



# Board of Directors Open Forum

## Looking Back and Forward 2009 to 2013

**SAMA Annual Meeting  
April 21, 2010**



# Forum Format

1. Issue taken from the floor.
  - State your name and municipality
2. General response by SAMA Administration.
3. Comments by the SAMA Board.
4. Recording of appropriate actions/follow-up.





# Issue #1 From The Floor

Name:

Municipality:

Issue:



## Issue #2 From The Floor

Name:

Municipality:

Issue:



# Issue #3 From The Floor

Name:

Municipality:

Issue:



# Issue #4 From The Floor

Name:

Municipality:

Issue:



# Areas For Discussion Topics

- 2009 Revaluation
- Today: Current Events and Activities
- 2013 Revaluation

The logo for the City of Saskatoon, featuring the word "SASKATOON" in a stylized, blue, blocky font. The letters are filled with a map of the city, and there are blue triangles pointing to the right between the letters. The background of the logo is a light blue gradient.

# Looking Back: 2009 Revaluation

- June 30, 2006 base date.
- Four year cycle: 2009 – 2012 tax years.
- Limited appeals in 2009.
  - Board of Revision: 3,061 (SAMA only)
    - 75% addressed with agreements to adjust
  - Sask Municipal Board: 45 (SAMA only)
- Overall, very quiet for a major revaluation. However, some controversial areas.
  - Hotels/motels
  - Resort property
  - Heavy industrial property

# Looking Back: 2009 Revaluation

## Market Valuation Standard Property

- Sales comparison approach for residential property.
  
- Income approach for commercial property
  - Province-wide: apartments, hotels/motels
  - Community based: general commercial



# Looking Back: 2009 Revaluation

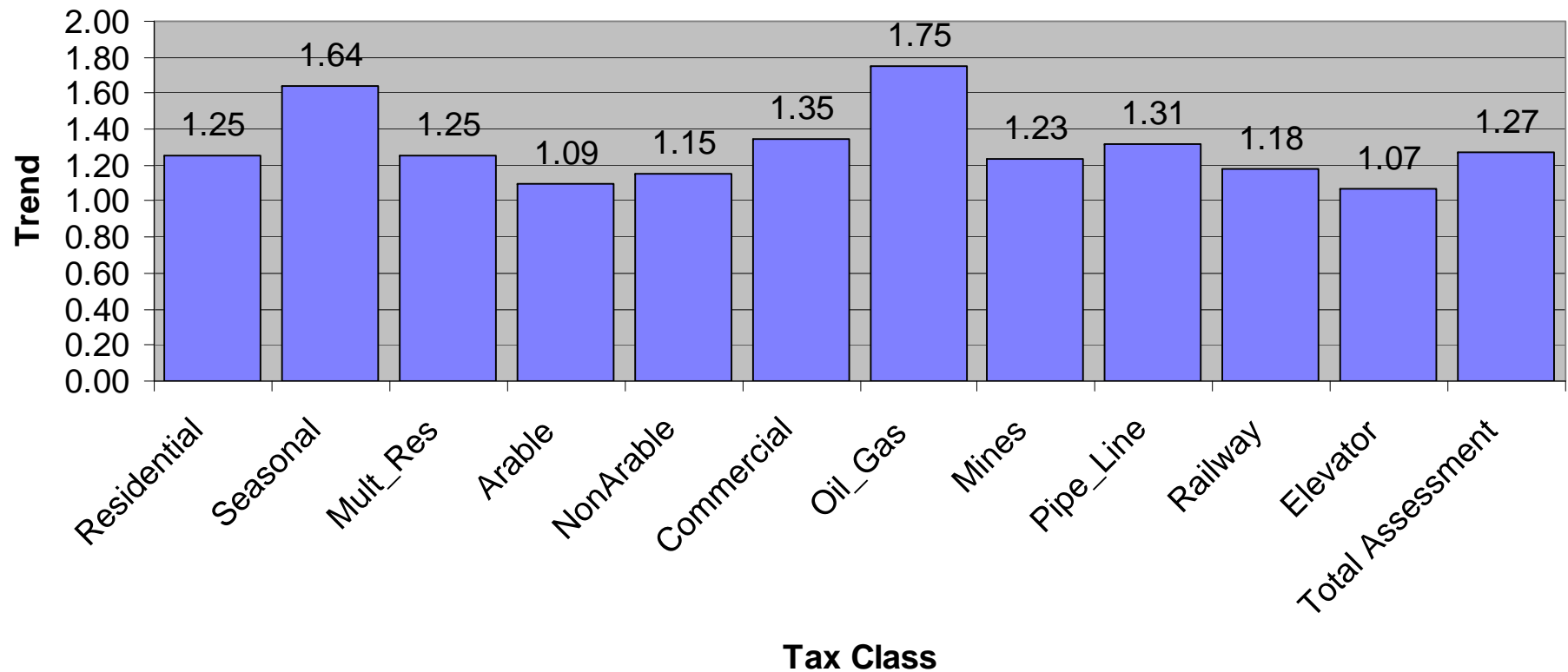
## Valuation of Regulated Property

- Agricultural land.
- Heavy industrial property.
- Railway roadway.
- Pipeline.
- Resource production equipment.



# Looking Back: 2009 Revaluation

**SAMA Total Taxable Assessment Trend  
2002 to 2006 Base Year**





# Looking Back: 2009 Revaluation

## Board 2009 Revaluation Consultations

- Aggressive support of value tactics, defending an incorrect valuation.
- Mistake in valuation of seed cleaning plants. Mistake corrected by SAMA.
- Large assessment (tax) shifts for some heavy industrial (regulated) property.
- Large assessment increases to resort property.



# Looking Back: 2009 Revaluation

## Board 2009 Revaluation Consultations

5. Valuation of campgrounds – undervalued?
6. Valuation comparisons between town, hamlets, RM acreages.
7. Golf course valuation (private vs municipal).
8. 60 day appeal period in revaluation year is too long.
9. Positive comments regarding SAMAView.



# Today: New Legislation

## General

- Board size from 11 to 7.
- Funding formula from 40:30:30 to 65:35.
- New protocol for assessment policies that require formal approval.
- Ability to charge for extra services.

## Assessment Related

- Formalizing policy to apply SMB decisions to future years.
  - Subsequent changes to other Acts.



# Today: Budget Considerations

## Strategies To Manage Budget Change

- Suggestions on work programs?
  - Annual maintenance vs inspections vs revaluation vs other
  
- Suggestions on alternative funding arrangements?
  - Establish core based services vs fees for additional services.

A vertical blue graphic on the left side of the slide. It features a stylized map of a city grid. Overlaid on the map are several blue arrows pointing to the right. The letters 'M', 'A', and 'S' are integrated into the design, with the 'M' and 'S' being large and white with blue outlines, and the 'A' being smaller and blue. The background of the graphic is a lighter blue with a subtle map pattern.

# Today: Maintenance, Reinspections

## Maintenance Program

- More timely delivery of values, continuous flow of work.

## Reinspection Program

- Issues based vs time based.
- Targeted commercial, hotels/motels.

# Looking Forward: Future Revaluations

## Revaluation Cycle and Base Date

1. Review in 2009 shows no consensus to move to a shortened cycle.
2. As it currently stands, no change to occur until after the 2017 revaluation.
3. For the 2013 revaluation, base date period to be shortened to 24 months.
  - Base date to be January 1, 2011.



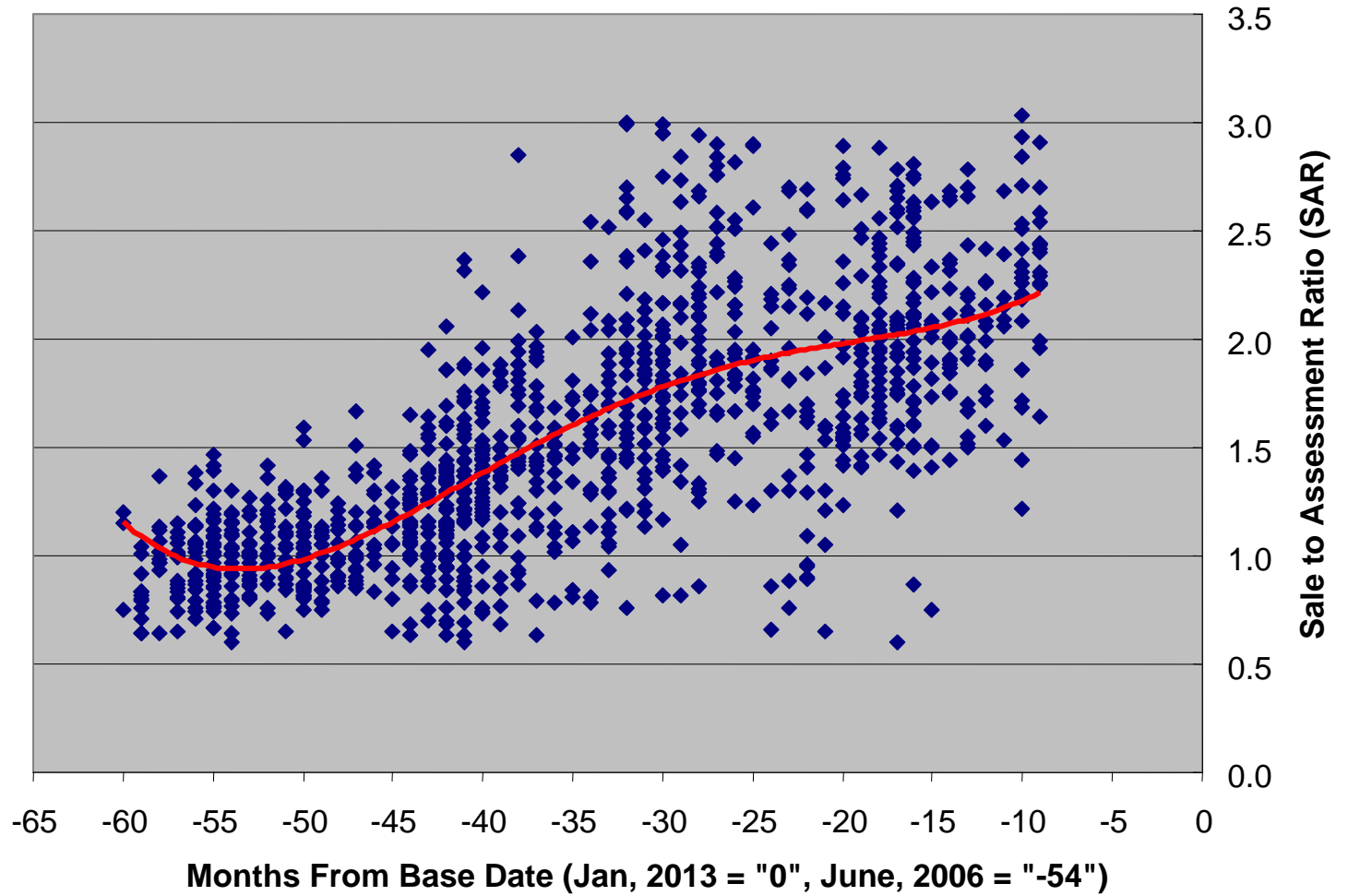
# Looking Forward: 2013 Revaluation

- Assessment policy now stabilized, maintain existing valuation models.
- Expand the use of sales comparison models?
- Income approach; apply lessons learned, improve valuation models, expand where appropriate.
- No changes to regulated models planned.



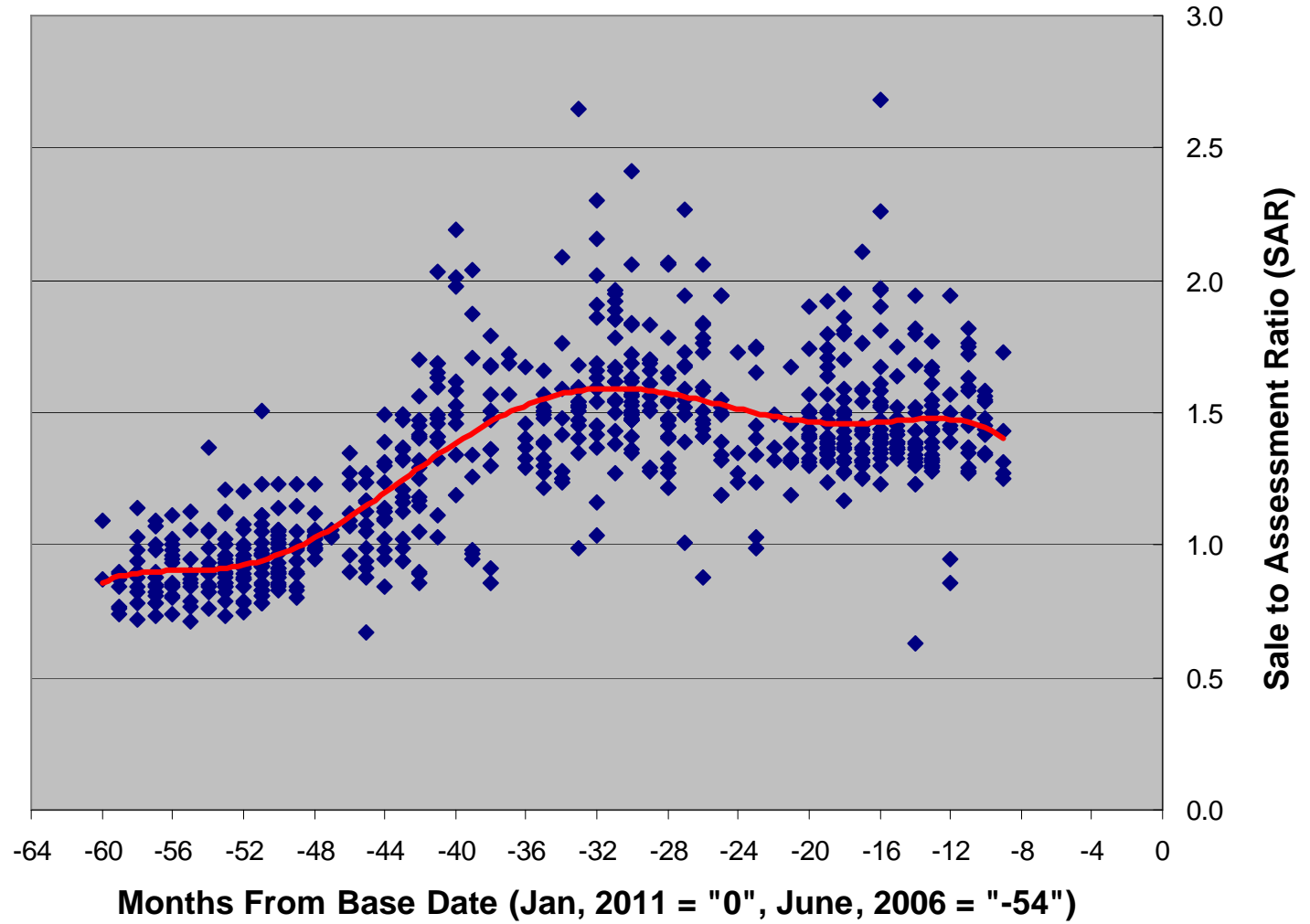


## Yorkton Residential Market Trend





## Martensville Residential Market Trend



# Looking Forward: 2013 Revaluation

1. Reporting of valuation trends.
  - Feedback on reporting of preliminary values.
  - Can we improve engagement with clients?
2. Stakeholder communication strategies.
  - Changes to publication materials, notices?
  - Just in time training for administrators, Boards of Revision.
  - Personal support by staff vs technology?
3. SAMA's public website and SAMAView.
  - Enhance usage?





# Looking Forward: Technology Infrastructure / Capital Projects

1. Geographic information system (GIS).
2. Rural and urban imagery.
3. Remote data collection.



# **Board of Directors Open Forum**

**Have additional  
questions/feedback?**

**Write them down and  
give them to us!**