



PURSuing EXCELLENCE IN ASSESSMENT POLICY AND SERVICES FOR SASKATCHEWAN

# ANNUAL GENERAL MEETING

2021

---

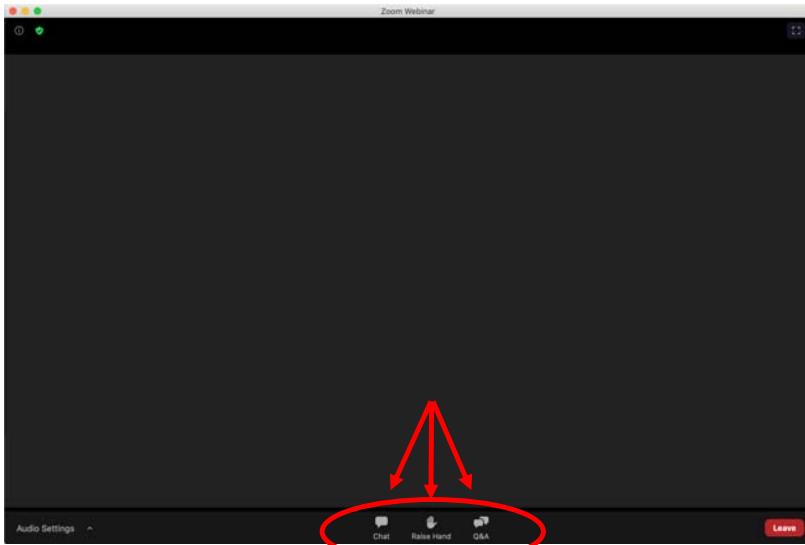
## MEETING GUIDELINES

- 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)

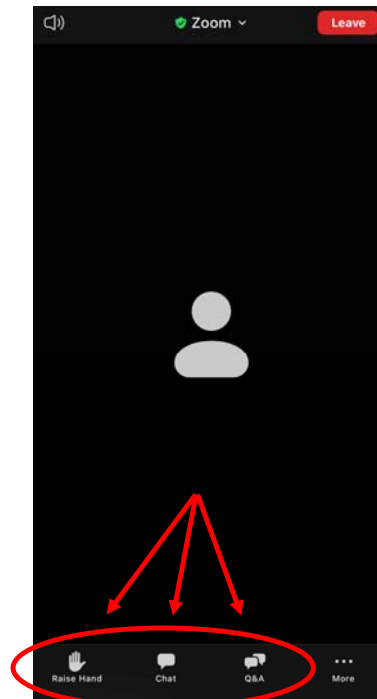




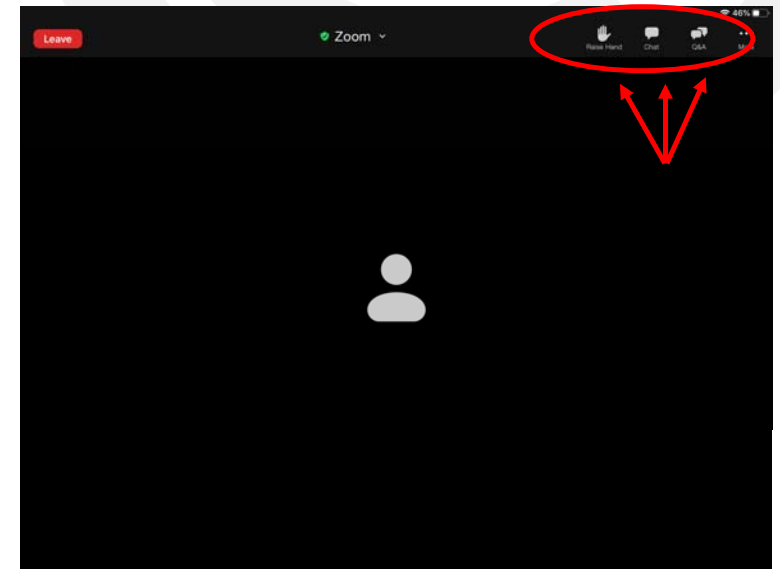
# ZOOM MEETING CONTROLS



Laptop/Desktop



Phone



Tablet



2021 SAMA Annual Meeting

---

## 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

- **Greetings from the Minister of Government Relations**
  - The Honourable Don McMorris
- **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 2020 Audited Financial Statements**
  - Mathew Ratch, Managing Director, Finance
- **Questions and Answers**
- **Resolutions**





**GREETINGS FROM THE  
MINISTER OF  
GOVERNMENT RELATIONS**

THE HONOURABLE DON MCMORRIS

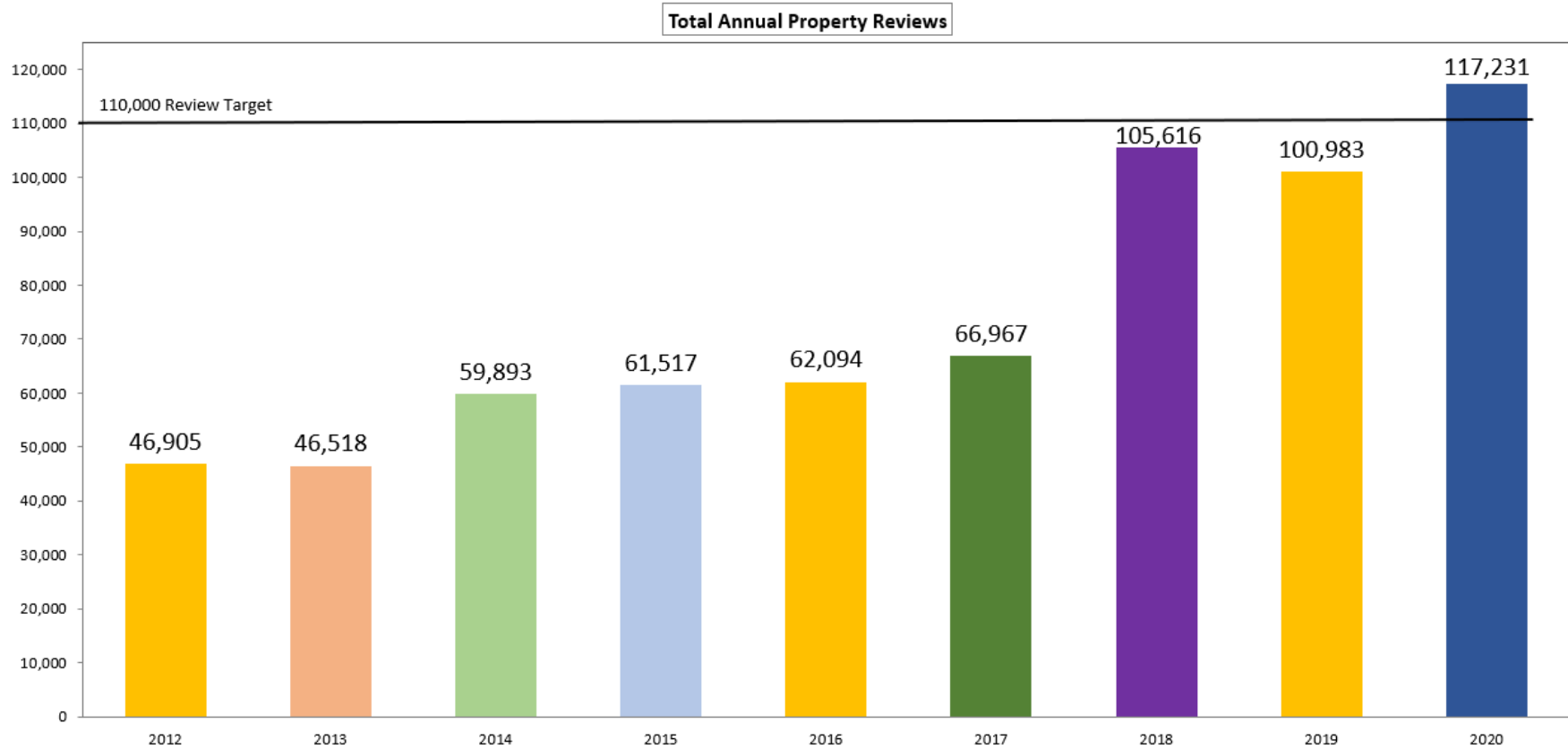


# ANNUAL REPORT FROM THE BOARD OF DIRECTORS

---

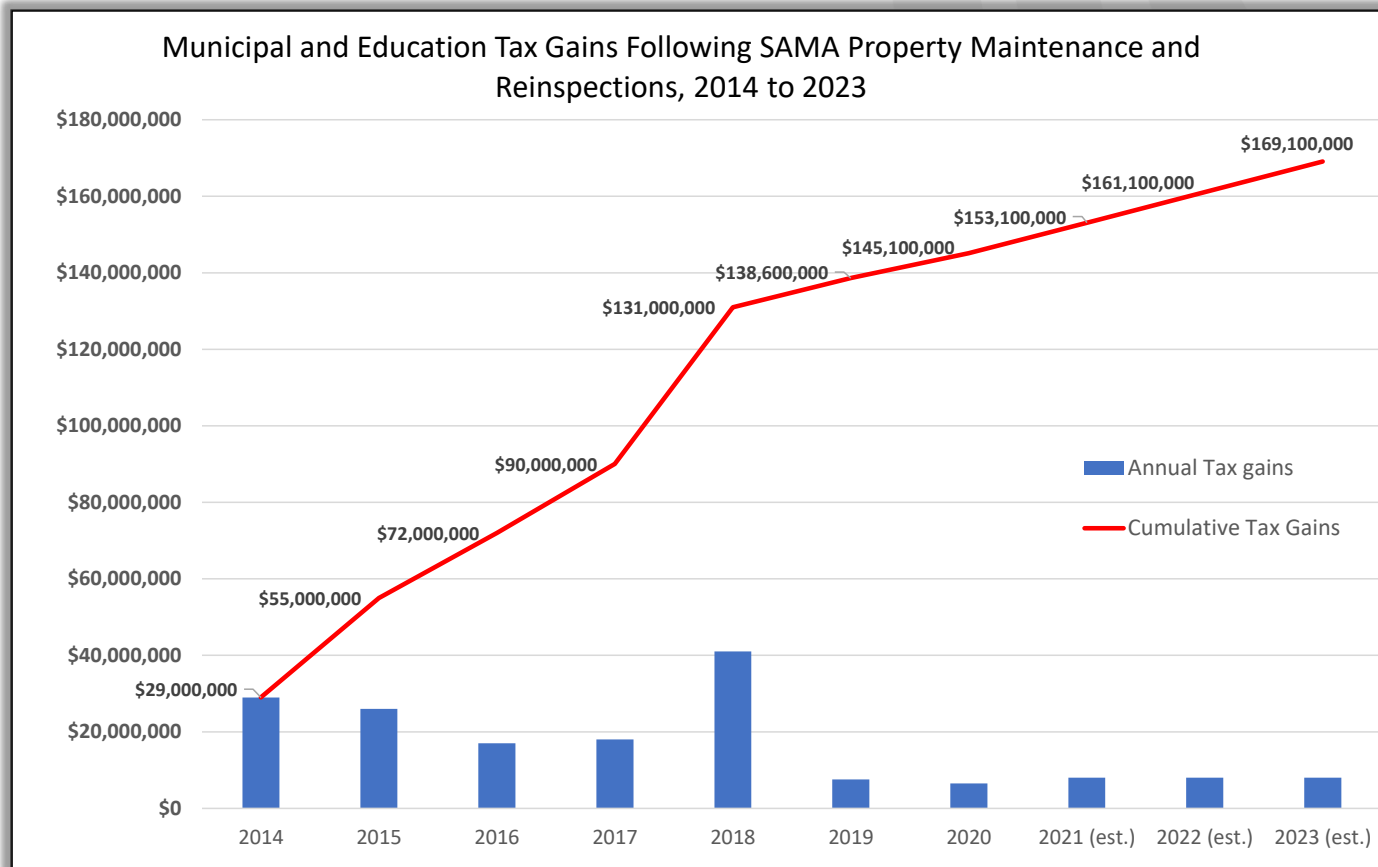
MYRON KNAFELC, BOARD CHAIR

# TOTAL ANNUAL PROPERTY REVIEWS

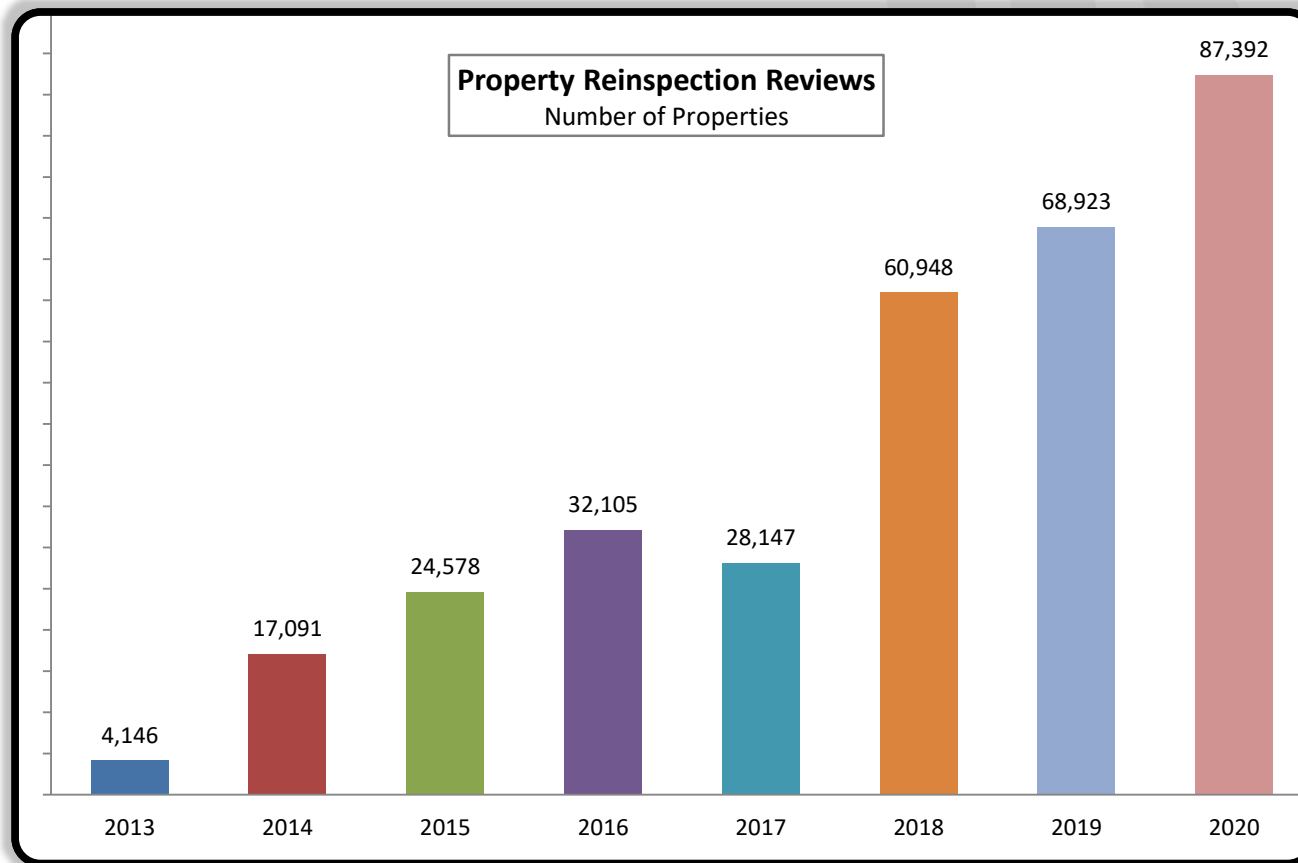




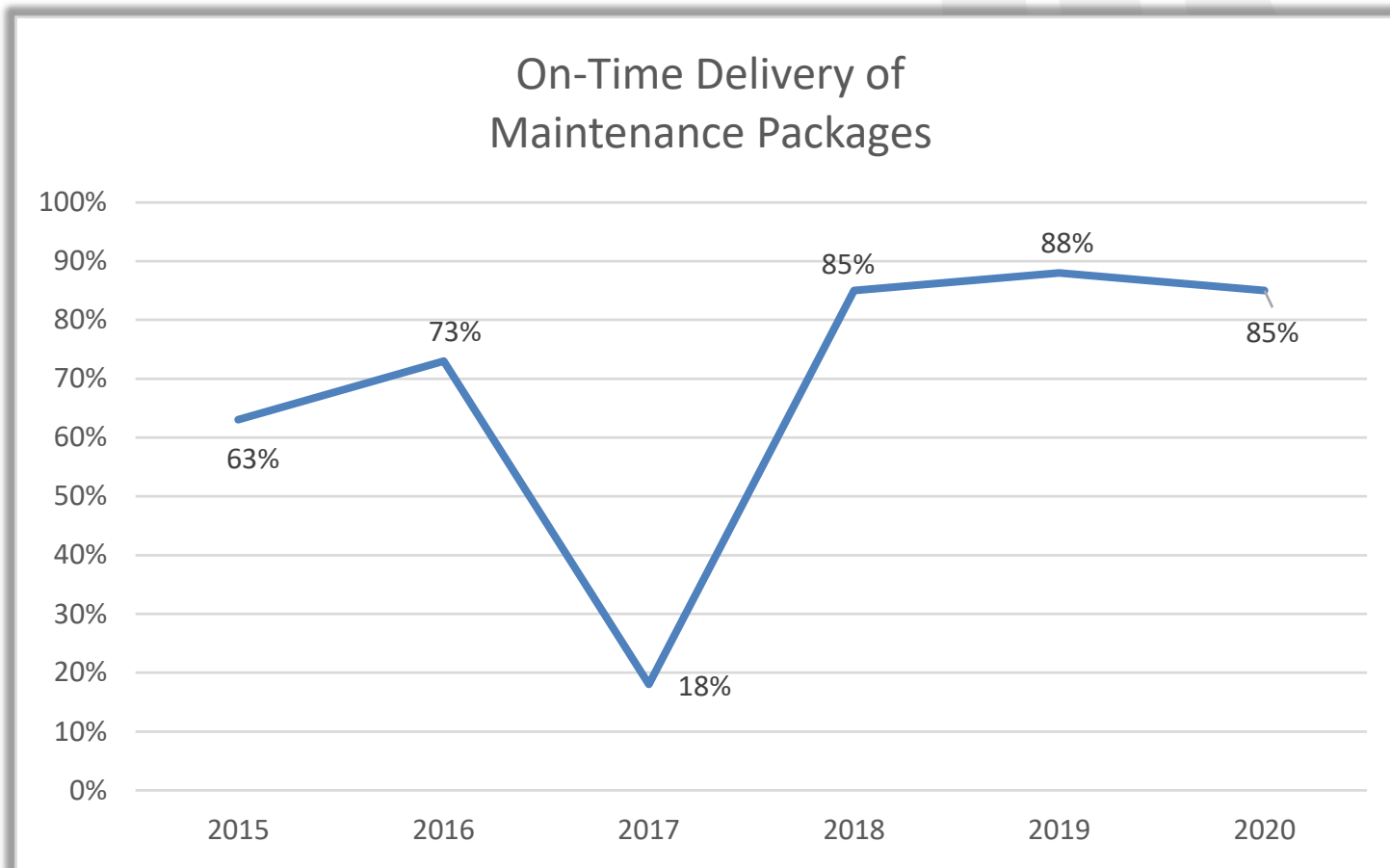
# TAX GAINS FROM MAINTENANCE AND REINSPECTIONS



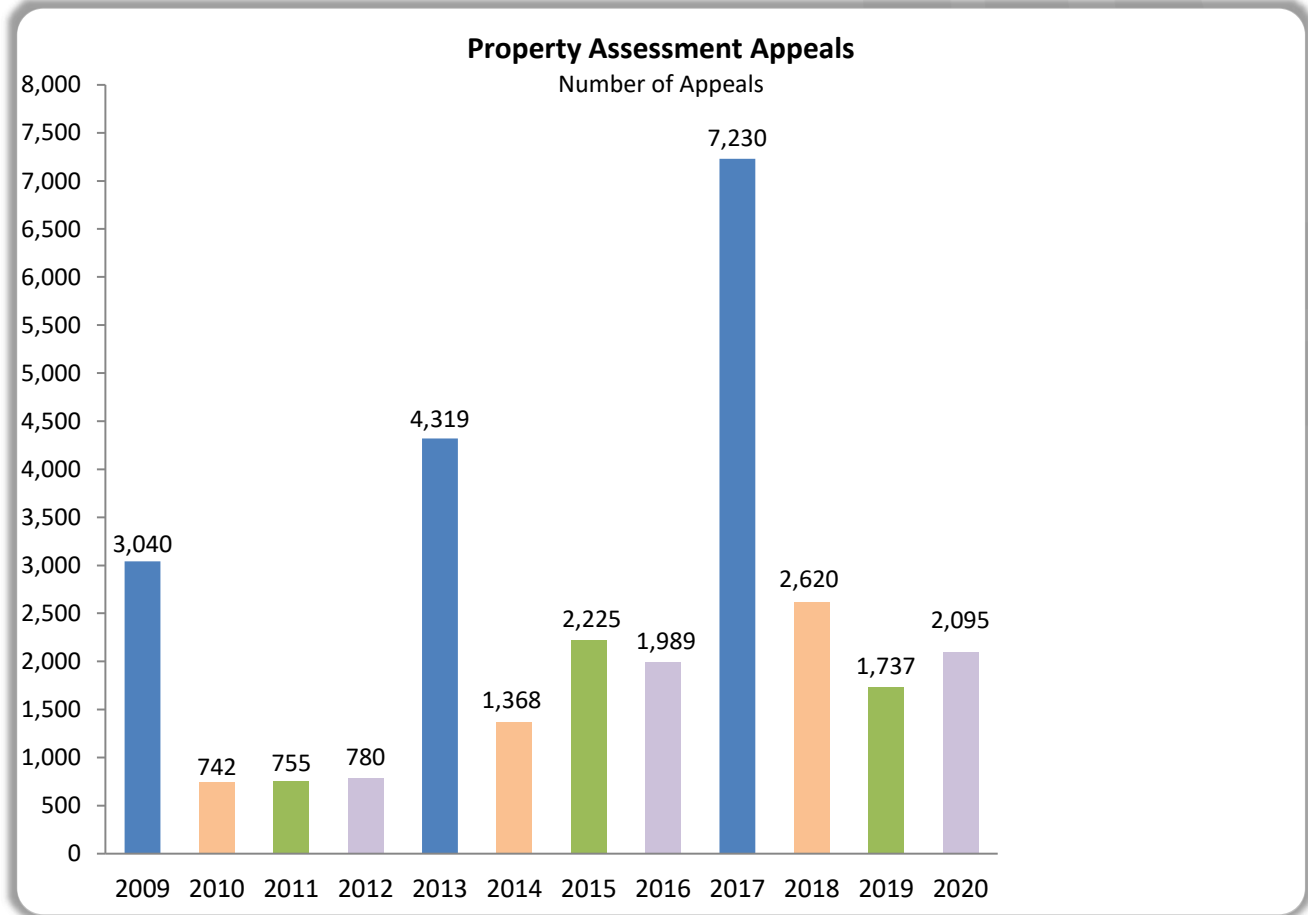
# PROPERTY REINSPECTION REVIEWS



# ON-TIME DELIVERY OF MAINTENANCE



# PROPERTY ASSESSMENT APPEALS

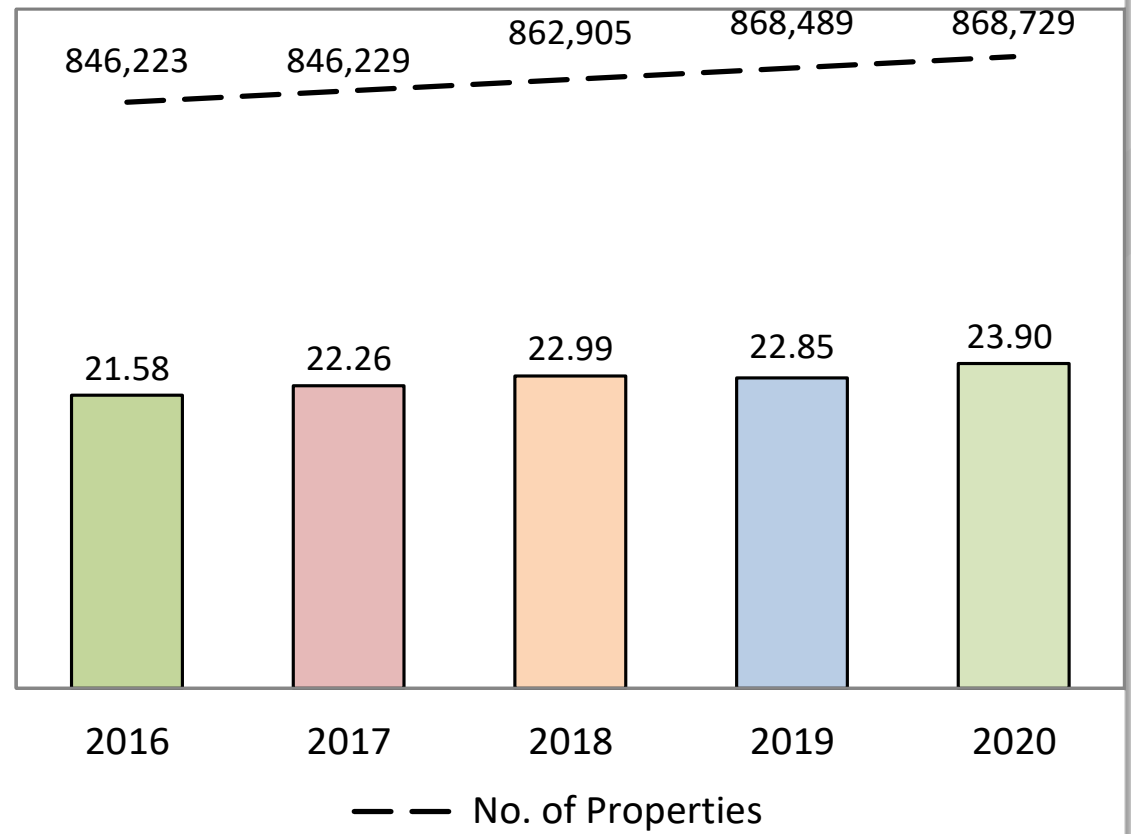


2021 SAMA Annual Meeting

# COST PER PROPERTY

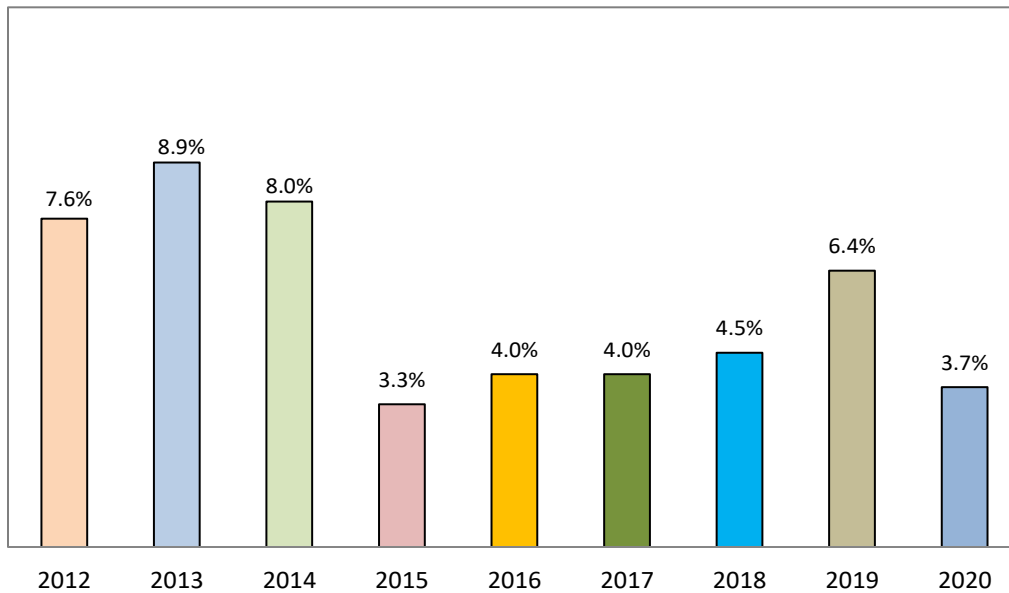


**Agency Operating Cost**  
Cost per Property (\$)

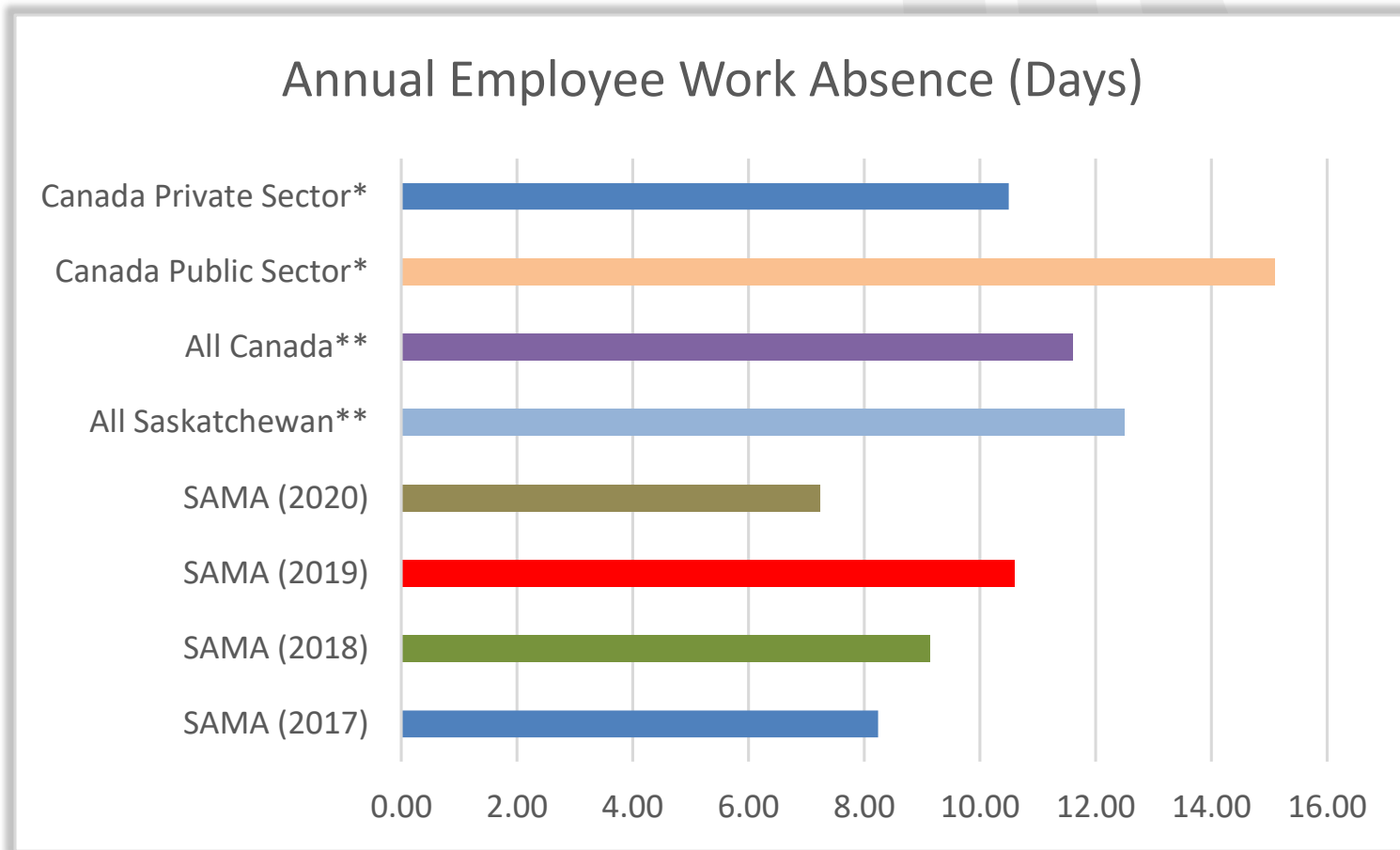


# WORKFORCE TURNOVER

**Workforce Turnover**  
Percentage of Permanent FTEs



# EMPLOYEE WORK ABSENCE





# CEO UPDATE

---

IRWIN BLANK



# OUR PURPOSE

We develop, implement and support property assessments which are the financial foundation for the property tax system

Assessment governance for \$265 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**



# 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 INCREASING PROPERTY INSPECTIONS

STRENGTHEN THE CAPABILITIES OF ALL EMPLOYEES

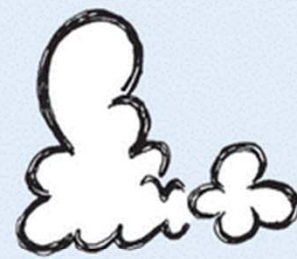


RICH HEDGEYE



SAMA

WHAT DO YOU MEAN THE WIND CHANGED?!



MARKETS

---

## 2020 MAJOR GOALS RESULTS

- 110,000 property reviews and timely delivery of maintenance
- Deliver preliminary 2021 values to the Province by April 1 and municipalities by:
  - June 30<sup>th</sup> (cities)
  - September 1<sup>st</sup> (all municipalities)
  - Conduct ongoing quality control checks - January to October 2020
- Effectively handle an estimated 2,050 appeals at tribunal levels and 12+ appeals to higher courts
- Effectively manage and look for opportunities in technology and assessment methods
- Initiate comprehensive oil and gas model and pipeline reviews
- Review current requisition formula
- Ongoing Succession Planning and Training



---

# ASSESSMENT PRINCIPLES AD VALOREM

Key Features: Mass Appraisal and Equity

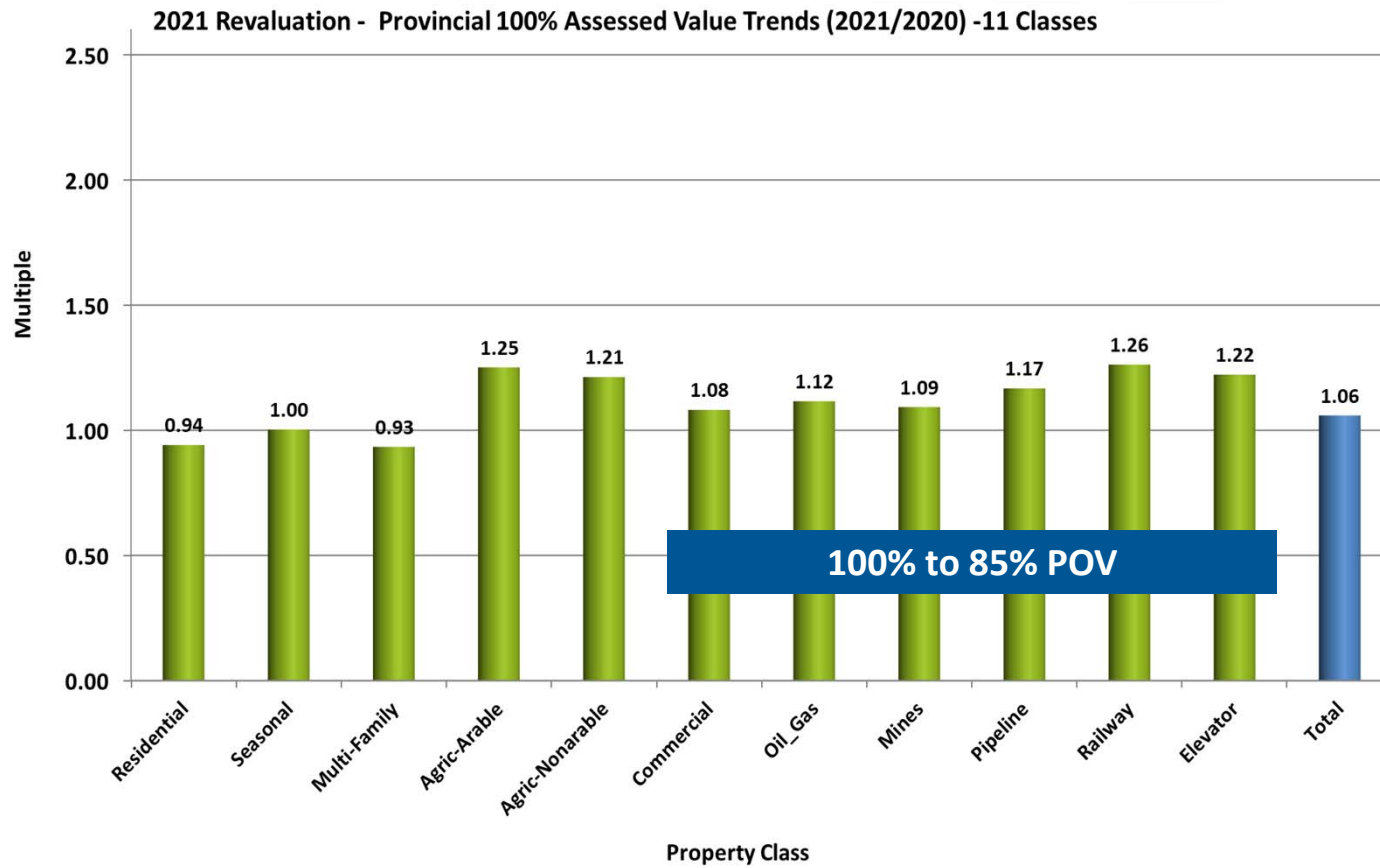
PROPERTY  
VALUES



PROPERTY  
ASSESSMENTS

Four Year Revaluation Cycle

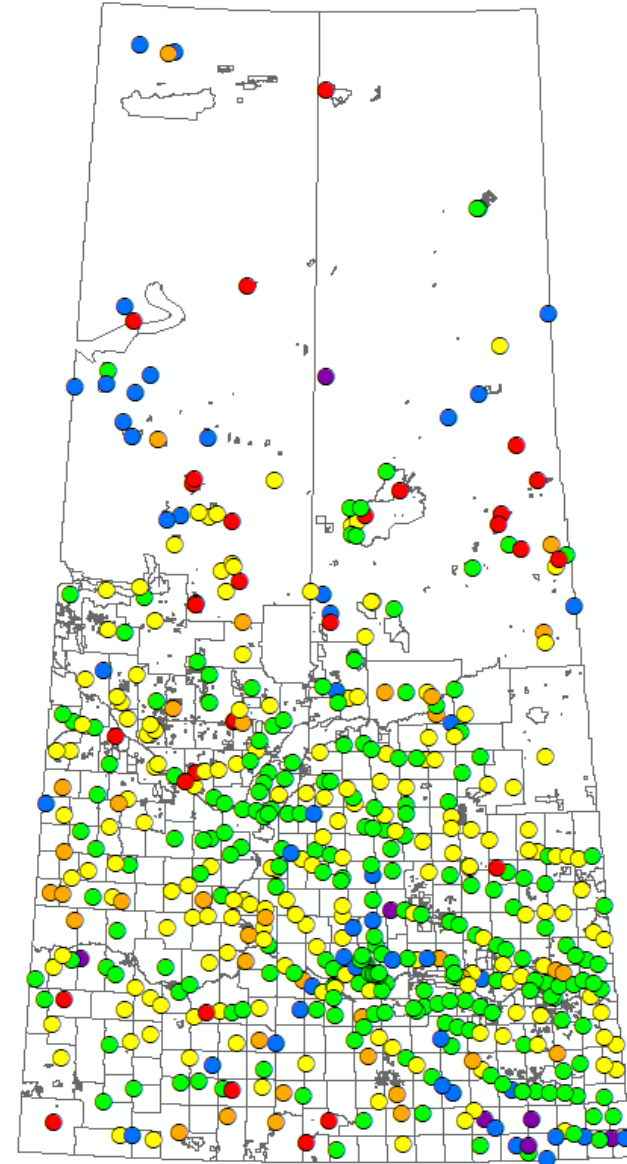
# 2021 TRENDS ANALYSIS



# SAMA RESIDENTIAL TRENDS IN URBAN MUNICIPALITIES

**Legend**  
Ratio: 2021 Value/2020 Value

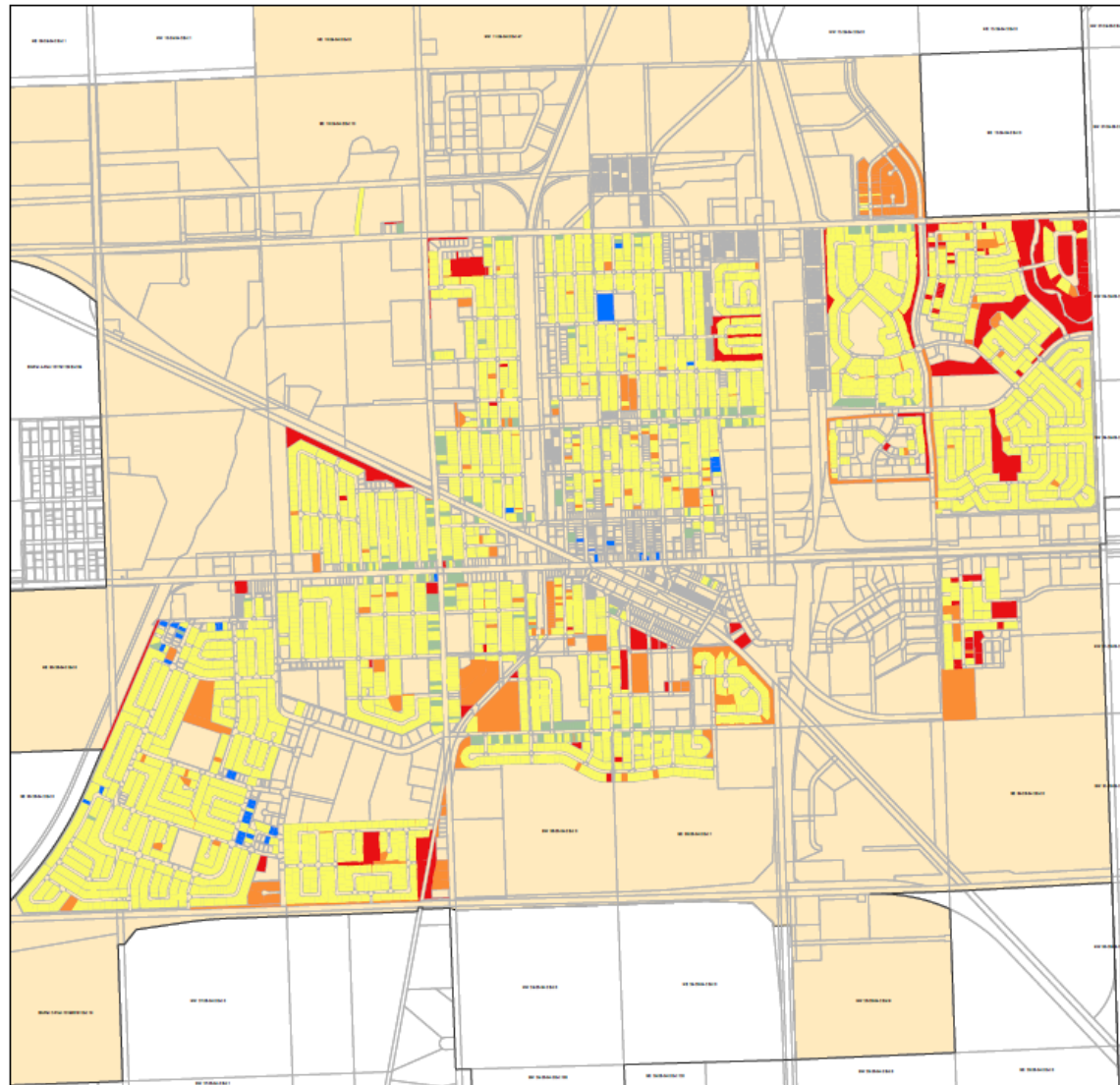
- < 0.60
- 0.61 - 0.80
- 0.81 - 1.00
- 1.01 - 1.20
- 1.21 - 1.40
- > 1.40





**YORKTON  
APPRAISED VALUE  
SHIFTS FOR  
RESIDENTIAL BASED ON  
THE 2020 VALUE & 2021  
VALUE.**






**RESIDENTIAL MEDIAN:  
0.88**



**Legend**

**YORKT\_Res\_Appraised**

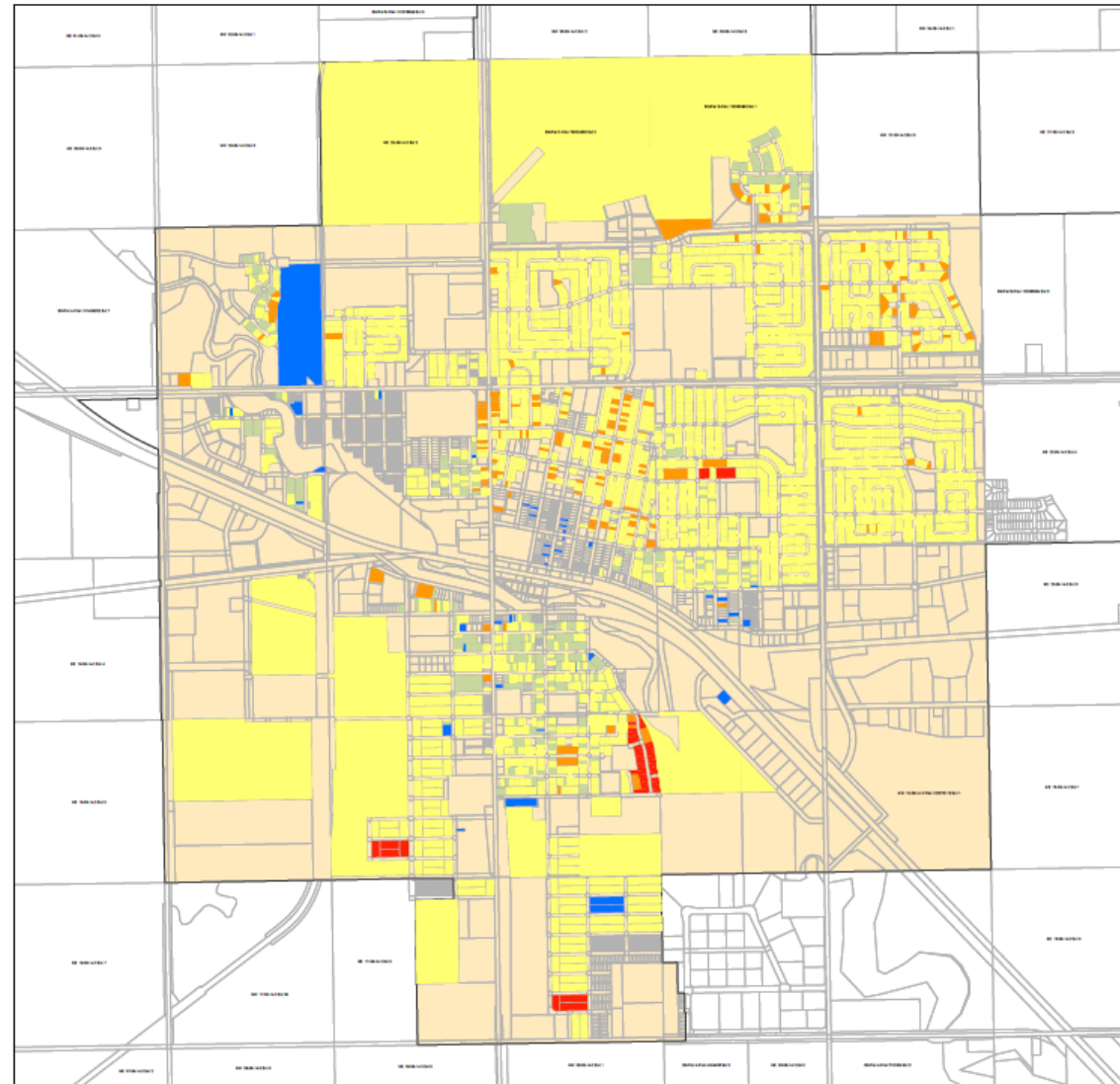
**Ratio**

-  <0.60
-  0.61 - 0.78
-  0.79 - 0.98
-  0.99 - 1.15
-  > 1.15

Adapted from Information Services Corporation of Saskatchewan, SaskGIS Cadastral Dataset  
Reproduced with the permission of Statistics Canada, Source: Geography Division, Statistics  
Canada, 2005 Road Network File (RFN), 92-500-XWE/XWF"

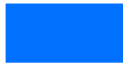




**WEYBURN  
APPRAISED VALUE  
SHIFTS FOR  
RESIDENTIAL BASED  
ON THE 2020 VALUE &  
2021 VALUE.**

**RESIDENTIAL MEDIAN:  
0.79**



**Legend**

WEYBU\_Res\_Appraised

-  < 0.55
-  0.56 - 0.69
-  0.70 - 0.89
-  0.90 - 1.05
-  >1.05

Adapted from Information Services Corporation of Saskatchewan, SaskGIS Cadastral Dataset  
Reproduced with the permission of Statistics Canada, Source: Geography Division, Statistics  
Canada, 2005 Road Network File (RFN), 92-500-XWE/XWF"

---

## CURRENT CHALLENGES

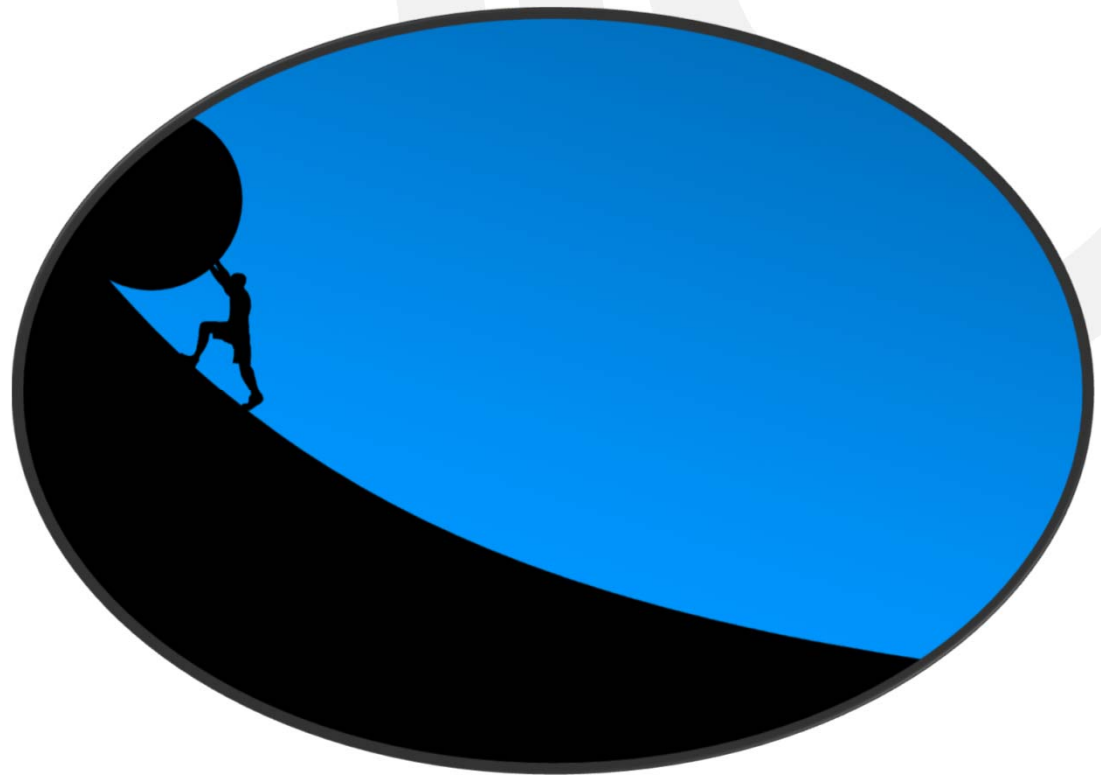
COVID related remote work and extended lockdowns negatively influencing staff and public mood

Delays in completing more complex analysis has delayed delivery of final 2021 assessments to many SAMA clients.

Better than 2017, but not where we wanted to be

High volume of appeals outstanding from prior cycle including 16 outstanding Court of Appeal cases for SAMA

Expensive, time consuming and potentially disruptive



---

# 2025 RESEARCH WORK





# ASSESSMENT SERVICES DIVISION UPDATE

---

TODD TRESLAN

MANAGING DIRECTOR ASSESSMENT SERVICES

# ASSESSMENT SERVICES PROVIDED BY SAMA

## 1. Annual Maintenance

- Annual changes to keep physical inventory current.

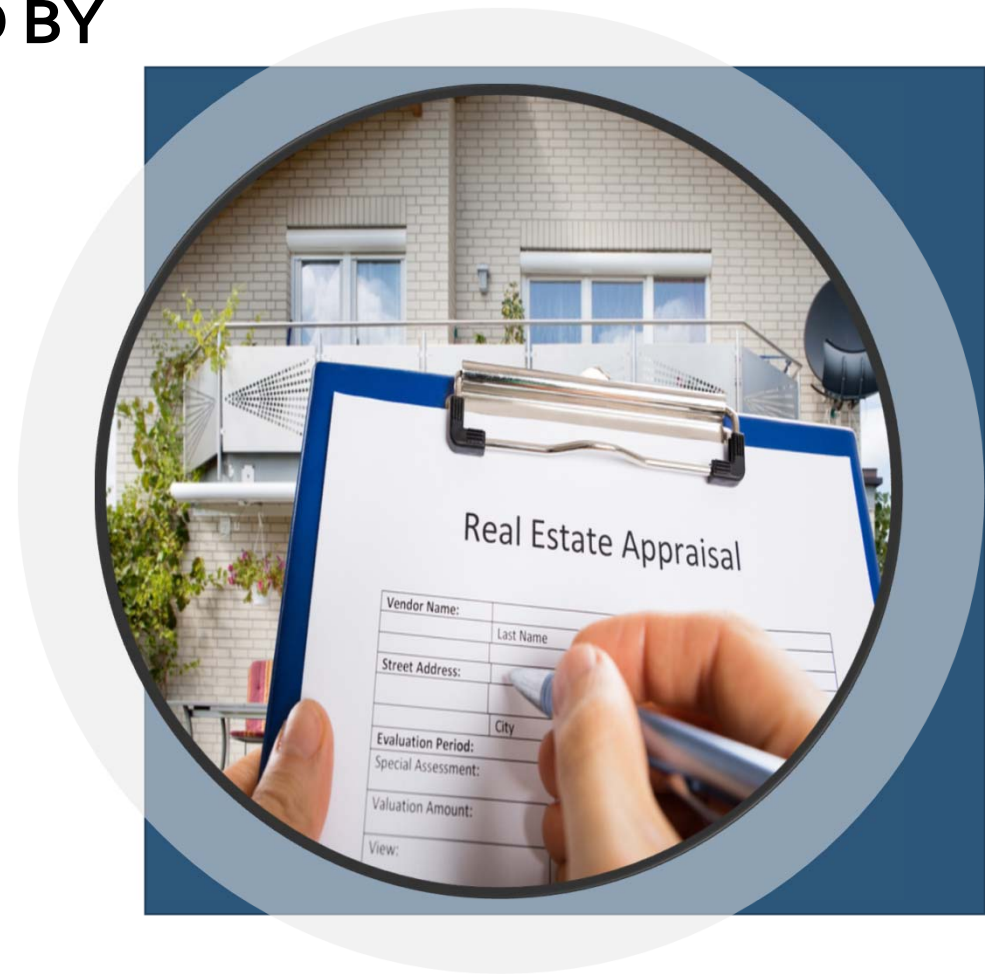
## 2. Reinspections

- 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, Saskatchewan Municipal Board
- Court of Appeal, Queen's Bench Court



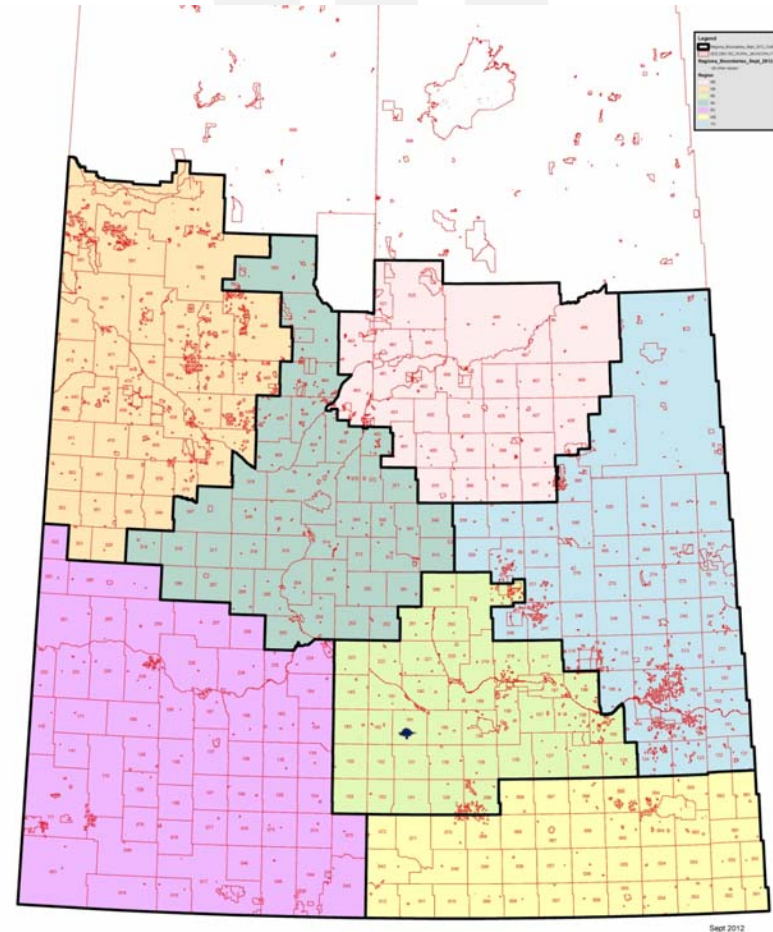
# SAMA STATISTICS

- Assessment services for 757 municipalities (Annual Maintenance, Reinspections, Revaluations and Support of Value)
- Approximately 869,000 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)

197,445 total sales

2025 Revaluation (Jan. 1, 2019 – Dec. 31, 2022)

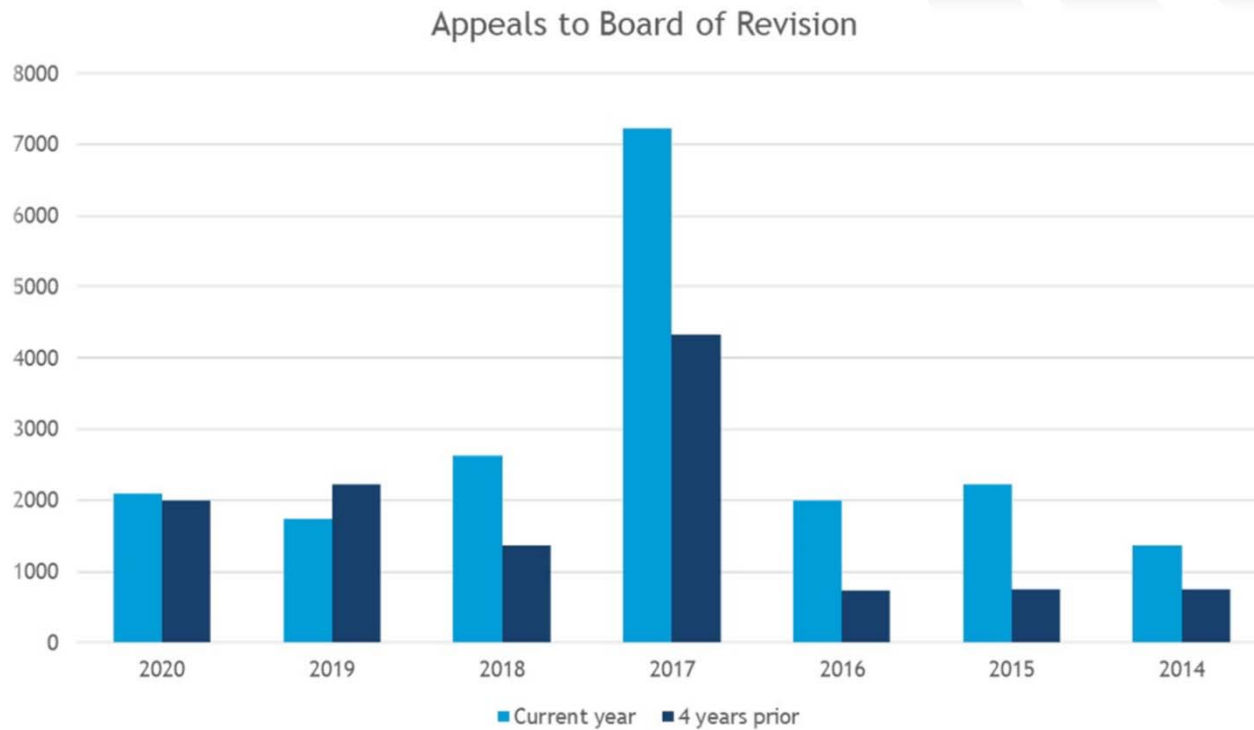
98,073 total sales as of March 29, 2021

Approx. 50,000 sales per year

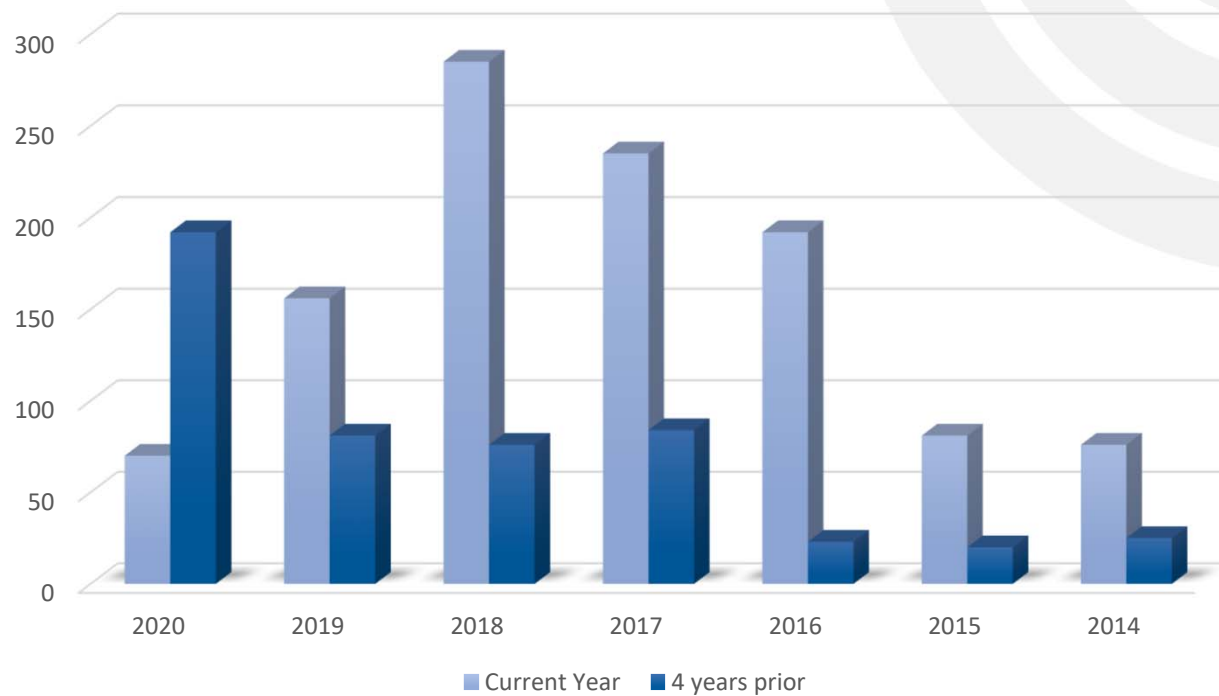
Approx. 15,000 to 20,000 sales to verify each year



# SUPPORT OF VALUE – APPEALS



## SUPPORT OF VALUE – SMB

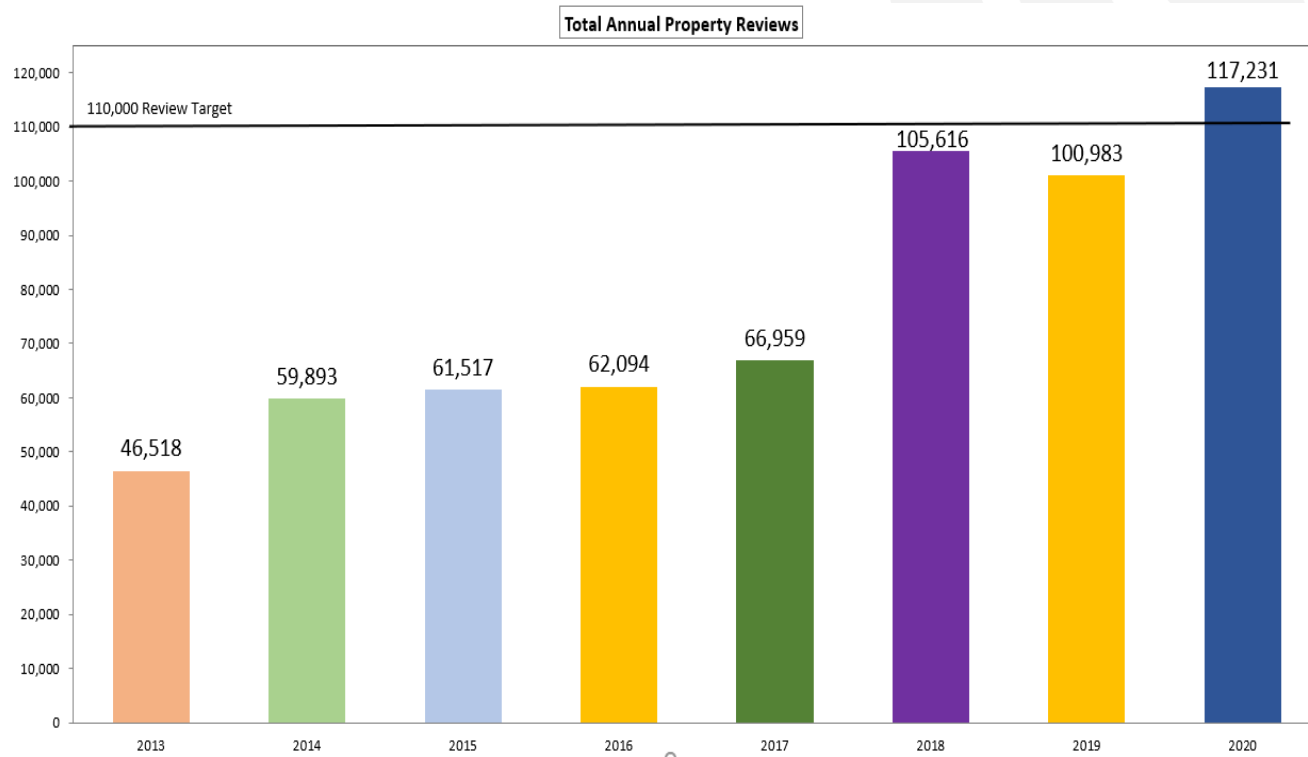


## OUR PRIMARY 2020 GOAL REALIZING THE VISION

2020 Goal: 110,000+  
December 31, 2020



# EYES ON THE GOAL





## 2020 REINSPECTIONS FOR USE IN 2021

Total – 87,392 properties

Agricultural – 40,272 properties in 24 RM's

Commercial – 1,939 properties

Residential – 21,981 properties

Industrial – 2,111 industrial properties

Flow Line Review – 21,089 properties





## PLANNED 2021 REINSPECTIONS FOR USE IN 2022

Total – 77,109 properties

Agricultural – 38,598 properties in 22 RM's

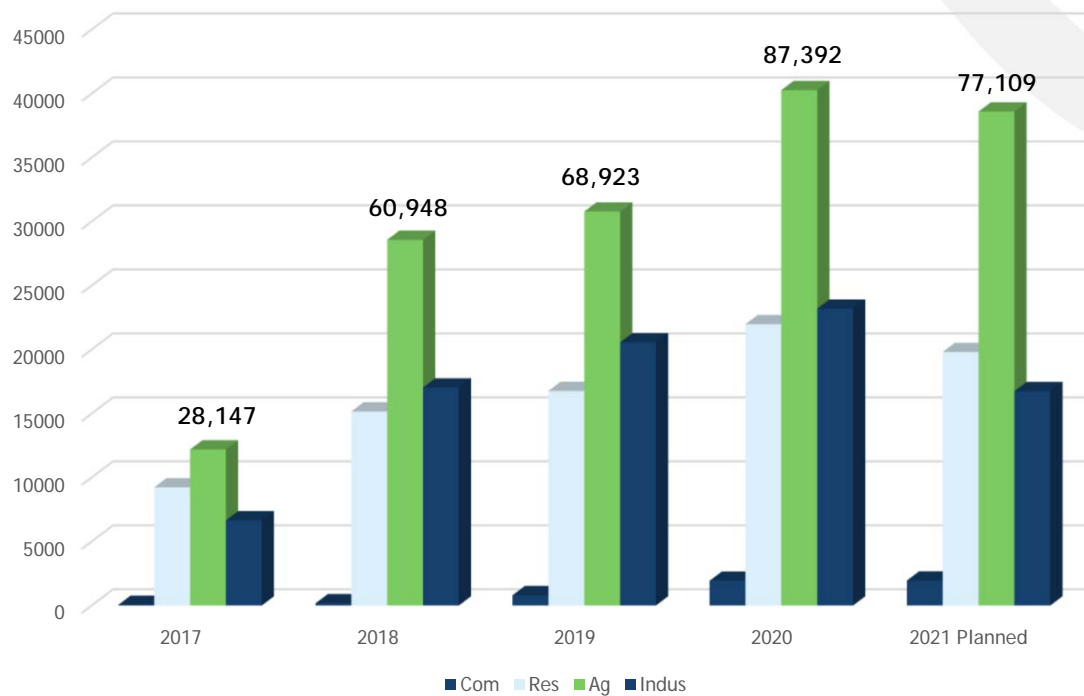
Commercial – 1,950 properties

Residential – 19,811 properties

Industrial – 750 industrial properties

Flow Line and Tank Review – 16,000 properties

# 2017, 2018, 2019, 2020 & PLANNED 2021 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.

---

## 2021 MAINTENANCE



**72.7%** of clients have received their maintenance by their requested delivery date.



**85.6%** of clients have received their maintenance within 3 weeks of their requested delivery date.

## 2021 REVALUATION IN 2020 & 2021

- Received Tax Classes and %'s of Value from Government Relations in December
  - Commercial, industrial, elevator, railway, resource and pipeline properties going from 100% to 85%
  - Non-arable agricultural land stays at 45%
  - Other (cultivated) agricultural land stays at 55%
  - Residential, multi-unit residential and seasonal residential stay at 80%
- Recalculated 2021 with new %'s of Value in December



## 2021 REVALUATION IN 2020 & 2021

- Validating 2021 values
- 2021 Value Reports being sent to Municipalities when ready from January to April
- Continue to work on maintenance
- For RMs, assistance to process 293 exemptions (farm residences)
- Finalize maintenance and deliver

---

## 2021 REVALUATION FOLLOW-UP

- If needed SAMA will attend (if possible) or virtually attend council meetings and open houses to explain new assessments to ratepayers (set up by appointments)
- Provide ongoing phone support
- Regional 1-800 number for inquiries
- Support of Value



## 2021 ROLL STATUS

As of April 5, 2021

Rolls closed – 8

Rolls open – 359

Rolls not yet open – 390





Public User Log In

I'm not a public user.

# 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 2020 AUDITED FINANCIAL STATEMENTS

---

MATHEW RATCH

MANAGING DIRECTOR FINANCE



---

# SUMMARY OF FINANCIAL RESULTS

In February 2021 SAMA was audited by Deloitte LLP in accordance with Canadian accounting standards for not-for-profit organizations and Canadian generally accepted auditing standards.

The auditors report directly to SAMA's audit committee.

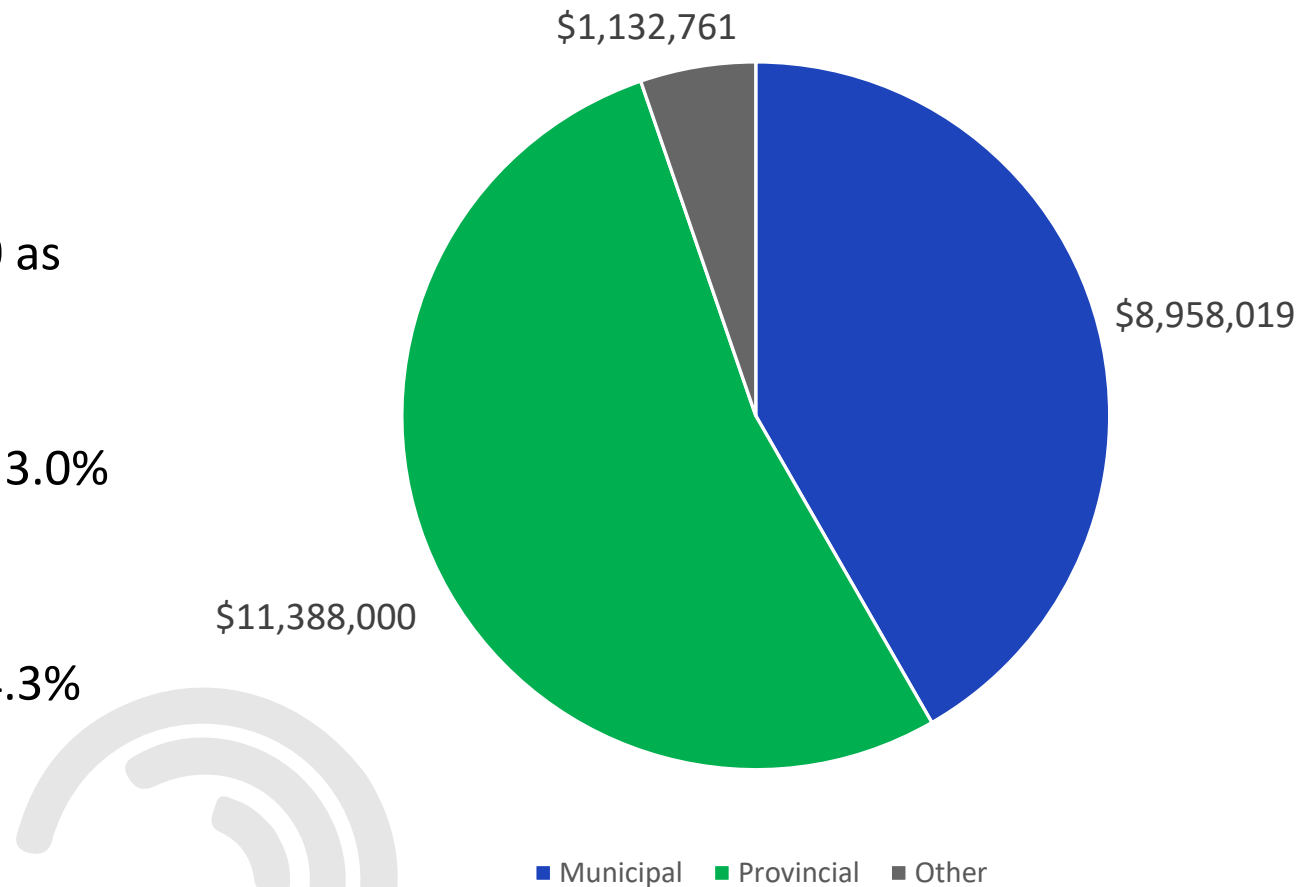
SAMA's statements were deemed to be free of error or misstatement.



## 2020 REVENUE

- Provincial funding same in 2020 as 2019
- Municipal funding increased by 3.0% (\$262,041)
- Other revenues increased by 14.3% (\$141,628)

2020 SAMA Funding Sources

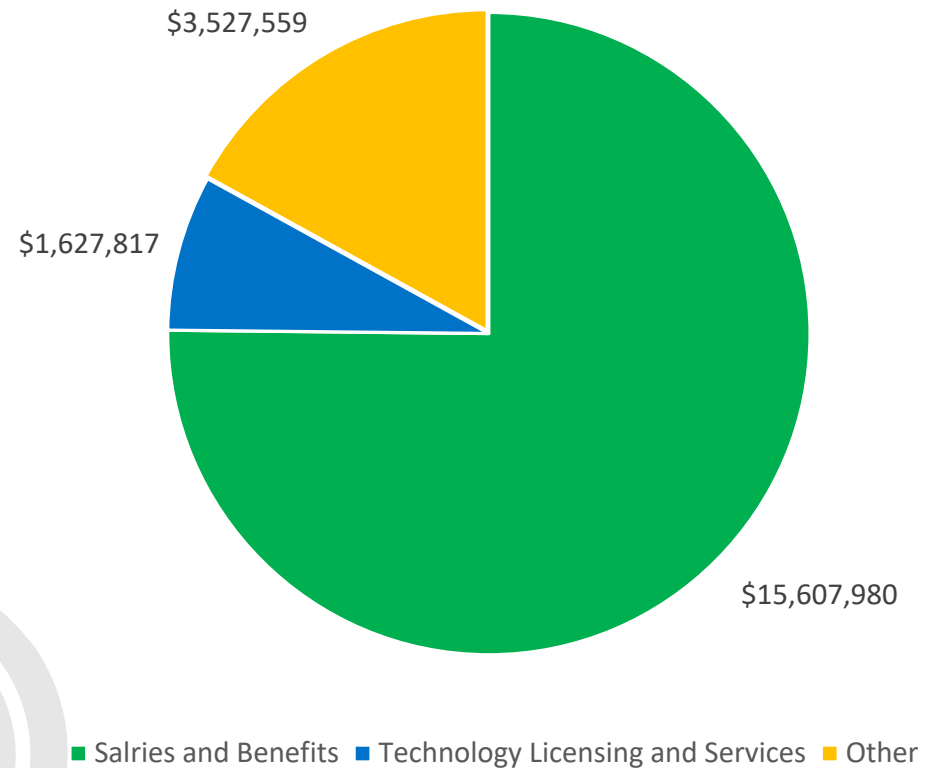


---

## 2020 EXPENSES

- 75.2% of expenses are salaries and benefits
- Total expenses in 2020 increased 1.9% over 2019
- 2020 had a significant increase in legal costs and a very large decrease in travel expenses

2020 SAMA Expenses



---

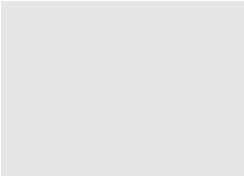
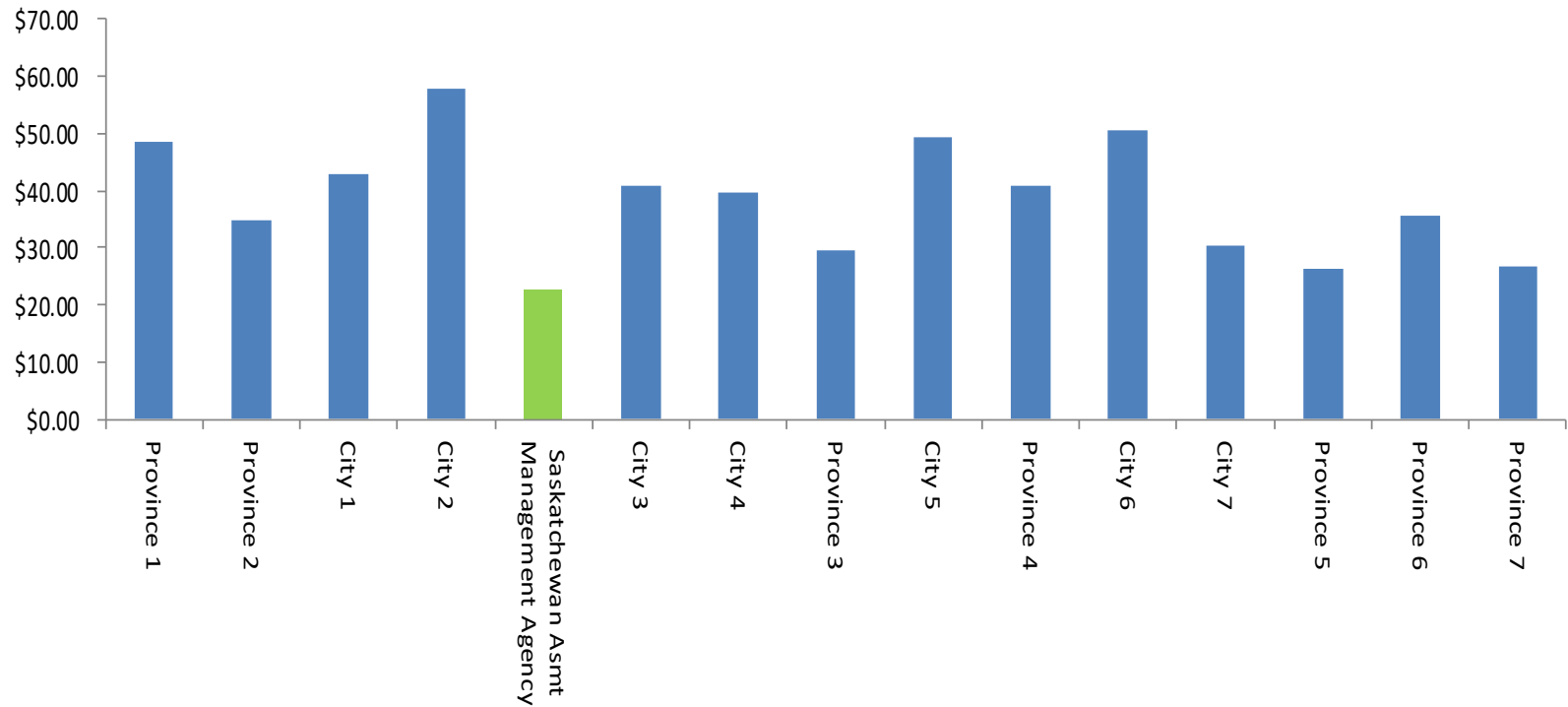
## 2020 RESULTS

- Unrestricted fund balance of \$229,388
- Reserves in excess of \$4M (around 2.5 months of operating expenses)
- Capital fund balance just over \$3M (mainly capitalized technology development costs)



# SAMA COSTS VS. OTHER CANADIAN JURISDICTIONS (2019)

Cost / Property



---

## SAMA FISCAL PLAN 2021 AND BEYOND

- 2018-2021 plan called for maximum 2% increase to costs per year
- 2020 Canadian inflation rate was 0.62% (source: Statistics Canada)
- 2022-2025 4-year plan currently being developed and will be in-line with Province's plan
- Current Collective Bargaining Agreement expires at end of 2021





# QUESTIONS

---

PLEASE USE THE CHAT/REPLY OR RAISE HAND  
FEATURE TO ASK ANY QUESTIONS.



# RESOLUTIONS



---

## 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 of 10 minutes is allowed.
  - The tech team can then view results and confirm the results at the end of the voting window.



---

## RESOLUTION 2021-1

## SUBMITTED BY THE RM OF MCKILLOP NO. 220

- **Whereas** rural municipalities, by bylaw, can subdivide land to allow private campgrounds to be a commercial land use.
- **Whereas** commercial property and land in rural municipalities are assessed significantly lower than in urban municipalities.
- **Whereas** there is no separate classification for campgrounds and so they are placed into the commercial and industrial classification resulting in assessments as other commercial property and land.
- **Whereas** currently campgrounds are assessed as unregulated. Unregulated assessment uses three approaches: the sales comparison approach, the cost approach and the income approach.
- **Whereas** sales of private campgrounds are not an active sales market resulting in not enough sales to substantiate an accurate or valid assessment.
- **Whereas** campground development costs are low and much of the development is the responsibility of the lease or permit holder. Many developers use already developed facilities.
- **Whereas** the approach for estimated market value assessments are based on the present worth of anticipated income. Income producing properties are bought and sold based on their income potential. The income approach converts this income into an estimate of present value.
- **Whereas** the income (rental) approach is appropriate for campground assessment as the value of the property is directly related to the income it will generate.
- **Therefore, be it resolved** that SAMA amend the Market Value Assessment in Saskatchewan Handbook to include the use of the income approach to value campgrounds.

A large circular inset image on the left side of the slide shows a sunset over a wide body of water. The sun is low on the horizon, casting a golden glow across the sky and reflecting on the water's surface. The foreground shows a grassy hillside with some trees. The sky is filled with soft, colorful clouds in shades of orange, yellow, and blue.

# **SPEAKING TO THE RESOLUTION FROM THE RM OF MCKILLOP NO. 220**

**GARRY DIXON**



**DOES ANYONE ELSE WANT TO  
SPEAK TO THE RESOLUTION?**

**PLEASE RAISE YOUR HAND OR  
USE THE CHAT FUNCTION.**

---

**10 MINUTES TO VOTE**



A large circular inset on the left side of the page shows a rural landscape. The foreground is a field of golden-brown crops, likely corn, with several large, rectangular hay bales scattered across it. The field extends to a low horizon under a bright blue sky with wispy white clouds. The circular inset is framed by a thick, light gray border that has a decorative, rounded shape.

## **RESOLUTION RESULTS AND CLOSING COMMENTS FROM THE CHAIR**

---



PURSuing EXCELLENCE IN ASSESSMENT POLICY AND SERVICES FOR SASKATCHEWAN

**THANK YOU**