

# LOOKING TO THE FUTURE

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**Chief Assessment  
Governance Officer**



# LOOKING TO THE FUTURE

1. 2025 Revaluation Preparation
2. Assessment Trends and Early Indicators
3. Future Challenges and Opportunities
4. Technology and Efficiencies

# LOOKING TO THE FUTURE

“It’s tough to make  
predictions... especially about the future”

*Yogi Berra*

# LOOKING TO THE FUTURE



## 1. 2025 Revaluation Preparation

- Property values change over time
- Revaluations involve updating values to be more current and understandable with improved fairness and equity
  - All Canadian jurisdictions update assessments every one to four years
- Mass appraisal based assessments are as of the base date and use sales from the years leading up to the new base date

# LOOKING TO THE FUTURE



## 2021 Revaluation

- January 1, 2019 Base Date
- 2021 to 2024 Roll Years
- \$265 Billion Assessment



## 2025 Revaluation

- January 1, 2023 Base Date
- 2025 to 2028 Roll Years
- ??? Billion Assessment

*Updating of all Provincial  
Assessments by 4 years*

## SAMA's Legislated Governance Role:

- SAMA develops, regulates and delivers a stable, cost effective assessment system
- Policy objectives: Accurate, up to date, universal, equitable and understandable
- *Stakeholder consultation is the cornerstone of assessment policy*
- SAMA Board approves all assessment policy. Minister must also approve regulated policy (Regulated Manual).

# Regulatory Policies for 2025 Revaluation

- 1) 2025 Revaluation Base Date Order (Jan 1, 2023) ✓ **Done**
  - 2) Market Value Evidence Order (Sales/Market data to Jan 1, 2023) ✓ **Done**
  - 3) Quality Assurance Standards Order ✓ **Done**
  - 4) Saskatchewan Assessment Manual - 2023 Base Year) Order ✓ **In Progress**
- 1 to 3 Approved by SAMA Advisory Committees, Board and Minister. Foundation for 2025 Revaluation.
- Orders in effect for 2025 to 2028 assessment roll years ([www.sama.sk.ca](http://www.sama.sk.ca))



# 2025 Revaluation Assessment Model Reviews and Consultations





# 2025 Revaluation Consultations

## Full Model Reviews:

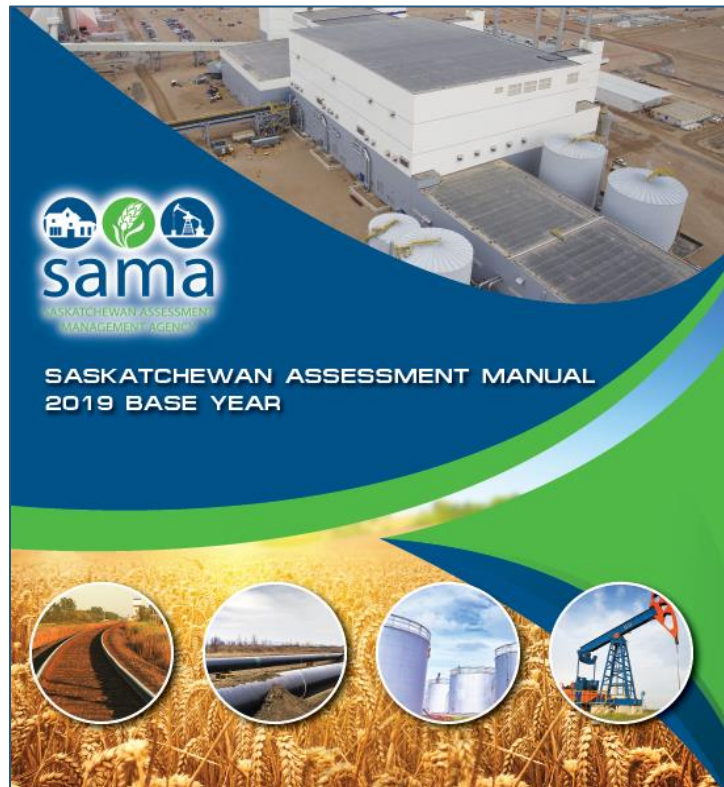
- Agricultural Arable Land Model Review ✓ Main Recommendations
- Oil and Gas Model Review ✓ Main Recommendations
- Pipeline Model Review (in progress)
- New Solar Farm Model (in progress)

## Regular Consultation Meetings:

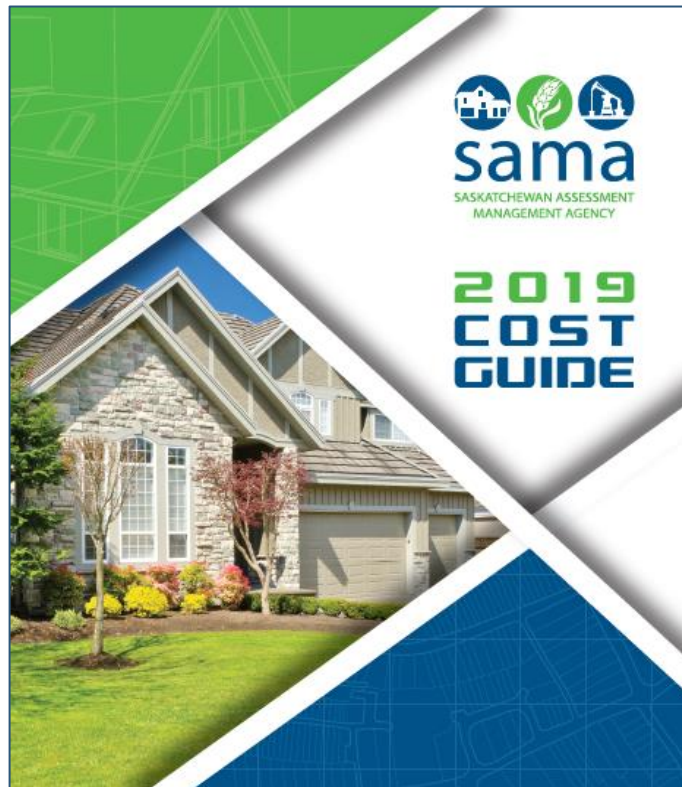
- Grain Elevators / Wind Turbine / Railway / Oil and Gas / Pipeline / Solar
- SAMA's Urban, Rural, Cities and Commercial Advisory Committees

# Current SAMA Assessment Publications:

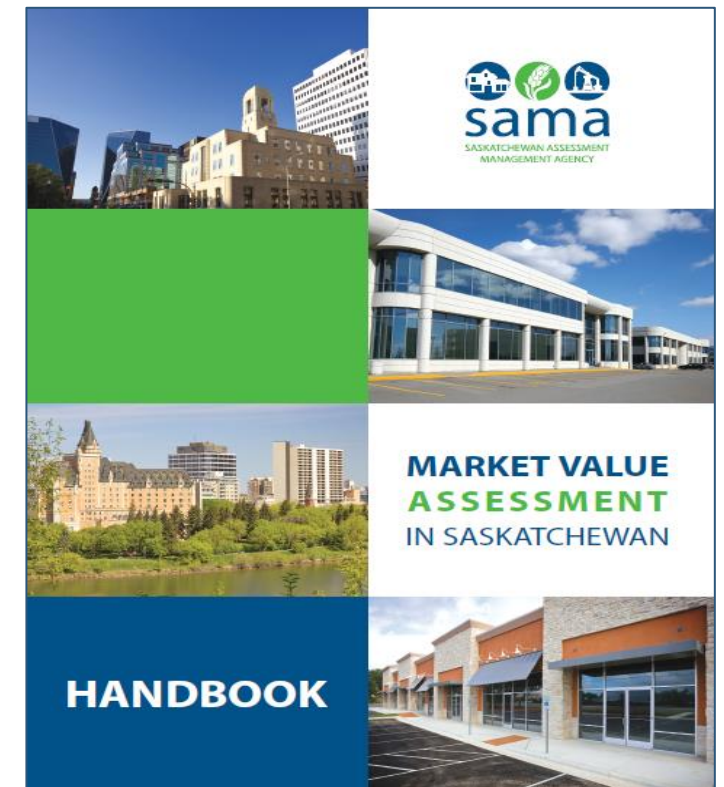
1. Saskatchewan Assessment Manual - 2019 Base Year (Regulated/Board Order)
2. SAMA's 2019 Cost Guide (Non-Regulated)
3. Market Value Assessment in Saskatchewan Handbook (Non-Regulated)



✓ Update to Jan 1, 2023



✓ Update to Jan 1, 2023





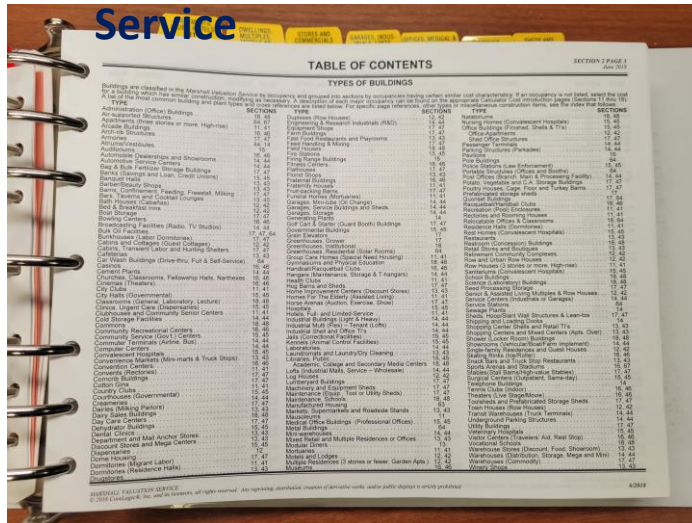
# Marshall and Swift Cost Service:

1. Residential Cost Handbook / RCH (Residential Costs) ✓ **Update for Jan 1, 2023**
2. Marshall Valuation Service / MVS (Commercial Costs) ✓ **Update for Jan 1, 2023**



# Marshall and Swift - Govern CAMA System Update:

## Marshall Valuation Service

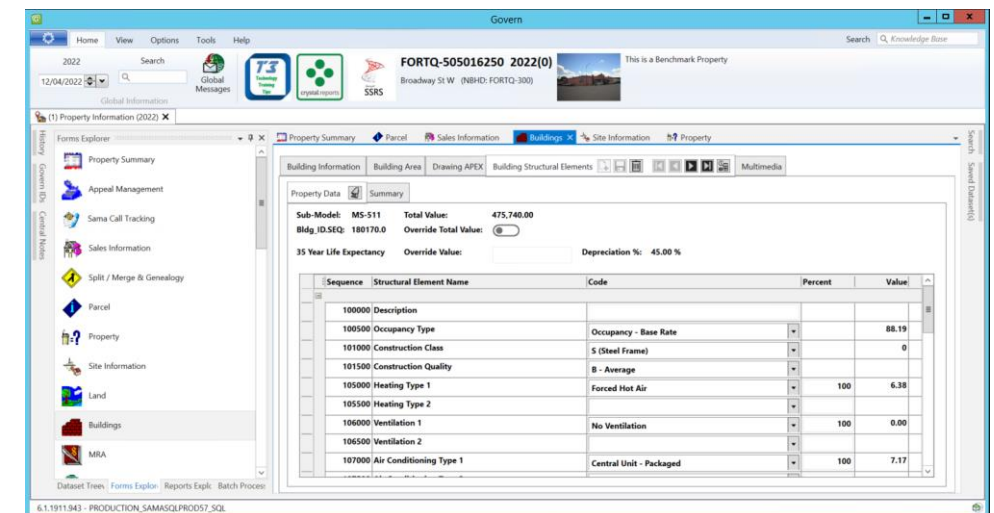


## Automated and Manual Loading of:

- 20,695 Rates
- 2,800 Main Building Type Rates
- 200 Logical Expressions
- 1,039 Formulas
- Testing and Auditing of entire database



## Govern CAMA System

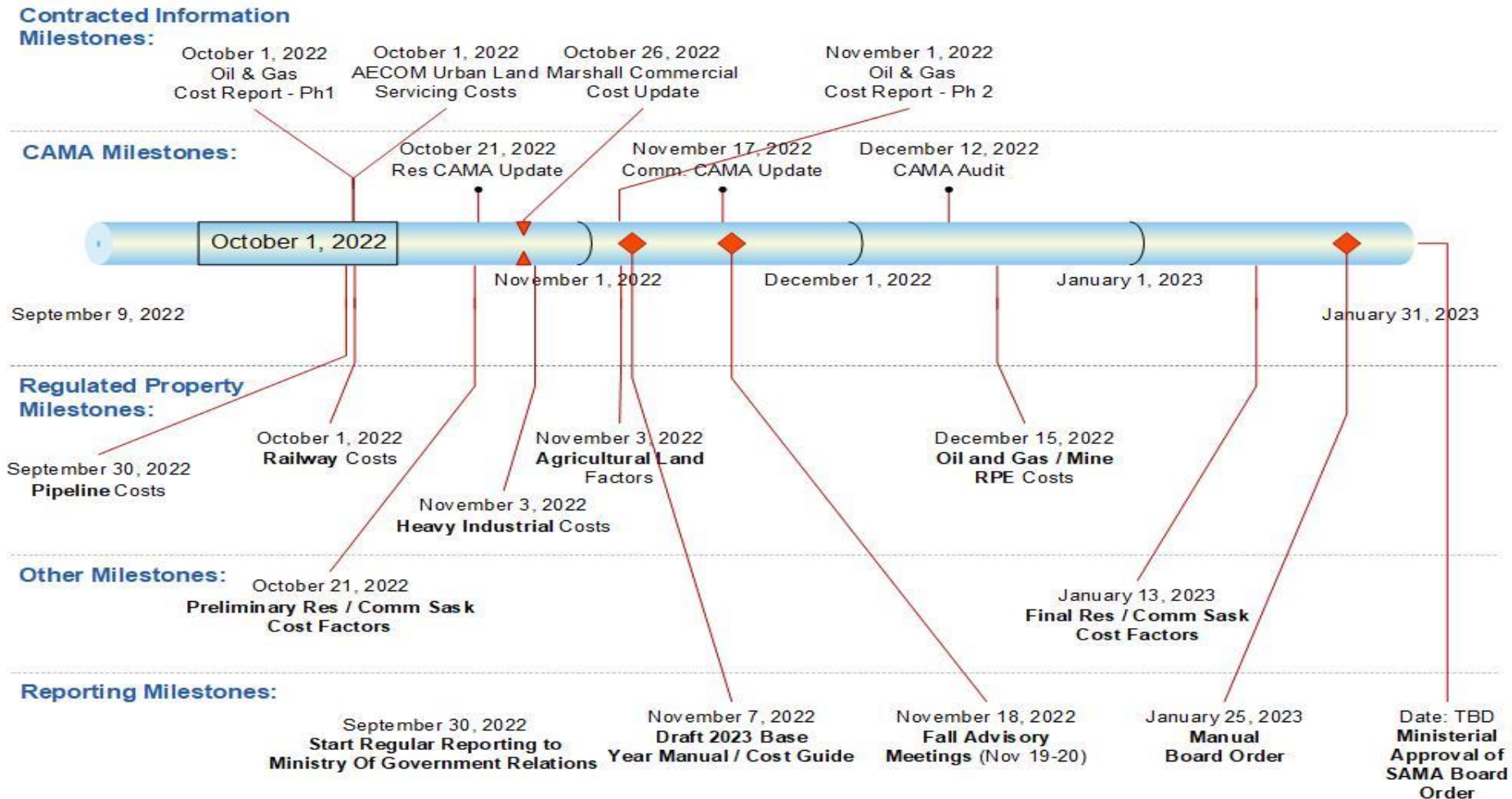




# 2025 Revaluation Timelines

## Oct 2022 to Jan 2023

### 2025 Revaluation Publication Milestones (Dates TBD) (Revaluation Publications and Govern CAMA system programming)



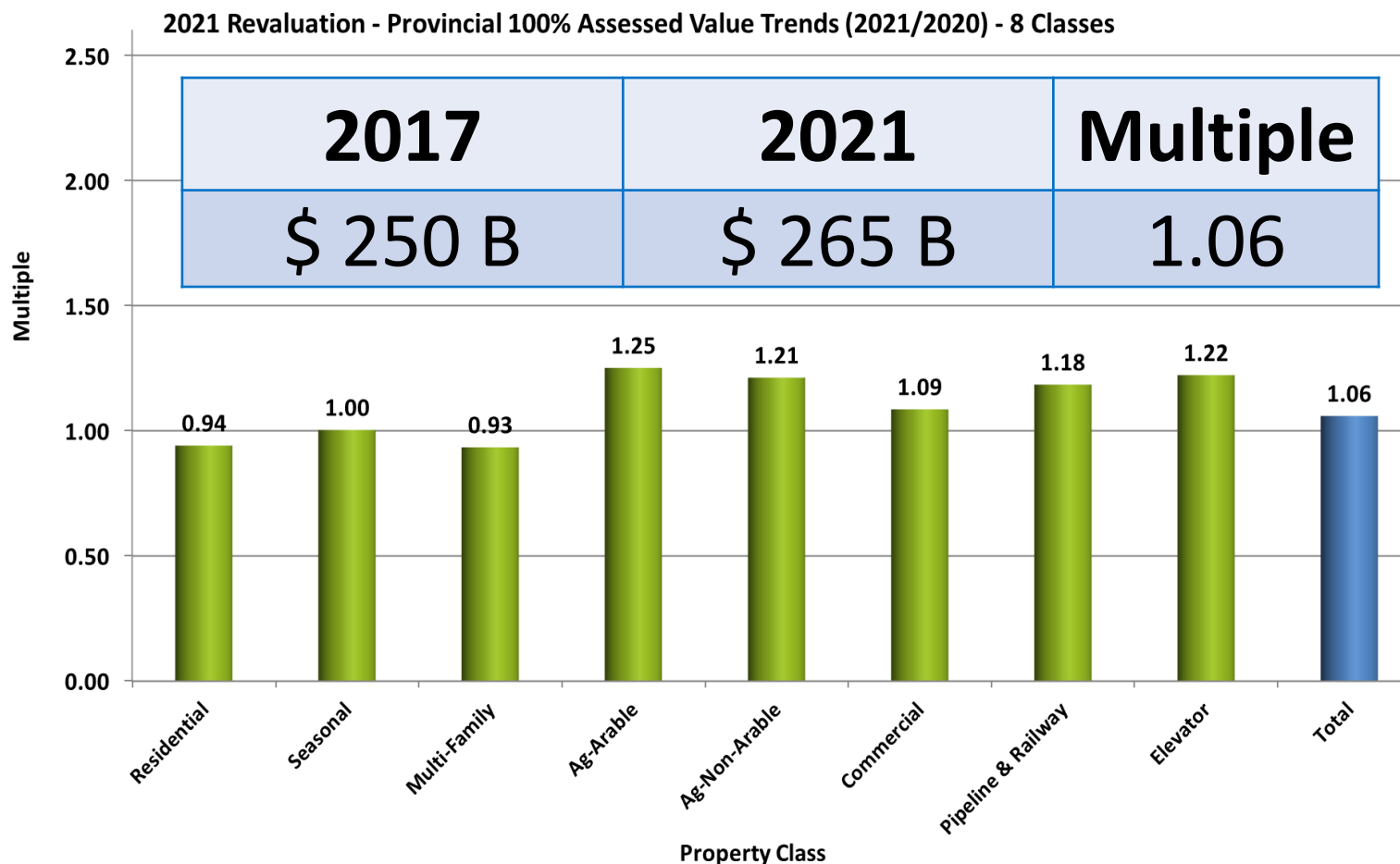
## 2025 Revaluation Timelines

- By December 2022- Board Approval of Manual and Guide
- By January 2023- Board Manual Order and Guide Resolution
- By February 2023- Ministerial approval of Manual Order
- February 2023- Assessment Service Providers begin analysis
- By April 1, 2024- Preliminary Values to Government Relations



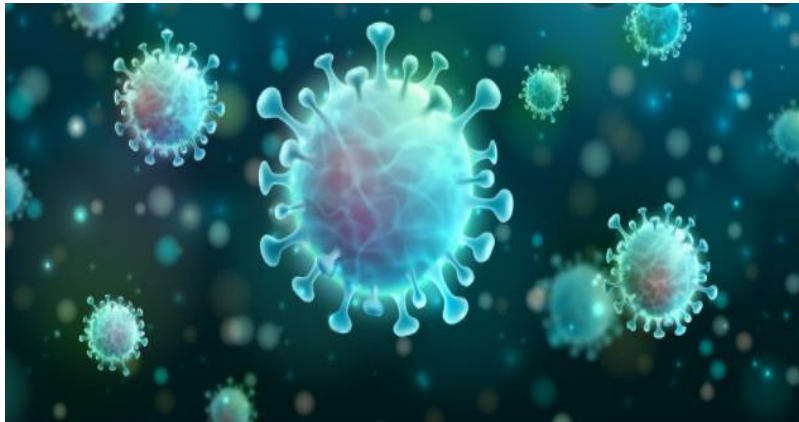
# LOOKING TO THE FUTURE

## 2. Assessment Trends and Early Indicators



# 2025 Revaluation - New Environment Since Previous January 1, 2019 Base Date

**COVID 19, Remote Work, Supply Chain Issues, Inflation,  
Oil Price Spike, Geopolitical Conflict...**



# 2025 Preliminary Assessment Trend Indicators

## Consumer Price Index



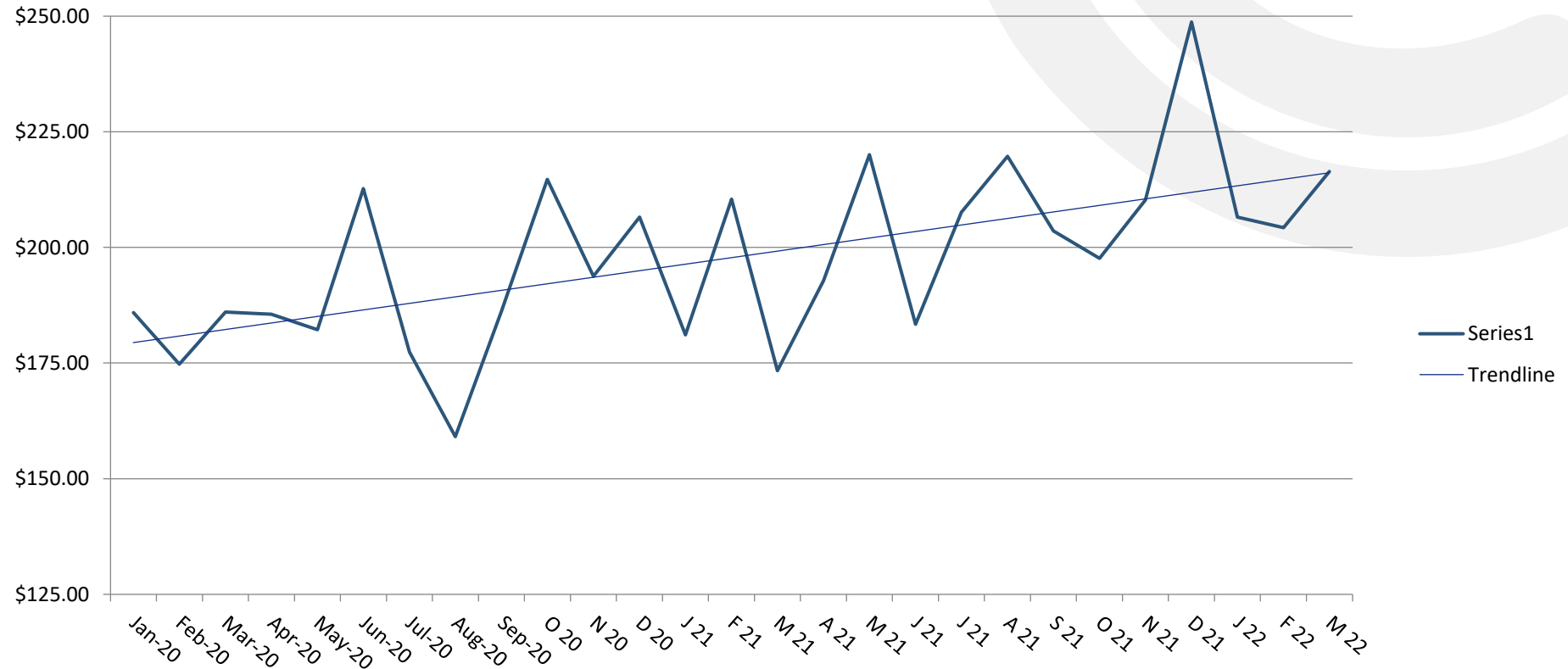
- SAMA monitors and reports on assessment trends - *AMA Act 12(1)(f)*
- Initial 2025 assessment trends available November 2022
- Preliminary indicators increasing (Jan 1, 2019 to present)

## 2025 Preliminary Assessment Trend Indicators

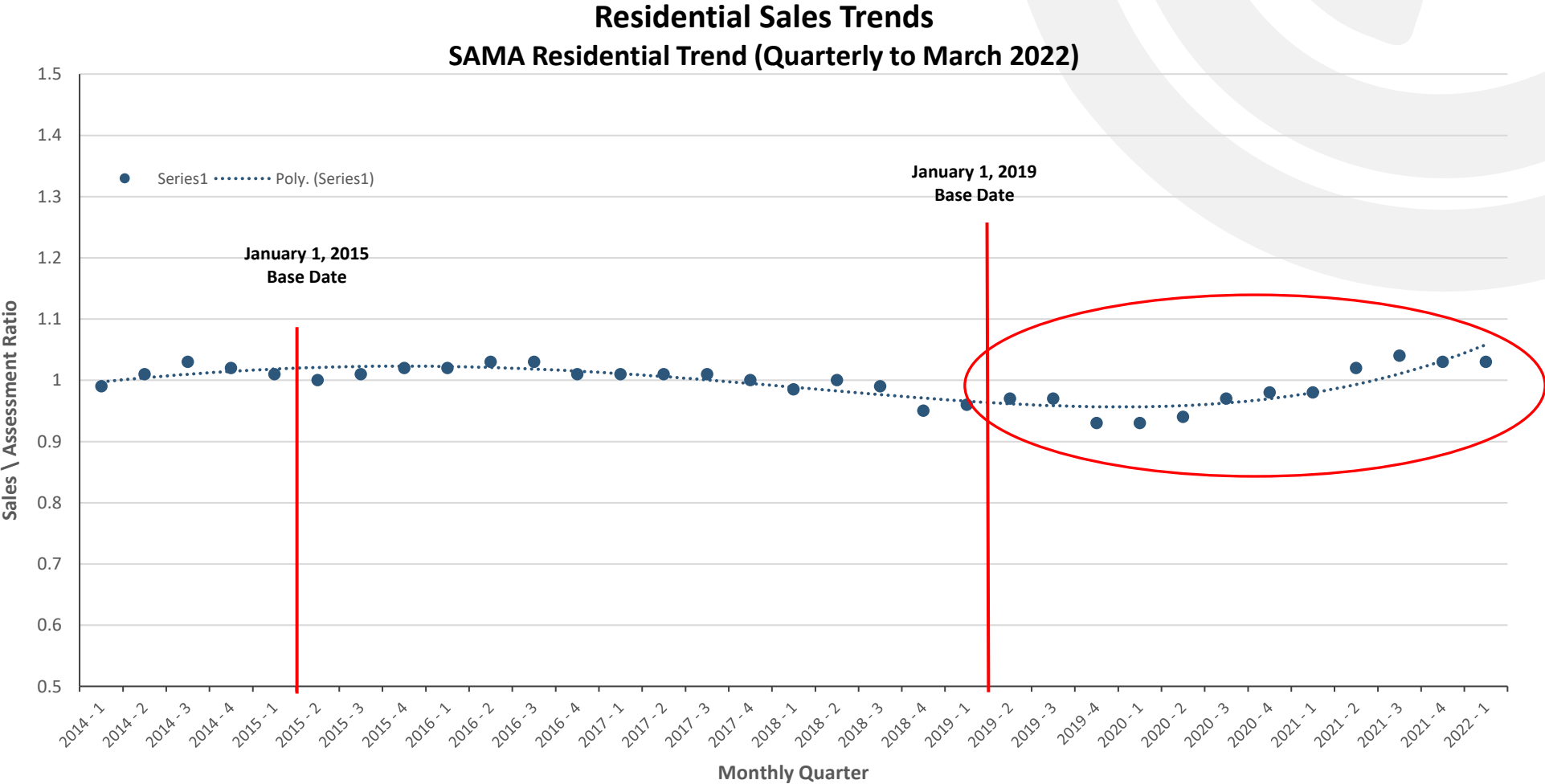
- Residential Marshall and Swift Costs +27%
- Commercial Marshall and Swift Costs +17%
- Arable Agricultural Land (FCC) 2020 +5.4%, 2021 +7.4%
- Consumer Price Index increased from 1.5% to 5.5%
- Price of Oil (WTI) +38%
- Price of Steel + 19%

# Residential New Home Warranty Trends

## January 2020 to March 2022

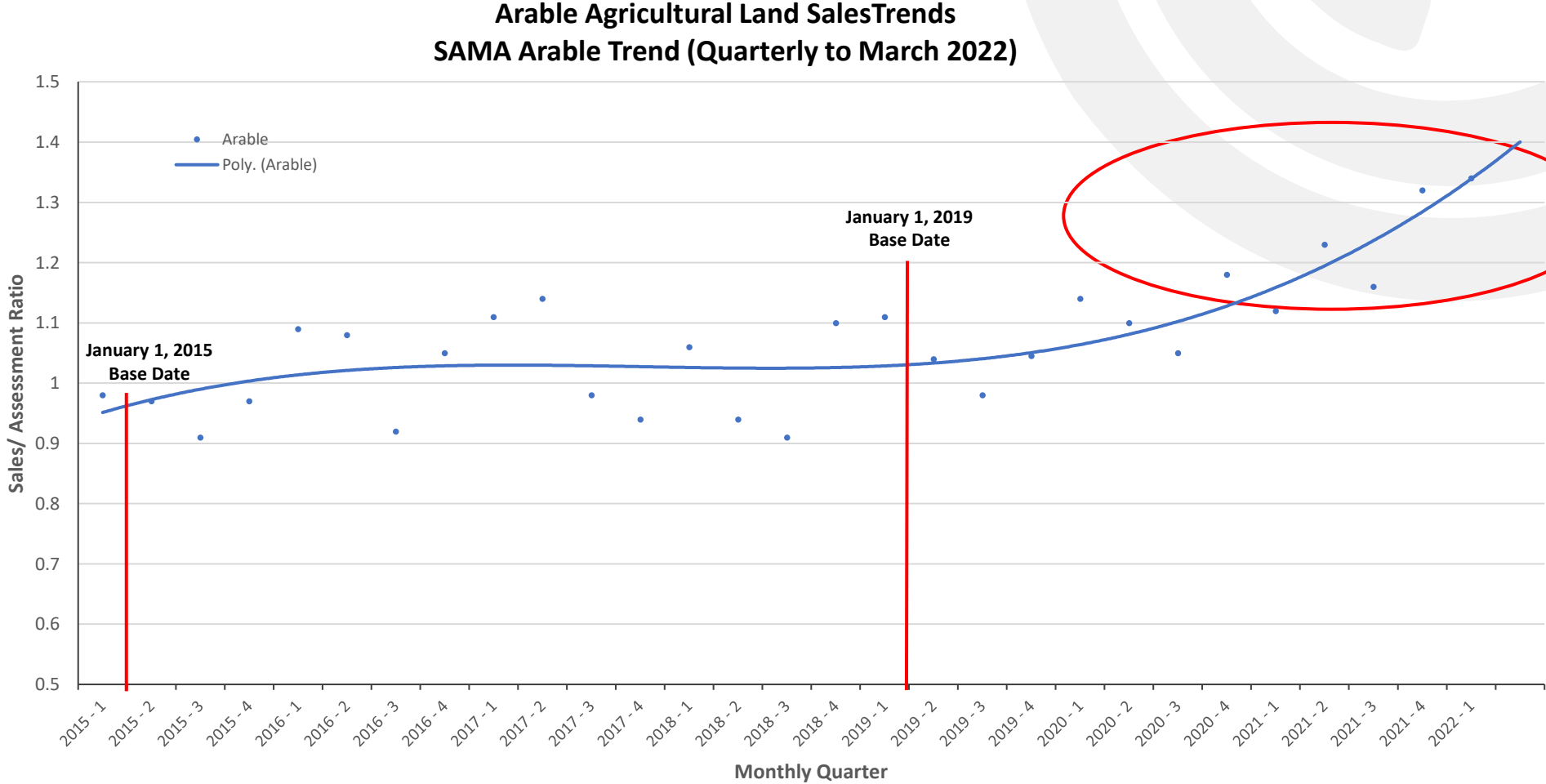


# Residential Sales Trends





# Arable Ag Land Sales Trends



# LOOKING TO THE FUTURE

## 3. Future Challenges and Opportunities



## Future Quality Focus Opportunities

Agency is reviewing opportunities to improve quality:

- Earlier delivery of preliminary values to municipalities, opportunity for feedback, identify problem areas.
- Improve analysis and modeling; incorporate appeal feedback; proactively seek policy improvements.
- Enhanced revaluation communication: use of MySAMA, SAMAView, stakeholder presentations, etc.
- Continued assessment education and information: in-person presentations, virtual training, open houses.

## Growing Assessment Appeal Legal Costs

- Assessment appeal process more litigious
- Professional tax agent / solicitor led appeals
- 47 Provincial Court level appeal applications (2017-2020)
- Average 1,084 day / 2.97 year decision time
- Opportunity- New 2022 SAMA Legal Cost Budget Monitoring Project
- Opportunity- Review appeal “lessons learned” to make valuation improvements

# Provincial Assessment System Review by IPTI



- Full review by International Property Tax Institute (IPTI) sponsored by SUMA
- Report considerations include shorter revaluation cycle and base date period:
  - Legislation prescribes a 4-year revaluation cycle
  - Regulations allow 1 to 3-year period between base date and revaluation. Currently on 2-year base date period.
- SAMA looks forward to reviewing the IPTI report recommendations and future consultations

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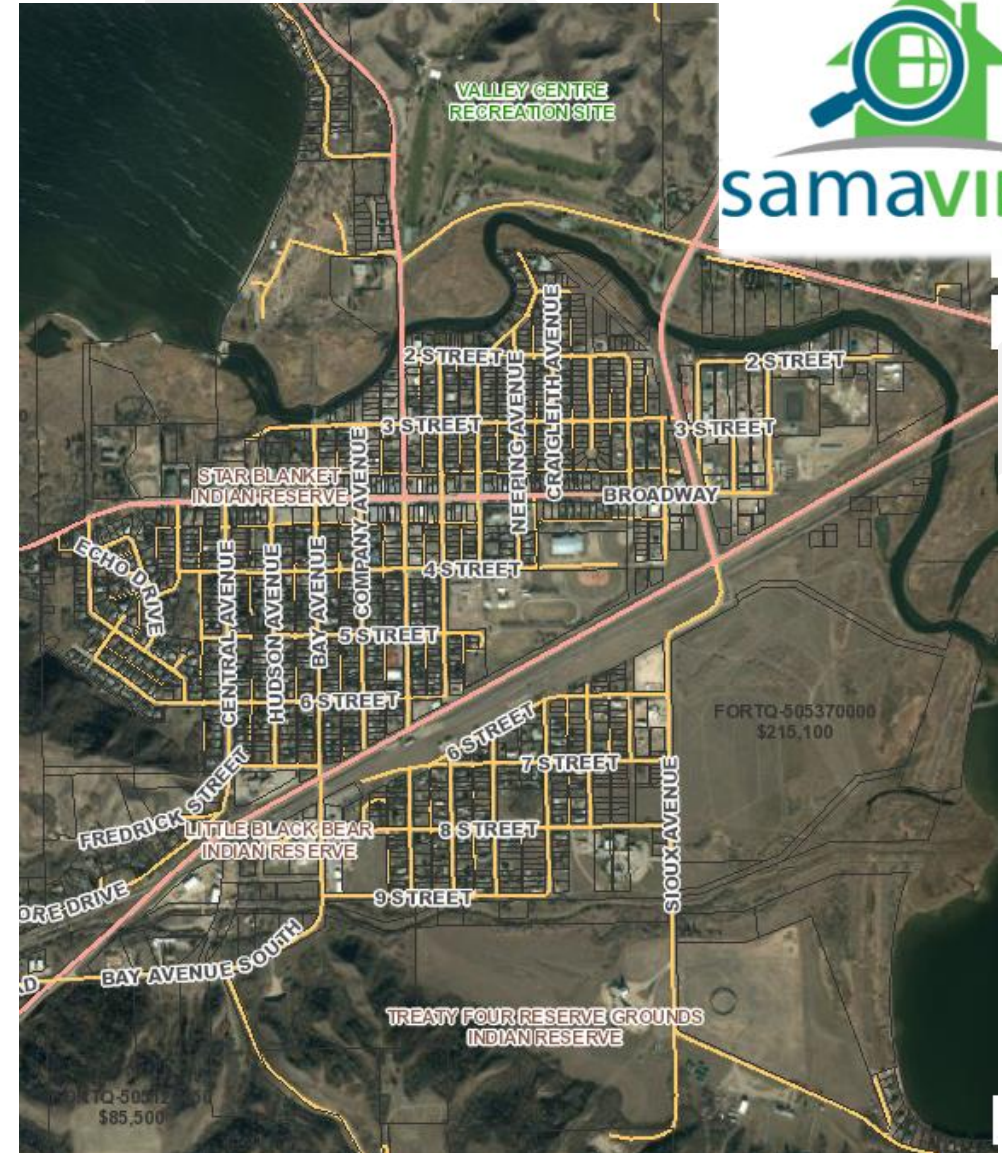
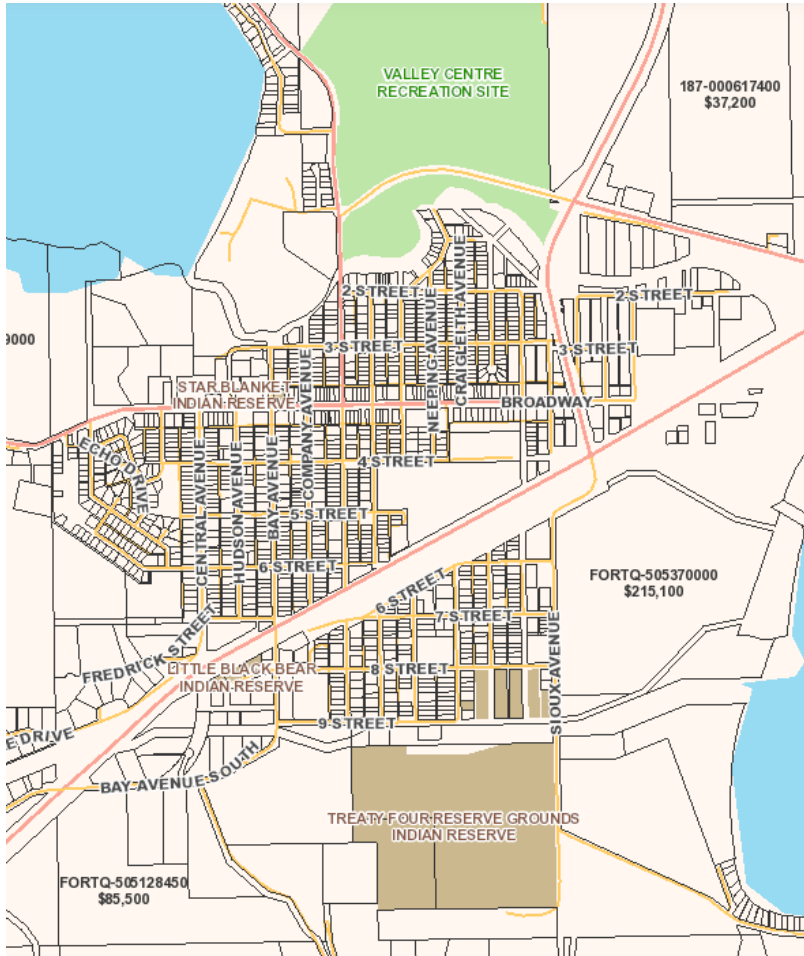
## 4. Technology and Efficiencies



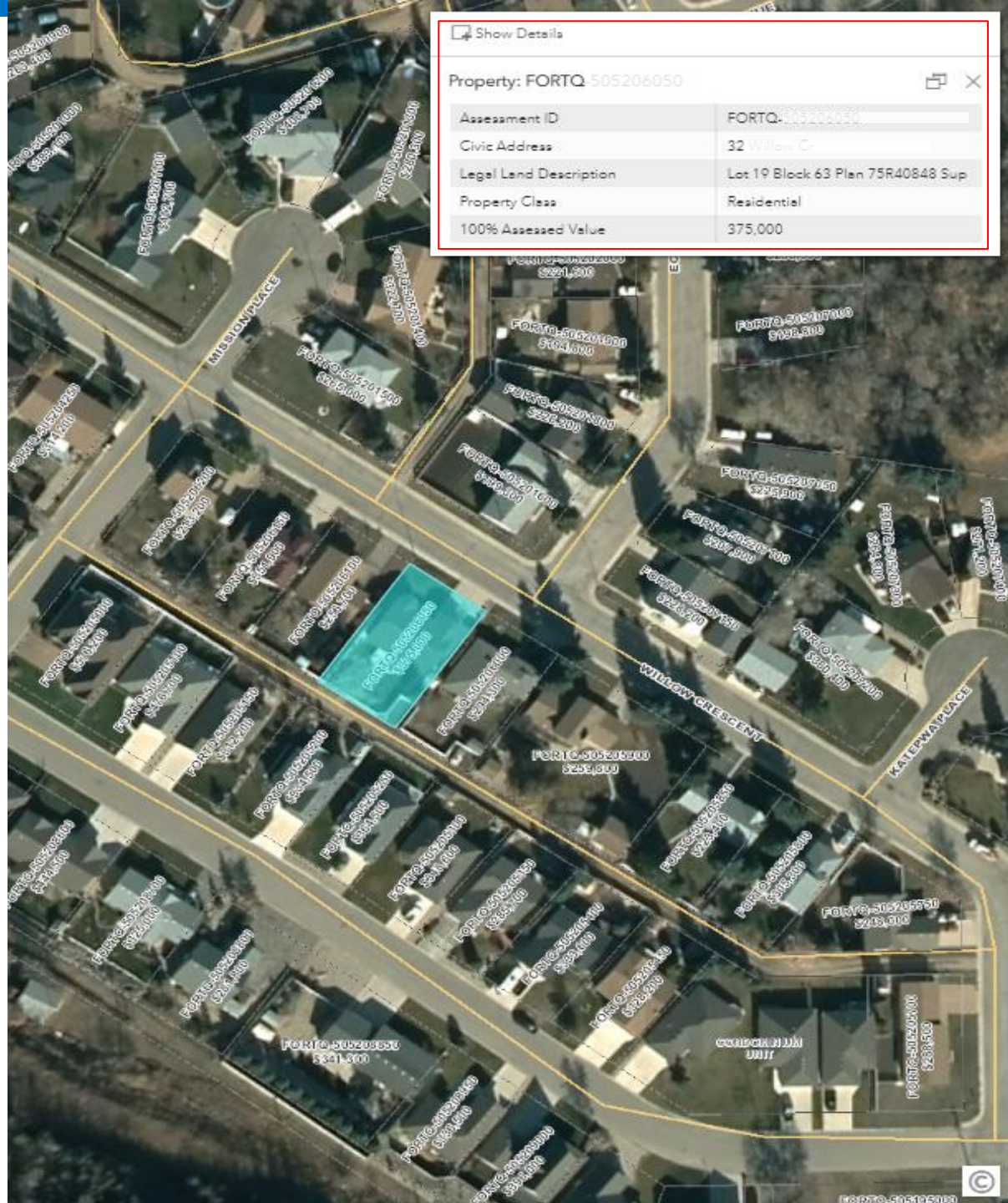
- SAMAView Online Application
- Ag Land GIS Mapping Project
- ArcGIS Insights Program Testing
- Location Surface Response Variable Analysis
- 2025 Revaluation Trend Maps
- Satellite / Ortho Imagery
- Pictometry Change Detection
- Govern Matix GIS System
- Agricultural Layers (Soils, Mylars)
- Transmission Pipeline Layer
- Handheld Data Collection Devices
- SAMA Civic Address Registry
- SAMA ISC Parcel Matching
- ESRI Testing of Ag Land Mapping



# SAMAVIEW Online GIS-Based Application







## Property Search

Select a municipality ?

Clear

FORT QU'APPELLE

Roll Status: 2019 - Maintenance  
Last Published: Fri May 17 2019

Select a search option

Clear

Assessment ID

Search by Assessment ID

FORTQ-505206050

## Property Results

Clear all



Assessment ID  
FORTQ-505206050

Legal Land Description  
Lot 19 Block 63 Plan 75R40848 Sup

Civic Address  
32 Willow Cr

Municipality  
FORTQ

Property Class  
Residential

Assessed Value  
\$375,000





FORTQ-505206050

\$375,000

2020 Roll Year 2019 Roll Year


## Overview

Civic Address 32 Willow Cr	Legal Land Description Lot 19 Block 63 Plan 75R40848 Sup	Title Acres NA
Municipality FORTQ - FORT QU'APPELLE	Roll Status 2019 - Maintenance	Last Published Fri May 17 2019
Report Year 2020	Method of Valuation C.A.M.A. - Cost	Reviewed Date July 03, 2003

## Land


Urban 0.193 Acres

Need more information?  
Purchase additional reports below



**Property Report**  
Lists property attributes used to determine the property's value  
Uses common English terms

Generate



**Detailed Property Report**  
Additional detail for agricultural land.  
Individual land & building values  
Uses codes

Generate



This aerial map shows a wetland area with several labeled features and elevation points. The map includes the following labels:

- 193-000416400** (top center)
- 193-000408101** (left side)
- 193-000409200** (center)
- 193-000409400** (bottom center)
- WS 5.48** (top left)
- WS 5.25** (top center)
- WS 4.99** (top center)
- WS 0.33** (top center)
- PSA5 1.35** (top center)
- BG SL AQ LS** (top center)
- WS 0.34** (left center)
- BR FL AQ SL** (left center)
- WS 1.09** (left center)
- WS 1.22** (left center)
- WS 1.23** (left center)
- WS 0.84** (left center)
- WS 9.73** (right center)
- PSA5 1** (right center)
- PSA5 3.28** (right center)
- PSA5 10.86** (right center)
- PSA5 10.01** (right center)
- WS 0.25** (bottom left)
- PSA5 1.38** (bottom left)
- WS 1.07** (bottom left)
- EW L BR VL** (bottom center)
- WS 1.09** (bottom center)
- WS 5.96** (bottom center)
- PSA5 1.09** (bottom center)
- WS 1.14** (bottom right)
- WS 1.14** (bottom right)

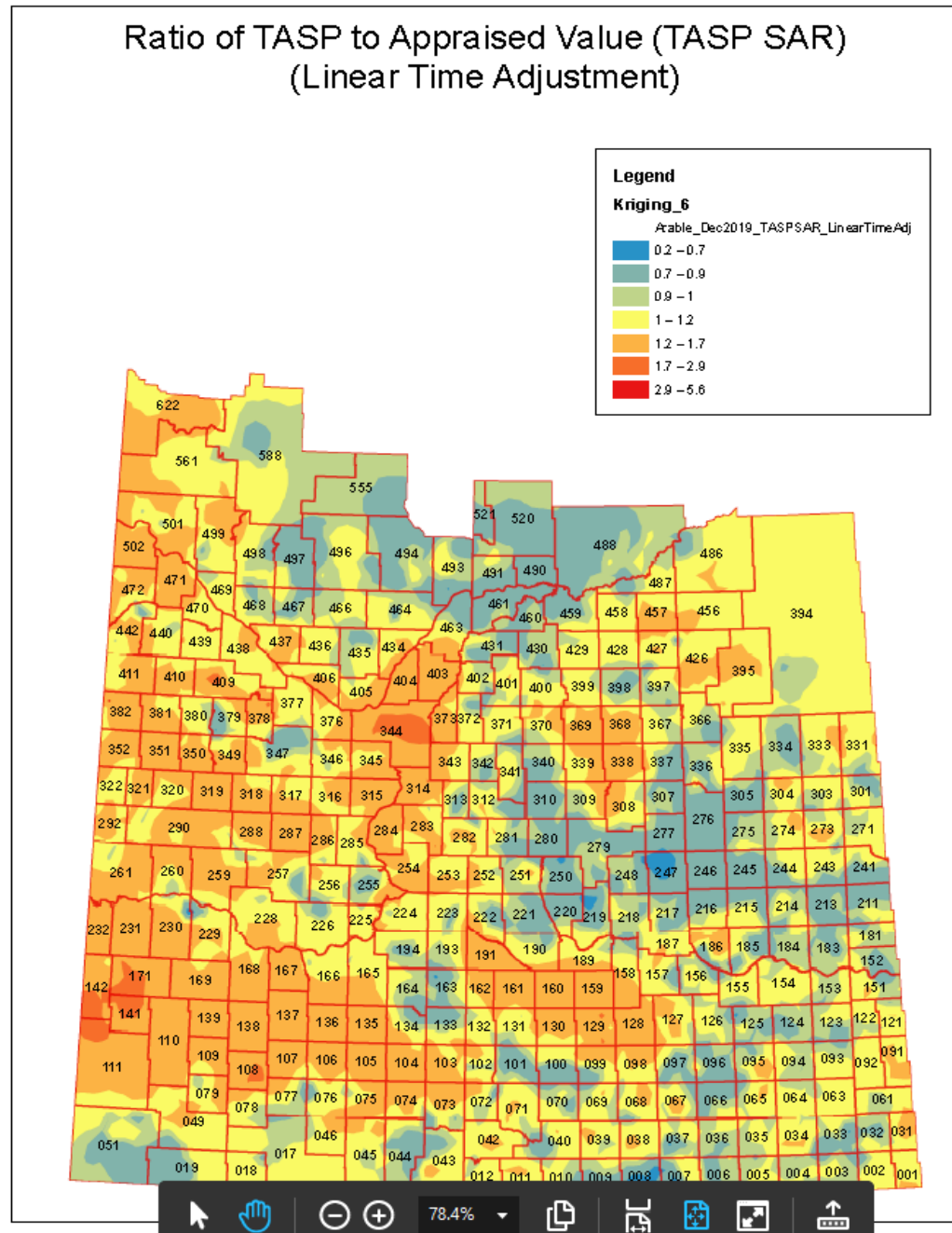
- 2022: All 25 RMs to use GIS to map soil polygons, rating areas and waste acres. Result is a digital versus paper mylar.
- Pilot project ongoing to enhance efficiency of the process
- Potential expansion to other staff/areas in Commercial, Urban, Industrial

# ArcGIS Insights Program Testing



# Location Surface Response Variable Analysis - Arable Land

- A spatial prediction technique that combines Statistics and GIS Maps
- Example: Heat Map of Arable Land Sale to Assessment Ratios

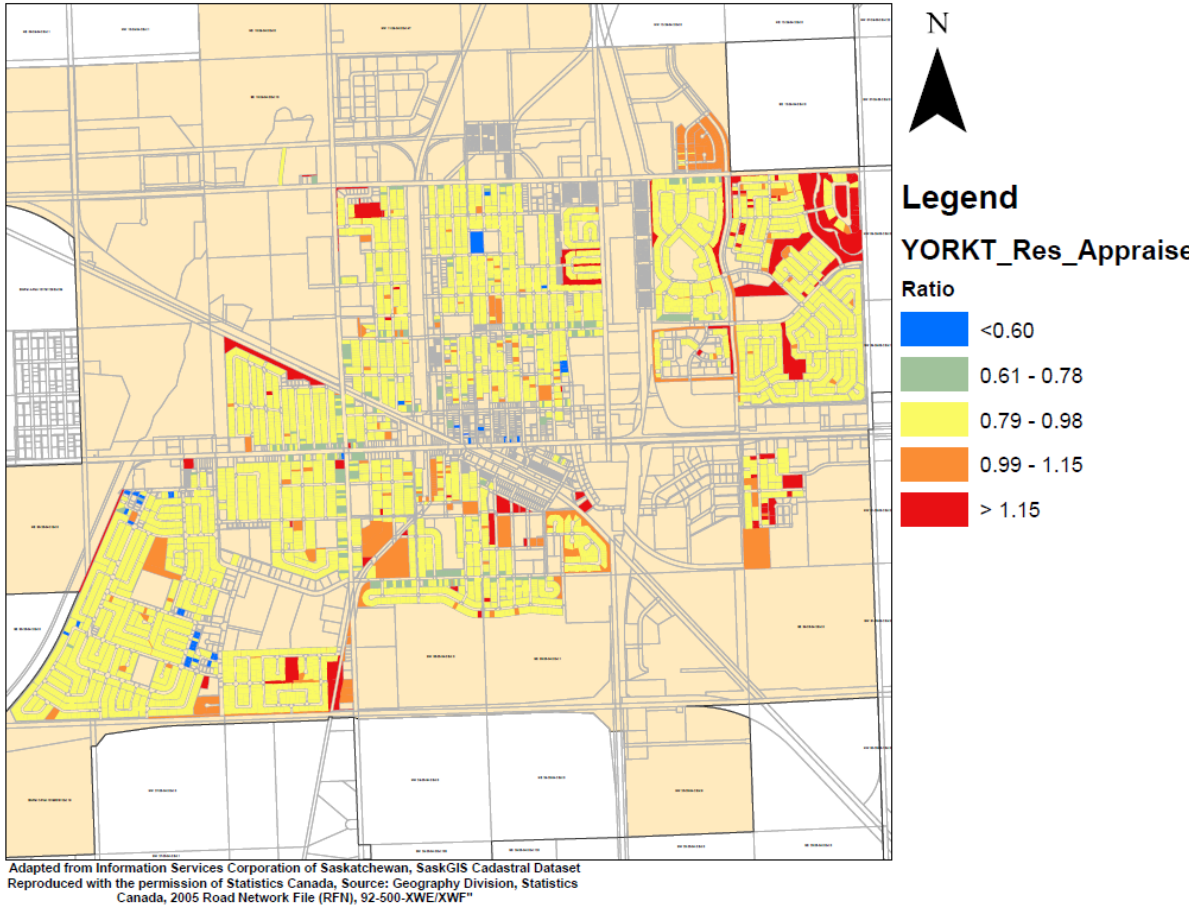
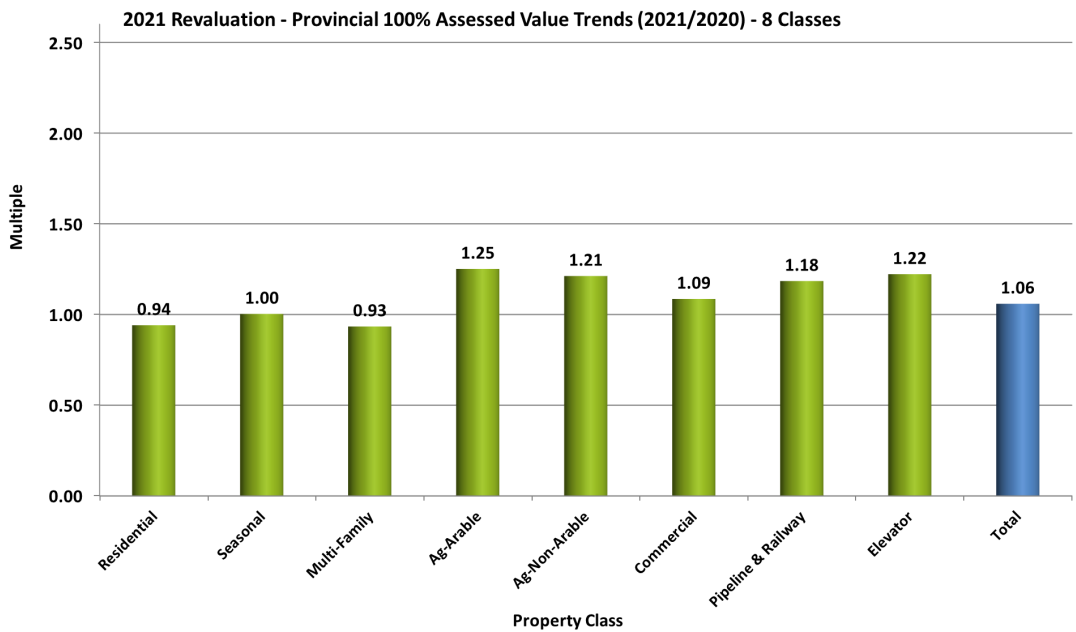




# 2025 Revaluation Trend Maps

## Property Specific Changes

### Provincial Average Assessment Trends



*“Average changes are not the issue – the challenge will come from the outliers”*



**Questions?**

