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SASKATCHEWAN ASSESSMENT
MANAGEMENT AGENCY



2021 Performance Report

Remaining Resilient

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Agency Profile

Governing Legislation: Established by *The Assessment Management Agency Act* in 1987 to manage Saskatchewan's property assessment system for the Province, municipalities and the education sector.

Corporate Structure: Corporation with Board of Directors appointed by Order in Council. Board of directors has seven members: the chair and two members representing the Province, two members representing the Saskatchewan Association of Rural Municipalities and two members representing the Saskatchewan Urban Municipalities Association.

Services Provided to the Province: Property assessment research and policy development, central database of assessment information, assessment information for programs administered by the provincial government, and assessment quality assurance.

Services Provided to Client Municipalities and the Education Sector: Property assessment valuation services – annual maintenance property inspections, property reinspections, revaluations every four years, support of value (management of property assessment appeals) and public education.

Accountable to: Minister of Government Relations, Saskatchewan Association of Rural Municipalities, Saskatchewan Urban Municipalities Association, client municipalities, the education sector, and the public.

Annual operating budget: \$21.976 million(M) for fiscal year ending December 31, 2021.

Permanent staff: 163.25 Full Time Equivalents (FTE's).

Client Municipalities and Property Counts

	Urban Municipalities	Rural Municipalities	Total	Change from 2020	% Change
No. of Client Municipalities	461	296	757	-2	-0.3%
No. of Land Accounts:					
Agricultural Land- Arable	1,913	311,341	313,254	-439	-0.1%
Agricultural Land- Non- Arable	1,105	120,181	121,286	412	0.3%
Agricultural Land- Improved	191	46,269	46,460	446	1.0%
Residential - Improved	143,333	19,968	163,301	573	0.4%
Residential - Vacant	30,030	16,635	46,665	-247	-0.5%
Seasonal - Improved	10,074	12,188	22,262	-4	0.0%
Seasonal - Vacant	3,210	6,458	9,668	-166	-1.7%
Commercial & Industrial	33,061	15,521	48,582	396	0.8%
Resource Property	345	99,333	99,678	1,456	1.5%
Total Land Accounts	223,262	647,894	871,156	2,427	0.3%

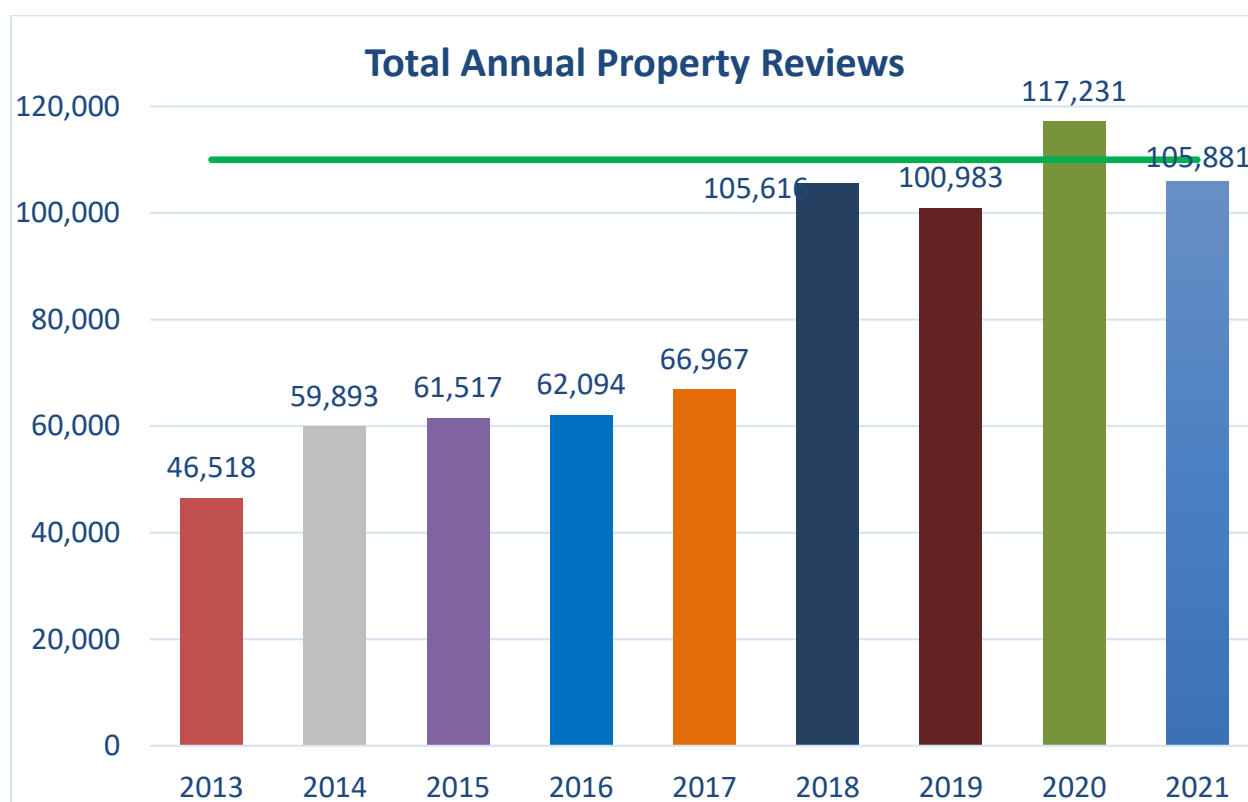
Remaining Resilient

2021 was a year that had stood out for two main reasons: it was a revaluation year for SAMA and was the second consecutive year of the COVID-19 pandemic. The agency leveraged what had been learned in 2020 and continued to meet the needs and expectations of stakeholders, while still keeping employees and the public safe. This was done while simultaneously fulfilling the assessment function for Saskatchewan. While a record number of property inspections were conducted in 2020, SAMA set another record in 2021 for the number of property inspections during a revaluation year. The number was, however, just shy of the goal of 110,000 reviews. This occurred because of the challenges that a provincial revaluation puts on the resources of the agency. 2021 marked the fourth consecutive year of achieving over 100,000 reviews and kept SAMA on track to conduct a full reinspection of municipal clients over twelve years (2018-2029). 2021 was also the final year of SAMA's 2018-2021 4-year planning cycle. The agency initially had a goal of completing 400,000 property reviews in that time frame and increased that goal to 420,000 reviews in 2019. This goal was achieved, with SAMA completing 429,000 reviews in the years 2018-2021.

Final values for the 2021 revaluation were delivered early in the year. Revaluation years typically bring much higher levels of assessment appeals, but SAMA actually saw significantly fewer appeals (3,855) than had been seen in previous revaluation appeals (over 7,000 in 2017 and over 4,000 in 2013). These property appeals continue to be an increasing challenge for SAMA however because many relate to complex issues and often are on high-value properties that utilize multiple assessment approaches. External legal costs were at a record level for SAMA, well over budget, and due to the number of commercial property appeals at the Saskatchewan Court of Appeal. Having a highly trained staff and

partnering with external legal counsel when necessary are essential when supporting values on behalf of municipal clients.

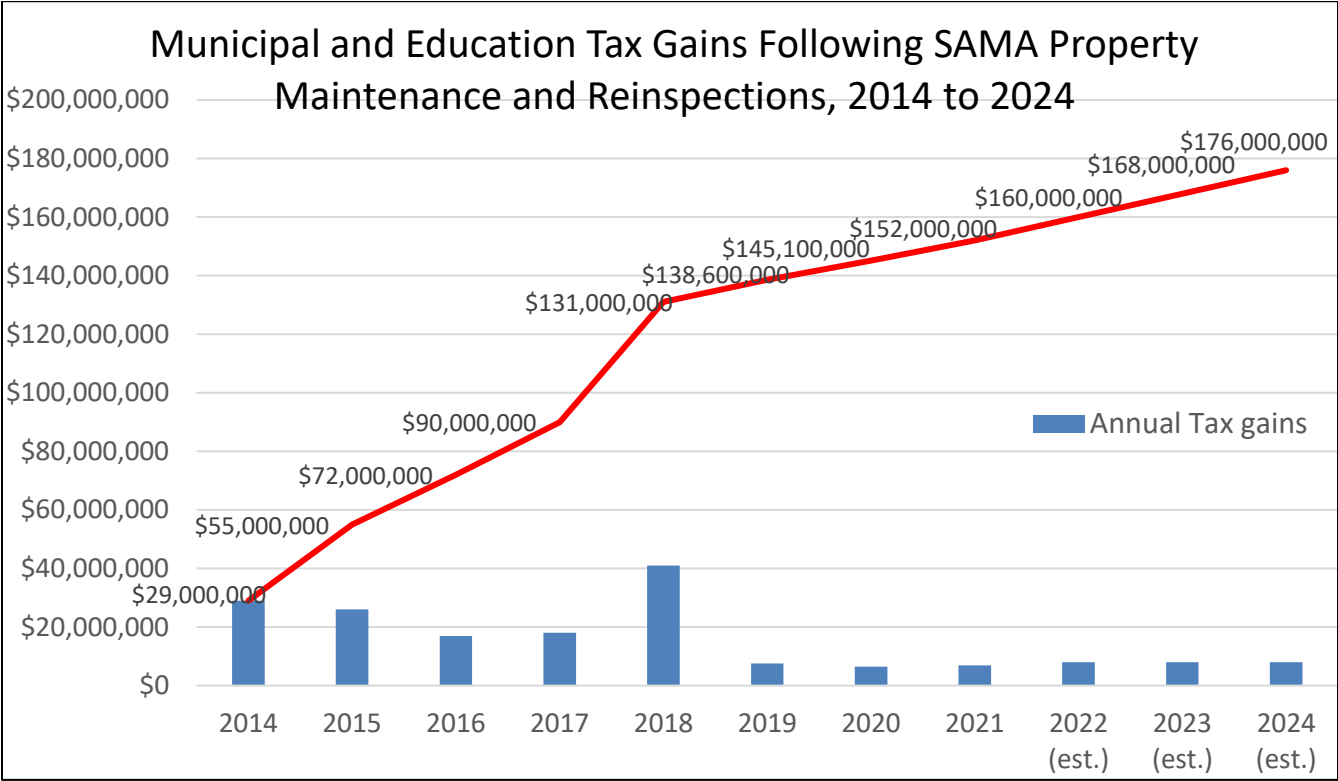
2020 forced SAMA to move to a remote work model and further lean on technology for both core work and communication and this continued in 2021. As the pandemic progressed into 2021, staff became more comfortable with and more savvy with these technologies. Although there was a drop in the on-time delivery of assessment data to clients, SAMA delivered a higher quality of final assessment values to clients. The agency also maintained a high level of customer satisfaction in 2021 and completed all maintenance requests from municipalities during the year. This was all accomplished without compromising on the safety of staff or stakeholders. Although working remotely, SAMA largely proceeded in a “business as usual” fashion in 2021 – neither SAMA’s revenues nor its deliverables to client municipalities, the Province or the public were disrupted by COVID-19.



SAMA made the commitment in 2014 to deliver 100,000 property reviews annually to client municipalities (upon implementation of the Technology Infrastructure Program). Since 2018 SAMA has delivered on its commitment – now consecutively for 4 years. This represents a full reinspection of approximately 1/3 of SAMA’s municipal clients in that time. The agency is on pace to complete a full provincial reinspection by the end of 2029.

The demand for SAMA’s services increases with the construction of more assessable properties in Saskatchewan. Economic growth for Saskatchewan, in terms of property component growth, was 0.3%. Total property counts for SAMA clients grew by 2,427 properties to 871,156. The largest growth, percentage wise, was in resource properties.

Assessments conducted by SAMA and implemented on 2021 tax rolls provided an additional estimated \$6.9M in annually recurring tax revenues for the agency's municipal clients and the education sector. Of the \$6.9M, municipalities received approximately \$4.7M and the education sector received approximately \$2.2M (approximately \$152M was added to municipal taxable assessments in 2021). It is important to note that this is annually recurring revenue (i.e., the \$6.9M annual revenue translates to \$69.0M over a ten-year span). The following chart uses actual results from 2014-2021 and an estimated increase of \$8M for each of the next five years. By the end of 2024, SAMA property reviews are estimated to result in over \$1.3B in additional revenue for municipalities and the education sector and to have generated approximately \$176M in annual revenues that will continue in perpetuity.



Prior to 2014, SAMA estimated that there would be \$300M return after the first full ten years following completion and that estimate appears to be low. The estimated additional tax revenues received to date after the first eight years of measurement are more than \$800M.

Besides just focusing on total output, the agency also strives to improve the quality of assessments. Municipalities want a stable and predictable revenue source that is delivered inexpensively. Additionally, SAMA's clients want a system that is up-to-date, and ratepayers need to be treated fairly and equitably. SAMA is working on continuing to maintain a high level of quality control that will help the agency deliver accurate, understandable, and fair assessments while also being transparent and accountable.

SAMA's Funding and Workforce

In 2021 the agency had a budgeted and actual workforce of 163.25 full-time equivalent (FTE) permanent staff. The majority of staff are in the Assessment Services division (118.5) while the Technical Standards and Policy division accounts for 13 FTEs. There are 5.75 FTEs in the Quality Assurance division (who report directly to SAMA's Board of Directors). The balance of staff (26) are in support divisions such as Information Services, Human Resources, Communications and Finance, with the remaining two staff being in the Executive office. SAMA's workforce has remained relatively the same over the past few years. SAMA's current collective bargaining agreement with its in-scope staff ran from 2017 through 2021.

The total budget (capital and operational) increased \$1.245M (2.0%) to \$21.976M, due to a 2.0% increase to municipal fees and Provincial funding to cover cost of living increases in salaries and benefits as well as inflationary increases in other costs. The 2% was in-line with SAMA's four-year plan (2018-21), which pledged to keep annual increases in operational costs to within 2%.

Key Performance Measures

Delivery of Property Assessment Services

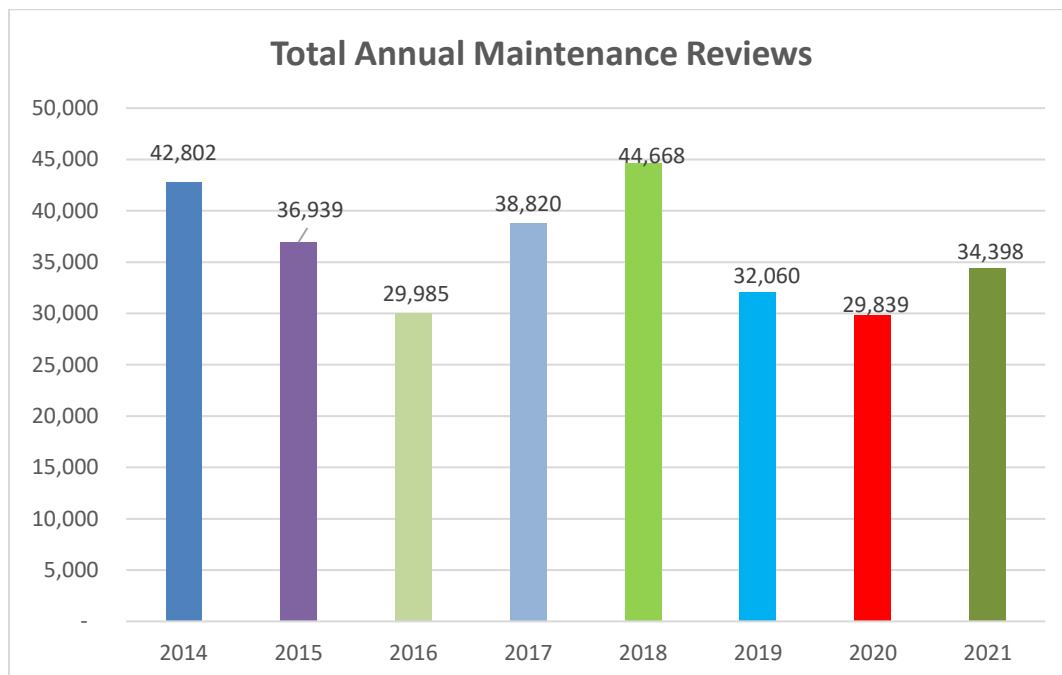
KPM #1: Properties assessed for client municipalities

1. Annual Maintenance Program

The annual maintenance program reviews and updates all properties identified by municipal administrators with developments or changes that may affect the property's assessed value. The municipality submits a list of the properties affected, and the agency reviews each identified property and provides the municipality with an updated assessed value for their assessment roll. Maintenance reviews may also be initiated during the sales verification process if the need for an assessment change is identified.

The Agency's Performance

In 2021, the agency reviewed 34,398 properties (29,839 in 2020). These represent 20,988 inspections that were for use on 2021 municipal assessment rolls and 13,410 that were for use on 2022 municipal assessment rolls.



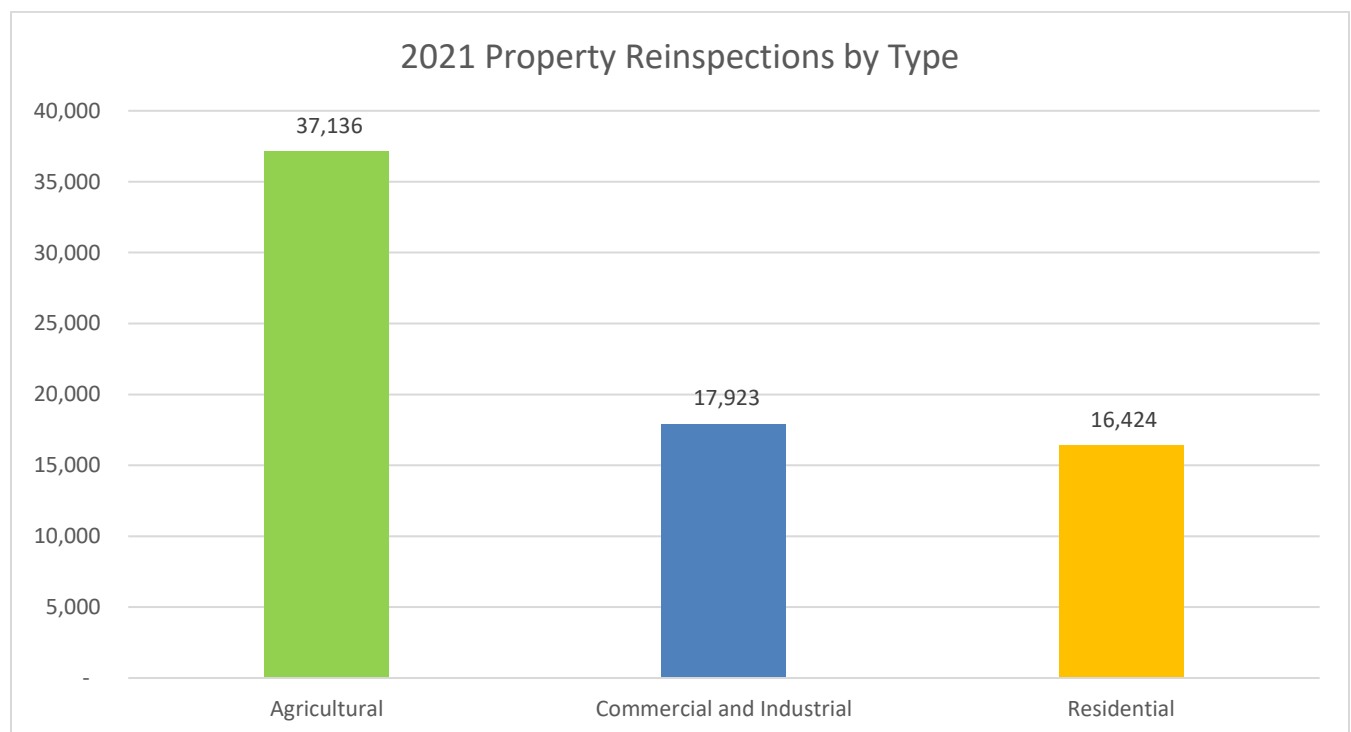
In terms of SAMA’s maintenance fee-for-service initiative, the agency invoiced for 18,987 residential, commercial, industrial, and agricultural maintenance requests. This was a decrease from the chargeable reviews invoiced in 2020 (23,945 in 2020, 20,606 in 2019, 24,190 in 2018, 24,700 in 2017 and 25,812 in 2016). The maintenance fee-for-service came into effect in 2016.

Annual oil and gas standardization accounts were completed on 94,791 properties. In 2021, the agency also received and started processing 6,478 properties via renditions received from resource companies (13,902 in 2020) and conducted a flow line and tank review of 15,963 properties (21,089 in 2020).

2. Reinspection Program

Over time, property assessments become dated because of the cumulative effect of physical attribute and condition changes that are not identified for an annual maintenance review. There is also the risk of assessable properties being absent from a municipality’s assessment roll. The general reinspection program undertakes to review each property to re-establish a uniform base of up-to-date property records for the municipality. Updating these assessments increase the assessment base for a municipality and the education sector, but also increase fairness.

In the most recent four years SAMA has begun to make progress towards the goal of a 12-year reinspection cycle. By conducting reinspections, municipalities may see increases in the taxable assessment base and SAMA estimates that 2 to 5% of assessable property may be left off assessment rolls of municipalities that have not been reinspected in many years. SAMA is on schedule to complete the full reinspection in eight years, having already completed the first four years of the twelve-year plan.



The Agency's Performance

The agency reinspected 71,483 properties in 2021 (87,392 in 2020, 68,923 in 2019, 60,498 in 2018, 28,147 in 2017, 32,109 in 2016 and 24,578 in 2015). The agency reinspected 37,136 agricultural properties (20 rural municipalities), 16,424 residential properties and 17,923 commercial and industrial properties. Reinspections were targeted at areas and municipalities where the assessments were estimated to be the furthest out-of-date.

SAMA has reached a level of reinspection that, if maintained, will allow the agency to meet its goal of reaching a 12-year re-inspection cycle. 2018 was a turning point for SAMA and the agency was able to conduct a record number of reinspections for a revaluation year in 2021. During the 2018-21 four-year period SAMA conducted 289K reinspections, compared to 102K in the 2014-17 period.

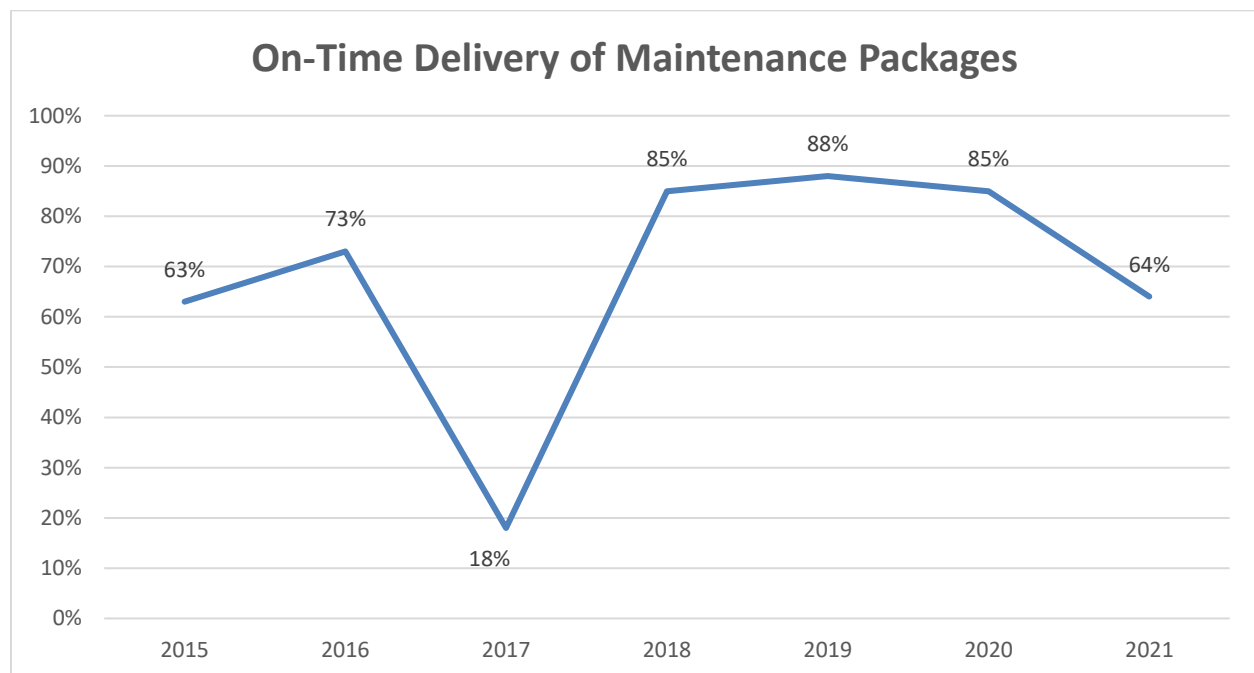


KPM #2: On-time delivery of client services

The agency has undertaken to improve the on-time delivery of annual maintenance services to its client municipalities. The objective is to deliver annual maintenance packages when client municipalities want them so they can complete their assessment roll by the May 1st legislated deadline (April 1st for cities). Advancing maintenance deliveries to clients carries the benefit of improving program efficiency by balancing out the agency's workload. The agency has also become more responsive to the needs of clients, implementing a system to deliver maintenance lists when desired by municipalities, rather than when convenient for the agency.

The Agency's Performance

The agency's goal for 2021 was to deliver 85% of maintenance packages to municipalities by their specified date. SAMA delivered on-time to 64% of municipalities who requested their 2021 maintenance packages by a specific date and by May 1 for municipalities who do not have a preferred delivery date (on-time delivery was 85% in 2020, 88% in 2019, 85% in 2018, 18% in 2017, 73% in 2016 and 63% in 2015). 83% of municipalities received their maintenance within three weeks of the requested date. Revaluation years have continued to be a challenge for SAMA in delivering maintenance on time. Planning and procedural changes are being implemented to advance the maintenance program in future years to ensure deliveries occur on time (particularly for 2025). Initiatives planned include further advancement of the property inspection program and completing market analysis at an earlier date than has been done in previous revaluations.



KPM #3: Client satisfaction

The agency strives to provide reliable, timely and complete assessment information services to client municipalities, the education sector, the provincial government, commercial clients, and property owners. As part of the measurement of the agency's performance, SAMA has contracted Fast Consulting to carry out an anonymous biannual survey of SAMA municipal clients. The feedback received in the survey is used by the agency to identify strengths and areas for improvement. The planning process will then assign resources to areas needing improvement. The maintenance of reliable service, positive communications and relationships with clients is essential to the agency's ongoing success.

The Agency's Performance

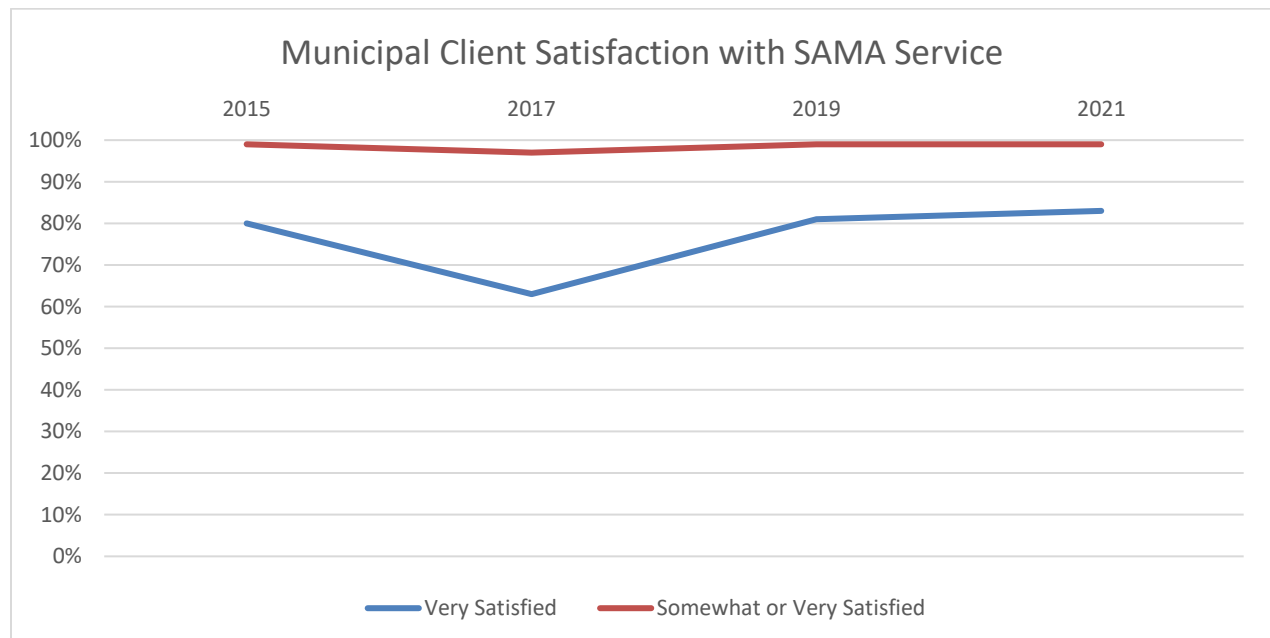
The agency's biannual survey of client municipalities focuses on determining their level of satisfaction with the assessment services received. The results of the 2021 survey were very positive for SAMA, exceeding the already favourable scores received in 2019, 2017 and 2015.

The agency maintained high rating levels from its client municipalities for customer service, annual maintenance services and overall satisfaction with the agency. The agency also maintained a high recommendation rating from its clients.

Client municipalities scored the agency an average of 3.82 out of 4 for customer service (3.79 out of 4 in 2019). The agency has an overall client satisfaction rate of 99% and 83% of surveyed clients said they are "very satisfied" (81% in 2019).

In the 2021 survey, 100% of the survey respondents indicated that they would recommend SAMA's services to other clients (97% in 2019, 95% in 2017 and 100% in 2015).

3% of municipalities reported having a problem in their dealings with SAMA (8% in 2019 and 23% in 2017).

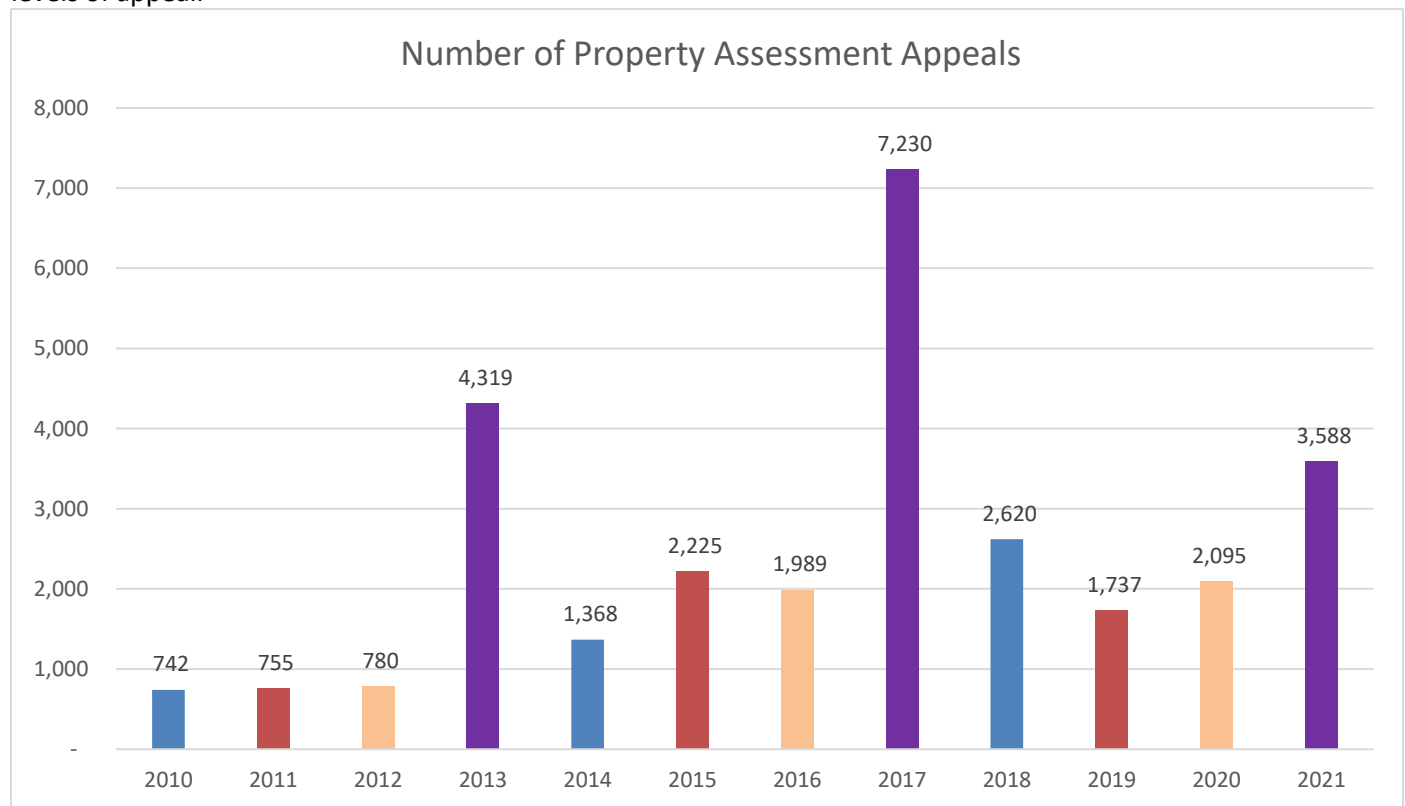


Quality of Property Assessment Services

KPM #4: Amount of assessment at risk through appeals

Property owners who believe that their property’s assessed value is not accurate may appeal the assessment to the local board of revision, and subsequently to the Saskatchewan Municipal Board (SMB), the Court of Appeal (COA) and the Court of Queen’s Bench. Court of Appeal challenges are typically limited to points of law, but recently the Court has expanded on what issues are addressed. SAMA will also appeal assessment rulings of appeal tribunals to ensure precedent setting assessment policies and legislation are dealt with appropriately and to protect the assessment base for municipalities and the education sector in the face of perceived erroneous decisions from local boards of revision.

The agency’s appraisers will meet with property owners to identify and resolve any valuation errors prior to the formal appeal process. Dealing with property owners directly to swiftly correct assessment errors is a priority for the agency. Quick resolution increases stakeholder confidence in SAMA and reduces support of value costs and efforts for all parties involved. Where there is not an apparent resolution to a property owner’s concerns, the agency provides the municipality with professional appraisal and legal expertise to support the property assessment values through all levels of appeal.

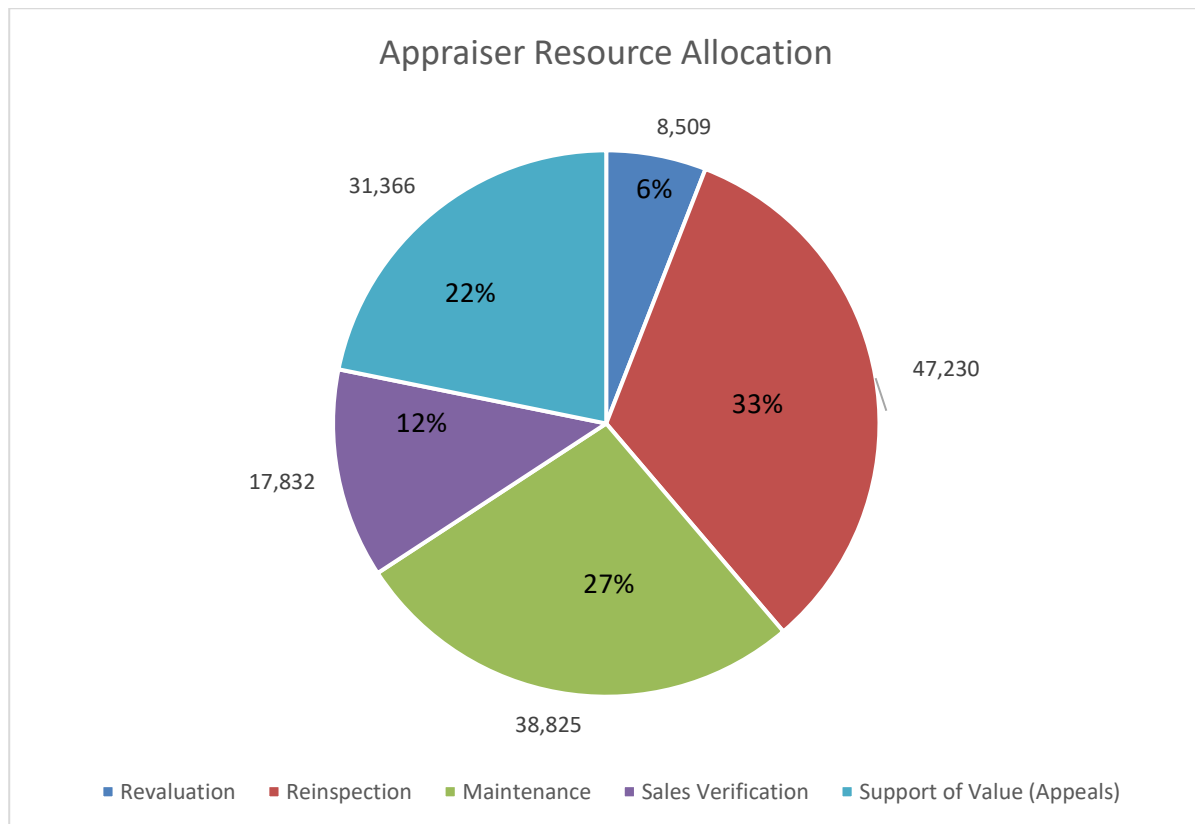


The Agency's Performance

Once every four years the agency revalues all properties in each of its client municipalities to reflect a more current valuation base date. The highest number of appeals generally occur in the first year of a revaluation, followed by a reduced level in years two, three and four. 2021 was year one of the revaluation cycle and the number of appeals (3,588) was significantly lower than the year one of the last two revaluations (7,230 in 2017 and 4,319 in 2013). The 3,588 appeals represent an appeal rate of 0.41%.

Over the last two revaluation cycles SAMA had been seeing a trend of increasing appeal rates but that has stabilized in recent years. A leveling off of non-agricultural property values in the Province, decreased levels of property sales and the economic shock of COVID-19 may be contributing factors.

The number resolved by agreement to adjust or that were withdrawn was 2,630 or 73.2% (72.1% in 2020, 65.4% in 2019, 75.8% in 2018, 73.0% in 2017 and 82.0% in 2016). In 2021, 958 property appeals were heard by boards of revision and 123 were in progress at year-end. 151 appeals were forwarded to the Saskatchewan Municipal Board at year-end.



2021's support of value work involved 31,366 direct labour hours, a large increase over recent years due to the revaluation (14,138 in 2020, 17,000 in 2019 and 22,000 in 2018). This allocation represents approximately 22% of SAMA's assessor resources (10.0% in 2020, 12.9% in 2019, 16.7% in 2018, 37.9% in 2017, a revaluation year). SAMA had set an appeal completion goal of 1.40 completed appeals per day and in 2021 the completes per day average was 1.02 (1.36 in 2020, 1.18 in 2019).

SAMA continues to train staff on preparing and presenting assessment appeals in an efficient, professional, and effective manner. Furthermore, appeals have also become a more labor-intensive process with appeals becoming more and more detailed and multi-faceted. The agency also uses specialized staff for more complex appeals and contracts lawyers for the most complex and risky appeals (including all appeals that advance to the Saskatchewan Court of Appeal).

SAMA also has formed an appeals support committee to ensure that appeals are handled effectively and on a timely basis. The committee tracks appeal levels and shares information amongst appraisers to help them be more successful in supporting values during the appeal process. In recent years SAMA has seen improvement in the success rate of supporting values (win -loss ratio) and has a greater pool of appraisers able to represent SAMA during property appeals than in the past.

KPM #5: Confirmation of municipal assessment rolls

The SAMA Board is responsible for confirming the assessment roll of all Saskatchewan municipalities after taking steps to ensure that the assessments in the municipality have been completed in accordance with legislation. Municipalities require this confirmation to allow them to enforce the collection of property taxes. The confirmation process is initiated when a municipality submits its annual assessment return.

Both confirmation audits and primary audits are conducted to determine whether a municipality's assessments have been prepared and administered in accordance with the municipal acts.

The Agency's Performance

There were 761 municipalities in Saskatchewan in 2021 – 757 municipalities received their valuation services from the agency and 4 municipalities provided their own valuation services.

For the 2021 assessment roll year, 735 (96.6%) of all municipalities had submitted their assessment return by December 31, 2021 (746 municipalities in each of 2020 and 2019, 97.8% in 2020 and 97.9% in 2019).

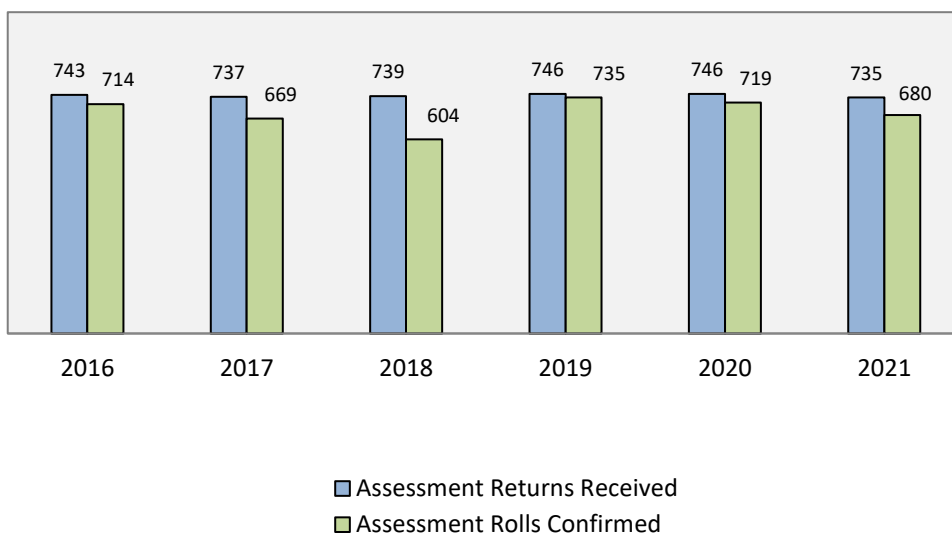
The agency confirmed 680 (91.5%) of the submitted assessment rolls as of December 31, 2020 (743 municipalities or 97.4% in 2020 and 719 municipalities or 96.4% in 2019).

In addition to the 680 2021 returns, SAMA's QAD division also completed 55 confirmation audits for years prior to 2021 (31 in 2020) for a grand total of 735 confirmation audits.

Primary audits are conducted as part of the confirmation process to ensure that the overall level of appraisal for a municipality falls into the acceptable range prescribed in Provincial regulations. Of the 735 confirmation audits, all were resolved through to compliance (100%).

SAMA has a policy of completing confirmation audits within 90 days of receipt of a municipal assessment roll. The average turnaround time was 36 days in 2020 (39 in 2020, 34 in 2019 and 31 in 2018). 2021 also saw a major upgrade to SAMA's quality assurance Provincial Assessment Database (PAD) application.

Confirmed Assessment Rolls

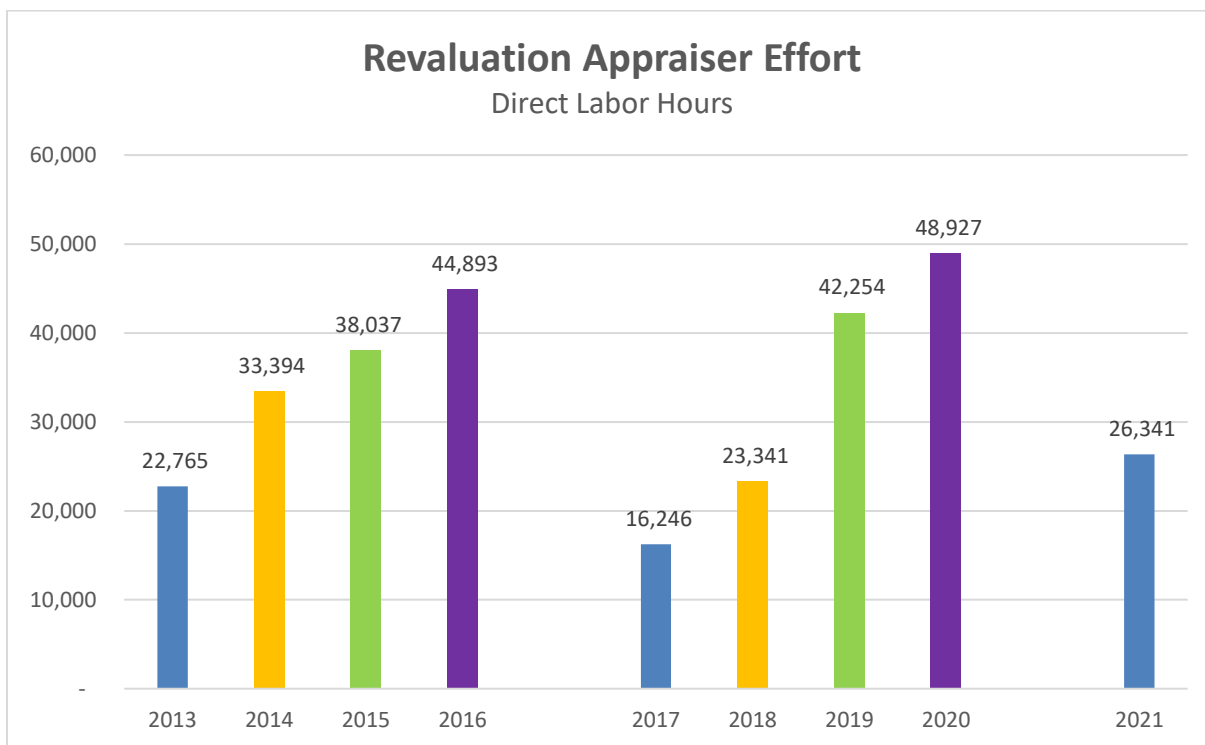


Cost of Property Assessment Services

KPM #6: Business Process Improvement and Use of Technology

Efficiency in the Assessment Function

By spending less time on revaluation efforts, SAMA has been able to allocate more time to maintenance, reinspection, and support of value activities. For the 2018-2021 cycle, SAMA spent 130,768 hours on the revaluation. This was a decrease of over 8,000 hours or 6.0% from the 2013-2016 revaluation cycle. In 2021 SAMA spent just over 10,000 more hours on the revaluation than year one of the prior revaluation cycle (2017). This includes sales verification efforts.



SAMA has the goal of reducing the number of current unverified property sales reviews. The balance of unverified sales at the end of 2020 was 4,943 (4,421 in 2020 and 4,786 in 2019).

Many of SAMA's 2021 changes to business processes focus on delivery of maintenance to municipalities and moving forward on analysis work earlier in the revaluation. Examples of process improvements include increased tracking of maintenance progress and delivery within regional offices, vacant land value analysis being prioritized at a higher level and cost analysis being improved by enhancing the training program and establishing benchmark progress dates for 2023.

Advancements in Technology Utilization

In terms of technology utilization, SAMA undertook several initiatives in 2021. The agency increased server performance for the SAMAView application, implemented new Geographic Information System (GIS) tools for agrologists to digitally map and measure waste acres during inspections and brought online a new upgraded internal intranet system using existing software and staff resources. SAMA also began an Enterprise Architecture (EA) project that will streamline and connect the agency's computer applications and data assets.

Advancement in Assessment Governance

In addition to assessment services, SAMA has the equally important role of governance and developing assessment policy for Saskatchewan.

In 2021, SAMA continued a consultation and research partnership with the University of Saskatchewan to develop a revised arable agricultural land model. SAMA also undertook a major review with stakeholders in the oil & gas sector, which resulted in changes to the assessment model for these properties that have been approved for inclusion in the 2023 Base Regulated Manual. In the area of transparency, a policy change was implemented to make available online all sales analysis data used to calculate the property assessment of an individual property.

Despite the challenges of the pandemic, SAMA continued to hold consultations with various stakeholder groups and had attendance at some meetings increase because of the virtual attendance option. Closely following industry and market trends, as well as keeping these lines of communication open, allowed SAMA to remain on track towards successfully delivering the next revaluation in 2025.

KPM #7: Agency operating costs

The agency is responsible for providing quality, efficient and cost-effective assessment valuation services to client municipalities and the education sector. The agency served 757 cities, towns, villages, rural municipalities, and northern communities in 2021.

Four-year business and financial plans and annual business and financial plans are developed in consultation with the agency's funding stakeholders, and annual performance reports are provided to the funding stakeholders.

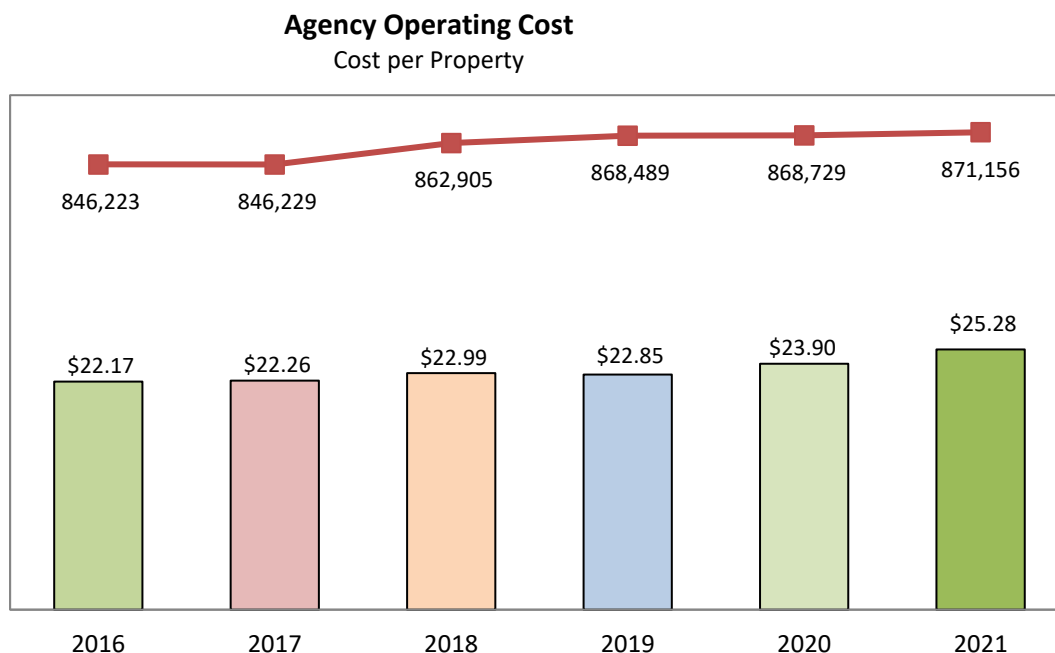
The agency is continually working to continuously improve the integration of these plans with operational program delivery plans and to improve performance reporting both internally and externally to stakeholders.

The Agency's Performance

Operating costs

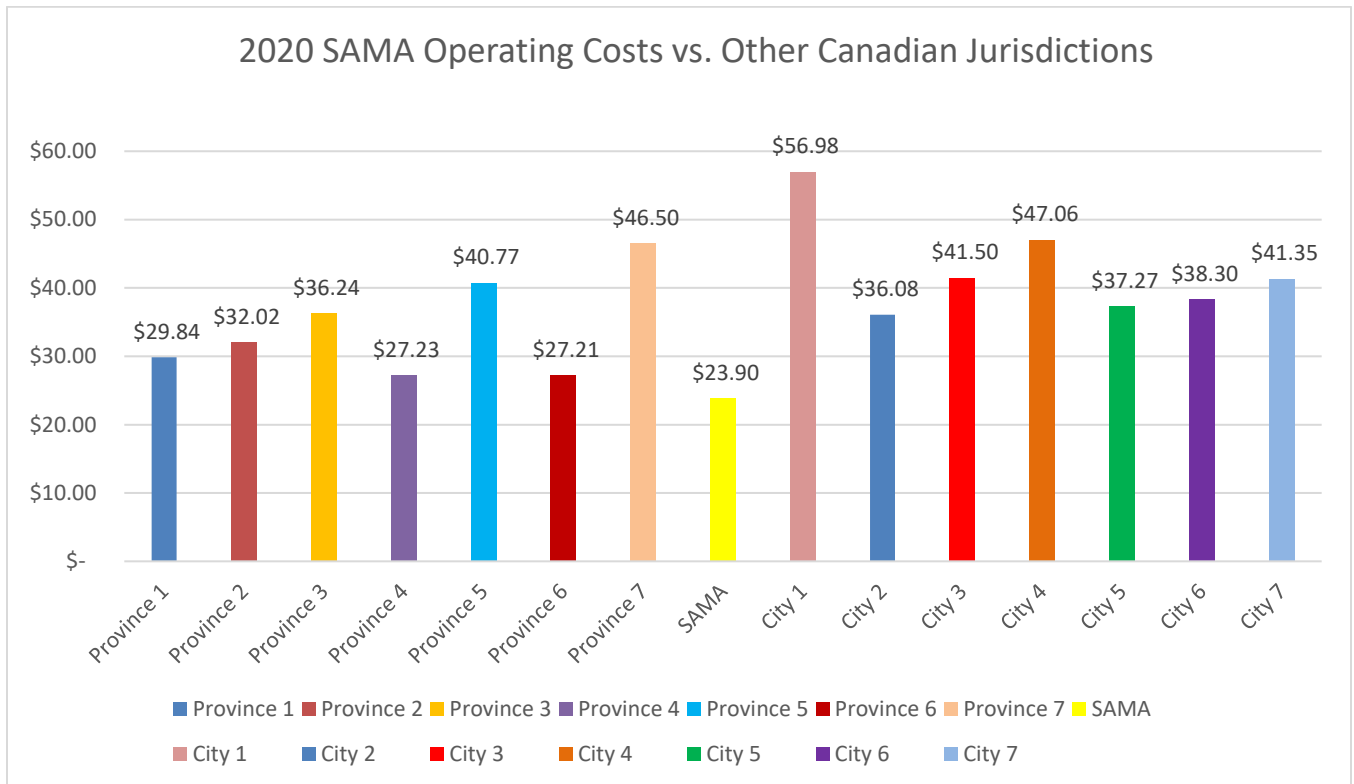
In 2021 the agency's operating cost per property increased to \$25.28 (871,156 properties and a total operational spending of \$22M). The 2021 operating cost per property represents an increase of more than 5% over the previous year (\$23.90 in 2020 and \$22.85 in 2019). The Canadian Consumer Price Index, a measure of inflation published by Statistics Canada, rose by 4.8% in 2021 (December 2021 over December 2020). SAMA's cost per property rose primarily due to lower-than-expected levels of property growth in Saskatchewan and a substantial increase in legal costs required to support appeals brought forth by professional tax agents to the Court of Appeal.

Delivery of annual maintenance, revaluation and support of value services remain the agency's main priorities while also mitigating increases to operating costs.



SAMA Costs Compared to Other Assessment Service Providers

The agency maintains lines of communication with other Canadian assessment service providers both directly and through organizations such as the Canadian Directors of Assessment (CDA) and the Canadian Property Assessment Network (CPAN). These relationships allow SAMA to introduce new ideas to the assessment function in Saskatchewan and give the agency a benchmark to compare its operations to.



Source: 2020 Canadian Property Assessment Network (CPAN) Study

Note: Names of municipalities and assessment providers have been redacted as per terms of CPAN membership. 2021 results are not available as of this report's publishing date.

Workforce Commitment

KPM #8: Workforce Turnover

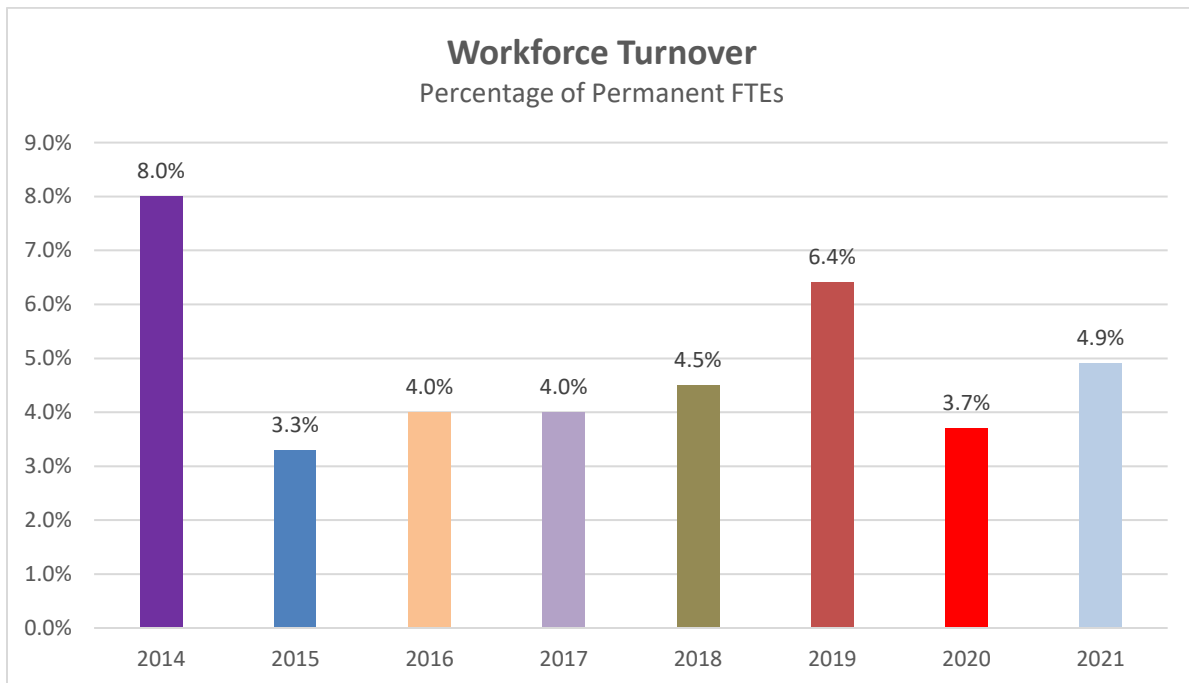
As an entity that provides a professional service, the agency's success in providing property assessment services within Saskatchewan depends on the knowledge, skills and expertise of our employees and the agency's ability to attract and retain a talented and skilled workforce.

The Agency's Performance

The agency continues to offer a comprehensive benefits package and a workplace that has a positive and supporting culture. The agency invests in employees and promotes from within when it can. Safety of staff, customers and property owners was one of the top priorities in 2021 and the agency managed to deliver on this commitment without a drop in service delivery.

SAMA has the goal to maintain an annual turnover rate of 5.0% or less. SAMA operates in a competitive environment as an employer attracting and retaining qualified staff and there continues to be challenges within the assessment field as fewer people complete property assessment educational programs in western Canada. SAMA has a summer student program that has helped recruit future permanent employees and works with Lakeland College to identify candidates from those currently pursuing an education in property assessment.

In 2021 the voluntary turnover rate at SAMA was 4.9% (up from 3.7% in 2020 and down from 6.4% in 2019). In recent years, the average voluntary turnover rate for all Canadian employers typically exceeds 10%. Although the COVID-19 pandemic has had adverse effects on the retention rates of many employers, SAMA has not seen a large increase in retirements or resignations. SAMA's work from home policies have allowed staff to remain safe without sacrificing work output and are popular with employees.



KPM #9: Employee Engagement

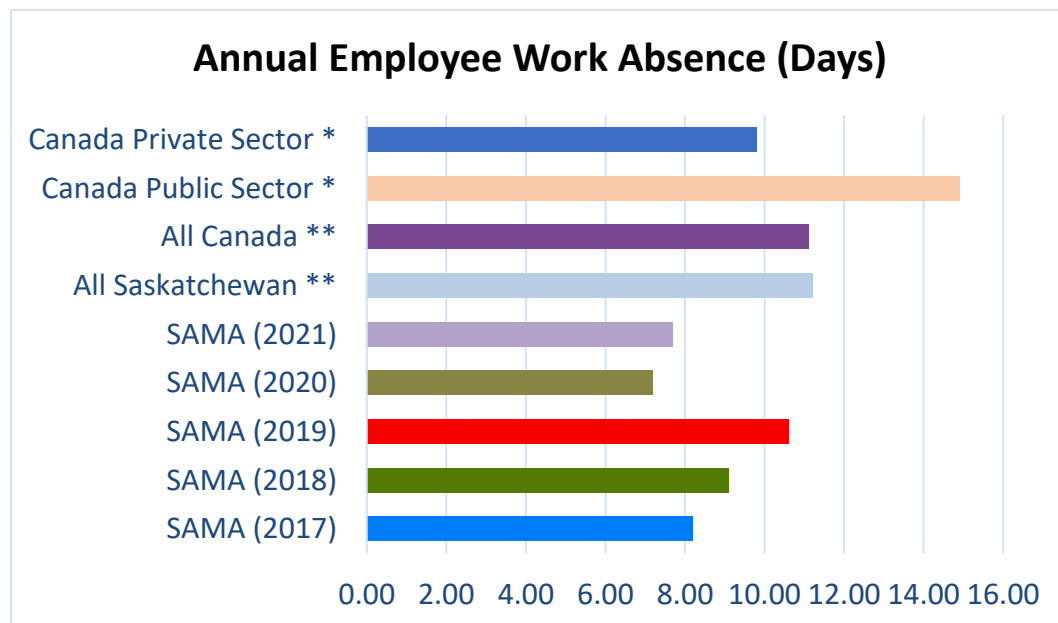
The agency is striving to create a culture of motivated and engaged employees who work together in a productive, continuously improving environment, guided by leadership that is based on a clear and positive vision of the future, using processes that consistently deliver what is expected to consistently satisfy our clients' needs.

The Agency's Performance

Employee engagement and organizational performance are critically linked, and the agency conducts surveys to determine the level of employee engagement, and to assist the agency in developing and implementing new initiatives and programs. SAMA conducted a pulse employee engagement survey in early 2021 to determine the agency's current employee engagement status and to identify possible areas for improvement. Once again, the survey had a very high response rate of 90% for all SAMA employees (92 % in 2019, 83% in 2015 and a public sector benchmark of 61%).

The 2021 survey showed an increase in favourable employee engagement, with a score of 80% (67% in 2019 and 57% in 2015). Additionally, the employee survey also indicated that employee engagement had increased in all measured survey dimensions, indicating progress in all the drivers of employee engagement, rather than in isolated areas.

In 2021 SAMA's employee absenteeism rate was 7.7 days per employee on average (7.2 in 2020, 10.6 in 2019, 9.1 in 2018, 8.2 in 2017 and 9.3 in 2016). SAMA's rate of 7.7 is significantly lower than the rest of the province or national averages (see below) as well as SAMA's results in previous years. Nearly 80% of all SAMA absenteeism is due to short-term sick leave.



*Source: Statistics Canada Table 14-10-0190-01, *Work absence of full-time employees by geography, annual*

**Source: Statistics Canada Table 14-10-0196-01, *Work absence of full-time employees by public and private sector, annual*

Investing in a Qualified, Experienced, and Continually-Learning Workforce

The agency employs the most comprehensive group of mass appraisal experts in the province of Saskatchewan and, as a provider of professional services, SAMA is committed to employing the most qualified and effective staff available. As such, SAMA encourages its employees to further their personal skill sets via education and training.

At the end of 2021, 61% or 72 of SAMA's 118 staff that conduct property assessments are fully accredited (have at least four years of assessment experience and have completed the educational requirements of an assessment designation). 60% were accredited at the end of 2020. Of the field appraisal staff, 52 of 101 staff are fully accredited (52%). SAMA continues to be an industry leader in supporting staff while they further their career training – providing full tuition and up to twelve paid professional leave days per annum for staff pursuing a professional appraisal designation. In 2021, SAMA invested an average of 63 hours per permanent employee on training and professional leave (50 hours in 2020). In terms of senior designations, SAMA is an industry leader, employing 28 persons who are designated with a CAE from the International Association of Assessing Officers or an AACI from the Appraisal Institute of Canada.

In order to have a strong workforce not only now but also in the future, SAMA has implemented an extensive leadership development program for current management as well as an emerging leaders training program. The agency has developed a succession plan and that will ensure knowledge transfer and continuation of the agency's operations.

The agency values the years of experience that have been achieved by employees and knows that staff retention is paramount to the long-term success of SAMA. The average SAMA employee has 13.4 years of service with the agency (13.7 years in 2020 and 2019 and 14.9 years in 2018). Employing qualified staff and investing in their training helps to increase engagement and the quality and efficiency of the province's assessment system over the long term. The agency currently invests just under 2.5% of the operating budget directly into training initiatives (excluding staff wages and benefits while training).

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