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SASKATCHEWAN ASSESSMENT
MANAGEMENT AGENCY



2016
ANNUAL
MEETING



APRIL 26,
2016



Saskatoon Inn
& CONFERENCE CENTRE

2017 Preliminary Values – Detailed Trends

April 26, 2016

2017 Preliminary Values – Detailed Trends

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- 2017 Revaluation Milestones
- Sales Trends for Residential and Arable Agricultural Land
- 2017 Preliminary Assessed Value Trends
- Reports to Municipalities

2017 Revaluation – SAMA Milestones

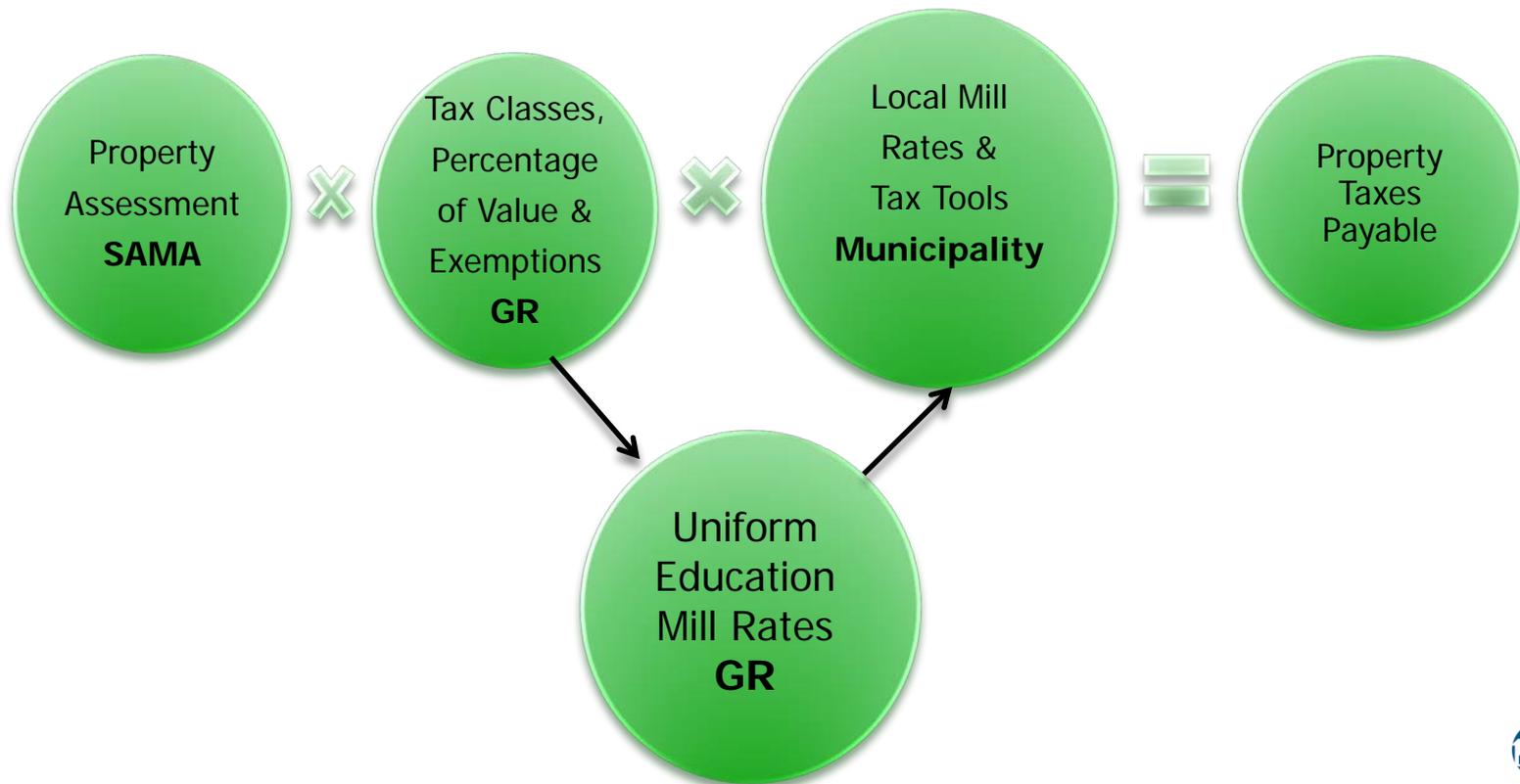
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- Preliminary Values to Government Relations – April 8, 2016
- Preliminary Values to Municipalities – June 30, 2016
- Provincial Tax Classes and Percentages of Value – September/October 2016
- Final Values to Municipalities – Starting in January 2017
- SAMA View Update – January, 2017 (including updated ratepayer property profiles)

Assessments - Foundational Component of the Property Tax System



Assessment Changes \neq Tax Changes

Before Revaluation



Assessment Changes \neq Tax Changes

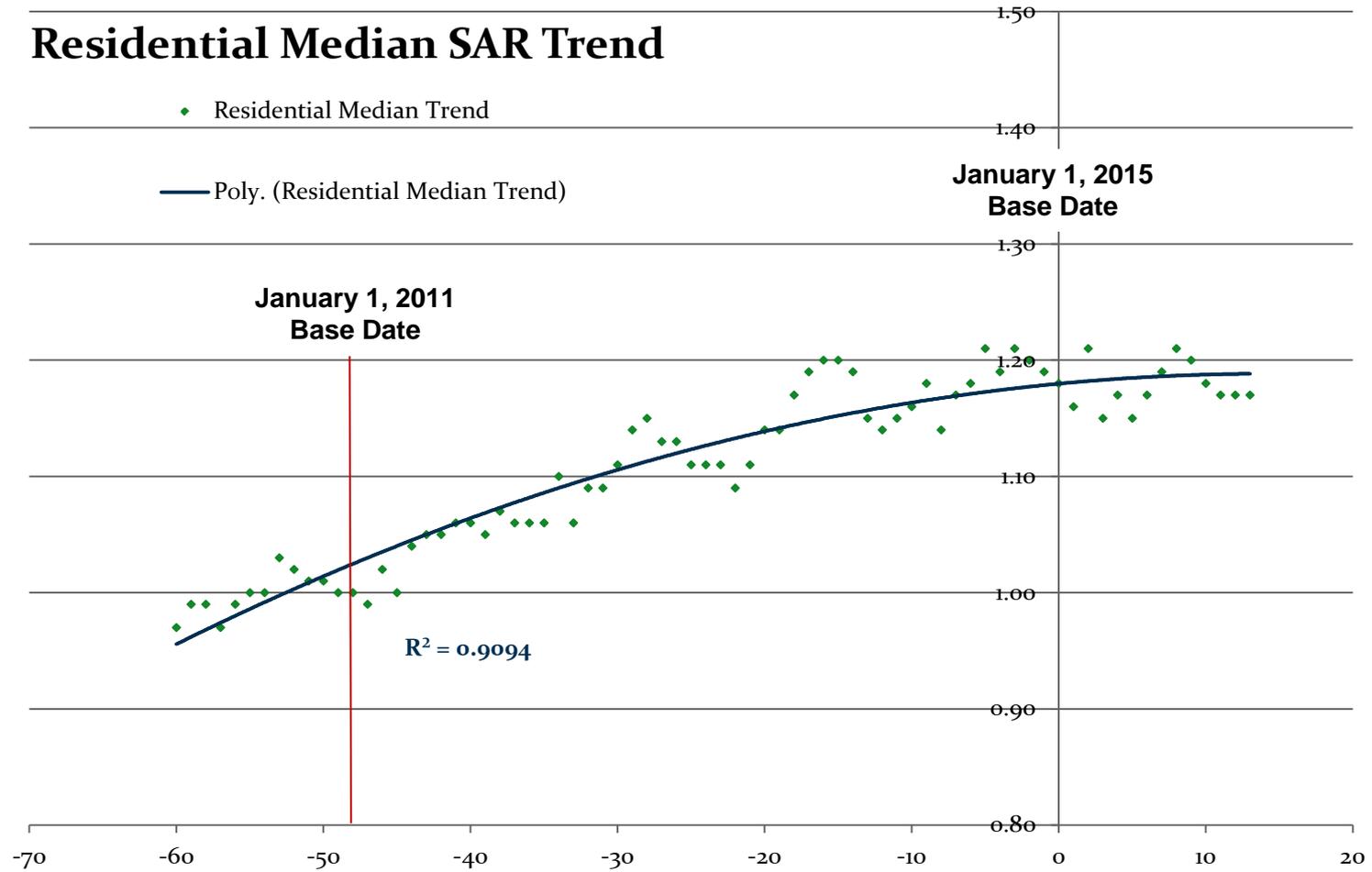
Before Revaluation



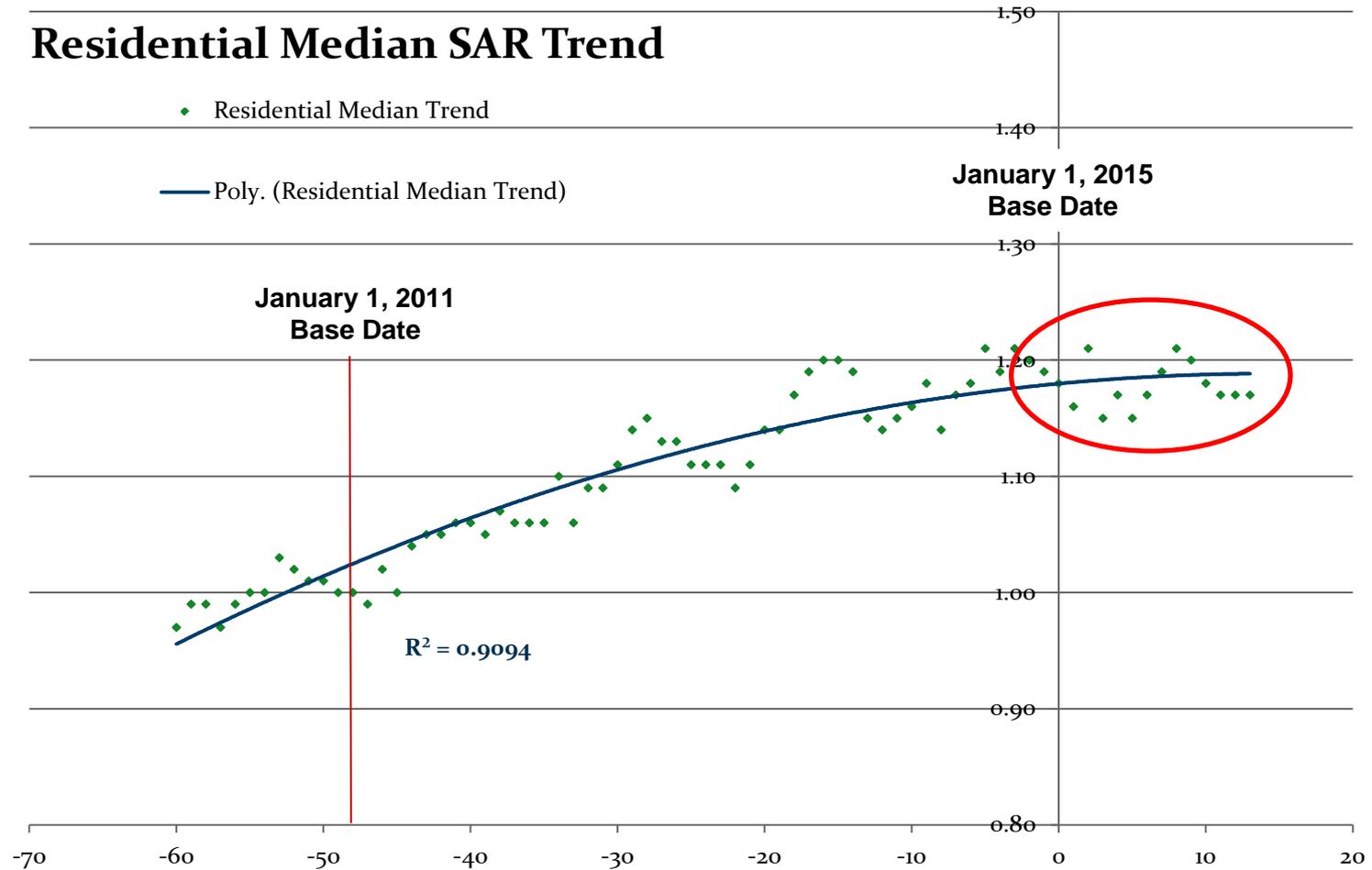
After Revaluation



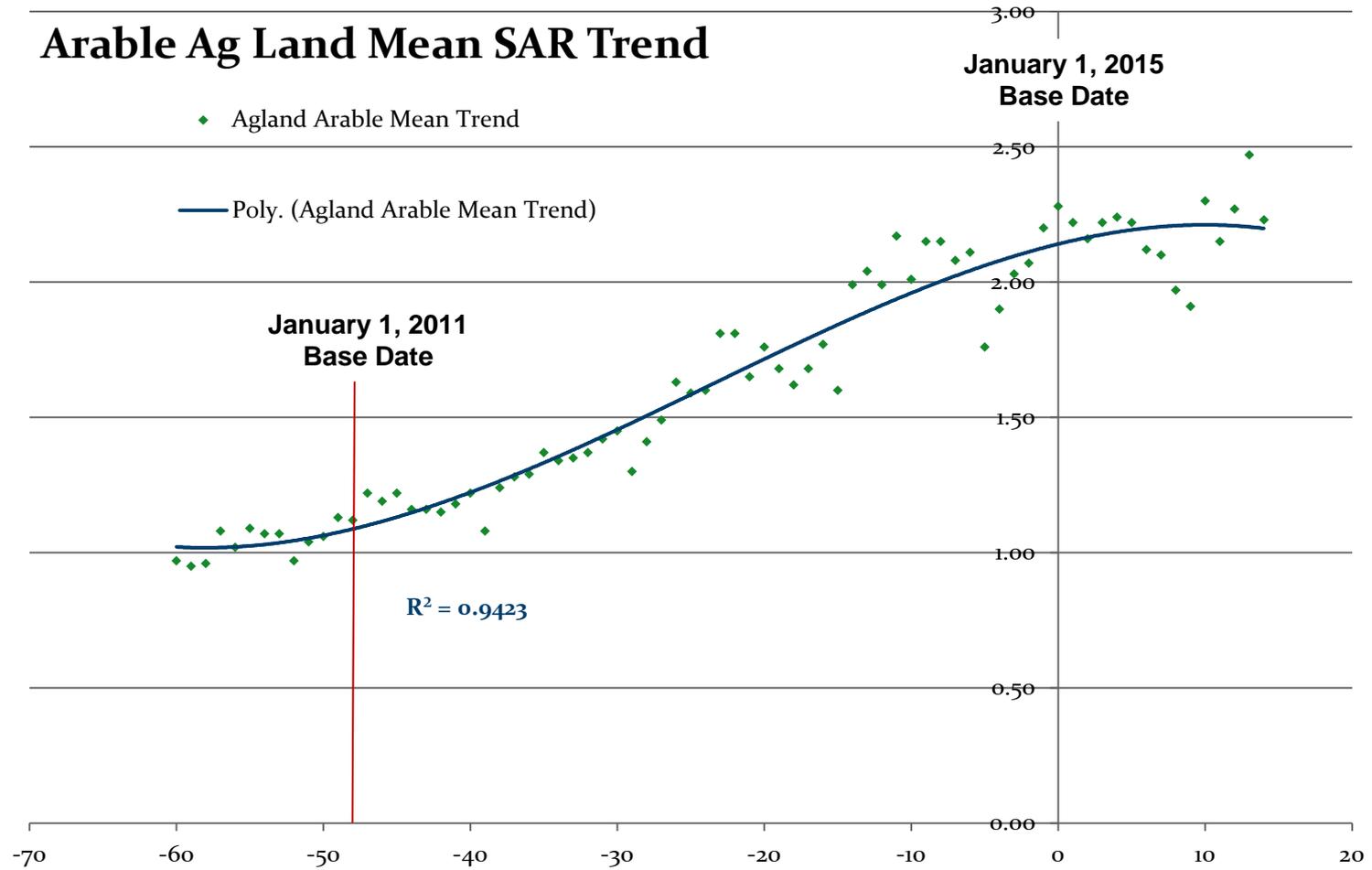
Residential Sales Trends (to March 2016)



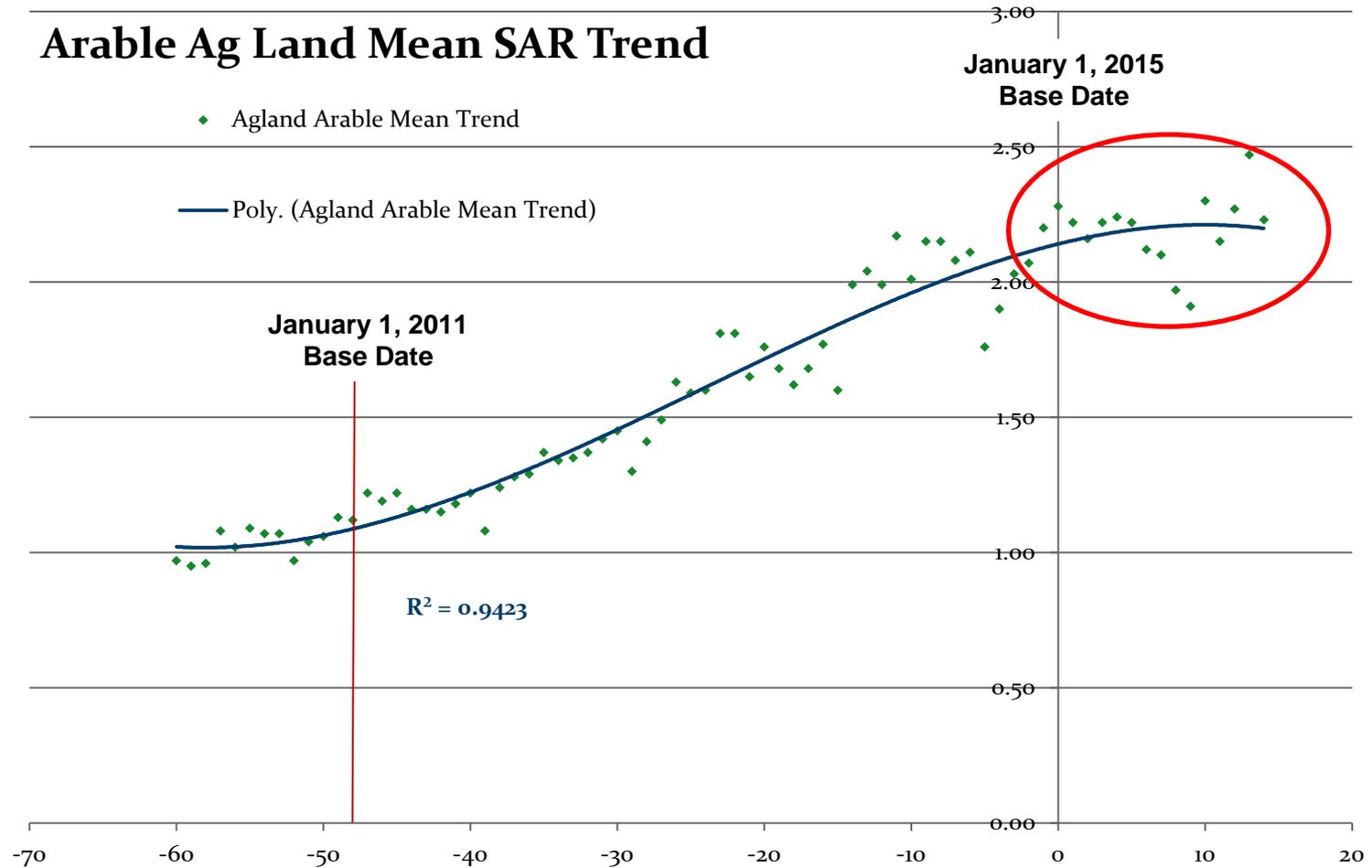
Residential Sales Trends (to March 2016)



Arable Ag Land Sales Trends (to March 2016)



Arable Ag Land Sales Trends (to March 2016)



Anticipated 2017 Assessment Shifts

- Preliminary Assessed value changes from January 1, 2011 to January 1, 2015 base dates
- Local 2017 assessment shift available to council by June 30, 2016

Three levels of trends to consider:

Anticipated 2017 Assessment Shifts

- Preliminary Assessed value changes from January 1, 2011 to January 1, 2015 base dates
- Local 2017 assessment shift available to council by June 30, 2016

Three levels of trends to consider:

1. Provincial

Anticipated 2017 Assessment Shifts

- Preliminary Assessed value changes from January 1, 2011 to January 1, 2015 base dates
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Three levels of trends to consider:



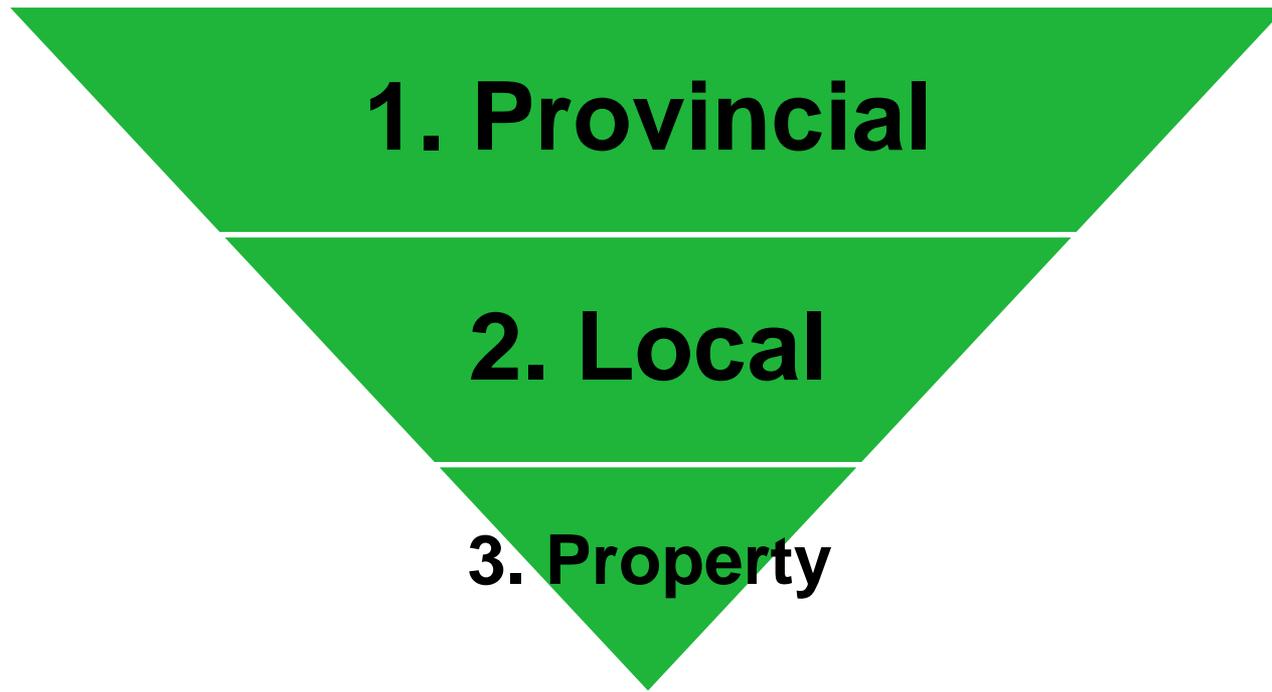
1. Provincial

2. Local

Anticipated 2017 Assessment Shifts

- Preliminary Assessed value changes from January 1, 2011 to January 1, 2015 base dates
- Local 2017 assessment shift available to council by June 30, 2016

Three levels of trends to consider:



2017 Assessment Trends

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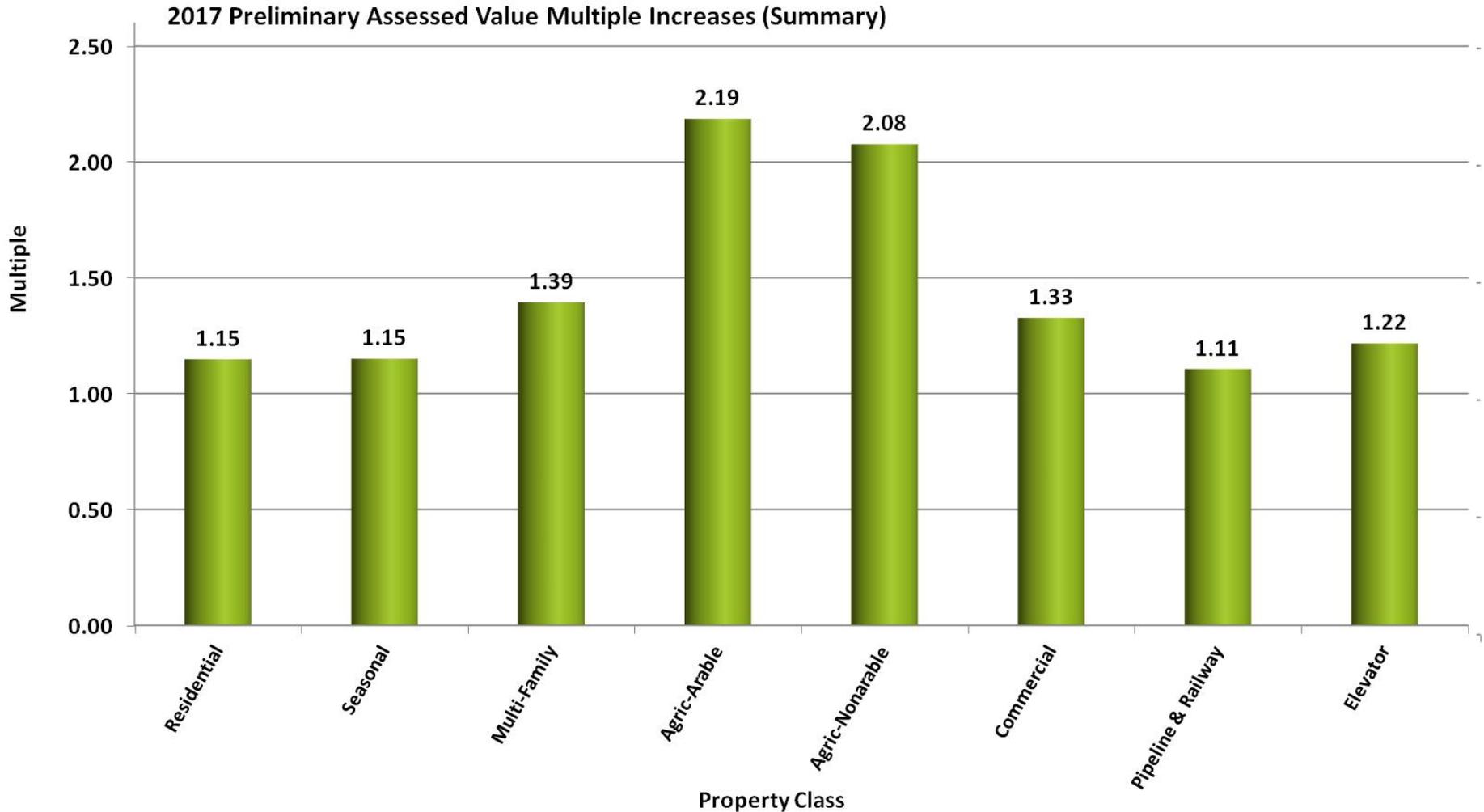
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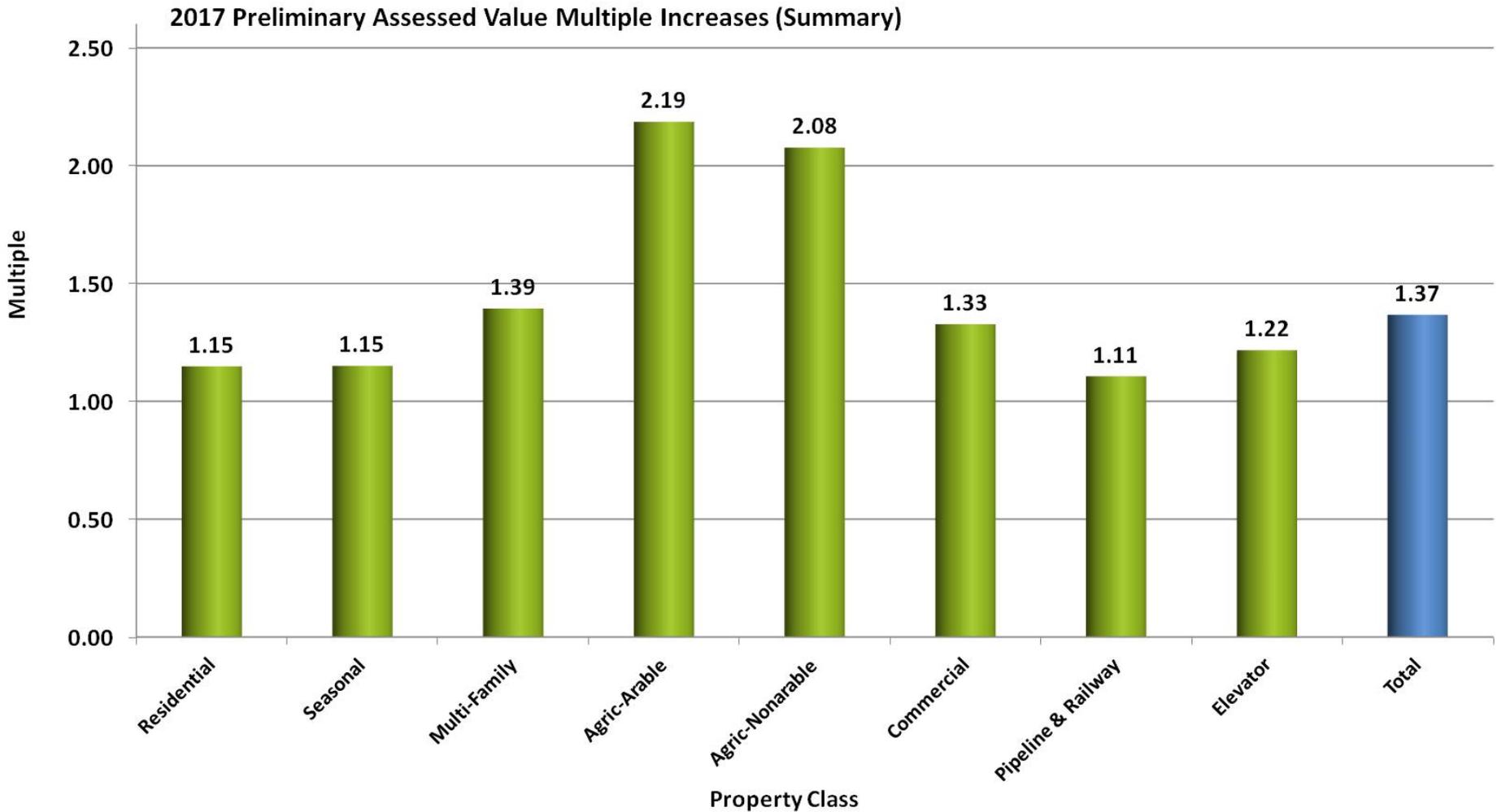


- Preliminary Trends based on 100% assessed values reported to Government Relations April 8, 2016
- Regulated Properties
 - Pipeline & Railway
 - Heavy Industrial and Mines
 - Oil and Gas RPE
 - Agricultural Land
- Non-Regulated Properties
 - Residential
 - Commercial

Assessed Value 2017 / 2016 Multiple

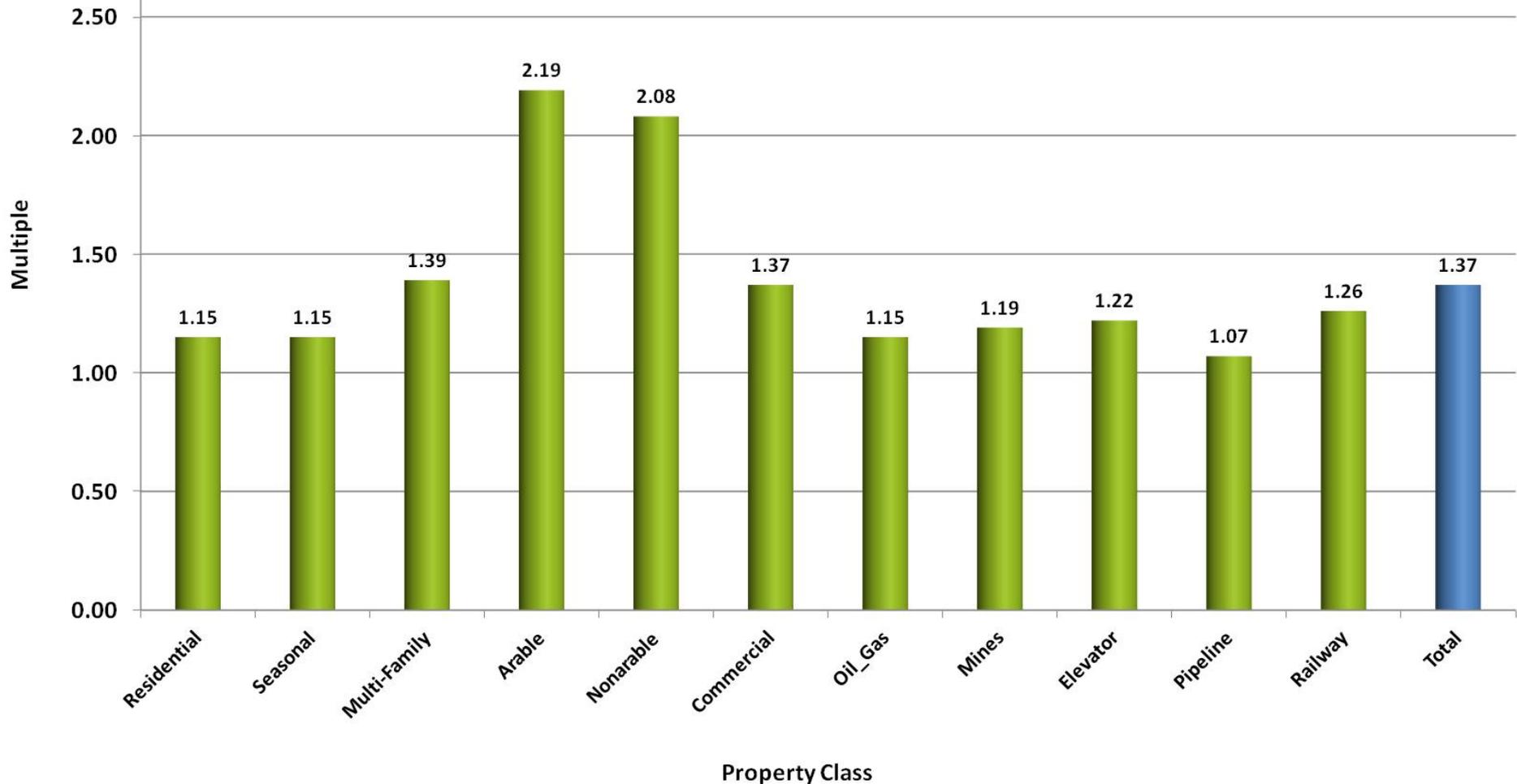


Assessed Value 2017 / 2016 Multiple

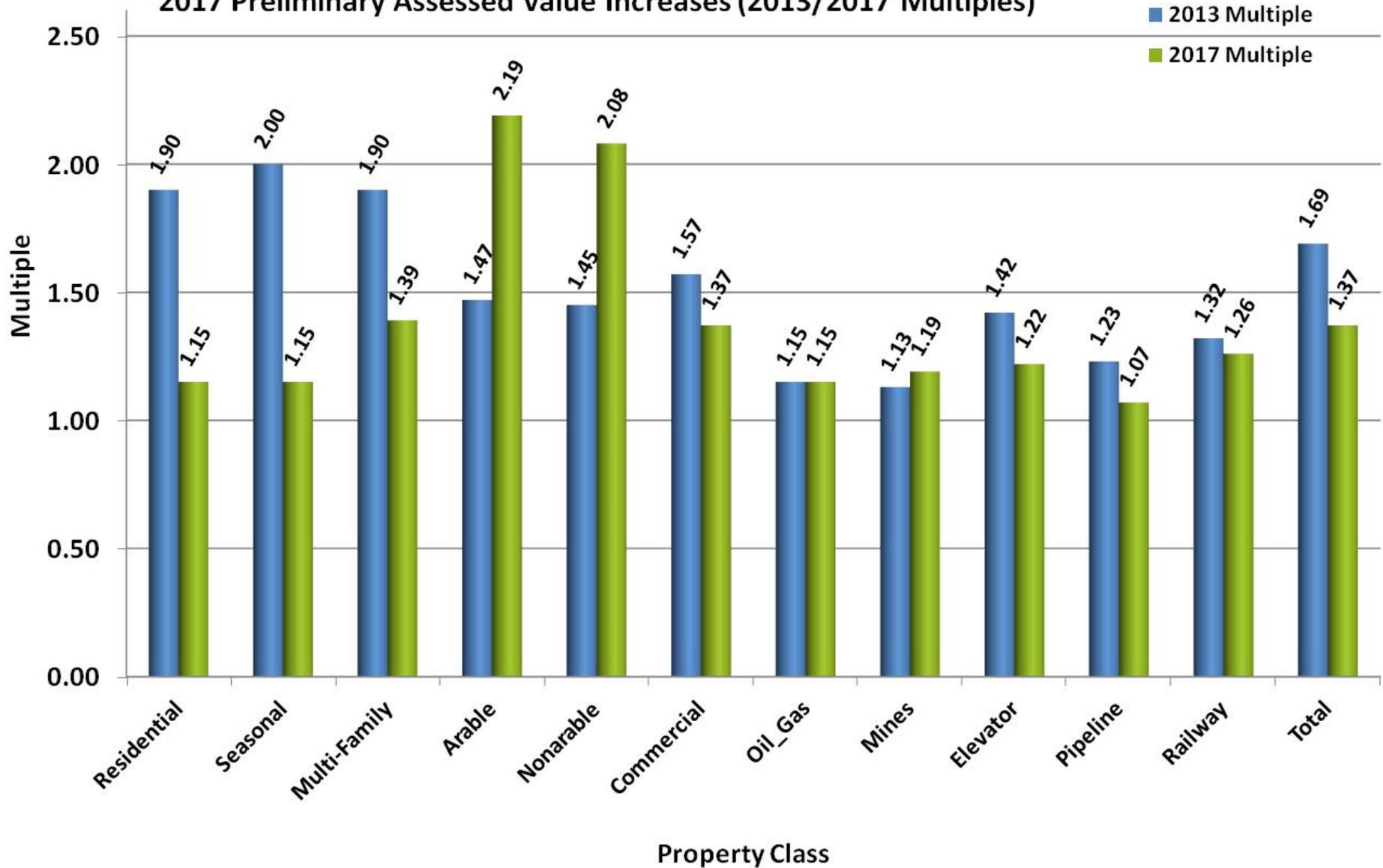


Assessed Value 2017 / 2016 Multiple

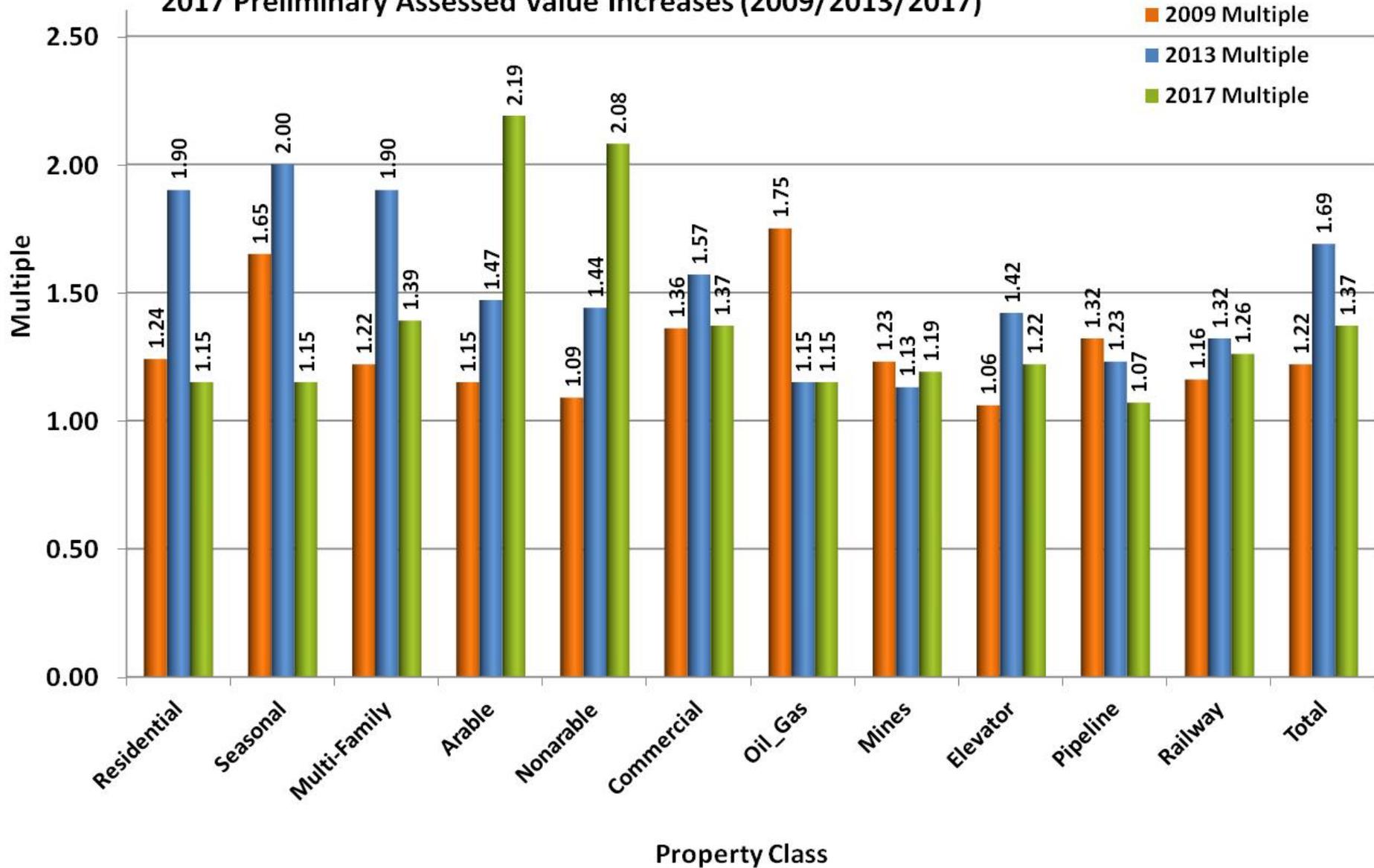
2017 Preliminary Assessed Value Multiple Increases (Detail)



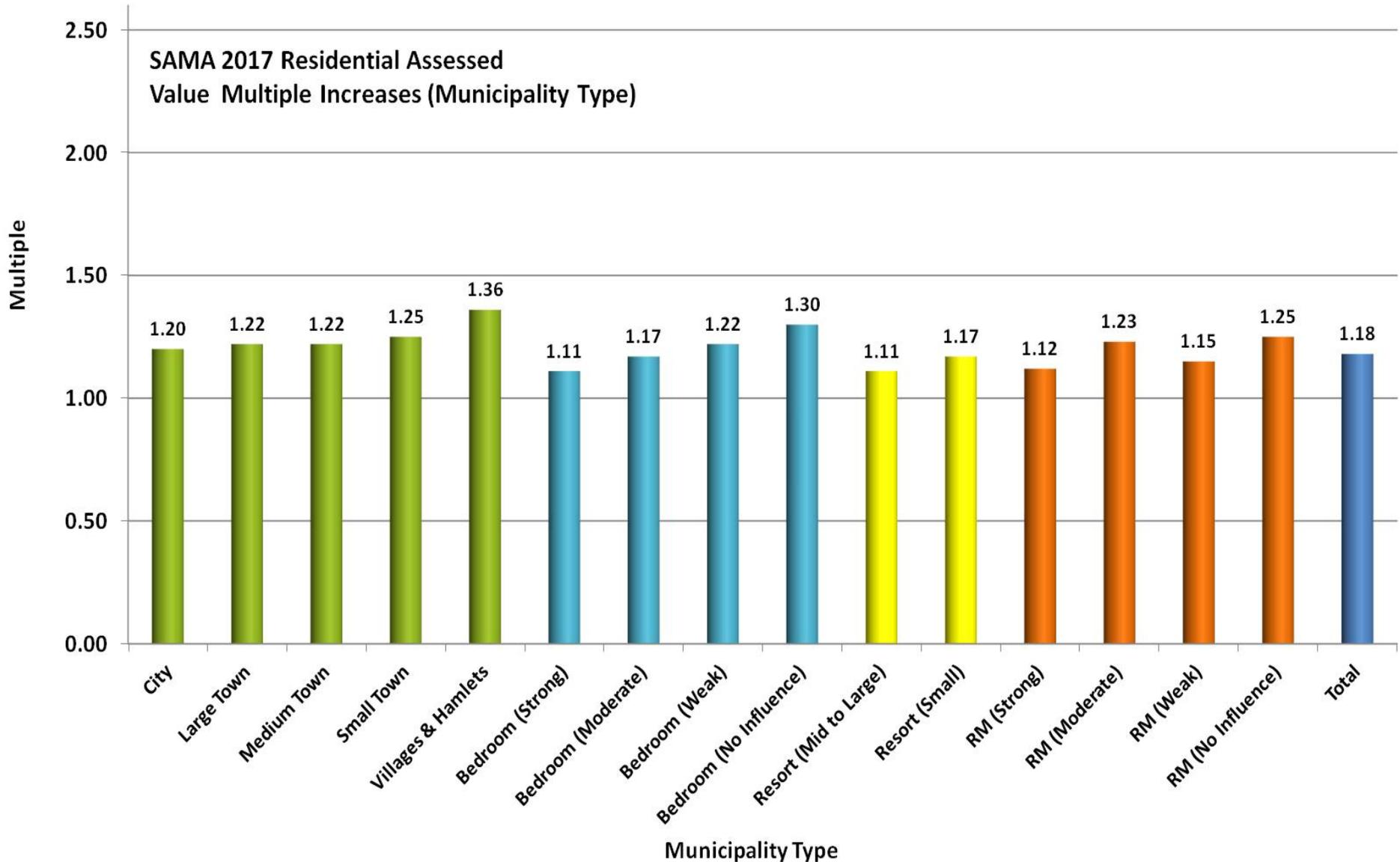
2017 Preliminary Assessed Value Increases (2013/2017 Multiples)



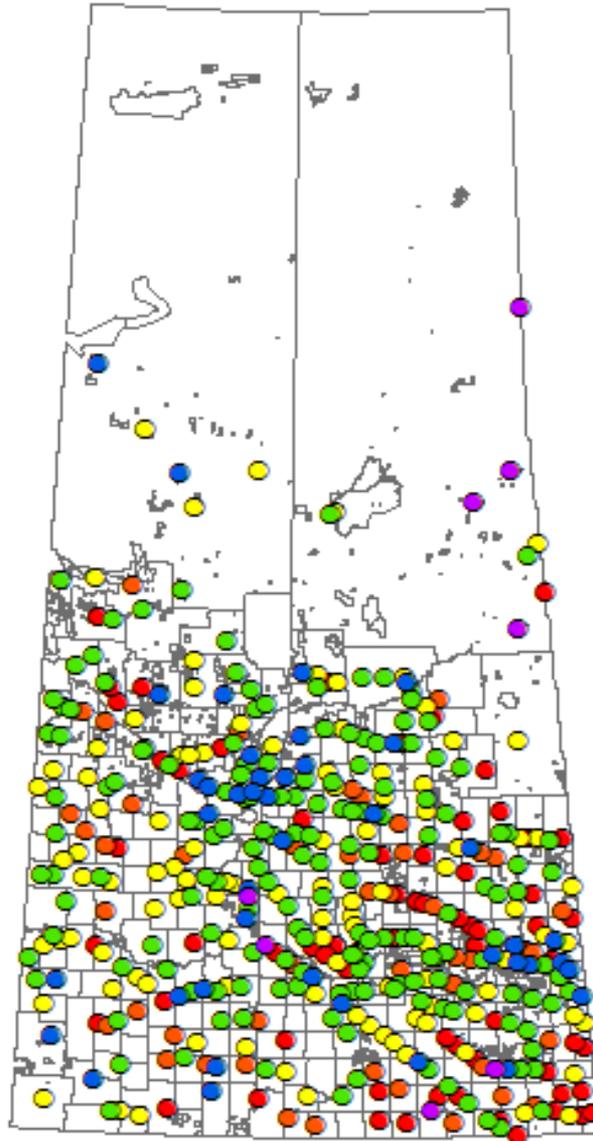
2017 Preliminary Assessed Value Increases (2009/2013/2017)



SAMA Residential - 2017 / 2016 Multiple



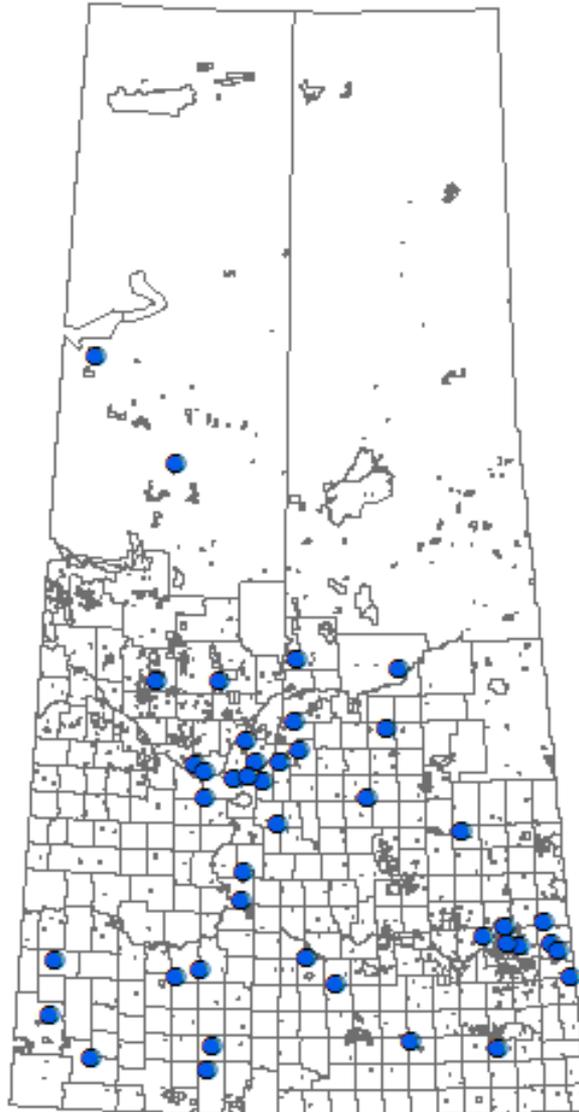
SAMA Residential Shifts by Urban Municipality (Median = 1.18)



Legend: % Change

- < -40
- -40 to -20
- -20 to 0
- 0 to 20
- 20 to 40
- > 40

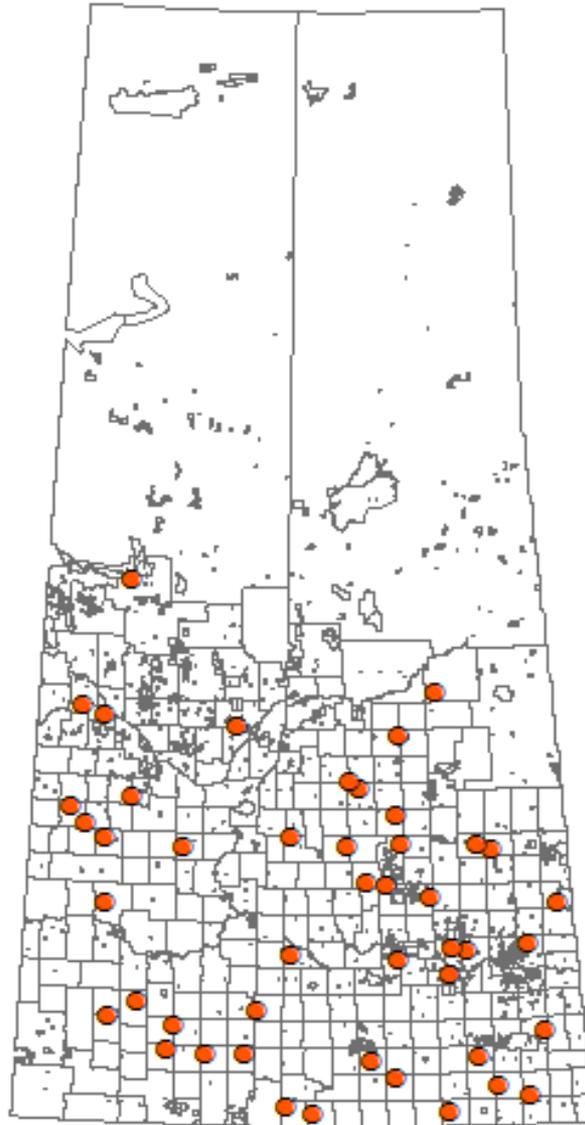
Residential Multiple Decrease (-20 to -40%)



Legend: % Change

- < -40
- -40 to -20
- -20 to 0
- 0 to 20
- 20 to 40
- > 40

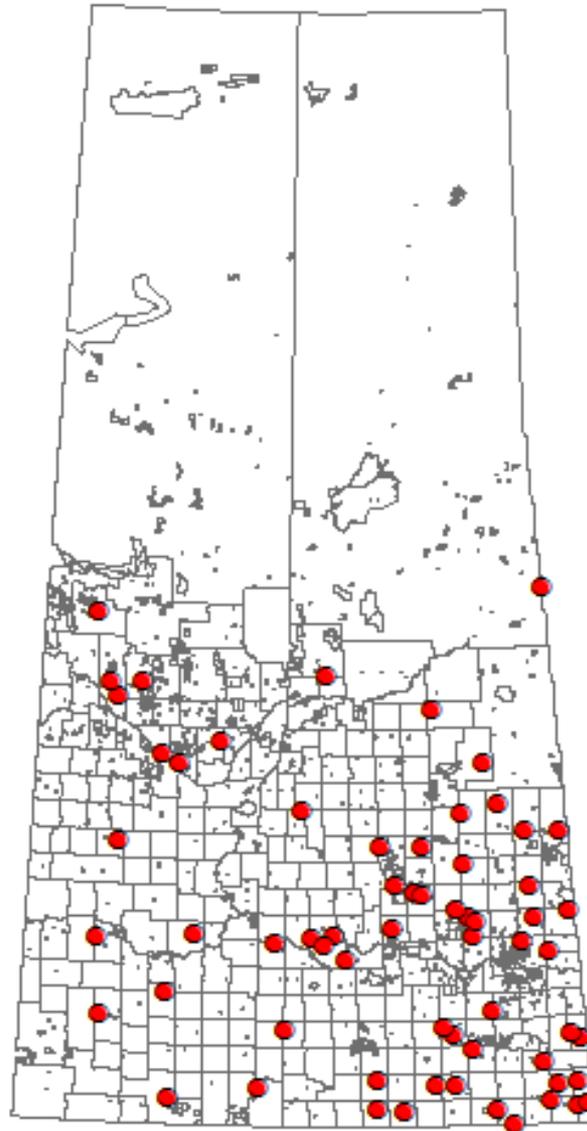
Residential Multiple Increase (+20 to +40%)



Legend: % Change

- < -40
- -40 to -20
- -20 to 0
- 0 to 20
- 20 to 40
- > 40

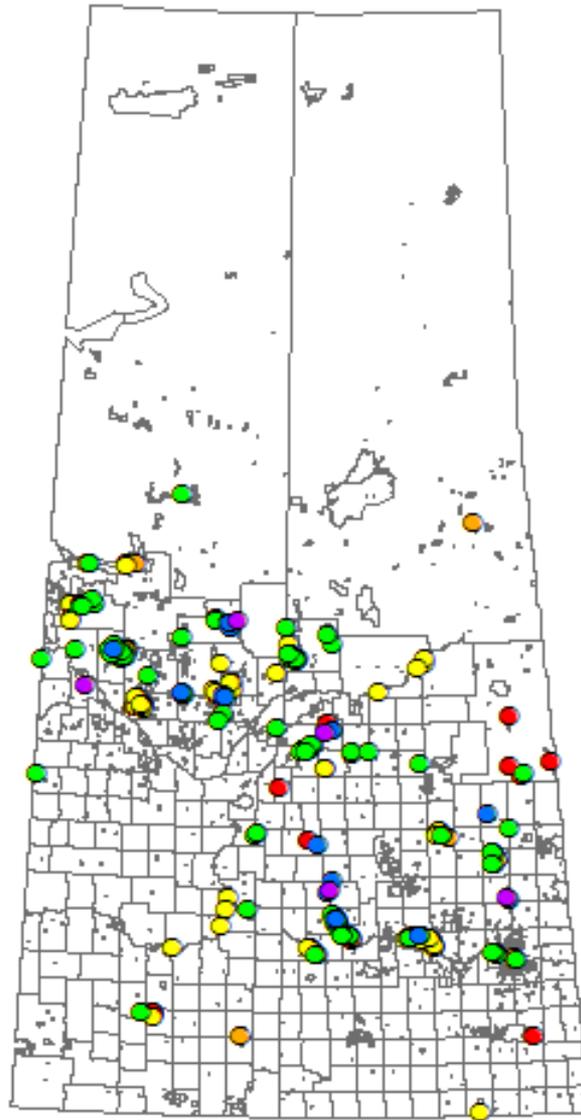
Residential Multiple Increase (> 40%)



Legend: % Change

- < -40
- 40 to -20
- 20 to 0
- 0 to 20
- 20 to 40
- > 40

SAMA Residential Shifts By Resort Community

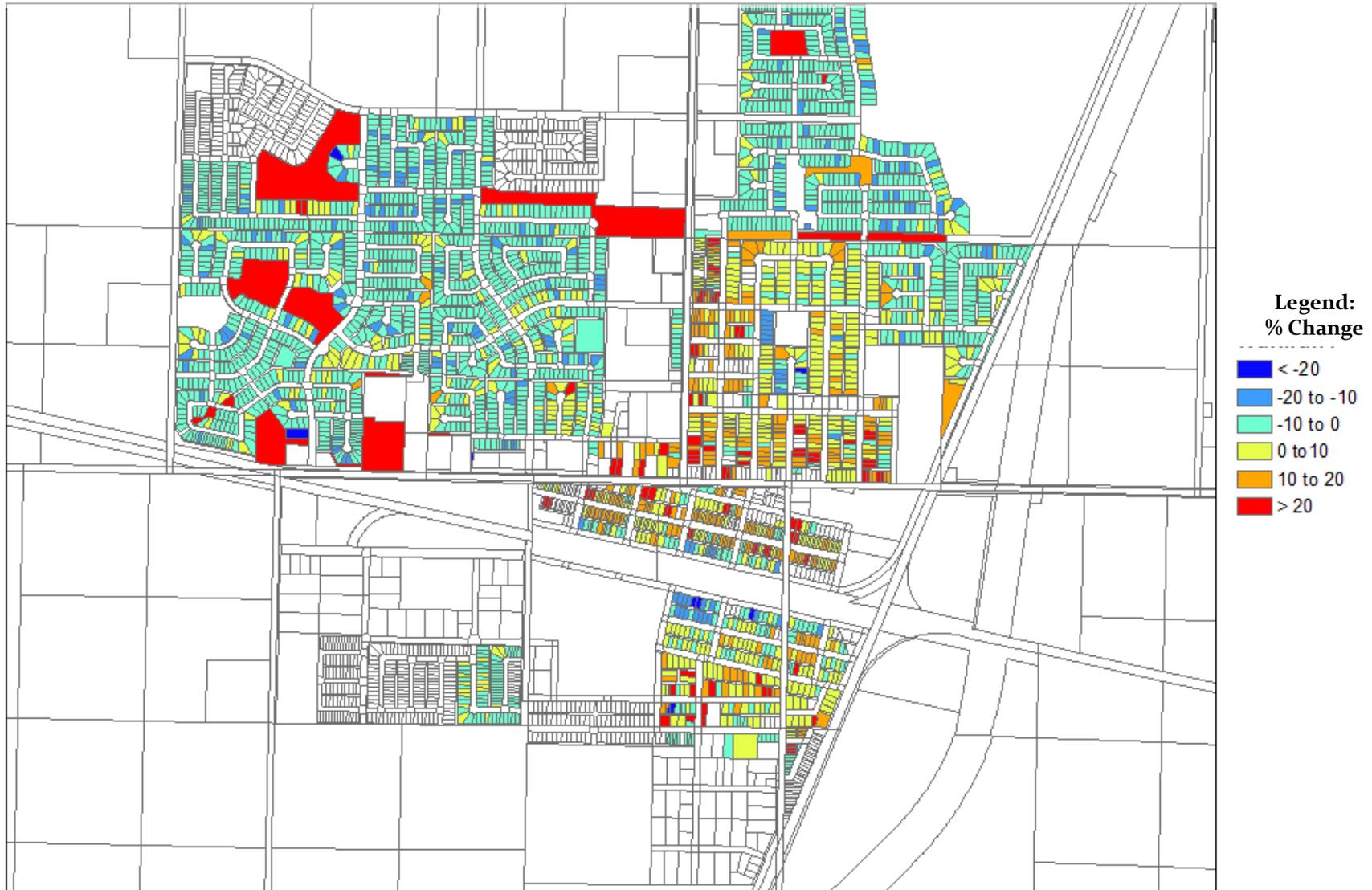


Legend: % Change

- < -40
- 40 to -20
- 20 to 0
- 0 to 20
- 20 to 40
- > 40

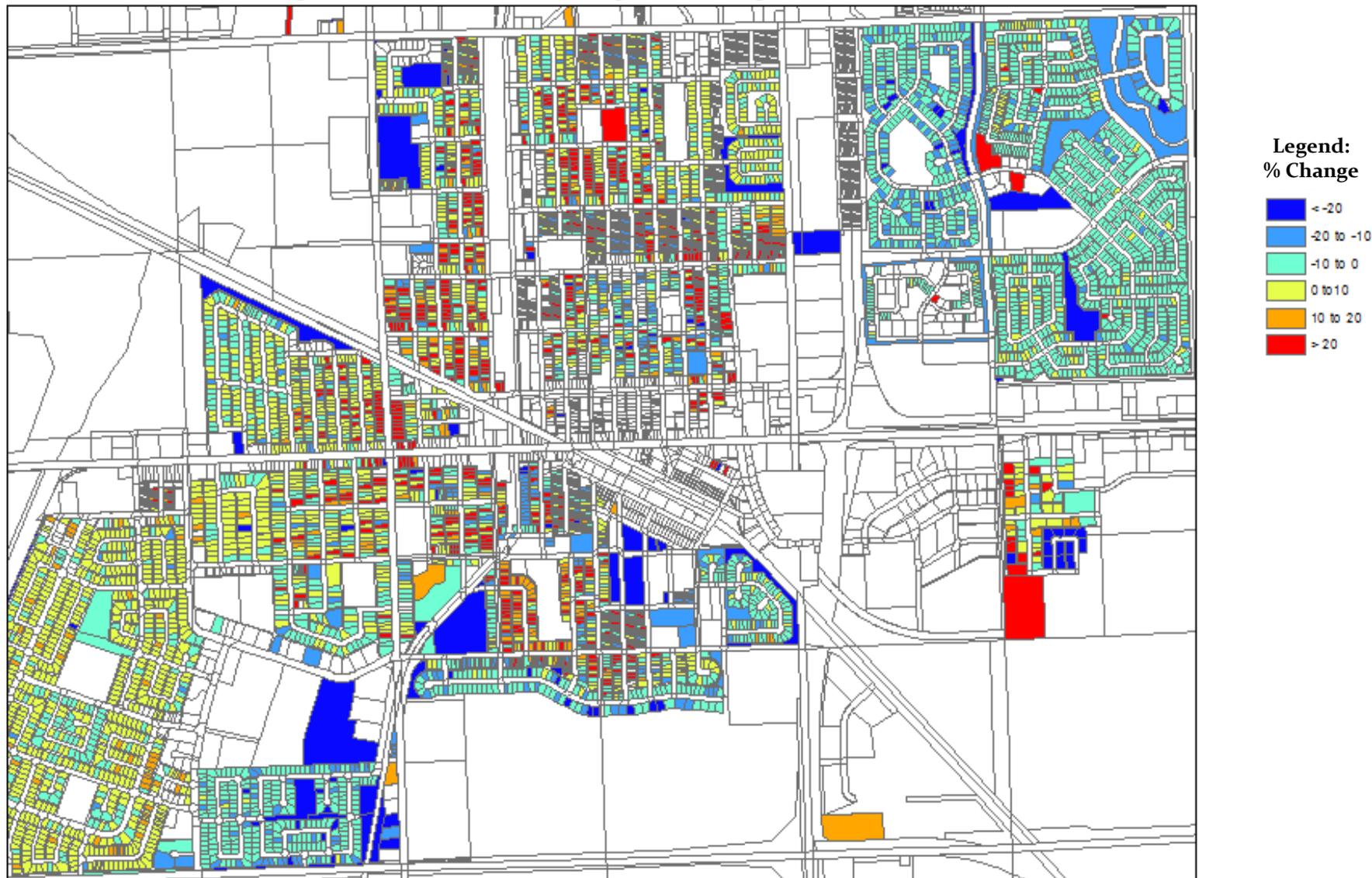
Residential Assessment Shift

Sample Municipality (Median 1.08)



Residential Assessment Shift

Sample Municipality (Median 1.24)



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-XV/E/XVIF

2017 Revaluation Preliminary Values Delivery

- Deliver preliminary values to client municipalities after maintenance completed in the May to June time frame.
- Message to Council:
 - 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.

2017 Assessed Value Trend Report

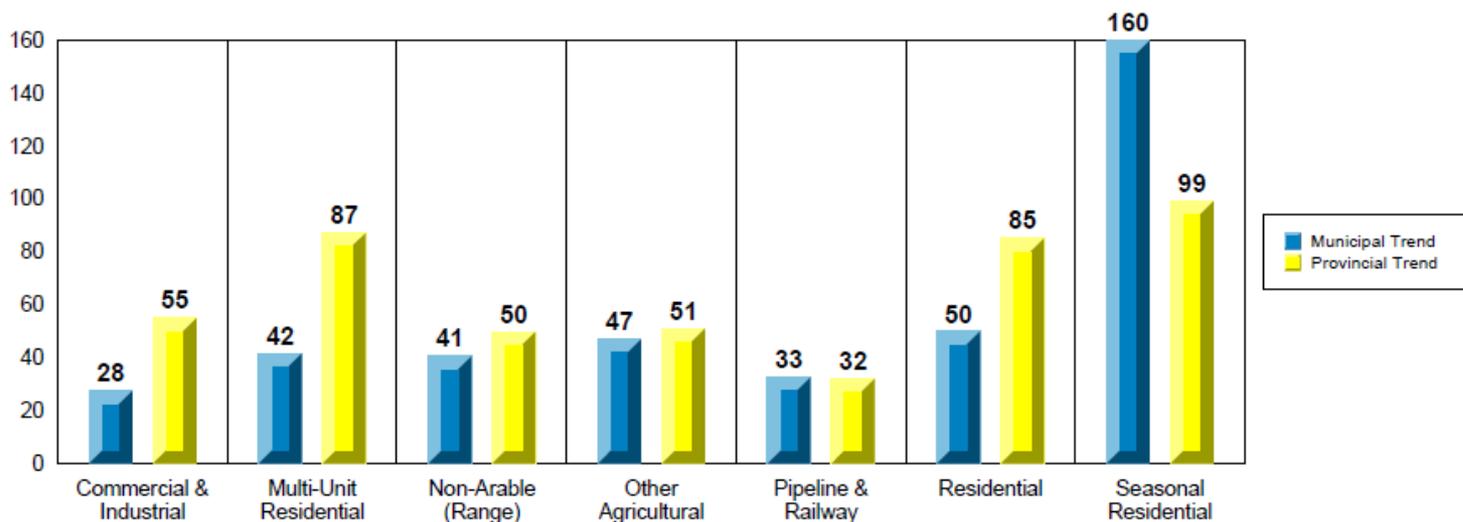
Sample 2013 Revaluation Report



2013 Revaluation Preliminary Assessed Value Trend Report (100% Value)
for RM of Sample

August 15, 2012

Tax Class (as defined in Regulations)	2012 Municipal Assessed Value	2013 Preliminary Municipal Assessed Value	Municipal Trend	Provincial Trend
Commercial & Industrial	\$3,556,400	\$4,535,200	28%	55%
Multi-Unit Residential	\$320,300	\$453,500	42%	87%
Non-Arable (Range)	\$12,286,400	\$17,275,000	41%	50%
Other Agricultural	\$40,277,600	\$59,170,100	47%	51%
Pipeline & Railway	\$7,733,300	\$10,259,500	33%	32%
Residential	\$37,633,100	\$56,443,700	50%	85%
Seasonal Residential	\$7,015,100	\$18,221,800	160%	99%
Total	\$108,822,200	\$166,358,800	53%	68%



2017 Taxable Assessed Value Trend Report

Sample 2013 Revaluation Report

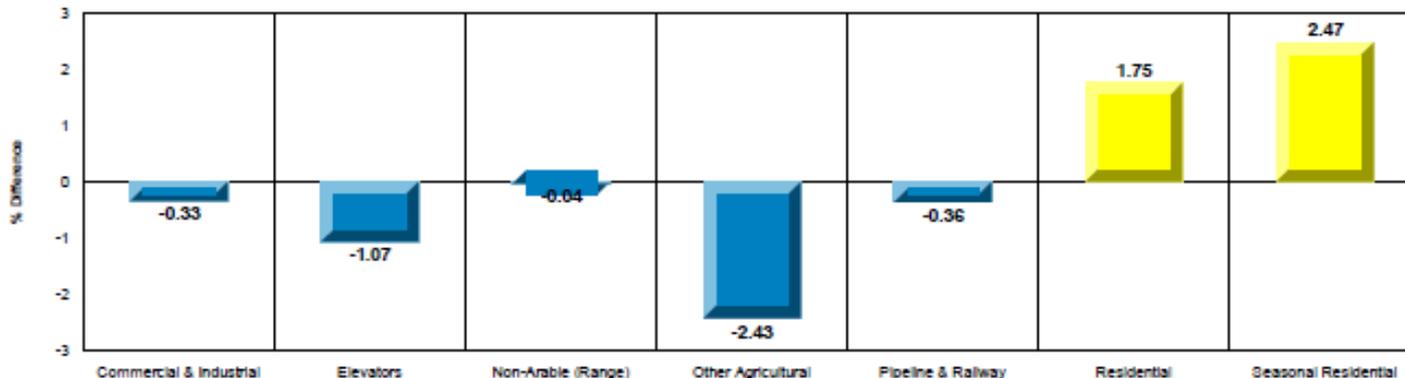


2013 Revaluation Preliminary Taxable Assessed Value Trend Report for RM of Sample

August 16, 2012

Tax Class (as defined in Regulations)	2012 Taxable Assessed Value	2012 293 Exempt Assessed Value	2012 Taxable % of Total Value	2013 Preliminary Taxable Assessed Value	2013 Estimated 293 Exempt Assessed Value	2013 Adjusted Taxable Assessed Value	2013 Adjusted Taxable % of Total	See Chart Change of % 2012 to 2013
Commercial & Industrial	\$1,851,400	\$104,300	2.83%	\$2,527,200		\$2,527,200	2.50%	-0.33%
Elevators	\$8,886,975		13.80%	\$12,678,450		\$12,678,450	12.54%	-1.07%
Non-Arable (Range)	\$748,400		1.15%	\$1,122,440		\$1,122,440	1.11%	-0.04%
Other Agricultural	\$36,398,835		55.72%	\$53,887,460		\$53,887,460	53.30%	-2.43%
Pipeline & Railway	\$1,638,075		2.51%	\$2,167,125		\$2,167,125	2.14%	-0.36%
Residential	\$9,595,340	\$2,326,220	14.89%	\$20,237,210	\$3,611,820	\$16,625,651	16.44%	1.75%
Seasonal Residential	\$6,204,170	\$60,340	9.50%	\$12,201,350	\$99,820	\$12,101,530	11.97%	2.47%
Total	\$65,323,195	\$2,490,860	100.00%	\$104,821,235	\$3,711,440	\$101,109,856	100.00%	

Change of % 2012 to 2013



2017 Detailed Assessed Value Change Report

Sample 2013 Revaluation Report



Preliminary Assessed Value Change Report
(Not For Public Distribution)
for Town of Sample

2013 Preliminary Assessments for Discussion Only
These values are not to be used for the 2013 Assessment Roll

June 15, 2012

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Assessment ID	Legal Land Location				Liab Subd	Tax Class	2012				2013				Value Diff	% Diff
							Land	Improvement	Property	Total	Land	Improvement	Property	Total		
ASSIN-505000050	Lot 1	Block 10	Plan N4600	Sup	1	C	\$3,600	\$38,300		\$41,900	\$3,600	\$50,800		\$54,400	\$12,500	29.8%
ASSIN-505000050	Lot 1	Block 10	Plan N4600	Sup	1	R	\$1,400	\$19,000		\$20,400	\$1,300	\$25,300		\$26,600	\$6,200	30.4%
ASSIN-505000100	Lot 2-3	Block 10	Plan N4600	Sup	1	C	\$10,000	\$71,100		\$81,100	\$9,900	\$94,400		\$104,300	\$23,200	28.6%
ASSIN-505000200	Lot 4	Block 10	Plan N4600	Sup	1	C	\$3,500	\$29,700		\$33,200	\$3,500	\$38,300		\$41,800	\$8,600	25.9%
ASSIN-505000200	Lot 4	Block 10	Plan N4600	Sup	1	R	\$1,500	\$19,700		\$21,200	\$1,500	\$25,200		\$26,700	\$5,500	25.9%
ASSIN-505000250	Lot PT 5-6	Block 10	Plan N4600	Sup 00	1	C	\$2,700	\$37,200		\$39,900	\$2,700	\$48,200		\$50,900	\$11,000	27.6%
ASSIN-505000250	Lot PT 5-6	Block 10	Plan N4600	Sup 00	1	R	\$2,400	\$32,900		\$35,300	\$2,400	\$42,800		\$45,200	\$9,900	28.0%
ASSIN-505000300	Lot PT 6	Block 10	Plan N4600	Sup 00	1	C	\$4,900			\$4,900	\$4,800			\$4,800	\$-100	-2.0%
ASSIN-505000350	Lot 7	Block 10	Plan N4600	Sup	1	C	\$3,300	\$27,500		\$30,800	\$3,300	\$36,400		\$39,700	\$8,900	28.9%
ASSIN-505000350	Lot 7	Block 10	Plan N4600	Sup	1	R	\$1,700	\$43,400		\$45,100	\$1,700	\$56,900		\$58,600	\$13,500	29.9%
ASSIN-505000400	Lot 8	Block 10	Plan N4600	Sup	1	C	\$3,000	\$33,900		\$36,900	\$3,000	\$44,000		\$47,000	\$10,100	27.4%
ASSIN-505000400	Lot 8	Block 10	Plan N4600	Sup	1	R	\$2,000	\$29,600		\$31,600	\$2,000	\$38,500		\$40,500	\$8,900	28.2%
ASSIN-505000450	Lot 9	Block 10	Plan N4600	Sup	1	C	\$5,000	\$28,400		\$33,400	\$5,000	\$34,200		\$39,200	\$5,800	17.4%



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2017 Preliminary Values – Detailed Trends

Questions?