

A Guide to Provincial Park Cottage Lot Land Assessment Appeals (2010 base year Fair Value Assessments)

How Do I File An Assessment Appeal?

Appeals must be received by Park Management Services on the form attached postmarked no later than July 10, 2015. Your Notice of Assessment Appeal must be sent to:

**Tera McNabb, Cottaging Specialist
Park Management Services
Ministry of Parks, Culture and Sport
2nd Floor - 3211 Albert Street
REGINA SK S4S 5W6**

The appeal filing fee is \$100 and must accompany your appeal. Should your appeal be successful, the \$100 will be returned. If your appeal is not upheld, that fee is forfeited to the Crown. *Make your cheque or money order payable to the Minister of Finance.* Please ensure that the address on the cheque matches your current residential address.

DO NOT SUBMIT CASH.

What Can I Appeal?

You may file an appeal if you feel there is an error involving the valuation of the leased provincial park cottage lot.

Factors such as errors in lot size, location, comparison to other lots of similar value and “condemnation” factors of the lot such as topography, access or flooding may constitute grounds for appeal.

Please bear in mind that the value or condition of any improvements on the lot (i.e. the cottage or house, garage, boathouse, etc.), have not been used in determining your lot assessment and are therefore, not a basis for a valid assessment appeal.

The Direct Service Fees, which are established by government after consultation with each individual provincial park cottage owner’s association, are also not subject to appeal. Further, the land lease fee itself is not subject to appeal, but the underlying land assessment which is used to establish that fee, may be appealed.

How Can I Get Information on the Fair Value Assessments of Other Cottage Properties in Provincial Parks?

Information on the Fair Value Assessments (FVA) for the land associated with all cottage lots within your specific park as well as the entire provincial parks system is available in the following ways:

- a) Accessing the provincial parks website, <http://www.pcs.gov.sk.ca/CottagingAssessment>.
- b) Each provincial park office will have a complete set of FVA information for their provincial park cottage lease lots.
- c) Each local park cottage owner's association president will be provided a complete set of FVA information for provincial park cottage lots.

Your Completed Appeal Form Must List:

- The property under appeal (property address and account number – these are listed on your cottage lot assessment sheet).
- A description of what you are appealing, including the specific grounds for which you allege an error exists, and in summary form, the particular facts supporting this appeal.
- If presenting comparisons between your cottage lot and other similar properties, be sure to describe the comparative land parcels, their location in the subdivision and the park, their quality, classification, condition and any other factors related to their value.
- You can submit photographs of your cottage lot and other properties you are using as comparisons. These photographs will not be returned to you.
- Your mailing address, day, evening and cottage telephone numbers (as noted on appeal form).

Your assessment appeal will not be considered if you do not submit the required information and the appeal filing fee by the July 10, 2015 deadline.

Contact Person to Discuss the Assessment?

Should you wish to discuss your land assessment or the appeal process, please contact:

**Tera McNabb, Cottaging Specialist
Park Management Services
Ministry of Parks, Culture and Sport
(306) 787-2897
Email: Tera.McNabb@gov.sk.ca**

If you submit an appeal, **you must still pay your entire lease fee amount by the date outlined on your invoice to avoid any interest penalties.** If your assessment is changed after the appeal process, any extra lease fees you have paid will be refunded to you.

Other Information

Once you have filed an appeal of your cottage lease Fair Value Assessment, the review of that appeal is not limited solely to the items you have listed on your appeal document. The appeal review panel will look at all aspects relating to the assessment value of your cottage lot property. If it should be found that there are factors that were missed that enhanced the assessed value of your cottage lot, those will also be included as part of the assessment review.

Can I Withdraw My Appeal?

To withdraw your appeal, you must notify Tera McNabb, Cottaging Specialist, by fax (306) 787-4218, email, or mail, by July 17, 2015. If withdrawn by that date, your appeal filing fee will be refunded.

What Happens After I File My Appeal?

PCS, Park Management Services will be using a two-stage process to address any land assessment appeals that are filed.

The *Review Phase* - the initial appeal applications filed by July 10, 2015 will be reviewed to screen out those appeals that are not based on an error in assessed land value and/or do not include the appeal filing fee. Preliminary/background work related to the appeal information contained on valid appeal files will also be done during this phase.

This *Review Phase* will allow obvious errors such as incorrect lot sizes and other fact based assessment appeals to be addressed early in the appeal process. All decisions in this phase will be communicated in writing to the appellant within 30 days, or as soon as reasonably possible.

If an appellant does not agree with the written decision from *Review Phase*, they may move their appeal on to the second *Review Panel Phase*. The *Review Panel Phase* will involve a three person panel, including an assessment adjudicator. This phase provides an opportunity for the appellant to appear in front of, or make representation to the review panel, to bring forth their concerns and substantiating documentation. The timelines and meeting dates involved with the *Review Panel Phase* of the appeal process will be communicated to those park cottage lessees who identify that they wish to apply to the appeal review panel. It is anticipated this process will commence in August 2015.

Please remember that the three person review panel could find reasons resulting in the decreasing or increasing of your cottage lot assessment, which would similarly impact your lease fees.

All decisions of the three person review panel will be considered final.

PLEASE NOTE:

1. Appeals Will Not Be Accepted If:

- a) appeal fee of \$100 is not included with the appeal;
- b) appeal is postmarked after the July 10, 2015 deadline; and
- c) incorrect components are being appealed (i.e. actual lease fees being charged, direct service fees, the park cottage fees framework, etc.).

2. The process being used for appeal of the fair value assessment is very similar to the approach used for assessment appeals in urban and rural municipalities. The major difference is that in the case of cottage lease fees, we are dealing with a land lease fee formula and not taxation as is the case within a municipality.