>	<b>23%</b>	<b>37%</b>



## 2017 Revaluation Assessed Value Trend Report (100% Value)

This report displays the 2016 Municipal Assessed Value, 2017 Municipal Assessed Value, and percentage increase by tax class and compares the Municipal Trends with the Provincial Trends. These trends are calculated using the 100% Assessed Values.

### 2016 Municipal Assessed Value

The sum of 100% assessed value for each tax class in the 2016 assessment roll year.  
The totals do not include application of percentages of value or exemptions and may or may not be confirmed.

### 2017 Municipal Assessed Value

The sum of 100% assessed value for each tax class in the 2017 assessment roll year.  
The totals do not include application of percentages of value or exemptions.  
The 2017 Assessed Values may include maintenance changes for the 2017 roll.

### Municipal Trend

The percentage change between the 2016 Municipal Assessed Value and the 2017 Municipal Assessed Value for each tax class.

### Provincial Trend

The average provincial change between 2016 100% assessed values and the 2017 100% assessed values by tax class.

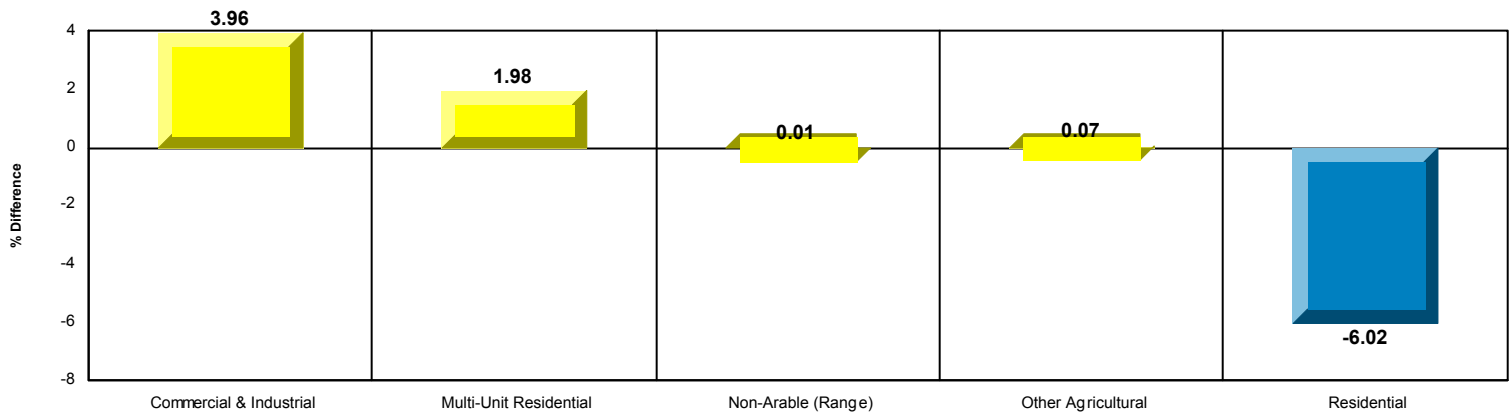
The provincial trends are calculated from preliminary assessed values submitted by all assessment service providers.

# 2017 Revaluation Taxable Assessed Value Trend Report for BATTL - BATTLEFORD

April 18, 2017

Tax Class (as defined in Regulations)	2016 Taxable Assessed Value	2016 293 Exempt Assessed Value	2016 Taxable % of Total Value	2017 Taxable Assessed Value	2017 Estimated 293 Exempt Assessed Value	2017 Adjusted Taxable Assessed Value	2017 Adjusted Taxable % of Total	See Chart Change of % 2016 to 2017
<b>Commercial &amp; Industrial</b>	\$20,852,600	n/a	7.85%	\$45,358,600	n/a	\$45,358,600	11.81%	3.96%
<b>Multi-Unit Residential</b>	\$15,081,710	n/a	5.68%	\$29,406,160	n/a	\$29,406,160	7.65%	1.98%
<b>Non-Arable (Range)</b>	\$41,920	n/a	0.02%	\$102,015	n/a	\$102,015	0.03%	0.01%
<b>Other Agricultural</b>	\$729,960	n/a	0.27%	\$1,343,485	n/a	\$1,343,485	0.35%	0.07%
<b>Residential</b>	\$228,916,520	n/a	86.18%	\$307,994,160	n/a	\$307,994,160	80.16%	-6.02%
<b>Total</b>	\$265,622,710		100.00%	\$384,204,420		\$384,204,420	100.00%	

## Change of % 2016 to 2017



### 2017 Revaluation Taxable Assessed Value Trend Report

This report displays the 2016 taxable value for each tax class as a percentage of the total taxable assessment for 2016, and the 2017 taxable value of each tax class as a percentage of the total taxable assessment for 2017. The change in percentage for each tax class is calculated and plotted on a graph. The percentages of value applied to the 2017 values are the new percentages of value.

### 2016 Taxable Assessed Value

The total taxable assessed value of each tax class in the municipality. All exemptions in the municipality that have been applied are reflected in the taxable values.

### 2016 Taxable % of Total Value

The 2016 taxable assessed value of each tax class expressed as a percentage of the total 2016 taxable assessed value.

### 2017 Taxable Assessed Value

The 2017 taxable assessed value for each tax class in the municipality. The percentages of value applied to the 2017 values are the new percentages of value.

The 2017 Taxable Assessed Values may include maintenance changes for the 2017 roll.

Override exemptions applied to the 2016 values have not been applied to the 2017 values.

### 2017 Estimated 293 Exempt Assessed Value

The 2017 estimated 293 exempt assessed value applies to rural municipalities only.

The 2017 residential exemption in this report is an estimate only. The actual value of the exemption will be determined by the municipality after delivery of the 2017 value.

### 2017 Adjusted Taxable % of Total

The 2017 adjusted taxable assessed value of each tax class expressed as a percentage of the total 2017 taxable assessed value.