FORM F
[*Section 67*]

Notice of Appeal to the Board of Revision

(DEADLINE FOR APPEAL IS May 29th, 2023)

To the secretary of the board of revision of the **Rural Municipality of Lomond No. 37**, Saskatchewan.
(name of municipality)

I choose the: ☐ Simplified appeal process (section 223 of *The Municipalities Act*)
(*see below* [1]) ☐ Regular appeal process

I appeal against the: *(check beside those that 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 _____
(legal land description, civic address, assessment roll number or alternate)

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

1. Ground of Appeal

_____
_____

Supporting material facts:

_____
_____

2. Ground of Appeal

_____
_____

Supporting material facts:

_____
_____

3. Ground of Appeal

_____
_____

Supporting material facts:

_____
_____

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

_____
_____

I discussed my appeal with _____ of the municipality on _____
(Assessor's Name) (*month/day/year)*
and the following is a summary of that discussion:
_____
_____

OR

I have not discussed my appeal with the municipality's assessor for the following reasons:
(Provide reasons why no discussion was held)
_____
_____

My address for the service of notice in connection with this appeal is:
_____
(Appellant's Name or Agent's Name)
_____
(Mailing Address)
_____ _____ _____
(City, Town, etc.) *(Province)* *(Postal Code)*

I can also be reached at the following telephone numbers:
( ) _____and ( ) _____ email:_____
(home) *(business)*
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: $_____ $ 0.00
(Enclosed Appeal Fee)

_____ _____
(Appellant's/Agent's Name - please print) *(Appellant's/Agent's Signature)*

[1] What 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 municipality's assessor at least 20 days before the date of your hearing. The appeal will be heard by an panel comprising three members of the board.

Section 223 of *The Municipalities 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 municipality'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 municipality'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 225(7) of *The Municipalities Act* provides that regardless of whether or not an appellant has named an agent in the notice of appeal, 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 226 of *The Municipalities Act*. Information on appeal fees may be obtained from the municipality. 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 225 of *The Municipalities 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.