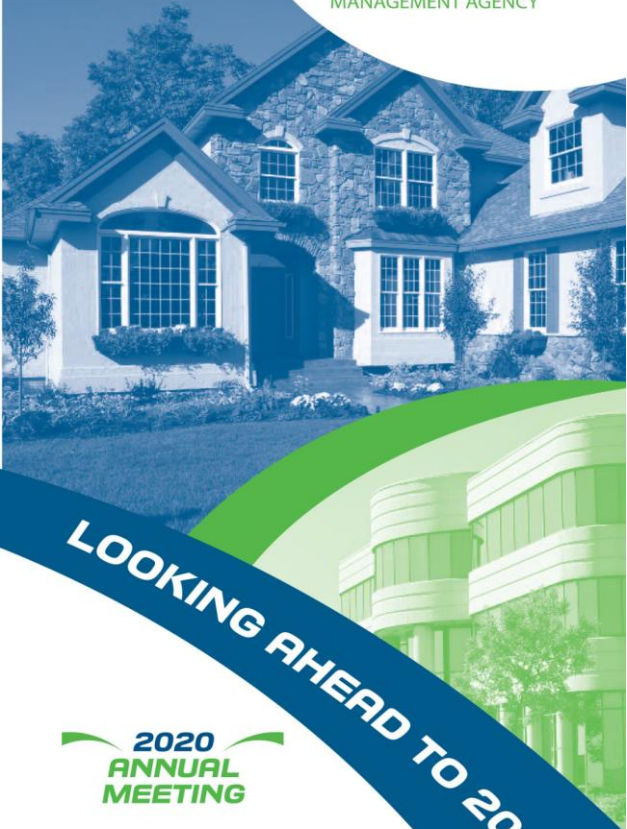




**sama**

SASKATCHEWAN ASSESSMENT  
MANAGEMENT AGENCY

# SAMA Annual General Meeting



**LOOKING AHEAD TO 2021**

**2020  
ANNUAL  
MEETING**

October 22, 2020

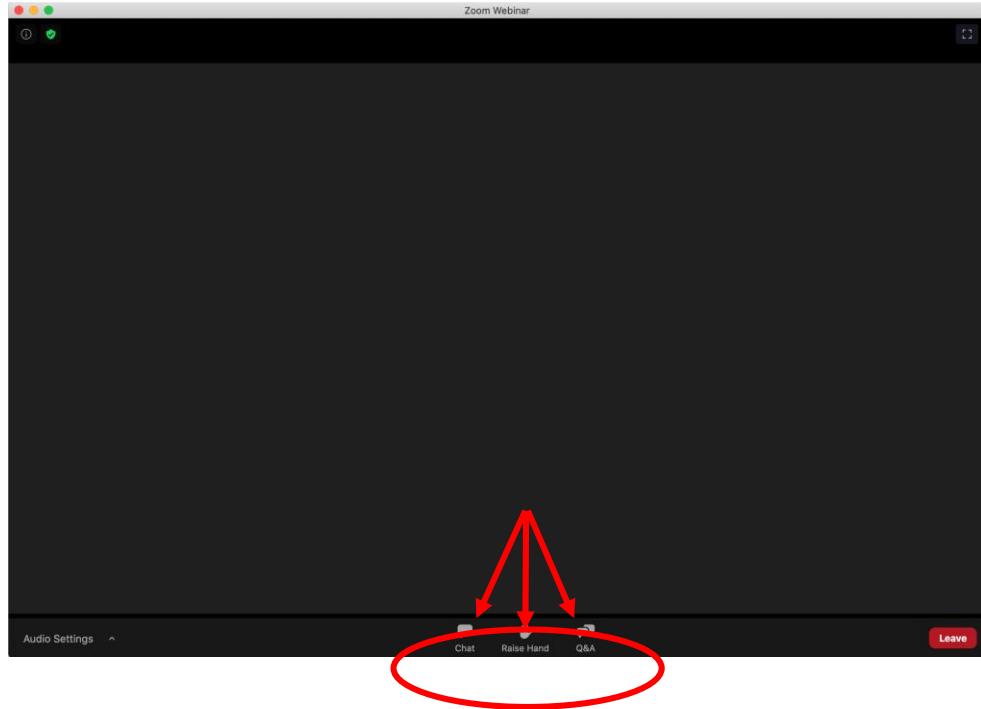
# Information About Your Meeting

- All attendees are muted by default.
- Use the Q&A or Raise Hand feature to ask any questions.
- The Chat feature will be used to communicate with tech support or panel.
- You can also email [support@webinarsolutions.ca](mailto:support@webinarsolutions.ca)

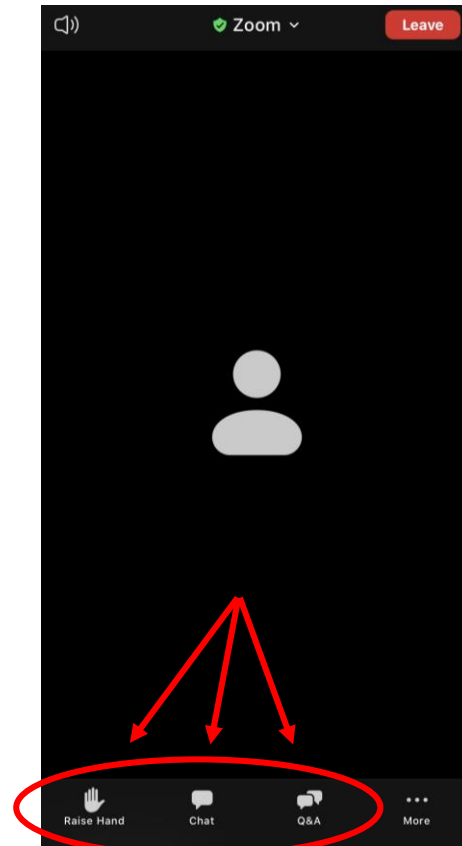




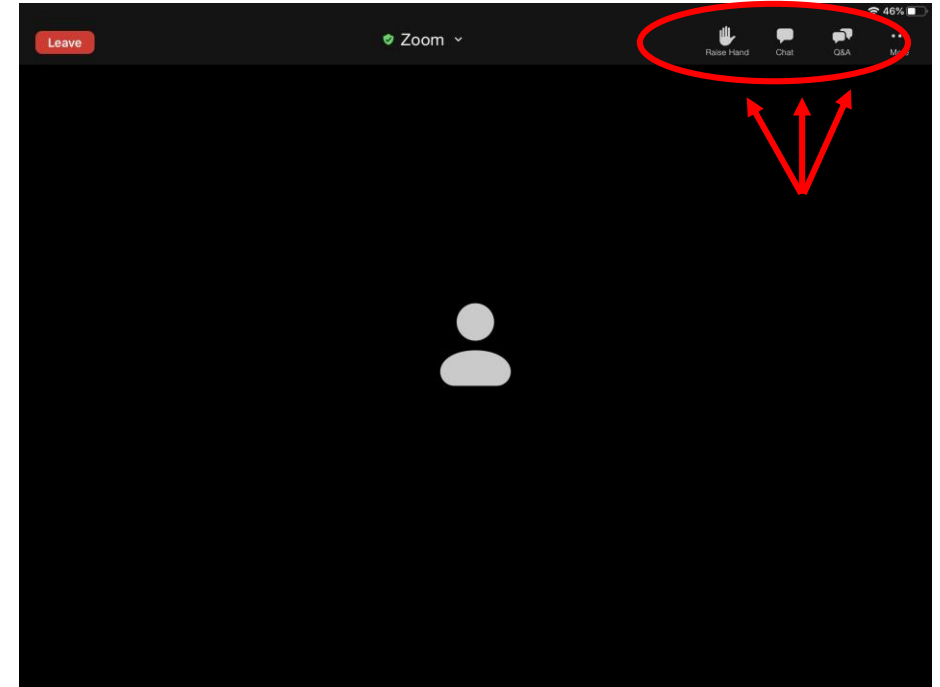
# Zoom Meeting Controls



Laptop/Desktop



Phone



Tablet

# Voting Information

- Voting will take place using an online voting platform. This system allows for everyone to vote using a smartphone, tablet, or computer. Members should ensure that their personal security protocols will not stop or delay e-mails with domain name ElectionBuddy from being promptly received.
- Below are steps that take place for the elections:
  - Voting info will be sent out via e-mail (the same e-mail address used to register) to all delegates who are eligible to vote.
  - Delegates are asked to click on a link, select their responses and confirm their selection.
  - Votes should be received promptly however, to allow for some delay a voting window is allowed.
  - The tech team can then view results and confirm the results at the end of the voting window.



# Agenda

- ▶ **Annual Report from the Board of Directors**
  - Myron Knafelc, SAMA Chair
- ▶ **CEO Update/Progress Report**
  - Irwin Blank, SAMA CEO
- ▶ **Assessment Services Update**
  - Todd Treslan, Managing Director, Assessment Services
- ▶ **Review of SAMA's 2019 Audited Financial Statements**
  - Mathew Ratch, Managing Director, Finance
- ▶ **Resolutions**
- ▶ **Questions and Answers**



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# CEO Update

Irwin Blank

LOOKING AHEAD TO 2021

2020  
ANNUAL  
MEETING

October 22, 2020

# Our Purpose

- ▶ We develop, implement and support property assessments which are the financial foundation for the property tax system
- ▶ Assessment governance for \$242 Billion in property assessment base
- ▶ The property tax base provides over \$2.1B in revenues for municipalities and the education sector
  - \$1.4B for municipalities
  - \$735M for education





# Our Mission Statement

**SAMA develops, regulates and delivers a stable, cost-effective assessment system that is accurate, up-to-date, universal, equitable and understandable.**

**We focus on six key responsibilities:**

**Governance**

**Assessment Services**

**Information**

**Quality**

**Communications**

**Innovation**





# Current Strategic Directions

- ▶ Maintain and enhance the stakeholder supported funding model for SAMA
- ▶ Simplify and streamline to improve efficiency and effectiveness
- ▶ Use policy, process and technology changes together to deliver on the promise of radically increasing property inspections
- ▶ Strengthen the capabilities of all employees



# High Points from 2019

- ▶ Met our operational goals for maintenance, inspections and appeals.
- ▶ Implemented a comprehensive leadership development course
- ▶ Received additional funding from government that allowed us to increase resources focused on inspections
- ▶ Successfully negotiated a five year agreement with in-scope staff
- ▶ Received approval for all 2021 revaluation Board Orders, Manual and Cost Guides.
- ▶ Successfully implemented final components of the Technology Infrastructure Development project
  - ▶ New SAMA Web Site
  - ▶ My SAMA for client municipalities
  - ▶ SAMAView



# New SAMAView Highlights

- ▶ GIS capable online database of SAMA's assessment information
- ▶ Provides public access to search, view and compare individual property assessments in SAMA client municipalities
- ▶ Free of charge for non-commercial users and municipalities
- ▶ Commercial users require a subscription (realtors, banks, fee appraisers, corporate users, etc.)
  - Detailed reports available using “credit” system





# SAMAVIEW



## Log in

Choose what you want to log in as.



Public User



Organization



Municipality

## Sign Up

Don't have an account? Sign up now.

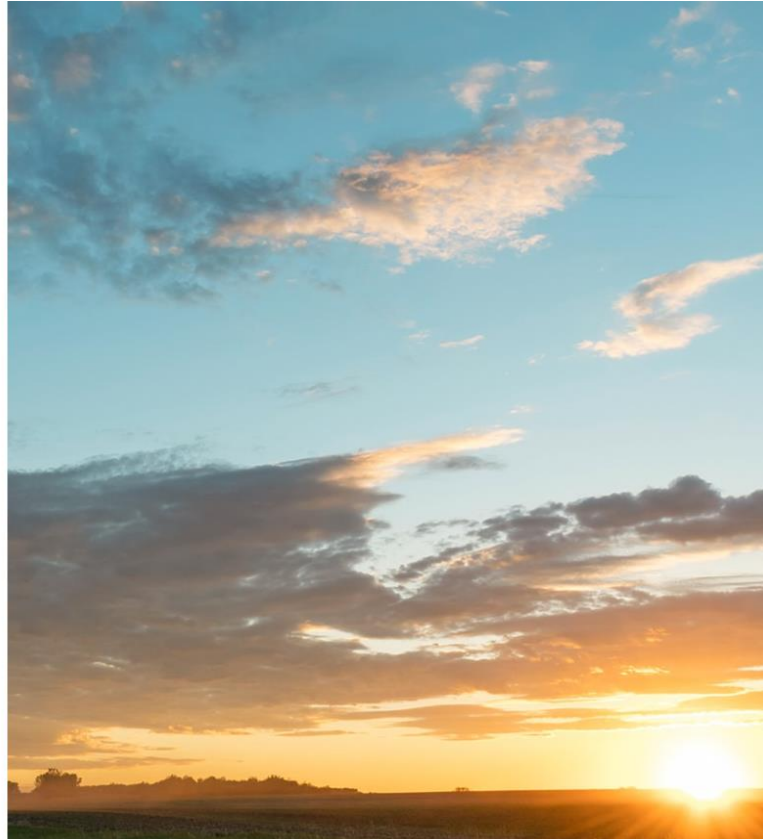
Why should I register?

Other links:

Looking for information about SAMA?



Did you receive a form about a recent property purchase?



Accessible at [www.samaview.ca/sama/](http://www.samaview.ca/sama/) or via SAMA's website ([www.sama.sk.ca](http://www.sama.sk.ca))

# New SAMAView Information

## Summary Information

**samaView** Details Report  
 Today's Date: Friday, April 11, 2014  
 © 2009 Saskatchewan Assessment Management Agency. All Rights Reserved.

**PROPERTY INFORMATION** Parcel ID: 2766152 Assessment ID Number: 280-000106100

Please click the link [Property Report](#) for more detailed property information.

Note: If you find any data discrepancies on this page, please go to the [Contact Us](#) page to report them to the local office.

**Property Information**

Address:  
 Municipality: WREFORD (RM)  
 Roll Status: 2013 - Balanced  
 Last Updated: Thursday, December 12, 2013  
 Property Last Updated: Friday, May 04, 1984  
 Neighborhood: 201  
 Legal Land Description: Qtr NE Sec 06 Tp 28 Rg 22 W 2 Sup 00  
 (LLD):  
 Tax Class and Percentage Adjustment: Other Agricultural  
 Predominant Use: Arable Land  
 Valuation Method: Cost Approach  
 100% Assessed Value: \$83,900

**Value Information**

Component	Liability Sub-division	100% Assessed Value	Tax Class and Percentage Adjustment	Total Assessed Value after % Adjustment	Taxable Assessed Value	Exempt Assessed Value	Over/Ride Reason
Land	1	\$83,900	Other Agricultural 55%	\$48,145	\$48,145	\$0	
<b>Total</b>		<b>\$83,900</b>		<b>\$48,145</b>	<b>\$48,145</b>	<b>\$0</b>	

## Property Report

**sama** SASKATCHEWAN ASSESSMENT MANAGEMENT AGENCY

Property Report Property Use: Arable Land Print Date: 11-Apr-2014 Page 1 of 1  
 Municipality Name: WREFORD (RM) Assessment ID Number: 280-000106100 PID: 2766152

Civic Address:  
 Legal Location: Qtr NE Sec 06 Tp 28 Rg 22 W 2 Sup 00 School Division: 205 Inspected Date: 04-May-1984  
 Neighborhood: 201 Change Reason: 2013-08  
 Title Area: 145,000  
 Supplementary: EXCEPT LAKE Pure Code: Arable Land Call Back Year:  
 Freedom Code: Method\_in\_use: C.A.M.A. - Cost

**Assessed & Taxable/Exempt Values (Summary)**

Description	Assessed Values	Liability Subdivision	Tax Class	Percentage of value	Taxable	Exempt	VA	Tax Status
Agriculture	83,900	1	Other Agricultural	55%	45,145			Taxable
<b>Total of Assessed Values</b>	<b>83,900</b>				<b>45,145</b>			

**AGRICULTURAL ARABLE LAND**

Acres	Land Use	Productivity Determining Factors	Economic and Physical Factors	Rating
100	K - [CULTIVATED] FIELD CROP PRODUCTN	Soil association 1 Soil texture 1 Soil profile 1 Soil association 2 Soil texture 3 Soil texture 4 Soil profile 2 Top soil depth	BW - [ELSTOV] L - [LOAM] CAL8 - [CHERN-CAL (CA 7-9)] WR - [WEYBURN] L - [LOAM] OR12 - [CHERN-ORTH (CA 12+)] >5	Topography T1: Level to nearly level Stones (quarries) S1: None to few S/ACRE 592.31 Final 60.63
40	K - [CULTIVATED] FIELD CROP PRODUCTN	Soil association 1 Soil texture 1 Soil profile 1 Soil association 2 Soil texture 3 Soil texture 4 Soil profile 2 Top soil depth	BW - [ELSTOV] CL - [CLAY LOAM] CAL8 - [CHERN-CAL (CA 7-9)] WR - [WEYBURN] L - [LOAM] OR12 - [CHERN-ORTH (CA 12+)] >5	Topography T1: Level to nearly level Stones (quarries) S1: None to few S/ACRE 616.00 Final 63.05

**AGRICULTURAL WASTE LAND**

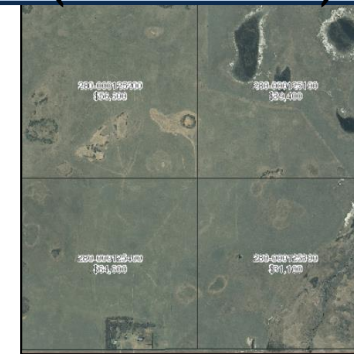
Acres	Land Use	Waste Type
5	WETLANDS	WASTE SLOUGH CULT

© 2014 Saskatchewan Assessment Management Agency. All Rights Reserved. Data Source: Govern\_Prod

## Map



## Satellite Imagery (0.60 meter)





# SAMAVIEW Features

- ▶ A mobile-friendly interface;
- ▶ Better search capabilities;
- ▶ Geolocation services;
- ▶ Online payment processing;
- ▶ Secure access - personalized dashboard and favorites;
- ▶ Access to prior year assessments



# 2019 Major Challenge

- ▶ Increasing number of appeals going to the Court of Appeal
- ▶ Court of Appeal Decision rating tanks at oil and gas well sites as resource production equipment (Impact > \$500 M)
- ▶ Province stepped in to clarify legislation and preserve the long standing interpretation of tanks as improvements.





# 2020 Highlights (to date)

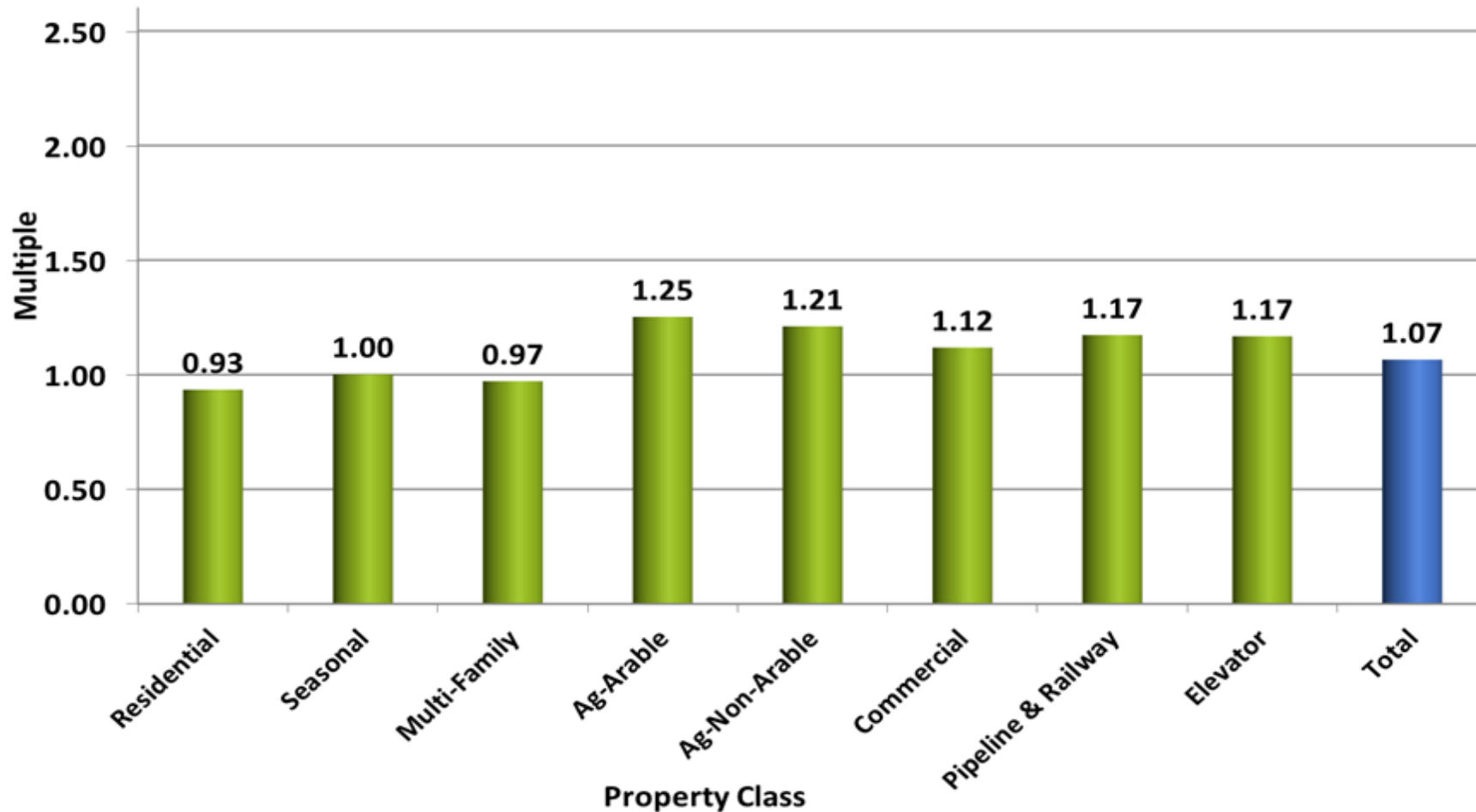
- ▶ The year when COVID-19 hit North America
- ▶ Sustained our governance and assessment service objectives including an increased operational target for inspections
- ▶ Commenced major new research projects:
  - ▶ Oil and Gas
  - ▶ Agricultural Productivity Model (partnered with the U of S)
- ▶ Automating 2021 revaluation reports
- ▶ Implemented a Future Leaders program
- ▶ 2021 preliminary values delivered to Government Relations and municipal clients





# 2021 Preliminary Trends (April 1, 2020)

2021 Revaluation - Provincial 100% Assessed Value Trends (2021/2020) - 8 Classes





# 2021 Revaluation Update

- ▶ Policy including 2019 Base Orders and Assessment Publications are in place
- ▶ Service provider's market analysis nearly complete (SAMA, Saskatoon, Regina, Prince Albert and Swift Current)
- ▶ Opportunity for municipal review and feedback
- ▶ Provincial tax policy to be determined



# 2021 Revaluation Update

- ▶ Challenges for 2021 Revaluation Include:
  - Economic impact of COVID-19 pandemic which occurred after the January 1, 2019 base date
  - High volume of appeals including 16 outstanding Court of Appeal cases for SAMA
  - Extended delay in provincial tax policy decisions may delay delivery of final values to municipalities





# Looking Ahead to 2021 and Beyond

- ▶ Revaluation year = substantial increases in appeals (3.5 to 4 times non-revaluation numbers)
- ▶ SAMA will continue to deliver on all of our operational and governance objectives
- ▶ Oil and gas and agricultural productivity model research concludes with recommendations for 2025.
- ▶ Continued focus on automation and efficiency gains through internal business process improvements
- ▶ SAMA Board to establish a new four year business and financial plan (2022 - 2025) and seek approval from SARM, MoS and Government Relations.
  - Will include an update to our requisition formula



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MANAGEMENT AGENCY

# Assessment Services Update

Todd Treslan

Managing Director of Assessment Services

LOOKING AHEAD TO 2021

2020  
ANNUAL  
MEETING

October 22, 2020



# Assessment Services Provided by SAMA

1. Annual Maintenance
  - Annual changes to keep physical inventory current.
2. Reinspections
  - A general review of property in a municipality to ensure physical inventory is current.
3. Revaluations (sales verification, market analysis, implementation)
4. Support of Value (Property Appeals)
  - Agreements to adjust
  - Boards of Revision, Sask Municipal Board
  - Court of Appeal, Queen's Bench Court

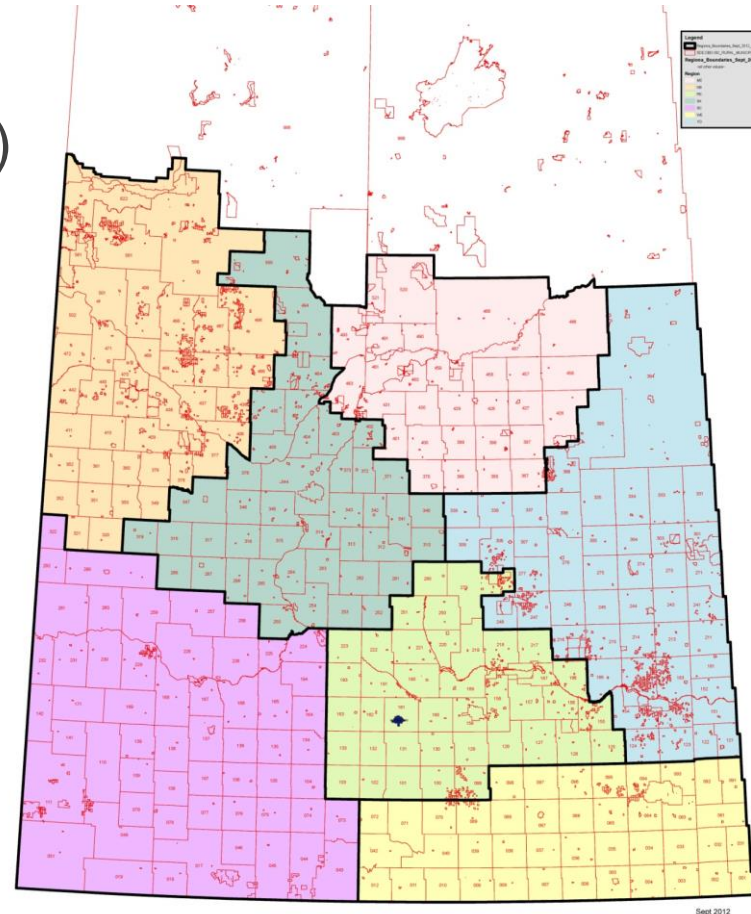


# SAMA Statistics

- ▶ Assessment services for 759 municipalities (Annual Maintenance, Reinspections, Revaluations and Support of Value)
- ▶ 868,489 assessed properties
- ▶ 8 regional offices, Industrial Unit (located in Regina) and a Revaluation Unit
- ▶ 163.25 permanent staff
  - ▶ 118.5 in Assessment Services

# SAMA Regions

- Melfort
- Moose Jaw (City)
- North Battleford
- Regina
- Saskatoon
- Swift Current
- Weyburn
- Yorkton







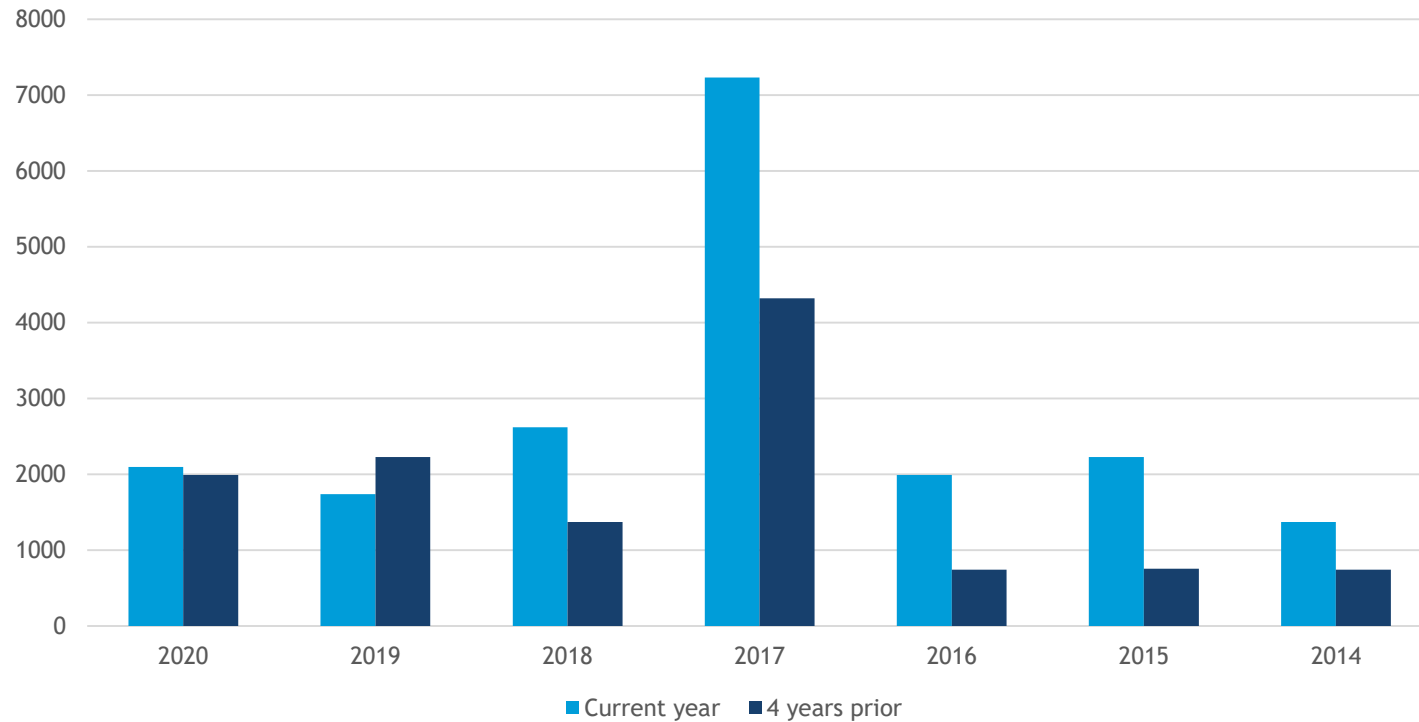
# Sales Verification



- ▶ 2013 Revaluation (Jan. 1, 2007 – Dec. 31, 2010)
  - ▶ 202,940 total sales
- ▶ 2017 Revaluation (Jan. 1, 2011 – Dec. 31, 2014)
  - ▶ 215,938 total sales
- ▶ 2021 Revaluation (Jan. 1, 2015 – Dec. 31, 2018)
  - ▶ 197,487 total sales
- ▶ 2025 Revaluation (Jan. 1, 2019 – Dec. 31, 2022)
  - ▶ 75,595 total sales as of October 15, 2020
  
- ▶ Approx. 50,000 sales per year
- ▶ Approx. 15,000 to 20,000 sales to verify each year

# Support of Value – Appeals

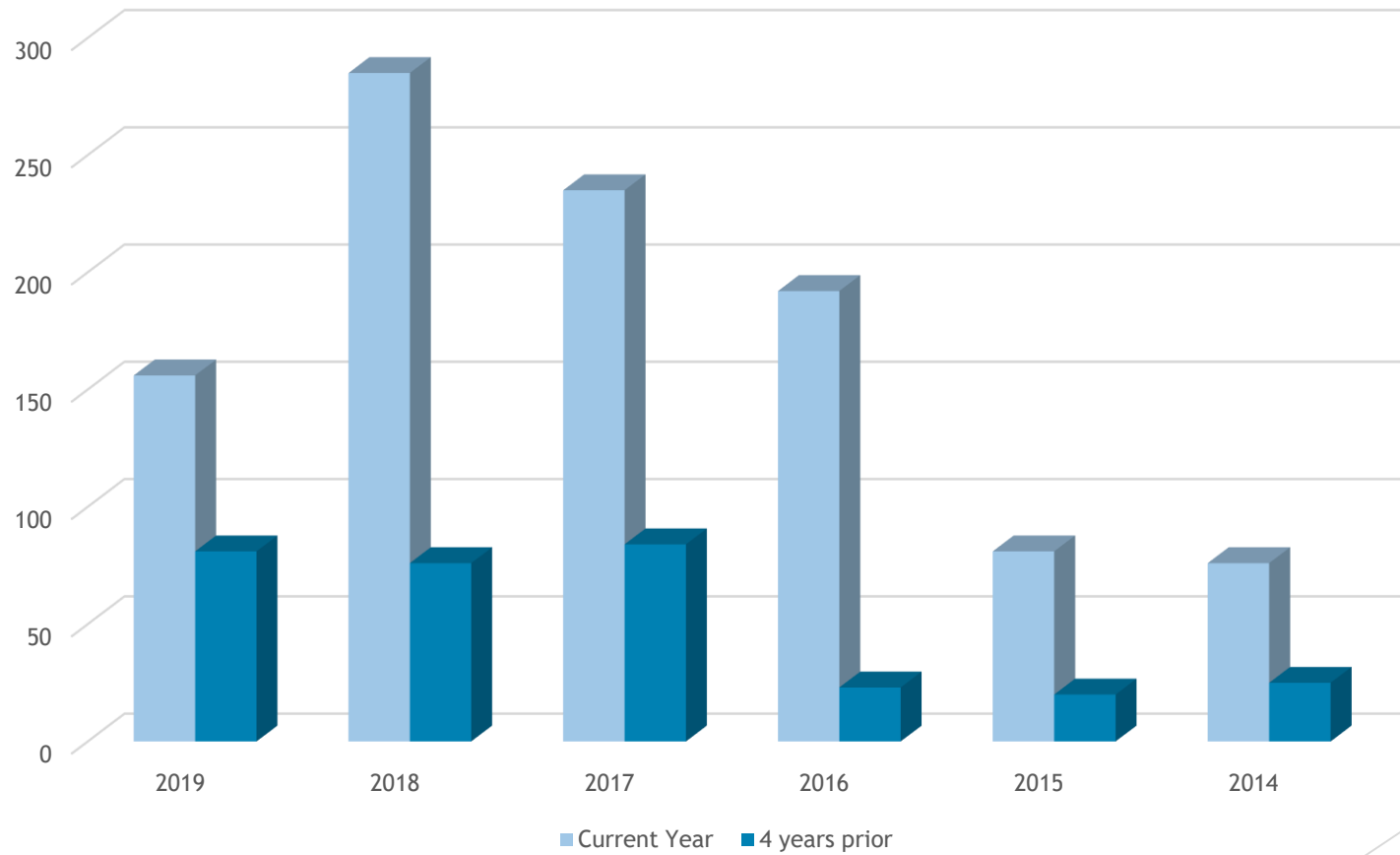
Appeals to Board of Revision





# Support of Value – SMB

**2020**  
**ANNUAL**  
**MEETING**



# Our Primary 2019 Goal Realizing the Vision

2019 Goal: 100,000+      December 31, 2019

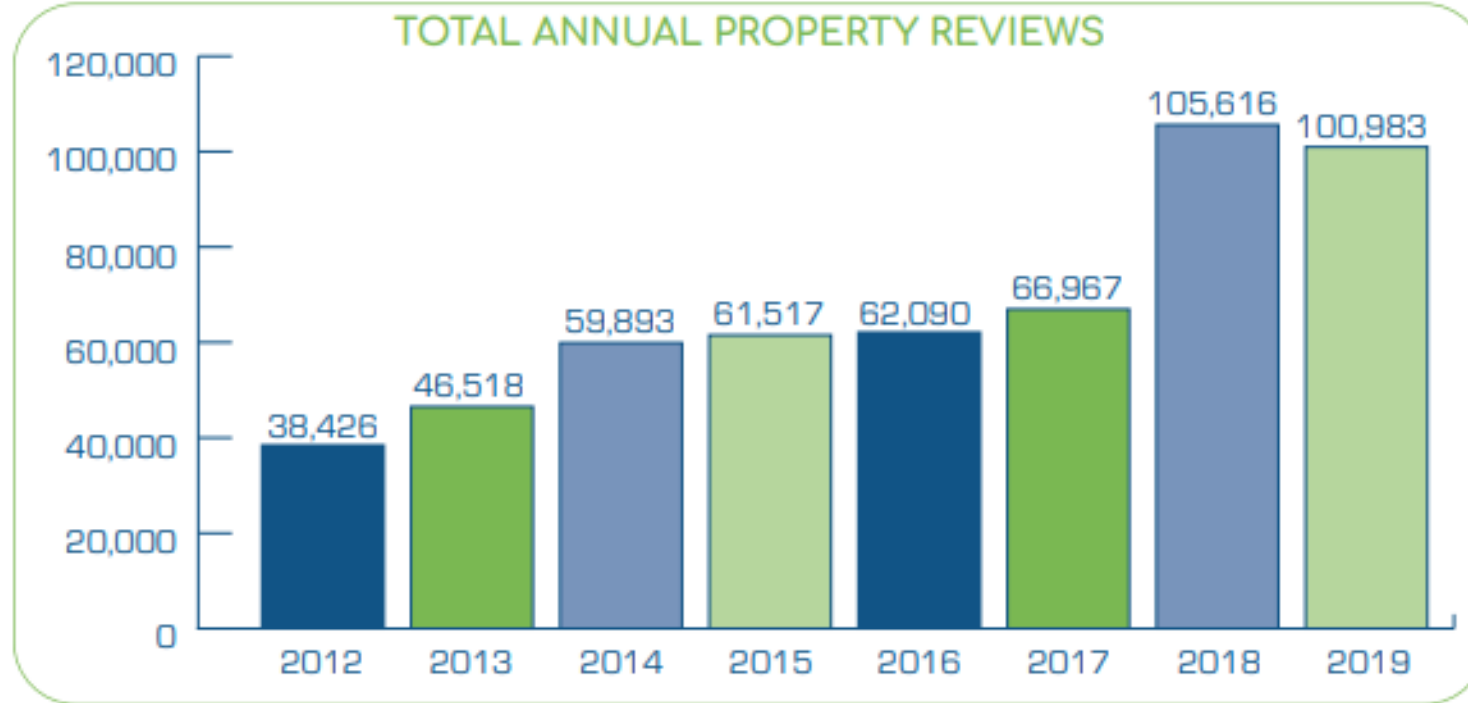
**2020**  
**ANNUAL**  
**MEETING**





# Eyes On The Goal

**2020**  
**ANNUAL**  
**MEETING**





# 2019 Reinspections for use in 2020

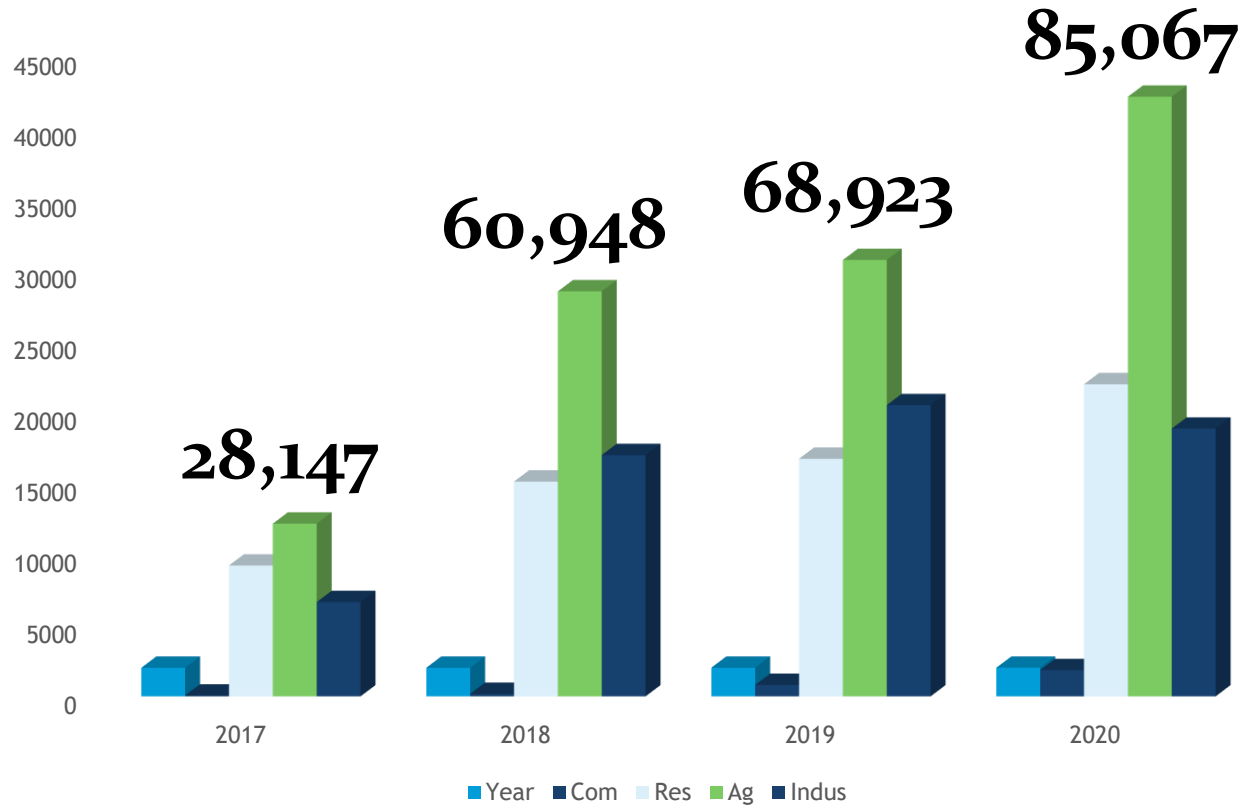
- ▶ Total – 68,923 properties
- ▶ Agricultural – 30,786 properties in 21 RM's
- ▶ Commercial – 808 properties
- ▶ Residential – 16,770 properties
- ▶ Industrial – 1,025 oil and gas properties
- ▶ Flow Line Review – 19,534 properties



# Planned 2020 Reinspections for use in 2021

- ▶ Total – 85,067 properties
- ▶ Agricultural – 42,278 properties in 24 RM's
- ▶ Commercial – 1,852 properties
- ▶ Residential – 22,037 properties
- ▶ Industrial – 900 oil and gas properties
- ▶ Flow Line and Tank Review – 18,000 properties

# 2017, 2018, 2019 & Planned 2020 Reinspections







# 2020 Maintenance

- ▶ 85% of clients received their maintenance by their requested delivery date
- ▶ 95% of clients received their maintenance within 3 weeks of their requested delivery date





# 2020 Roll Status



- ▶ As of October 15, 2020
  - ▶ Rolls closed – 753
  - ▶ Rolls open – 1
  - ▶ Rolls not yet open - 5



# 2021 Maintenance

- ▶ Service Charters planned for 109 municipalities
  - ▶ Negotiate deadlines
- ▶ SAMA Goal – Deliver maintenance by date requested by municipality
  - ▶ Asking for date municipality requires complete maintenance package





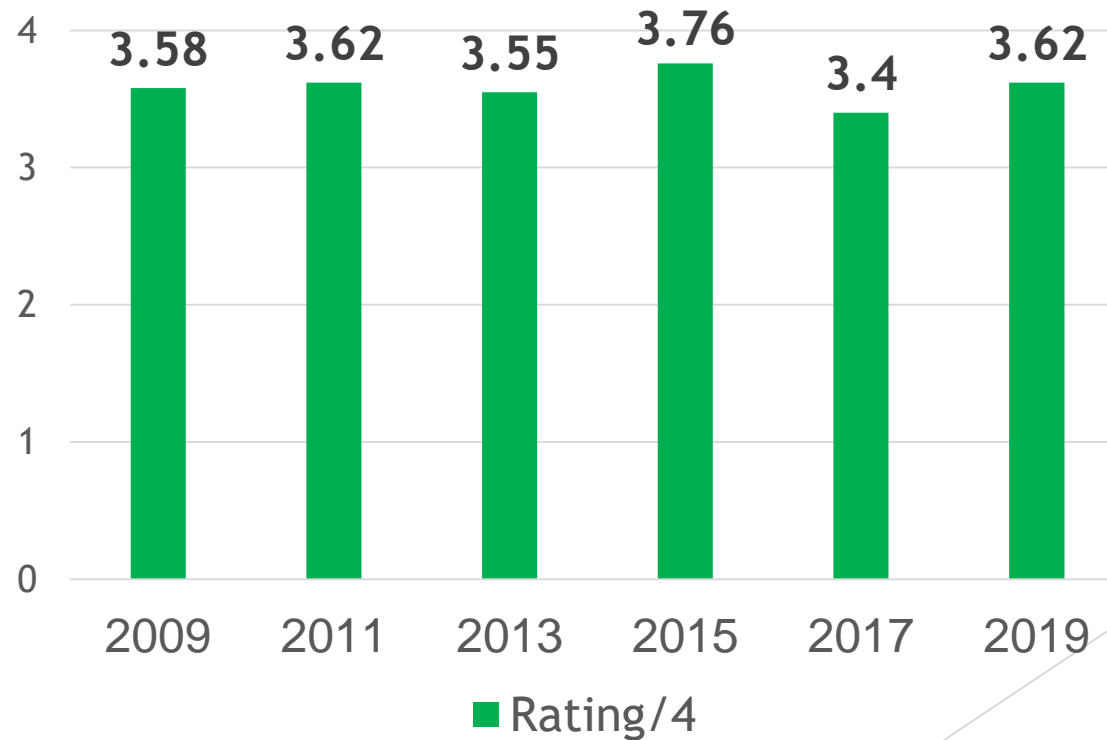
# Client Survey

- ▶ Initial Survey early 2009
- ▶ Next Surveys at end of 2011, 2013, 2015, 2017
- ▶ 2019 Survey
  - ▶ Answer the Question:
    - ▶ How are we doing?
  - ▶ Sample of Administrators – 108

## Client Survey

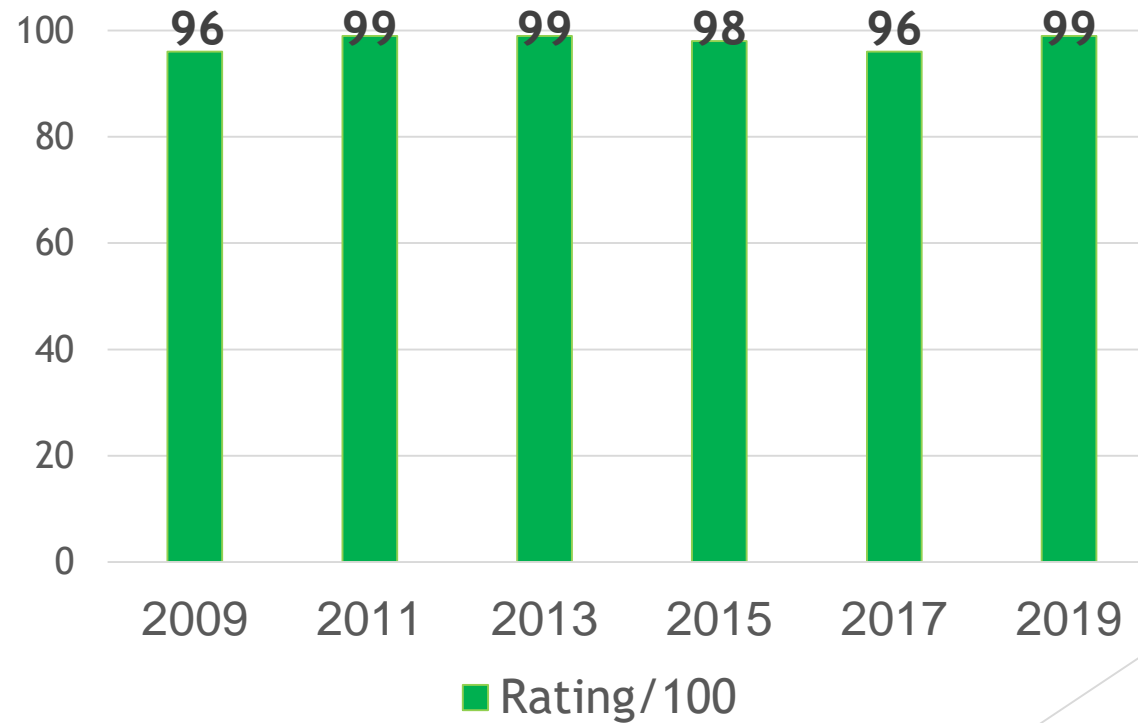
▶ Customer Service

- ▶ Agreement on positive statements regarding customer service increased in 2019



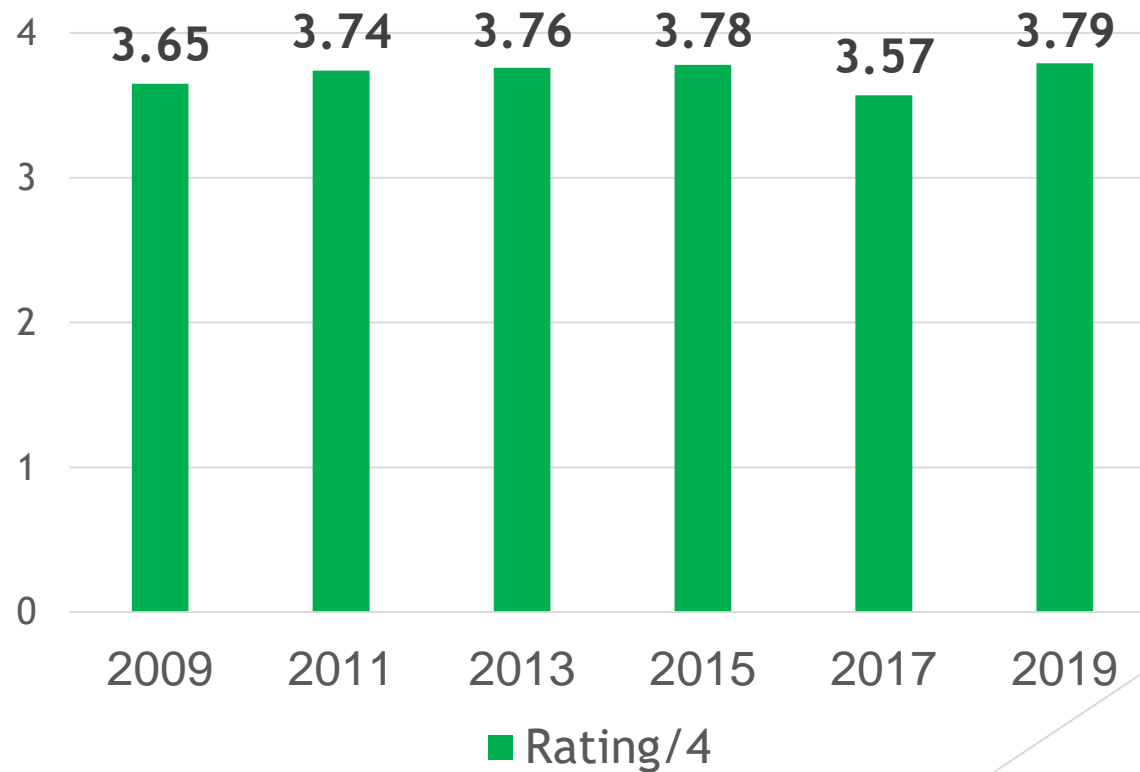
# Client Survey

► Overall Service Satisfaction



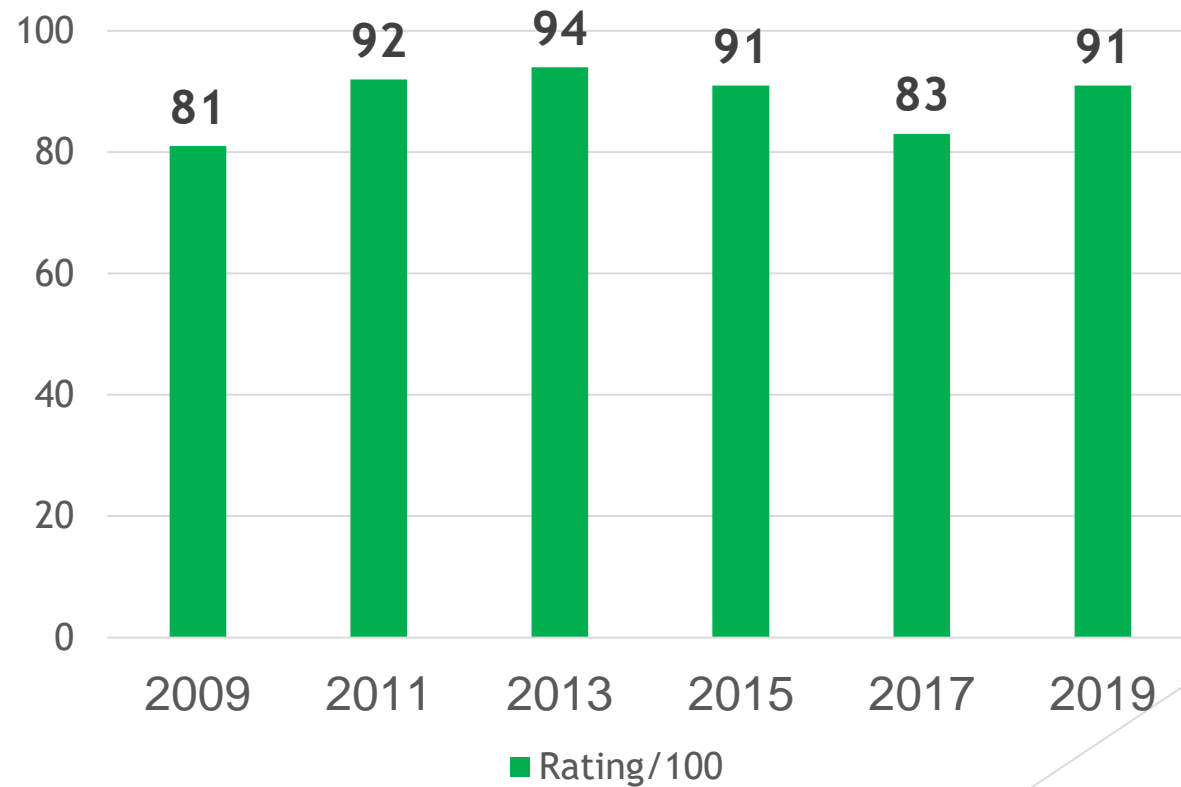
## Client Survey

► Overall Service Satisfaction



## Client Survey

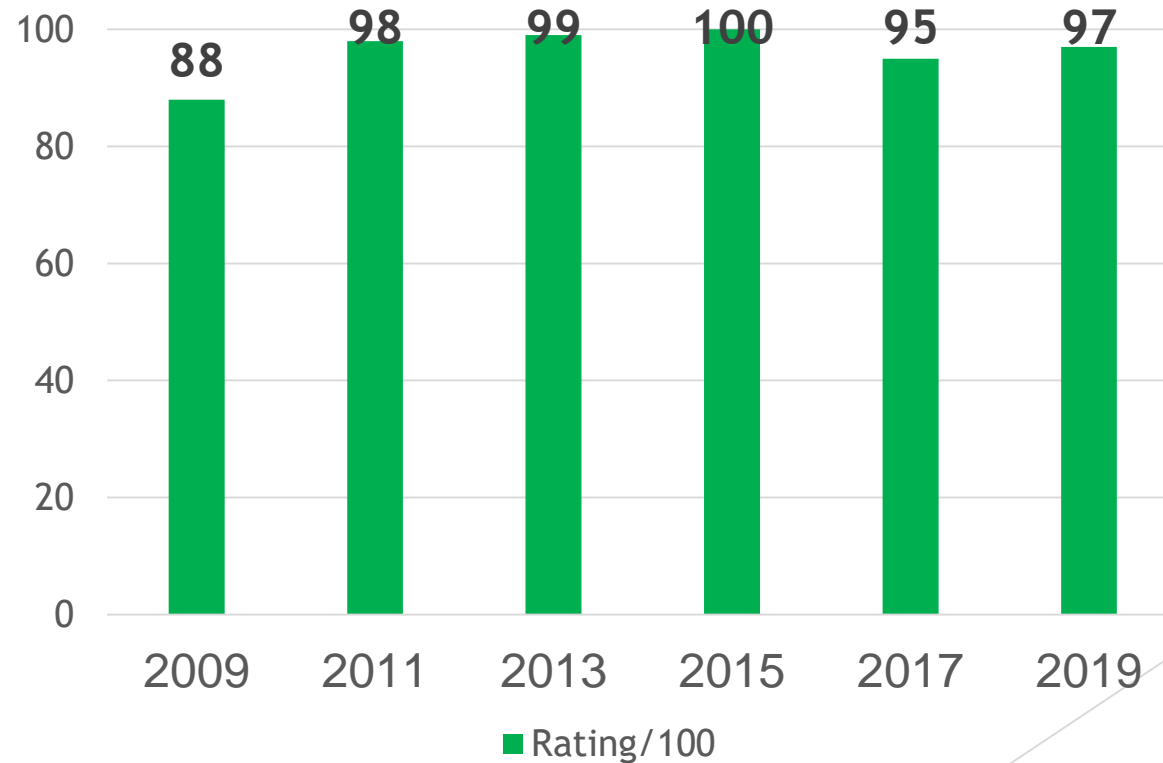
### ► Maintenance Satisfaction Overall





## Client Survey

► Would You Recommend SAMA?





# 2021 Revaluation Timeline

- ▶ Market analysis for January 1, 2019 base date
- ▶ Created 2021 database and updated values based on converted data and January 1, 2019 base date market models
- ▶ Preliminary values to government on March 31, 2020 for provincial tax policy



# 2021 Revaluation Timeline

- ▶ Delivered Preliminary Values to 472/826 (57%) clients as of July 28, 2020
- ▶ As of September 1, 551/826 (67%) reports delivered to municipalities
- ▶ As of October 15, 681/826 (82%) reports delivered to municipalities
  
- ▶ Message to Councils:
  - ▶ Please have a good look at the values and provide feedback to us.
  - ▶ We are happy to meet with clients to discuss values as required.



# 2021 Revaluation Timeline

- ▶ Awaiting Provincial percentages of value from Government Relations
- ▶ Apply percentages of value and recalculate the database
- ▶ Validate 2021 values



# 2021 Revaluation Timeline

- ▶ 2021 Value Reports Sent to Municipalities in January 2021
- ▶ Maintenance not completed will be provided in a separate package
- ▶ Continue to work on maintenance
- ▶ Finalize maintenance and deliver



# SAMA Information Sources

- ▶ SAMA's website
  - ▶ <https://www.sama.sk.ca/>
  - ▶ On-line manuals, handbooks, FAQs, etc.
  
- ▶ Pamphlets and Fact Sheets
  
- ▶ Video on property assessment
  - ▶ <https://www.youtube.com/embed/aezCPeIB7NU>
  
- ▶ SAMAView
  - ▶ <https://mysama.ca/account/login>



# Review of SAMA's 2019 Audited Financial Statements

Mathew Ratch

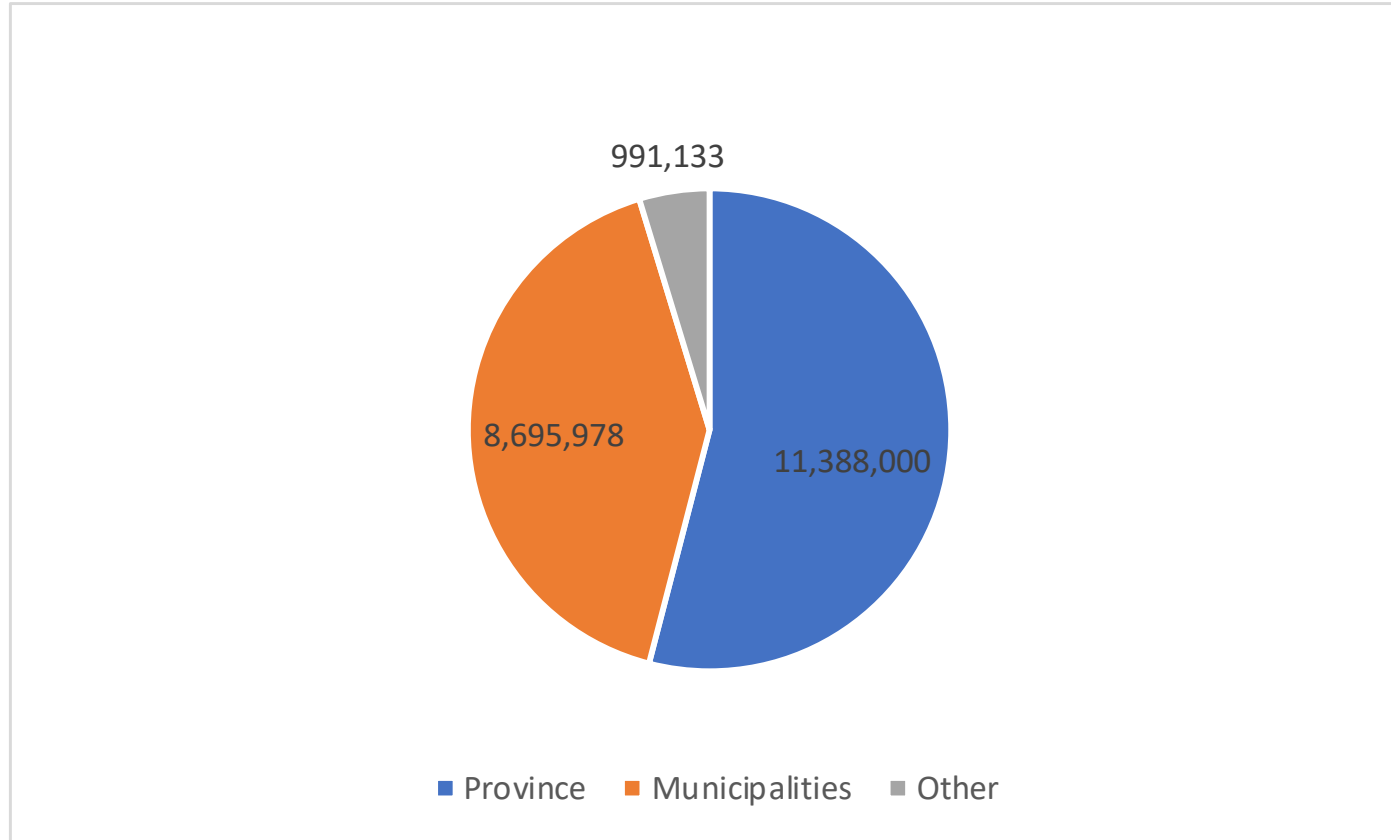
Managing Director of Finance

LOOKING AHEAD TO 2021

2020  
ANNUAL  
MEETING

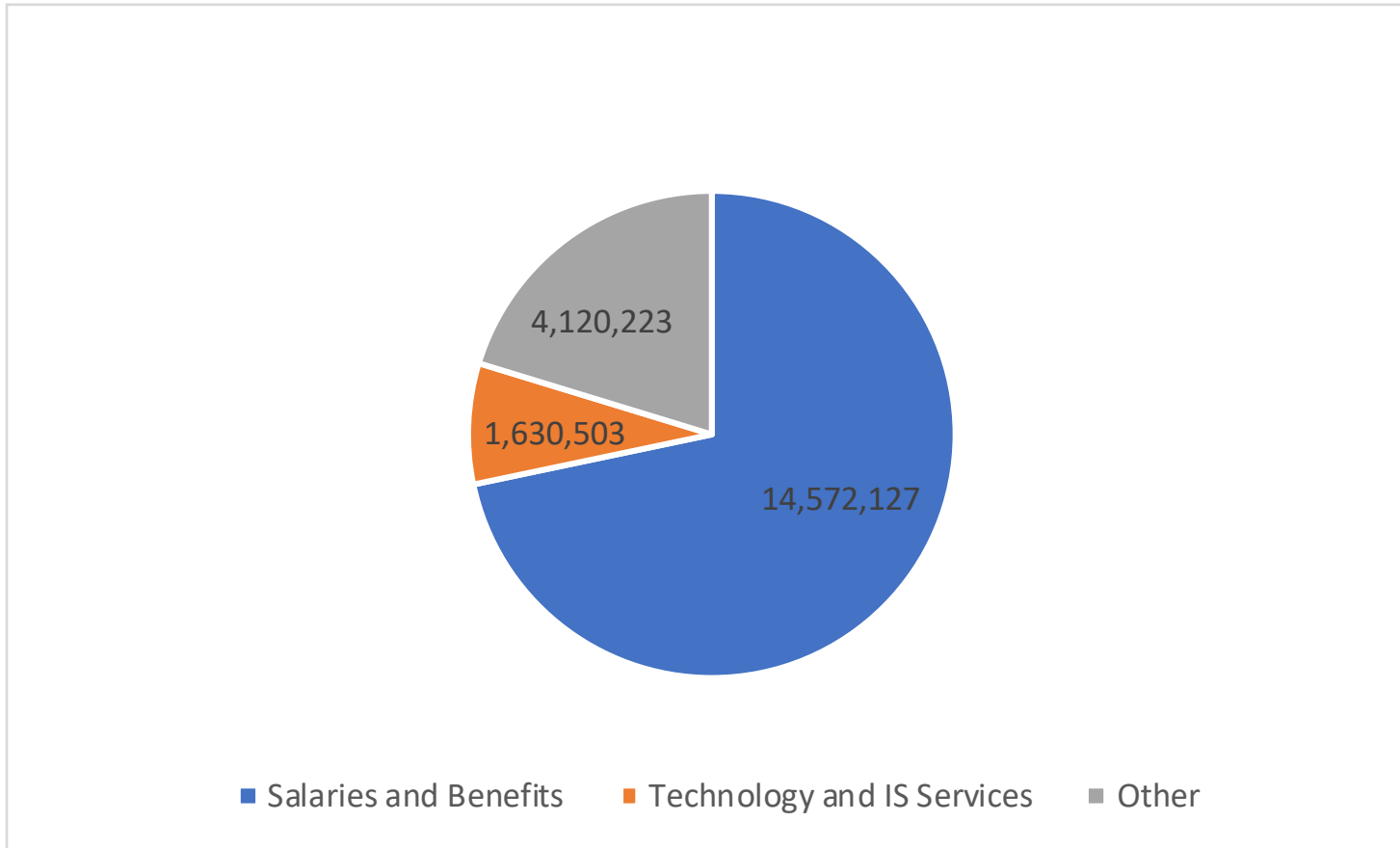
October 22, 2020

# 2019 Financial Results - Revenue





# 2019 Financial Results - Expenses





# 2019 Financial Results

- ▶ Ended 2019 with an unrestricted surplus of \$147,243
- ▶ Audit conducted by Deloitte LLP in early 2019 - clean audit opinion issued on February 28, 2020
- ▶ Received additional \$850,000 from Province over 2018 that was targeted to increase inspection capacity and added new positions
- ▶ Most other revenues and expenses matched the budget very closely



# 2020 Results To Date

- ▶ SAMA's 2018-2021 4-year plan called for revenue increases of 2% per year - 2020 requisition base increased 2% and Provincial funding remained same as 2019
- ▶ Designed to match expected levels of inflation and keep staff count the same (no new permanent positions)
- ▶ No large change expected to accumulated surplus at end of 2020



# 2021 and Beyond

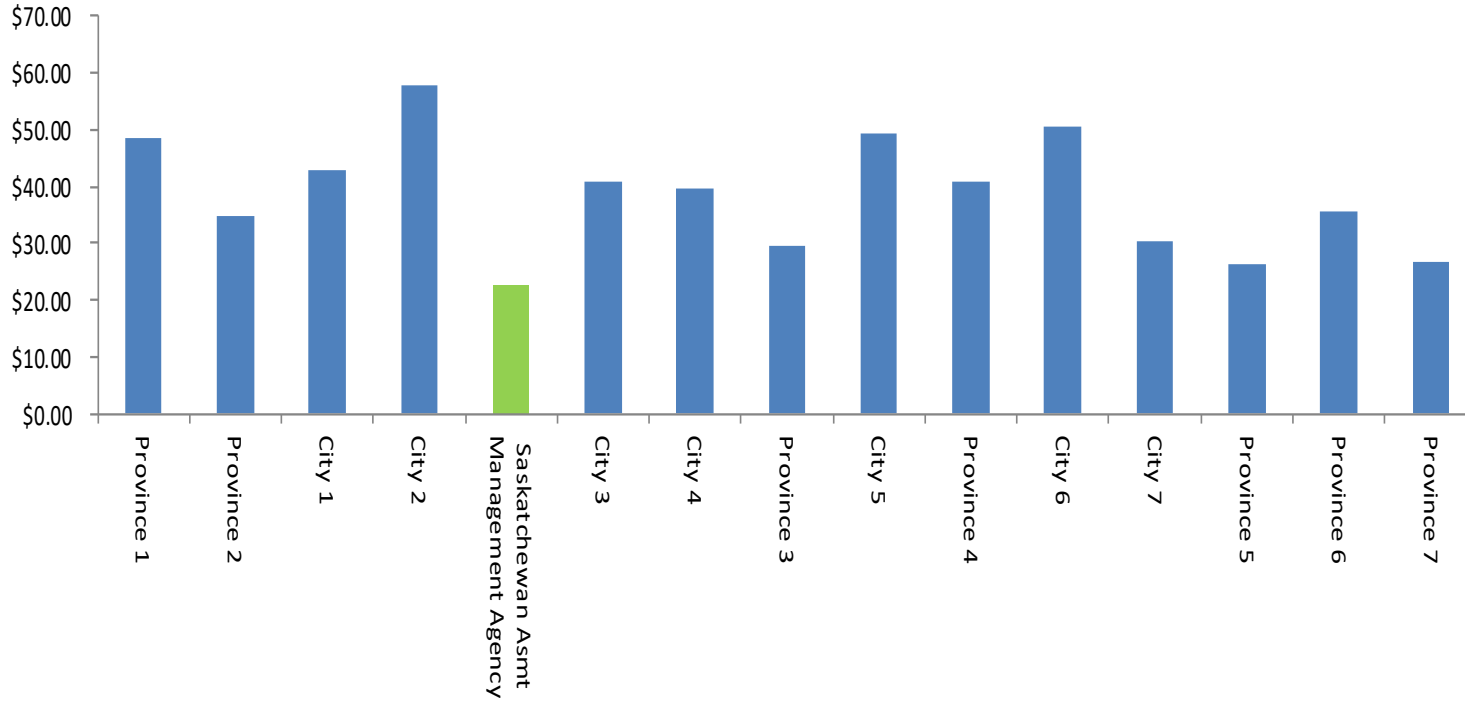
- ▶ 2021 is budgeted for a 2% increase to the municipal requisition base charge and a 2% requested increase from the Province
- ▶ 2021 will be final year of 2017-2021 Collective Bargaining Agreement and has a bargained increase of 1.7% to staff salaries
- ▶ 2022-2025 4-year plan will be developed in early 2021

# 2019 Cost Per Property of Assessment in Canada

(source: CPAN)

**2020**  
**ANNUAL**  
**MEETING**

Cost / Property

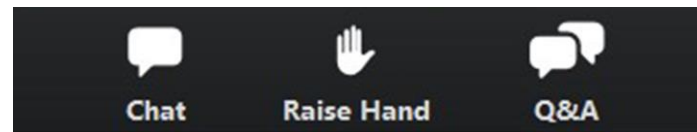




# Questions?



Use the Q&A or Raise Hand feature to ask any questions.





# Thank You!

**Don't forget to fill out the SAMA AGM feedback survey that will be emailed to you within the next few days.**