



ASSESSMENT ACCOUNT NUMBER (AAN): (red)
PERSONAL IDENTIFICATION NUMBER (PIN): (red)

Please contact us if you have questions about your assessment.
 Having the above numbers available will help us serve you better.

Regional Assessment Office: *(ph)*
(toll free)
(fax)

February 7, 2007

KEYBOARD (Name and mailing address)

Your 2007 property assessment is \$ _____ . Please see the reverse side of this notice for answers to some frequently asked questions about assessment. THIS IS NOT A TAX BILL.

Your property assessment is based on market value at January 1, 2005 and the physical condition of your property as of December 1, 2006. We encourage you to go to www.nsassessment.ca for more information. By clicking on Online Property Assessment Information and using the PIN listed above you can access more details about your property. If you do not have access to the Internet, or would like more information please call your Regional Assessment Office. Our staff will be happy to answer your questions.

Property Description / Location	Classification	Taxable Market Value	Exempt Market Value	Taxable Capped Value
This property is located in the (add municipality). The property description is as follows: Number of dwelling units: Date of Service: For the Director of Assessment:	KEYBOARD(Class)	\$KEYBOARD(market value)	\$KEYBOARD (exempt value)	\$KEYBOARD(capped, taxable value)

You have until **midnight on February 28, 2007 to appeal your market value property assessment only** which is 21 days after the date of mailing of this notice. Your notice of appeal must be received by the Regional Assessment Office by this date. To appeal, complete the following information and return it to the Regional Assessment Office indicated in the top right-hand corner of this notice.

TO APPEAL

I am appealing my market value property assessment on the following grounds:

Address for correspondence (if different from mailing address):

Name (please print) _____ Signature _____
 Telephone _____ (h) _____ (w) E-mail _____ Date _____

Internal use only:

AAN#: _____ Name: _____
 MU#: _____ Ward: _____
 Reference#: _____ District: _____
 Commercial Code: _____ Roll Type: _____

How are residential properties assessed?

We are legislated to assess properties at market value. To do this, residential properties are valued by adding the value of the land, building and things such as decks, garages etc., together and then comparing the total value to actual property sales that occurred in that area in recent years.

Why would my market value assessment change?

Provincial assessors determine your assessment based on the market value of your property as of a specific date set every year. Market value is simply the approximate price most people would be willing to pay for a property and the price at which the owner would be willing to sell. It is determined through market analysis and building costs. The most common reason for change is that the market value of your property has increased or decreased due to changes in property values in your neighbourhood. Other reasons might include new construction or renovations such as decks, garages, etc. Your market value assessment reflects the physical state of your property as of December 1, 2006, and is based on market value as of January 1, 2005. Any changes to the account information after December 1, 2006 will NOT be reflected on your assessment notice.

What do I do with my PIN?

Your assigned PIN is located directly below your Assessment Account Number (AAN) on your assessment notice. Go to www.nsassessment.ca, click on Online Property Assessment Information and then click on Property Search. Enter your Assessment Account Number and your PIN where prompted. Your PIN number is exclusive to your property and will allow *only you* to view detailed information about your property. Access to this information is available online for approximately eight weeks after the release of assessment notices.

You can use the site to find *assessment values* for other properties by Assessment Account Number (AAN) or by location.

What information can I access?

This web site gives you access to some of the information that we use to determine your assessment. Your assessment reflects the physical state of your property as of December 1, 2006, and is based on market value as of January 1, 2005. Any changes to the account information after December 1, 2006 will NOT be reflected on your assessment notice.

How are taxes calculated?

Each municipality sets its own tax rate depending upon how much money it needs to support services such as police, fire, streets, lighting, schools, garbage, etc. Municipalities determine the tax rate by dividing the total amount of money they require by the total of all taxable assessments in the municipality. Please contact your municipal office for more information.

Can I appeal my assessment?

You cannot appeal your capped assessment value. However, you may appeal your 2007 market value assessment if you believe that it is not a reflection of market value at January 1, 2005. We strongly encourage you to contact your Regional Assessment Office for more information before appealing. **The deadline to appeal your market value assessment is 21 days after the date on the front of this assessment notice.** To appeal, complete the information on the other side of this notice and return it to the Regional Assessment Office indicated in the top right-hand corner on the front of this notice.

Call us at the numbers listed on your notice and our staff will be happy to help. Be sure to have your Assessment Account Number(AAN) and PIN handy for easy reference.

Visit www.gov.ns.ca/snsmr/asmt/ps/business for information on the elimination of the Business Occupancy Assessment and Taxation.