

Saskatchewan Assessment Management Agency
CITY and COMMERCIAL ADVISORY COMMITTEES MEETING
Meeting Minutes for Wednesday, November 28, 2018
Sandman Inn - Great Room
1800 Victoria Avenue East, Regina, SK

Commercial Advisory Committee

Members Present

Audrey Trombley - Committee Chair, SAMA Board Member
Al Heron (non-voting), SAMA Board Member,
Urban Sector
Jim Angus (non-voting), SAMA Board Member
Rob Lawrence, Association of Saskatchewan Realtors
Marilyn Braun-Pollon for Jennifer Henshaw, Canadian Federation of
Independent Business
Chris Johnson, Building Owners and Managers Association
Ian Magdiak, Canadian Property Tax Association
Reg Hinz, Western Grain Elevator Association Tax Committee
Kirk Wasyluk, Canadian Energy Pipeline Association
Darwin Collins, Saskatchewan Mining Association
David Hopkins for Corinne Li, Railway Association of Canada (noon)
Susan Quiring, Saskatchewan Assessment Appraisers' Association
Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada
Ken Patsula, Public Works and Government Services Canada

Members Absent

Murray Purcell (non-voting), SAMA Board Member
Myron Knafelc (ex officio), SAMA Board Chair
Vacant, Regina Downtown Business Improvement District
Vacant, Saskatchewan Chamber of Commerce
Kevin Johnson, Association of Saskatchewan Realtors
John Hopkins, Regina & District Chamber of Commerce
Vacant, Saskatchewan Home Builders' Association
Jim Bence, Saskatchewan Hotel & Hospitality Association
Barry Wiebe, National Golf Course Owners Association, Saskatchewan
Chapter
Shawn Graham, Inland Terminal Association of Canada
Aaron Miller for Robert Rolfe, Canadian Association of Petroleum Producers

Observers Present

Norm Magnin, Ministry of Government Relations
Marcelle Moreira Tarr, Ministry of Trade and Export Development
Chad Boyko for Dianne Ford, Saskatchewan Municipal Board
Gerry Krismer, City of Regina
Bryce Trew for Darcy Huisman City of Saskatoon
Michael Kehler, City of Swift Current (11:30 a.m.)
Rod Wiens, Saskatchewan Association of Rural Municipalities
Irwin Blank, SAMA CEO
Betty Rogers, SAMA

Observers Absent

Ken Dueck, Tourism Saskatchewan
Brenda Hendrickson, City of Moose Jaw
Tim Furlong, City of Prince Albert

Guests

Evan Wilson, Canadian Wind Energy Association (CANWEA)
Dan Cox, Canadian Wind Energy Association (CANWEA)

Administration

Darwin Kanius, Committee Secretary, SAMA

Administration Absent

Todd Treslan, SAMA ASD
Gord Senz, SAMA QAD

City Advisory Committee

Members Present

John Wagner, (voting), SAMA Board Member
Gerry Krismer, City of Regina
Bryce Trew for Darcy Huisman, City of Saskatoon
Andrew Workman, Saskatchewan Assessment Appraisers'
Association

Members Absent

Dawn Luhnning, Committee Chair, SAMA Board Member
Myron Knafelc (ex officio), SAMA Board Chair
Myron Gulka-Tiechko, City of Moose Jaw
Frazer Tolmie, City of Moose Jaw
Vacant, City of Prince Albert
Vacant, City of Prince Albert
Deborah Bryden, City of Regina
Bev Dubois, City of Saskatoon
Gordon Barnhart, Saskatchewan Urban Municipalities Association
Eric Bloch-Hansen, Saskatchewan School Boards Association

Observers Present

Elissa Aitken, Ministry of Government Relations
Irwin Blank, CEO, SAMA

Observers Absent

Ron Boechler, Saskatchewan School Boards Association Trustee
Jean-Marc Nadeau, Saskatchewan Urban Municipalities Association,
Administration
Brenda Hendrickson, City of Moose Jaw
Tim Furlong, City of Prince Albert
Vacant, City of Regina
Mike Voth, City of Saskatoon

Administration

Shaun Cooney, Committee Secretary, SAMA
Kevin Groat, SAMA ASD
Karlo Simonson, SAMA QAD

Guests

Agenda Item:	Decision/Resolution:	
1. Call to Order of Joint Session	Audrey Trombley, Chair Commercial Advisory Committee called the meeting to order at 9:42 AM.	
2. Opening Remarks	The Committee Chair, Audrey Trombley welcomed the attendees.	
3. Introductions	Introductions by all present in attendance.	
4. Approval of the Meeting Agenda	The Agenda was approved.	
	MOTION by Rob Lawrence to approve the Agenda.	Carried
5. Approval of the Meeting Minutes March 28, 2018	MOTION by Susan Quiring that the minutes for the March 28, 2018 Joint City/Commercial Advisory Committee Information Session be adopted as circulated.	Carried
6. Business Arising from the Joint Minutes March 28, 2018	None reported.	
7. SAMA Update		
7a. CEO Report.	Irwin Blank, SAMA CEO provided a Power Point on the CEO's Report which included agenda item 9a "SAMA's TI Program Update".	

Committee Comments

SAMA: Need approval of the publications by January 2019.

Chamber of Commerce Rep: Simplification, any Examples?

SAMA: Two major examples of where we were able to simplify include our residential and commercial assessment processes which were implemented in 2017.

The first was the simplification of our residential cost approach that SAMA uses to value residential and resort property across the province. Previously we had one of the most complicated residential cost models in the country, where 200 + choices had to be made by the assessment appraiser to complete a residential assessment. That has been reduced to 30+ choices, which puts us on par with most other assessment jurisdictions across the country.

The second impacted our commercial cost model where we used to separate wall type when valuing commercial structures rather than using the standard wall ratings supplied by the internationally recognized Marshall and Swift commercial valuation cost guide. We were able to omit a valuation table with 70,000 separate potential wall combination ratings and make our commercial building ratings more uniform between properties by shifting to

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the current industry standard of using the default wall costs for each different type of commercial structure.

WGEA Rep: Is remote data collection now rolled out?

SAMA: Yes, all field staff have been issued remote data collection devices and have been trained on them and are now using them as their field data collection device. We have already identified some areas where the applications can be improved with another computer application upgrade planned for January 2019.

WGEA Rep: Is the process working?

SAMA: There is a “J” curve to success, meaning that immediately after receiving and using the new devices daily production took a dip and is now increasing as our staff get comfortable with using the new devices.

SAMA Board Member: IT has been a challenge with SAMA now 5 years into our technology project. The Agency effectively went from DOS level to the most current windows technology. The Agency had a fixed price contract with our computer technology vendor, Govern, which ensured the project stayed on budget. Now have end-product that works well.

MOTION by Gerry Krismer to receive the CEO presentations. **Carried**

Welcome to MLA Larry Doke 10:50 a.m.

Moved to Agenda Item 8b.

After the lunch break moved to Agenda Item 7b.

7b. Assessment Services
Division Report

Kevin Groat of the Assessment Services Division (ASD) gave a verbal presentation.

- 85% delivery on time to the clients.
- Maintenance down about 15% to about 34,000 properties.
- Doubled re-inspections to 62,000 properties.
- 96,000 total property reviews (assessment maintenance and re-inspections combined) completed for 2018 as of November 27th partly due to the effectiveness of the RDC’s, as compared to 69,000 in 2017.
- 96% to the target of 100,000 reviews in 2018 with one month of production to come.

Committee Comments

None

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7c. Updates by the other
Assessment Service
Providers

Decision/Resolution:**City of Regina Update:**

- Completed about 8,500 inspections last year of which 500 were commercial properties. On track for a 10-year inspection cycle.
- Launched the “e Property” and E Service” web portal this year which allows property owners to go online and update things like school support, monthly payment plan (TIPPS), mailing address, etc. Law firms and mortgage companies can also use this to get tax certificates and change their interest (mortgage) in properties and property owners can also receive copies of their assessment reports. Agents can also be authorized to access various assessment records.
- 2018 was the third year of Pictometry (EagleView) and the use of their change recognition software.
- There are about 65 - 2017 appeals outstanding at the SMB of which 64 are scheduled to be heard on December 12th.
- There are about 60 appeals for 2018 at the SMB of which about 50 are one common argument.

City of Saskatoon Update:

- 2019 roll to open January 2 to February 4, 2019.
- Approximately 14,700 notices will be sent in 2019.
- 2018 final assessment roll is 52.7 billion up 0.9% from 2017.
- 95,808 assessed properties, up 1% from 2017.
- 320 appeals held by the 2018 Board of Revision, which is now complete pending any supplementary appeals.
- 83 Appeals to the Sask Municipal Board (SMB) for 2018 with, 29 pending.
- The City took 22 appeals to the SMB level. One decision rendered thus far.
- Council approved a partial abatement for the airport. Taxes are to continue to be paid on a per passenger volume basis. This method of taxation for the airport has been used since 2002.
- Residential building permits are down 30% for 2018.
- City Council is discussing their budget this week.
- The city assessor’s office sent out approximately 3,300 requests for 2017 Information (income & expense) which were mailed in February 2018. The response rate to this mail out was about 95%.
- Approximately 100 Commercial & Multi Residential sales verification forms were sent out in 2018 with 70% of these forms being inspected & verified.
- The assessment office is currently at a 97% staffing level (31 of 32 positions). It is interesting to note that 62% of staff is not in the same position they were in 2017. This includes 10 new staff in 2018. 7 of the new staff had begun taking Assessment courses or worked in the field before joining our office. 10 existing employees have changed roles in 2018.

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City of Prince Albert Update: Post Meeting

- The City Assessor, Tim Furlong, is retiring at the end of December 2018.
- Two assessment appraiser positions and the City Assessor position will advertised soon.
- 2018 was a successful year for the City of Prince Albert. 2018 roll opened in March with two supplemental assessments that followed in July and early October.
- There were 43 appeals in total for 2018 (9 agreement to adjust, 1 denied, 8 withdrawn, 3 allowed, 21 dismissed and 1 from our supplementary still waiting to be heard). The three appeals allowed are minor changes in the assessment.
- The city hired a new BOR and the decisions are very well written with good explanations for all evidence presented.
- Currently preparing for 2019 delivery using full implementation of our new computer system – CAMA lot - using Albert depreciation tables for commercial.
- Some preparation for 2021 has begun with ensuring property verification has been done on all sales prior to analysis being completed.

City of Swift Current Update: Post Meeting

- The office mailed out Supplemental Assessment notices on November 1. The appeal closing date is December 3.
- Three appeals are filed at the SMB, all are hotels. No hearing date has been set, no preliminary discussion has been initiated.
- Our goal for 2019 Preliminary Notices is January 15, 2019. We again chose to release this item after completion of the municipal budget, and it coincides with planned vacations of assessment staff.
- Our office and IT have been working with our software provider to increase the efficiency of our Assessment Office software. We have started this process, and plan to have it in place prior to revaluation data modeling.

Committee Comments

None

MOTION by Susan Quiring to receive the verbal reports from SAMA and the other assessment providers. **Carried**

8: Current Developments

8a: SAMA re-inspection program

Kevin Groat, SAMA Administration.
Covered in Agenda Item 7b.

Agenda Item:

8b: Appeals to the Board of Revision and Sask. Municipal Board

Decision/Resolution:

Kevin Groat, SAMA Administration provided a power point presentation.

Committee Comments

SAMA CEO: Provided an overview of MLA Doke's function/review regarding the Board of Revision (BOR) review. The focus is on BOR's. One example of challenges is the delay of decisions with the one professional BOR panel. Another challenge is an apparent situation of a breach of confidential data (Altus hotel appeals in Moose Jaw).

SKAIC Rep: Was the BOR not requested to keep the information confidential when it was brought back?

SAMA CEO: The board ordered us to give the data to the board and appellant. The agent gave this data to others in firm who then entered the data onto their own database. Personal information was then reconnected to the properties and property owners. It is at this point where they created a breach. The board ordered information to be confidential, but this re-connection should not have been done. That is SAMA's position.

ASR Rep: What was the result of the hearing?

SAMA CEO: We don't know yet.

- **Post meeting update:** Decision of Moose Jaw Board Nov. 28th found in favour of the agent regarding the release of confidential information; found in favour of the agent that the issue is not restricted to a single model element; found in favour of SAMA that the entire income model (including the capitalization rate) was before the Board.
- **Result:** The limited service hotels **decreased** in value. The full-service hotels **increased** in value, but the Board maintained the 2018 assessment, due to **no** cross appeal by SAMA.

SAMA CEO: Regarding the Sask Municipal Board (SMB). SAMA's experience is that recent decisions demonstrate that they are better acting as an appellate body. However the SMB still appears to be struggling with backload of appeals. SAMA had 260 appeals from our client municipalities go to the SMB last year. As of November 2018, 45 are decided, 25 withdrawn, with the rest still in process. During this time another 156 appeals have been launched to the SMB from our client municipalities in 2018 which means we continue to fall further behind. Process needs to improve, or the system will collapse.

SMB Rep: We don't like delays in the appeal process. We have re-engineered our administration processes. This slowed processing decisions at first but we are now seeing benefits. We have a new case management process, which is meant to ultimately benefit the process by clarifying the grounds and simplifying the process. We are now starting to see the backlog being improved. An issue we have is with some professional BOR panels not providing the SMB with complete BOR records in a timely fashion. In

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summary the SMB is taking a number of steps to address this subject to the best of their ability within their resource constraints.

Regina Rep: Regarding the appeal process, historically 350 to 400 appeals annually the first year of a reassessment. Our BOR has had no trouble with the legislated 180-day time period to complete its duties. Our BOR is consistent with its panel members. In 2018 we had a delay and need for extension due to a pending decision from court of appeal. However, we carried on with the work. This is the first year in many we needed to do this. For 2018, we had 117 appeals to the BOR. 64 grouped and related appeals. 60 in 2018, with 50 to be grouped. Meeting with SMB to discuss common appeal. We are now waiting on 2019 appeals. Tax agents will file at last minute. By now, 3rd year of cycle, the issues should be known.

Saskatoon Rep: 320 appeals in 2018, all heard, most decisions back. 83 appeals to SMB. 22 by City. 29 are still pending SMB decision. Needed an extension in 2017 but not in 2018.

SAMA CEO: These are two examples, which are in our two largest cities, with sophisticated and capable Boards of Revision Panels. The rest of the province works with mostly non-professional boards. This is resulting in inconsistent decisions and poor decision records.

MLA Rep: Do Regina and Saskatoon do their own assessments?

SAMA: Yes.

Ministry of GR Rep: Regarding SAMA's CEO's earlier comment on the non-professional BOR's in SAMA's jurisdiction. Training BOR and certification is up to municipalities. We have materials on our website. Municipalities need to pick a BOR secretary and chose panel members. Our Ministry has worked hard to ensure that there are materials available, so Boards can get trained. We do not have authority to force them to take the training.

Committee Chair: Maybe there is a need to have a requirement that training is taken.

Ministry of GR Rep: Yes, understood.

MOTION by Chris Johnson to receive the report from SAMA. **Carried**

8c. Court of Appeal
Update

Steve Suchan, SAMA Administration provided a power point presentation.

Committee Comments

ASR Rep: When speaking about tanks being assessable does that also apply to a propane tank on a residential property?

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SAMA: If it is an affixed tank at a commercial site and not part of the heating component of a building it would be assessed. In a residential setting it would likely be a part of the building heating component and as such already included in the rates.

ASR Rep: I noted that SAMA is suggesting that transmission lines that carry water or other elements be considered for assessment for 2025. Does this mean that all water lines would be assessable?

SAMA: The lines that are being referred to are industrial transmission lines used to transport fluids other than petroleum to the site for industrial purposes.

SMB Rep: Recognize that recent Court of Appeal decisions have stated that the Saskatchewan Municipal Board has to defer to the record and fact finding of the local Board of Revision. It is now the SMB role to apply the law and review the record and only change a BOR decision if they misapplied the law.

SAMA CEO: This is a very positive change in the appeal process overall and should make the process operate more efficiently and effectively going forward. With that said, the risk is that the BOR may not be properly trained and capable of dealing with complex appeals and preparing well reasoned decisions that are required for the SMB to be able to fully rely on as an appellate body.

MOTION by Grace Muzyka to receive the report.

Carried

8d. Proposed assessment related amendments to the Municipal Acts

Steve Suchan, SAMA Administration provided a power point presentation.

Committee Comments

SKAIC Rep: What is the issue with travel trailers.

SAMA: Clarity is needed on how it is to be affixed. When it is an improvement is not completely clear. Issue relates to park model trailers; when are they assessable? It is hard to track and determine assessability relative to legislation.

SAMA: Railway roadway passing tracks. Would need to inventory the properties and prepare valuation models in order to assess. Would not be for 2021 but rather the 2025 revaluation.

SAMA: One of the recommended changes to the Municipal Acts is to provide one opportunity to appeal in a revaluation cycle. The Province of Quebec does this. This year in 2018, SAMA estimates about 800 properties are re-appeals of the same property, second round with many going to the SMB.

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CFIB Rep: What do other provinces do?

SAMA: Most are on annual cycle. Ontario is on a four year cycle, Manitoba a two year cycle. Quebec is the only jurisdiction we are aware of that has this one appeal per cycle provision within a multi-year revaluation cycle.

Regina Rep: In *The Cities Act*, there are sections that protect owners for future years. One example is Section 227. The provision to carry forward means that there is no need for repetitive appeals. The system should be expeditious in handling appeals. Some professional tax agents we deal with have business models where they are not paid unless they appeal properties. If the issue is the same, year after year, why do we have to prepare for appeals? Some packages are hundreds of pages. Why are we having to go through this process? There should only need one appeal opportunity per cycle. Cities would support this amendment. Assuming it would be recommended for *The Cities Act*.

SKAIC Rep: There are \$2 billion in taxes being collected every year. Now you are asking to restrict appeals under Section 227. I am not the tax agent doing multiple appeals, but I am now considering this. The property owner (tax payer) appeal themselves and then ask us to help them at the SMB. Sometimes after we go back the SMB decision, we need to further help the owner from the beginning again at the BOR level. Thus, sometimes the decisions were not properly decided the first time, so we wish to go back to appeal again. Maybe give BOR the right to refuse if appeal is not changed? Not always sure if Section 227 will cover the future years. If decisions are not decided quickly this will continue.

Regina Rep: Not disagreeing with SKAIC Rep. It is when it becomes repetitive that there is an issue. Maybe have a provision to bring back issue if there is new physical or other new or different information.

SKAIC Rep: What about property owners that take appeals forward without the technical support of a tax agent?

Regina Rep: In Regina, the BOR takes to January to review notices. Perfecting notices (as needed) takes 14 days. Need 35 days notice to proceed with an appeal date and hearing. You are now into March before hearings can even begin to occur, further can't have decisions rendered until the end of May. Therefore, you are now looking at October before you can have a SMB hearing. In Regina, we are working on next year's roll. This discussion is with a 30-day appeal period. What about a 60-day period which occurs with a revaluation? I cannot see how this will possibly work. I've never seen an SMB decision within the year it was launched.

SAMA CEO: There are three related recommendations. Requirement for SMB decision within 12 months. And Section 227 provision for carry forward of appeal decision. For example, a BoR decision in 2017 should carry forward until the appeal is decided by the SMB. Now owners can appeal in 2018 to lock in lower value from the BoR decision. SAMA would need to launch a cross appeal in order to protect the original 2017 assessment to raise the value. This is another driver behind this issue.

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ASR Rep: There is always some new evidence that comes forward. We use second appeal as recourse to provide evidence properly.

SKAIC Rep: SAMA is sophisticated and has hundreds of employees. SAMA may need to launch cross appeals, not take away owners right to appeal.

SAMA CEO: It takes SAMA staff one to two weeks to prepare a single appeal to be at the ready just in case the tax agent chooses to launch an appeal at the last second. SAMA now needs to do this with the limitations of section 227 and risk of an unreasonable lower value being inadvertently locked in.

Regina Rep: With Section 227, is there a need for the property owner to further appeal? Court of Appeal said if there is future appeal, exact same grounds, Section 227 does not apply. Now the purpose of Section 227 is lost. Decision made three years later should be carried forward. But now there is a need to appeal in every single year. Regina has staff and should be able to manage appeal, but how is this fair when there is pressure to reduce appeals. The cost for our appeals would be problematic to the public if known.

CFIB Rep: This is proposed, but what are the timelines. Our members would have concerns. What is new information?

SAMA CEO: New construction, physical changes. New owner.

Ministry of GR: We can canvas municipal sector and stakeholders. The legislative process takes time. Consult over next couple months. We have no requirement to open acts. We are looking to see if there are issues that warrant a change. We get input from various groups and will consider this.

SAMA Rep: Tanks are structures according to 1997 SMB decisions. SAMA's legal review says tanks are structures and can never be considered as resource production equipment (RPE). The Court of Appeal has granted leave on the recent decision from the SMB where it had ruled that tanks are RPE and depending upon the situation non-assessable or at a minimum are eligible for additional depreciation. We may have a potentially major issue in 2019 with \$0.5B. in assessment at risk. Up to 130 rural municipalities are potentially affected. Husky launched this appeal and it is uncertain what will they do in 2019. With regards to the Court of Appeal matter, one can never be certain as to how they will consider the matter. It is recommended that the legislation be updated.

SKAIC Rep: Regarding Section 257 (227), what is your recommendation?

SAMA Rep: If property still under appeal from prior appeal, automatically put the highest value back on roll for the following year. This would take away cross appeal. Once SMB renders its decision then the value would flow through.

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SKAIC Rep: I am confused.

SAMA CEO: For example, a 2017 BoR decision automatically goes on the roll for the current (2017) year and it may stay on the 2018 year's roll if an appeal at the SMB has not been decided in 2017. Section 227 should bring in SMB decision. However, if the owner appeals to the BoR in 2018, the lower value comes into play and the 2017 decision of the SMB to reverse a BoR decision to re-instate the original value would not apply for 2018 since there is no counter appeal by the municipality for 2018 stating that the property is valued too low and is inequitable.

SKAIC Rep: In Saskatoon this is not the case.

SAMA Rep: There is legislation that specifies the process for applying BOR and SMB decisions.

SKAIC Rep: Why not put onus on the Board of Revision. Why can't SAMA do this. Saskatoon puts original assessment on the roll. Why not look at SAMA Act?

SAMA CEO: If we could do this we would be fine.

Regina Rep: We put lower value on roll. Our Court of Appeal is scheduled for Dec 3rd to hear the Section 227 issue. Our situation is clear but if we lose this appeal, then we have an issue. Section 227 existed for some time. In one situation regarding an appeal in Meadow Lake the assessor put the higher value on the next year's assessment roll. The property owner was livid as from his perspective "why do I have to appeal again?". The individual raised this through the political channels. So, this provision was introduced. We did not need this legislation, it was not fully vetted but was put in.

SAMA: We had a situation where the 2017 BOR reduced the value. For 2018 SAMA put the 2017 BOR decision on roll. SAMA had appealed the 2017 decision to the SMB with no hearing or decision yet. The Agent appealed some of the same properties and more on the same issue, SAMA appealed the subject property to the 2018 BoR that the assessment is too low as a protective appeal for those same properties from 2017. The BOR dismissed SAMA's 2018 appeals, they told SAMA that you should put higher value on the roll for 2018. We have just received the 2017 SMB decision reversing a BOR decision, now need to appeal the 2018 BOR decision to have 2018 assessment reinstated. Now what value should be placed on roll for 2019? Because appeals launched, Section 227 is not applicable.

Regina Rep: In Ontario you must belong to the para legal society to act as an agent in appealing a property assessment.

SKAIC Rep: I don't have a problem with this. This is an issue of protection of the public interest. Be careful. What about an owner that wants brother in law to represent him? Would you be preventing this? Would be good to

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know what they are doing in Ontario before we got here. Every tax payer has right to launch appeals.

SAMA CEO: This could apply only to paid professional advocates. This could be the solution. If they were not paid professional advocates the provision would not apply.

CPTA Rep: Would you look to other associations?

SAMA: Could be the Saskatchewan Assessment Appraisers Association.

SAMA CEO: Appraisal Institute of Canada with its code of ethics that's an even higher level.

Regina Rep: Like the Courts, need to be tied to law society.

MOTION by Grace Muzyka to receive the report.

Carried

Lunch

12:05 pm reconvened at 12:50 p.m.

9: Future Developments

9a. SAMA IT Program Update

Irwin Blank, SAMA CEO provided this power point presentation as part of his initial CEO Update presentation.

9b. 2021 Revaluation Preparations - publications and policy considerations

Shaun Cooney, SAMA Administration provided a power point presentation.

Committee Comments

None

MOTION by Reg Hinz to receive the report.

Carried

9c. 2021 Revaluation Preparations - Trends

Shaun Cooney & Steve Suchan, SAMA Administration provided a power point presentation.

Committee Comments

None

MOTION by Gerry Krismer to receive the report.

Carried

Agenda Item:

9d. 2021 Revaluation
Preparations – Quality
Coordination

Decision/Resolution:

Shaun Cooney, SAMA Administration provided a power point presentation.

Committee Comments

None

MOTION by Jim Angus to receive the report.

Carried

10: Other Business

10a. Next Scheduled
City/Commercial
Advisory Committee
Meeting

The next City and Commercial Advisory Committee meeting is scheduled for March 27, 2019 at the Sandman Inn, Regina.

Adjournment

Meeting adjourned by Jim Angus at 2:20 P.M.



Darwin Kanius
Commercial Advisory Committee, Secretary



Shaun Cooney
City Advisory Committee, Secretary