Assessment Appeal Process

Property taxes are based on your property's taxable assessment. Your assessment is determined by the Assessment Department following provincial legislation and guidelines provided by the Saskatchewan Assessment Management Agency (SAMA).

If you have questions about the information contained in your assessment, please call a Customer Service Clerk at 306-777-7000 option 2. They can have an Assessor explain your assessment to you and how the value was determined. They can also help you update your mailing address, property information, or school support shown on your Notice of Assessment.

What can I do if I have concerns about my 2025 assessment?

If you feel there is an error in your assessment after speaking to an Assessor, you can submit an appeal to the Board of Revision. You can appeal to the Board if there is an error involving the:

- property valuation
- property classification
- exemption
- preparation or content of the Assessment Roll
- preparation or content of your Notice of Assessment
  (assessed value or total taxable assessment)

You cannot appeal your tax rate or the services you receive. If you appeal, you must still pay your taxes by June 30th or you will incur penalties. Phone the Board of Revision office at 306-777-7000 if you have questions about the appeal process.

How do I file an appeal?

Submit your appeal within 60 days after the date on which the Notice of Assessment is mailed. Mail or deliver your appeal to the Secretary of the Board of Revision, 15th Floor, City Hall, P.O. Box 1790, Regina, SK, S4P 3C8. Your appeal must include:

- **Completed Notice of Appeal form:**
  The appeal form is enclosed with your Notice of Assessment. On the form, ensure that you include:
  - Whether you are requesting to use the simplified or regular appeal process.
  - The property under appeal (assessed parcel, account number, and property address.)
  - A description of what you are appealing (i.e. property valuation, property classification, exemption, preparation or content of the Assessment Roll, preparation or content of your Notice of Assessment)
  - The **specific grounds** on which you allege an error exists; and, in summary form, the particular **facts** supporting each ground of appeal.
  - A statement that:
    a) you have discussed the appeal with an assessor from the City of Regina. Include the date and outcome of what you discussed; **OR**
    b) you have not discussed the appeal with an assessor and the reasons why.
  - Your mailing address, day and evening telephone numbers.

- **Your appeal filing fee**
  - *Residential (single family)* $30.00/property
  - *Condominium (residential)* $30.00/unit
  - *Other Properties:*
    Current Assessed Value of Property Appeal Fee

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0 to 499,999	$150.00
500,000 to 1,000,000	$500.00
1,000,001 and over	$750.00

Failure to submit required fees and information by the deadline will result in your appeal being dismissed.

What is the difference between the regular and simplified appeal process?

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 Assessor at least 20 days before your hearing.

If you qualify for a simplified appeal process and request it on the Notice of Appeal, you can provide any written material and photographs in support of your appeal to the Board of Revision and City Assessor at your hearing. You are eligible for the simplified appeal process if your appeal is for:

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

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

Withdrawing Your Appeal

To withdraw, you must notify the Secretary of the Board of Revision before your hearing either by fax (306-777-6809) or by mail (15th Floor, City Hall, P.O. Box 1790, Regina, SK, S4P 3C8). If you withdraw 15 days or more before your hearing, your appeal fee will be refunded.

What happens at an appeal hearing?

The Secretary of the Board of Revision will notify you in writing of the date, time and location of your hearing at least 30 days before your hearing. Postponements are only granted under exceptional circumstances.

If you wish to have a transcript or recording made of your hearing, you must give the Secretary of the Board at least two days written notice. You are responsible for any recording or transcription fees.

On the day of your hearing, the Board of Revision will hear appeals in the order they appear on the agenda. You must address your comments to the Board through the Chairperson when presenting your arguments. You can have witnesses appear on your behalf. After you present your arguments, you may be asked questions by the Assessor or the Board members. Then the Assessor has an opportunity to present information with respect to the property. At this time, you will have the opportunity to ask the Assessor questions. When all evidence has been presented, both you and the Assessor may present final arguments to the Board.

The Appeal Decision

After the hearing, the Board will send you notification of the decision by registered mail.

You or the City Assessor can appeal the Board's decision to the Saskatchewan Municipal Board Assessment Appeals Committee (SMBAAC). SMBAAC appeals must be received within 30 days after being served with a written notice of the decision of the Board of Revision. For more information about SMBAAC appeals, call 306-787-2658.

Revaluation
2025

NOTE: If you or your agent do not attend your Board of Revision hearing, you give up your right to appeal to the SMBAAC.

For more information about 2025 Reassessment:

Web: Regina.ca (Assessment & Tax)
Call: 306-777-7000 option 2

This Fact Sheet has no legislative sanction. For legislative certainty concerning appeals, check **The Cities Act**.

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