

2024 ANNUAL MEETING



1 APRIL



**FOCUS ON THE FUTURE:
SAMA AND THE 2025 REVALUATION**

2024 SAMA Annual Meeting

2025 Revaluation –
Preliminary Trends

Agenda

2025 Reval Major Milestones

The Roll of Assessment

Trend Considerations

SAMA Residential and Agricultural Trends

Provincial Commercial and Other Regulated Trends

Maps

Reval Delivery

Before We Start



Major Milestones



Complete

2025 Manual
Approval

Preliminary Market
Analysis

Preliminary values to
Government



In Progress

Finalization of Market
Analysis

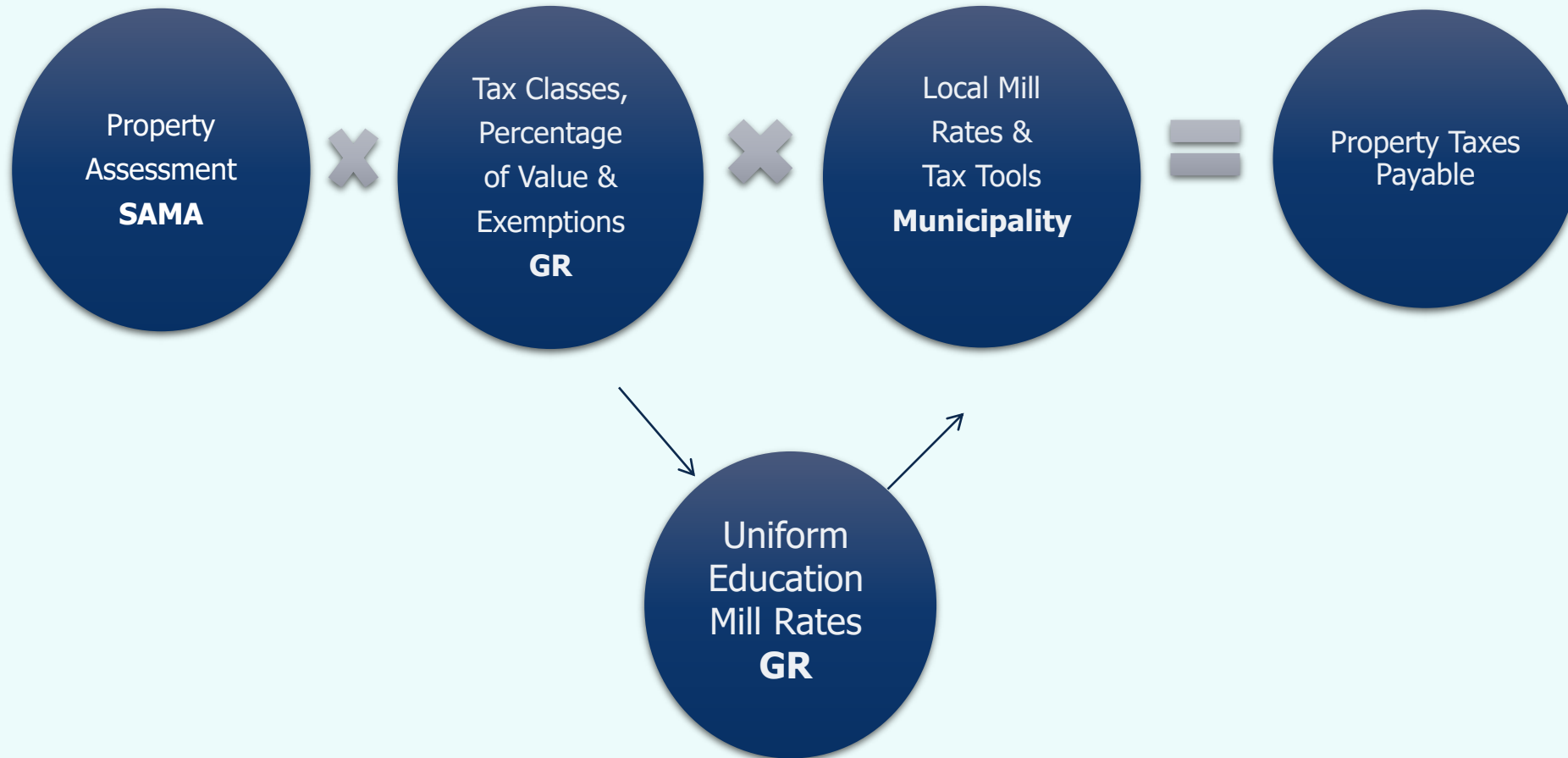


Still to Come

Provincial % of Value

Final Values to
Municipalities

The Roll of Assessment

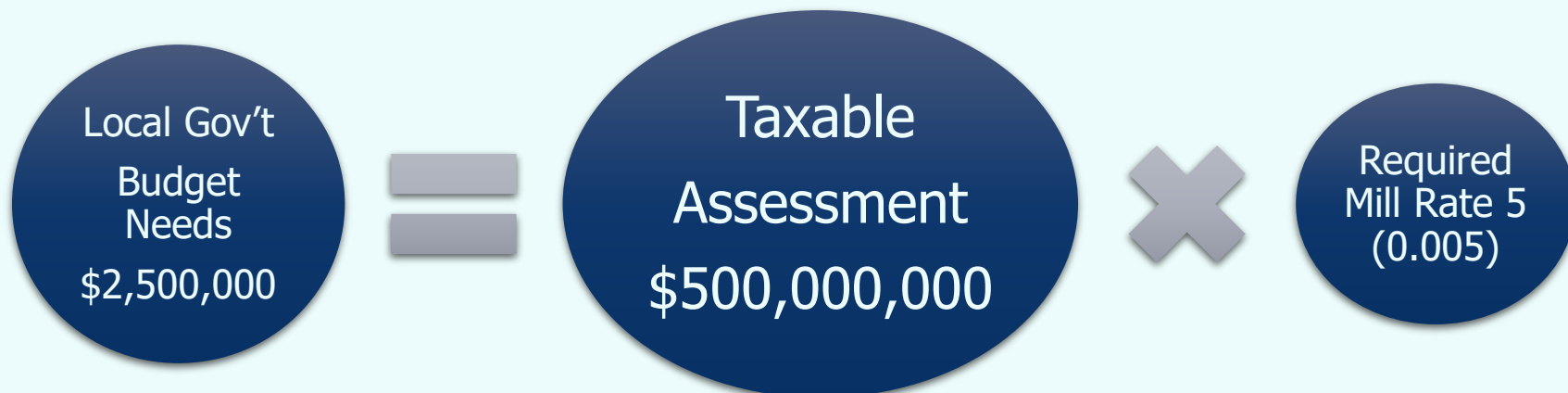


Assessment Changes \neq Tax Changes

Before Revaluation



After Revaluation



2025 SAMA Preliminary Assessment Change

	TOTAL ASSESSMENT
2024	\$168.3 Billion
2025	\$206.8 Billion
Increase	\$38.5 Billion

Trend Considerations

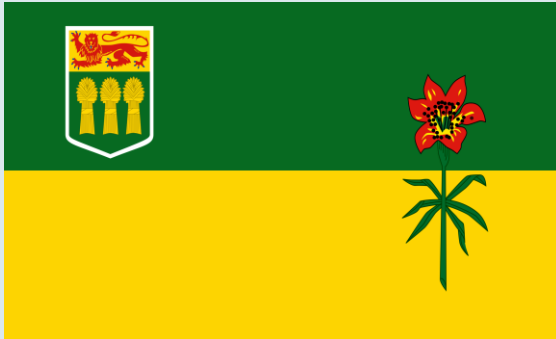
From January 1, 2019 to
January 1 2023

Local changes available to
council by June 30, 2024

Trend Considerations

- Trends compare values from CAMA system for the respective base dates
- 2023 value divided by 2019 value equals trend rate
- Same numbers reported to Government Relations April 1, 2024

Three Levels to Consider



Provincial



Local

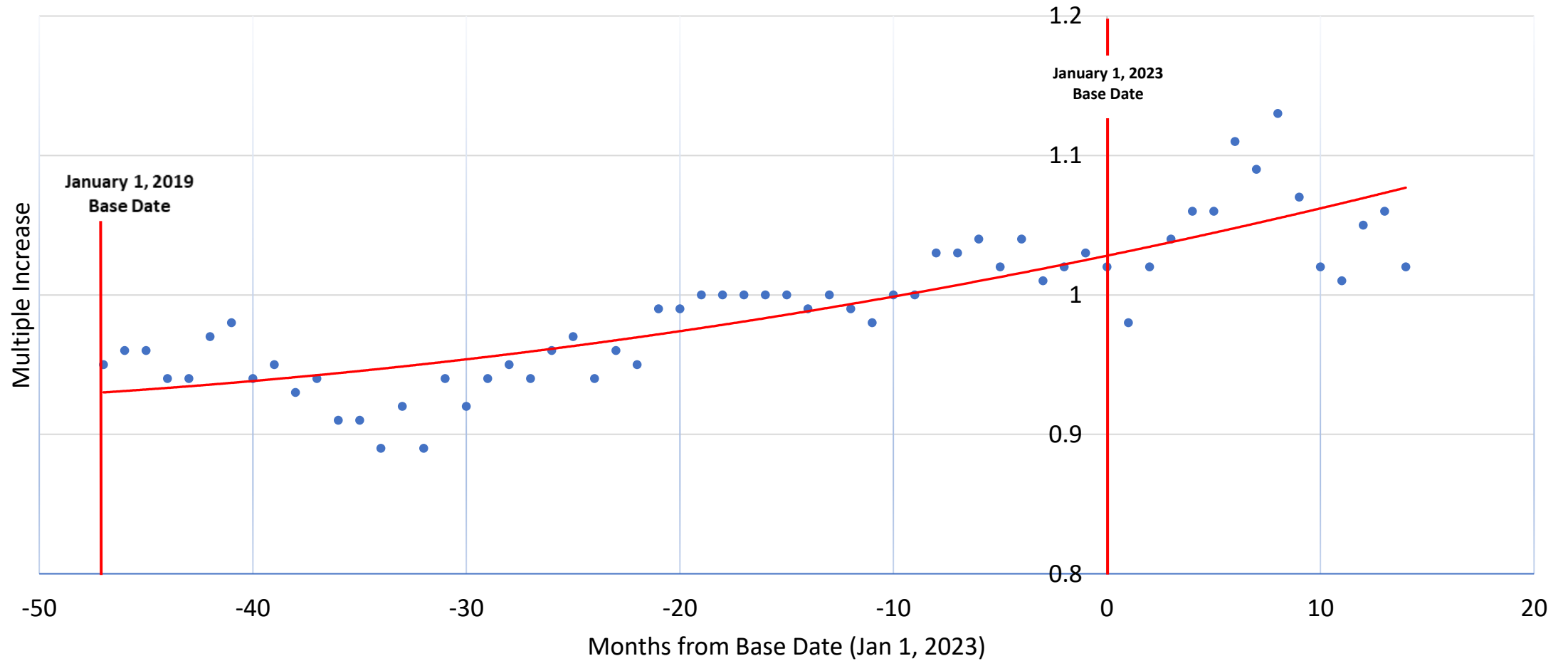


Property

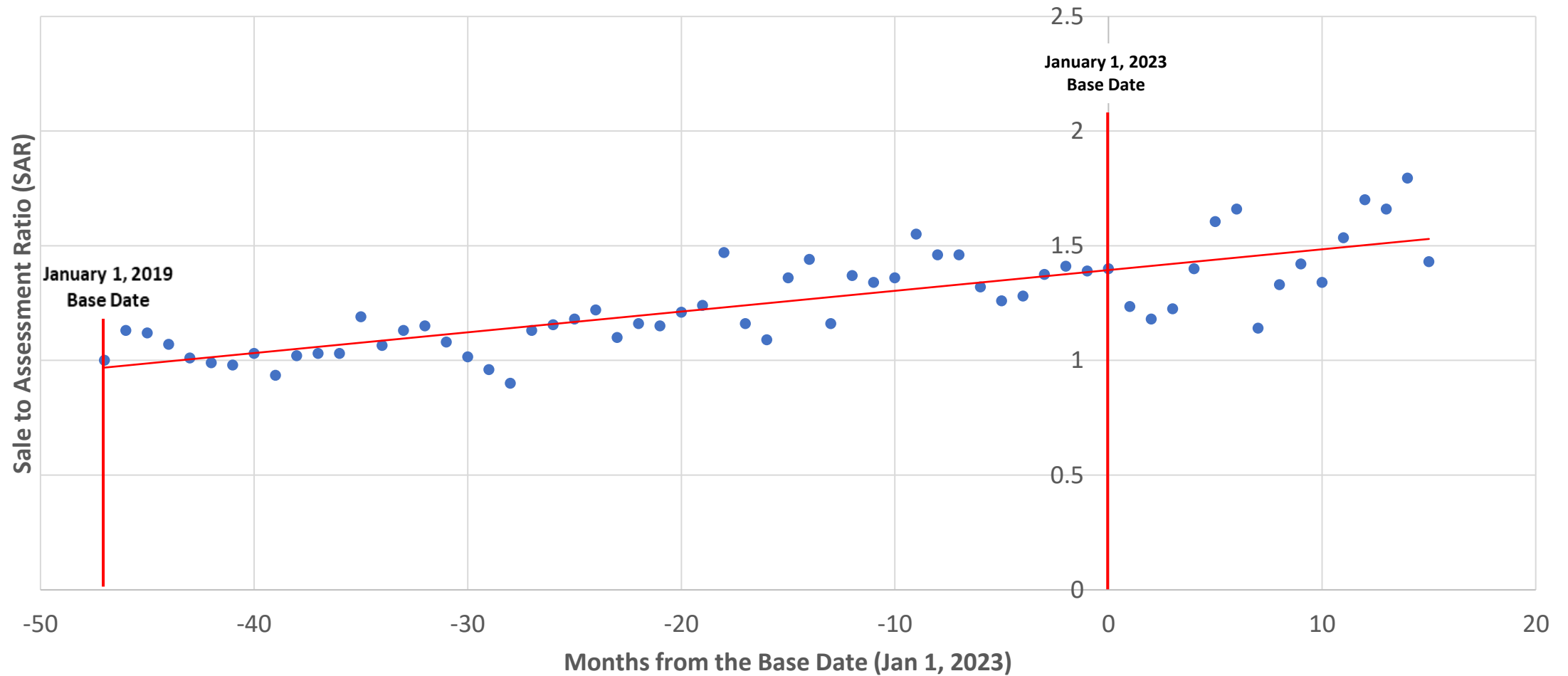


"I welcome change,
as long as nothing
is altered or different."

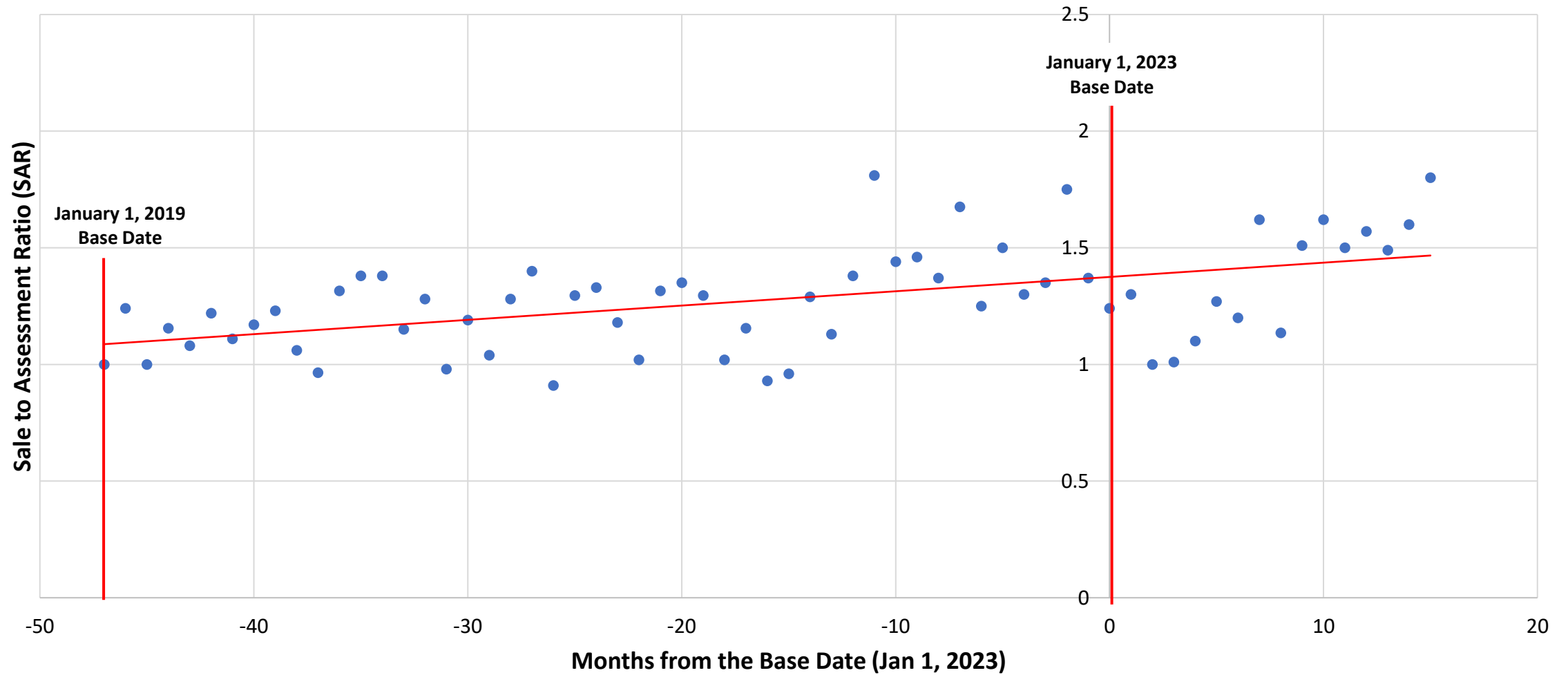
Residential Sales Trends (Monthly to February 2024)



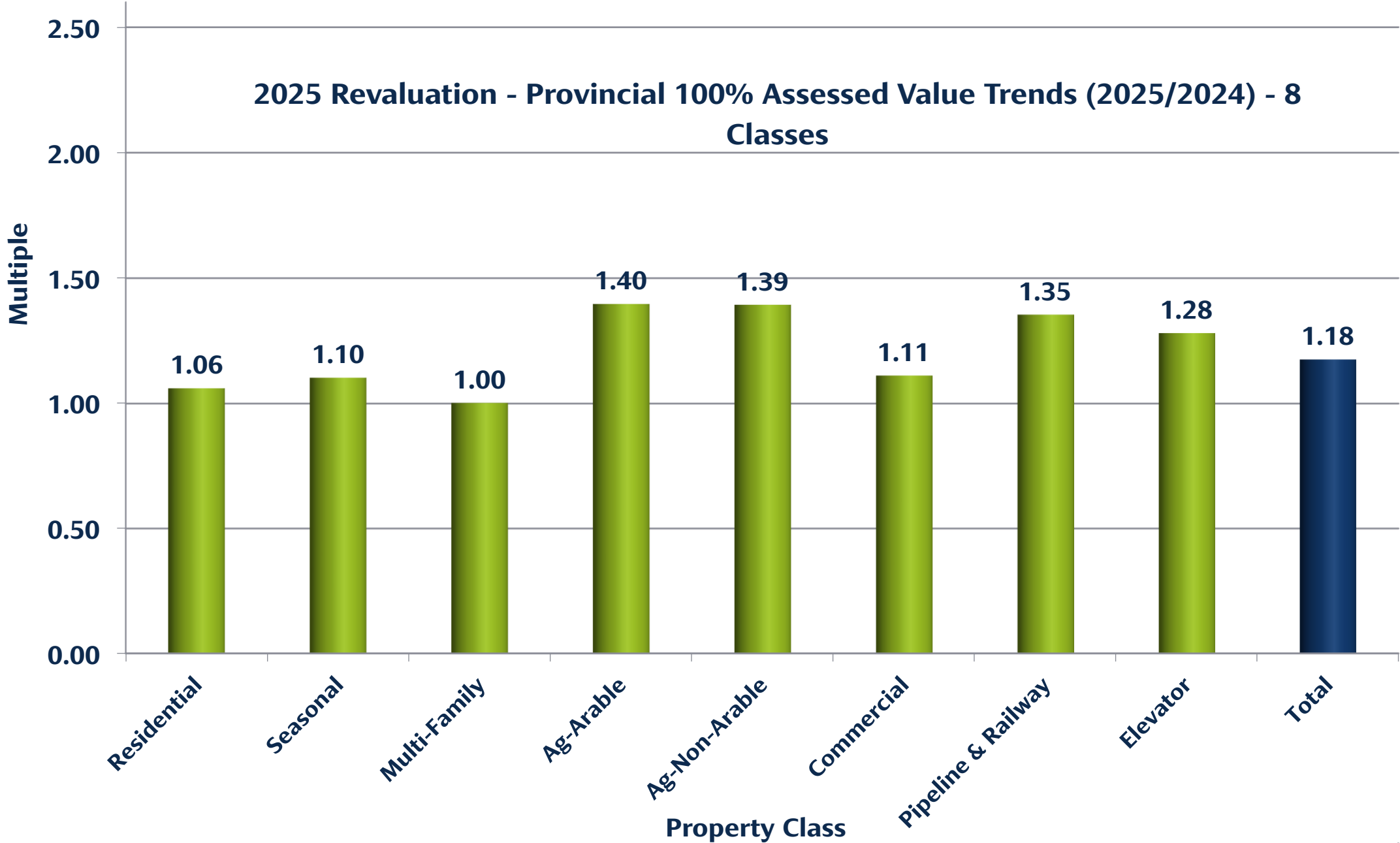
Agricultural Arable Sales Trends (Monthly to March 2024)



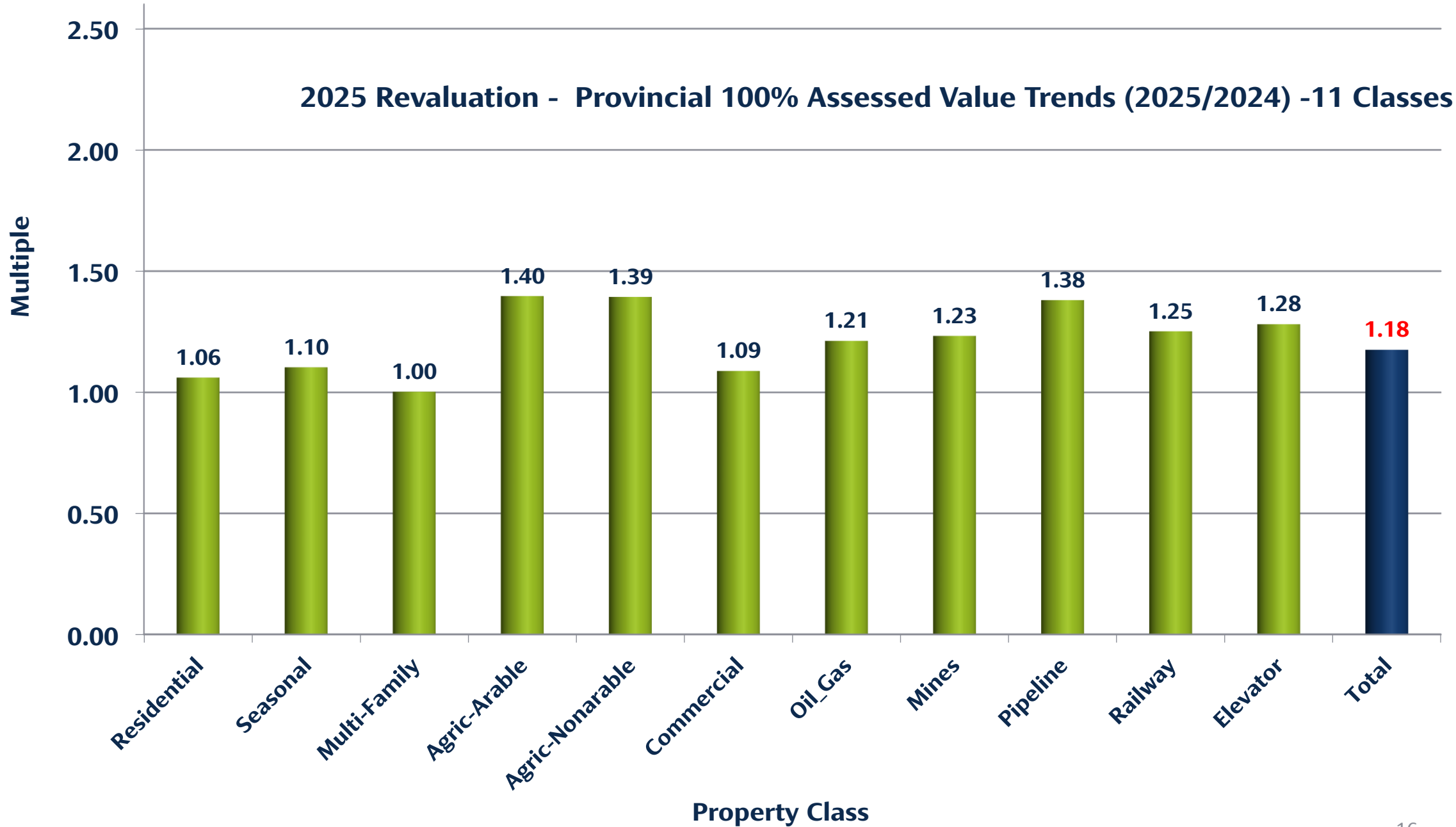
Agricultural Pasture Sales Trends (Monthly to March 2024)

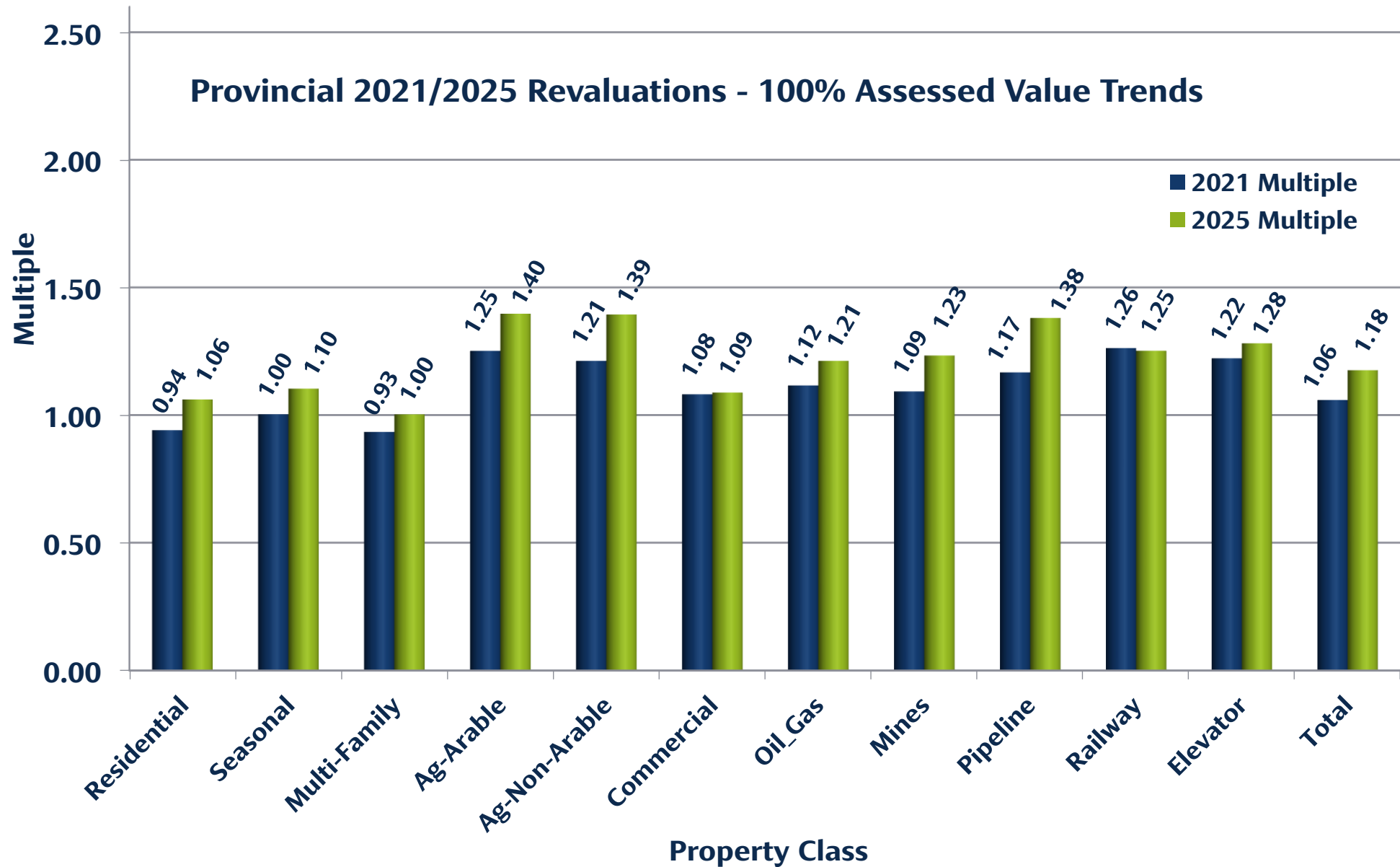


2025 Revaluation - Provincial 100% Assessed Value Trends (2025/2024) - 8 Classes

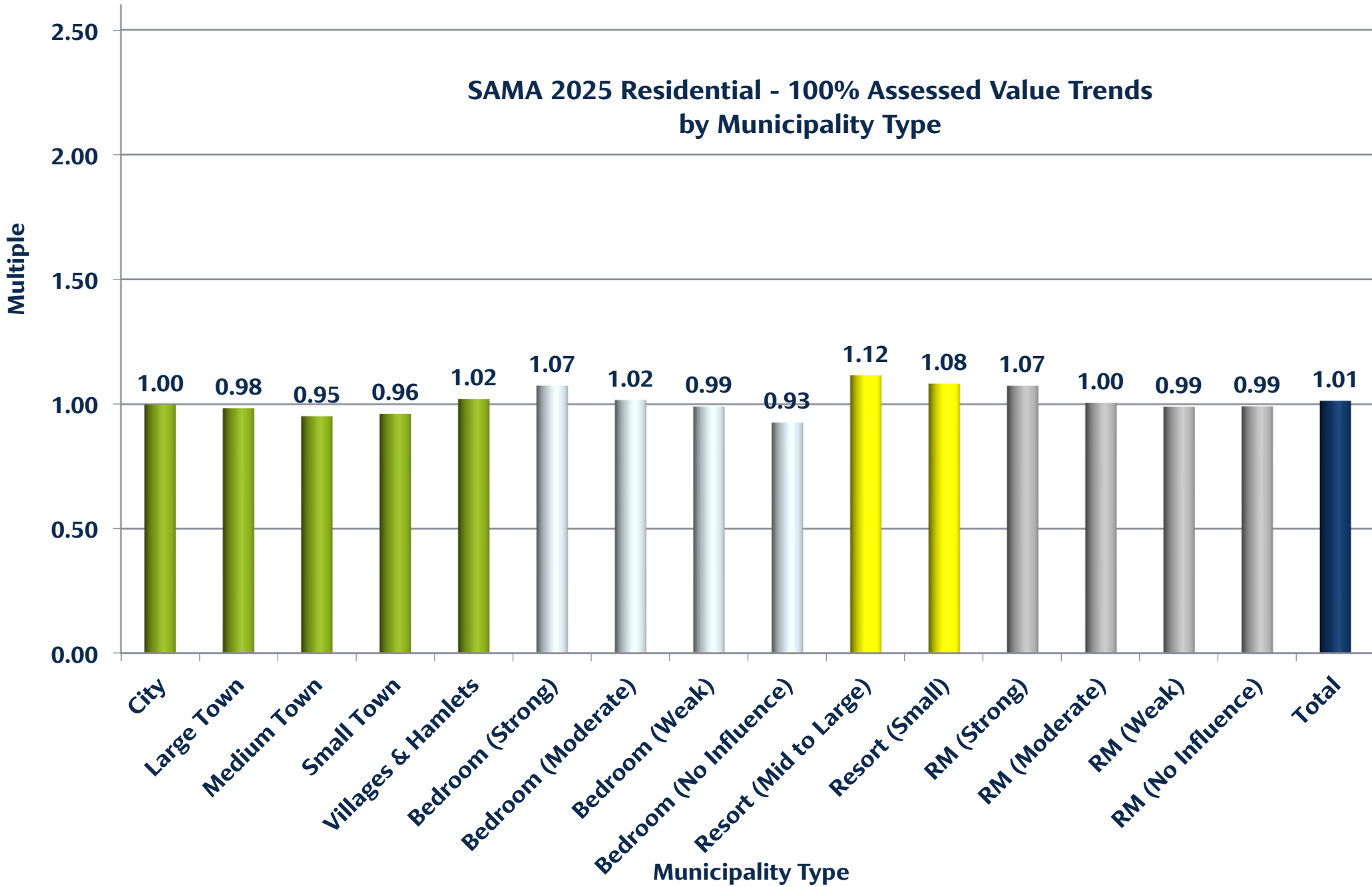


2025 Revaluation - Provincial 100% Assessed Value Trends (2025/2024) -11 Classes

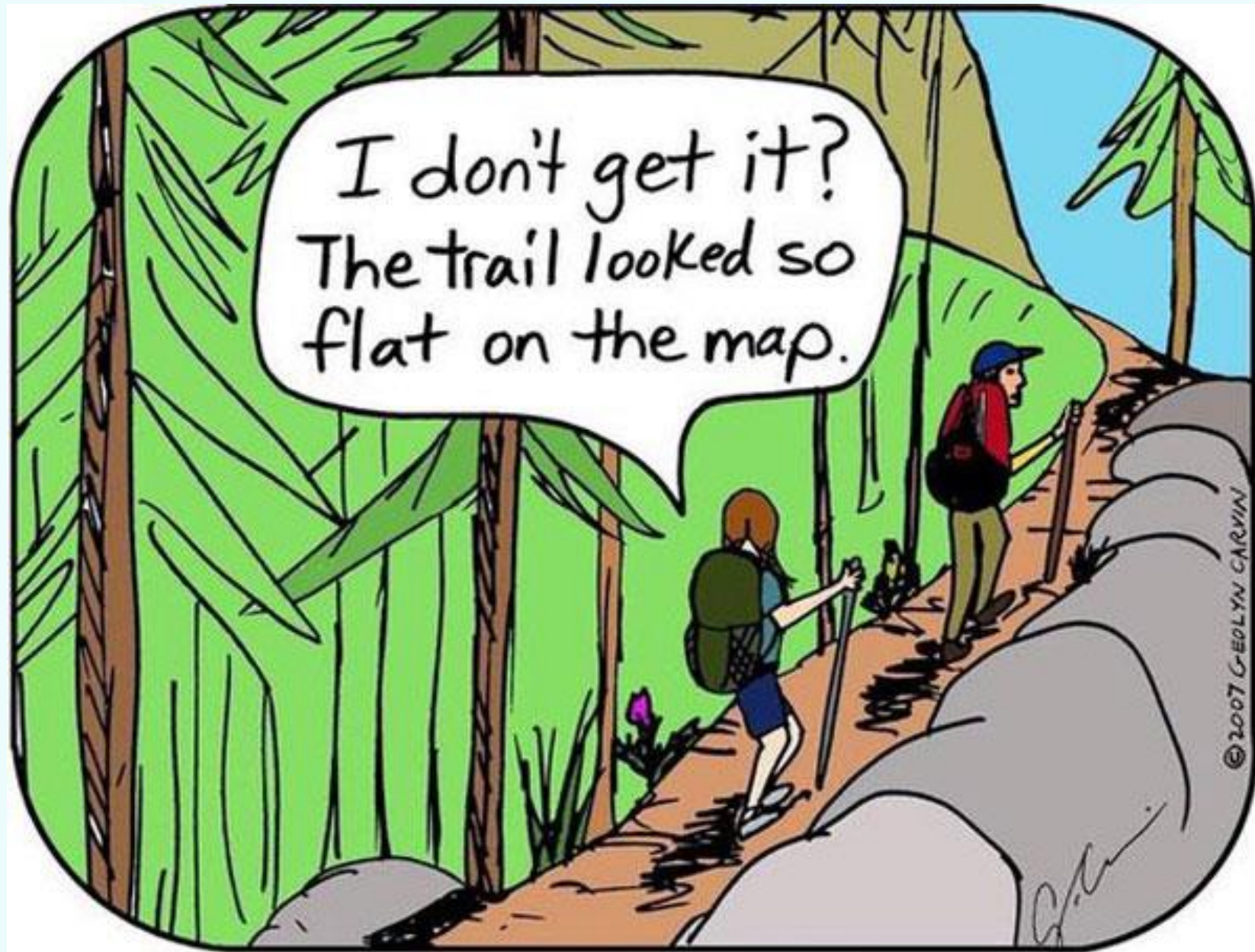




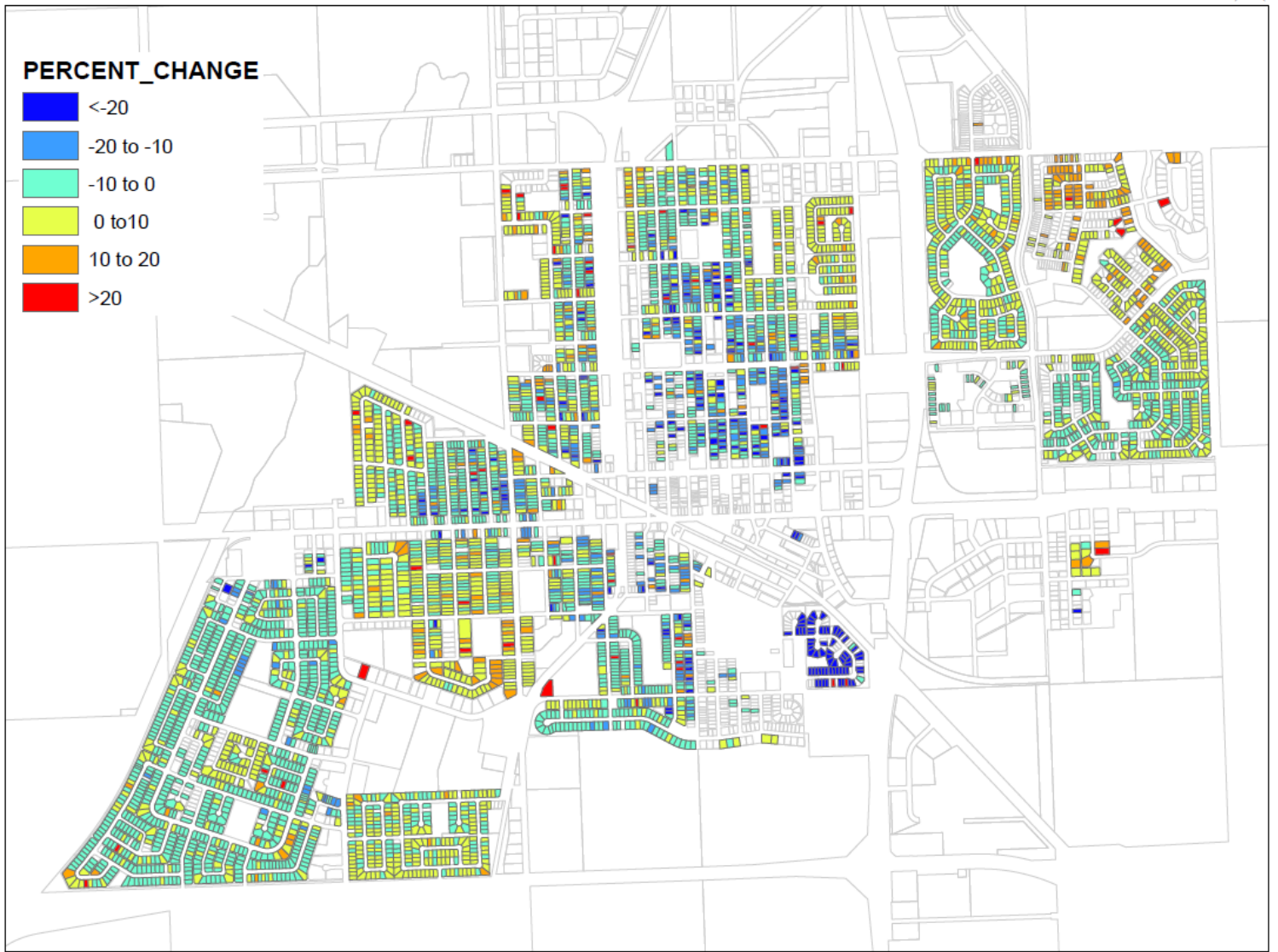
**SAMA 2025 Residential - 100% Assessed Value Trends
by Municipality Type**



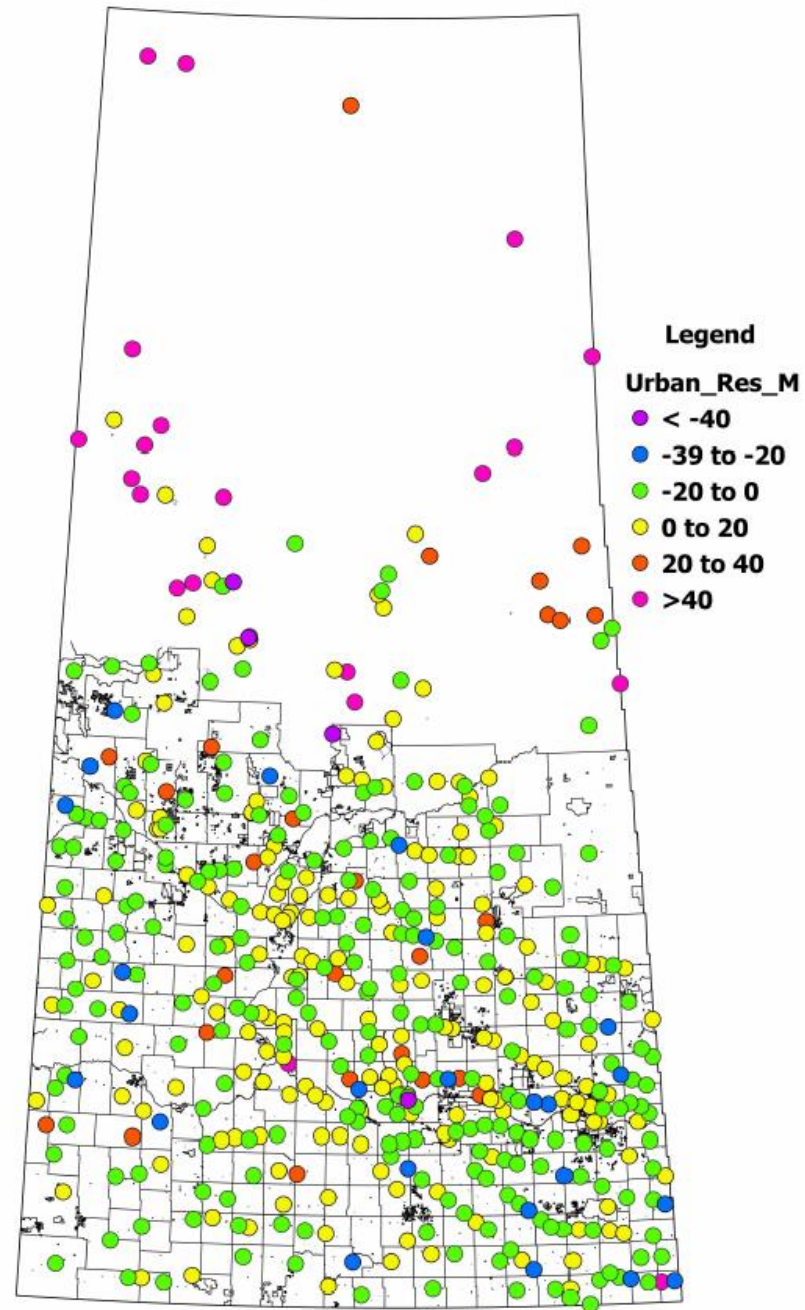
MAPS



Residential Assessment Shift Sample Municipality (Median 0.99)



Shift Analysis Residential 2025



2025 Revaluation: Preliminary Values Delivery

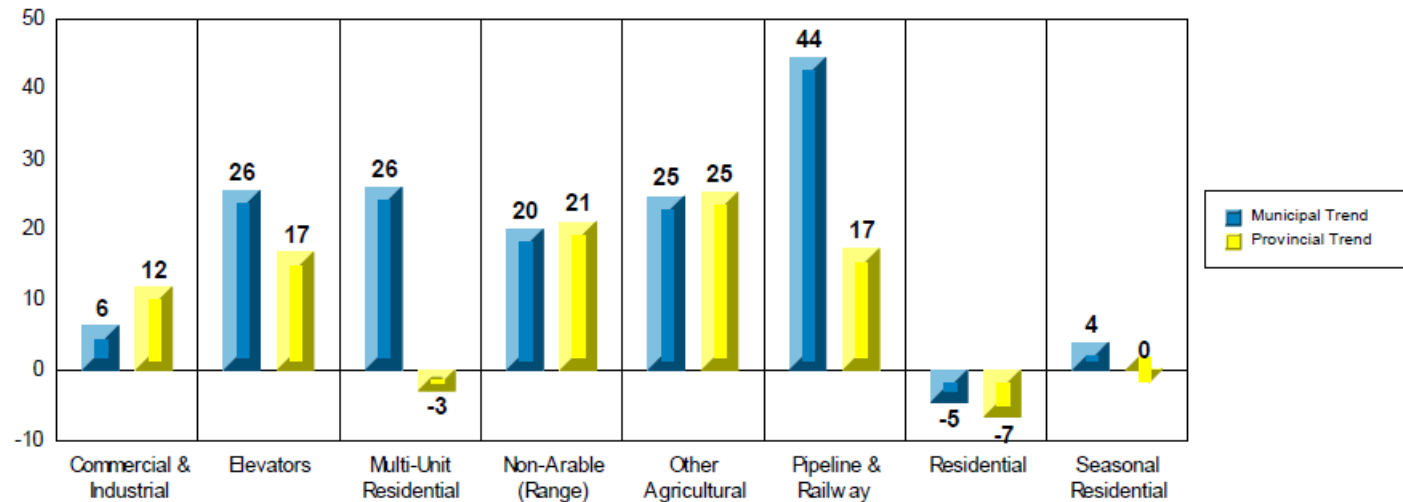
Deliver preliminary values to client municipalities after maintenance completed in the May to June time frame.

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.

Tax Class (as defined in Regulations)

Tax Class (as defined in Regulations)	2020 Municipal Assessed Value	2021 Municipal Assessed Value	Municipal Trend	Provincial Trend
Commercial & Industrial	\$1,063,336,900	\$1,130,447,500	6%	12%
Elevators	\$37,026,800	\$46,482,700	26%	17%
Multi-Unit Residential	\$124,754,500	\$157,151,700	26%	-3%
Non-Arable (Range)	\$32,902,300	\$39,488,400	20%	21%
Other Agricultural	\$413,578,900	\$515,946,100	25%	25%
Pipeline & Railway	\$21,165,800	\$30,568,300	44%	17%
Residential	\$1,841,620,700	\$1,757,932,300	-5%	-7%
Seasonal Residential	\$484,400	\$503,500	4%	0%
Total	\$3,534,870,300	\$3,678,520,500	4%	7%



2021 Revaluation Assessed Value Trend Report (100% Value)

This report displays the 2020 Municipal Assessed Value, 2021 Municipal Assessed Value, and percentage increase by tax class and compares the Municipal Trends with the Provincial Trends. These trends are calculated using the 100% Assessed Values.

2020 Municipal Assessed Value

The sum of 100% assessed value for each tax class in the 2020 assessment roll year.

The totals do not include application of percentages of value or exemptions and may or may not be confirmed.

2021 Municipal Assessed Value

The sum of 100% assessed value for each tax class in the 2021 assessment roll year.

The totals do not include application of percentages of value or exemptions.

The 2021 Assessed Values may include maintenance changes for the 2021 roll.

2025 Assessed Value Trend Report

2025 Taxable Assessed Value Trend Report

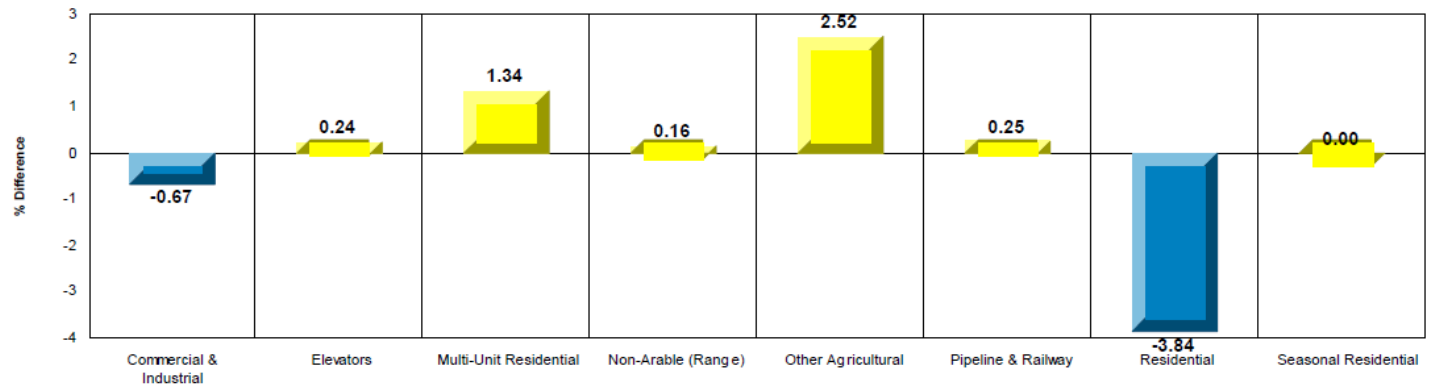


2021 Revaluation Taxable Assessed Value Trend Report for

March 30, 2021

Tax Class (as defined in Regulations)	2020 Taxable Assessed Value	2020 293 Exempt Assessed Value	2020 Taxable % of Total Value	2021 Taxable Assessed Value	2021 Estimated 293 Exempt Assessed Value	2021 Adjusted Taxable Assessed Value	2021 Adjusted Taxable % of Total	See Chart Change of % 2020 to 2021
Commercial & Industrial	\$903,789,180		34.46%	\$827,427,925		\$827,427,925	33.79%	-0.67%
Elevators	\$36,079,690		1.38%	\$39,510,295		\$39,510,295	1.61%	0.24%
Multi-Unit Residential	\$96,094,400	\$3,334,000	3.66%	\$122,578,240		\$122,578,240	5.01%	1.34%
Non-Arable (Range)	\$13,494,195		0.51%	\$16,465,905		\$16,465,905	0.67%	0.16%
Other Agricultural	\$190,996,520		7.28%	\$240,031,715		\$240,031,715	9.80%	2.52%
Pipeline & Railway	\$21,125,000		0.81%	\$25,947,100		\$25,947,100	1.06%	0.25%
Residential	\$1,360,708,165	\$98,298,395	51.88%	\$1,287,052,480	\$110,865,393	\$1,176,391,468	48.04%	-3.84%
Seasonal Residential	\$352,800		0.01%	\$369,040		\$369,040	0.02%	0.00%
Total	\$2,622,639,950	\$101,632,395	100.00%	\$2,559,382,700	\$110,865,393	\$2,448,721,688	100.00%	

Change of % 2020 to 2021



2025 Detailed Assessed Value Change Report



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

2021 Preliminary Assessments for Discussion Only
 These values are not to be used for the 2021 Assessment Roll

July 28, 2020
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Assessment ID	Legal Land Location						Liab Subd	Tax Class	2020				2021				Value Diff	% Diff	
									Land	Improvement	Property	Total	Land	Improvement	Property	Total			
344-000101100	Qtr NE	Sec 01	Tp 35	Rg 04	W 3	Sup	1	A	\$130,600				\$130,600	\$164,800			\$164,800	\$34,200	26.2%
344-000101200	Qtr NW	Sec 01	Tp 35	Rg 04	W 3	Sup	1	A	\$135,700				\$135,700	\$171,300			\$171,300	\$35,600	26.2%
344-000101300	Qtr SE	Sec 01	Tp 35	Rg 04	W 3	Sup 00	1	A	\$136,700				\$136,700	\$172,700			\$172,700	\$36,000	26.3%
344-000101300	Qtr SE	Sec 01	Tp 35	Rg 04	W 3	Sup 00	1	R	\$168,500	\$144,300			\$312,800	\$168,000	\$132,200		\$300,200	\$-12,600	-4.0%
344-000101300	Qtr SE	Sec 01	Tp 35	Rg 04	W 3	Sup 00	2	A		\$281,600			\$281,600		\$269,400		\$269,400	\$-12,200	-4.3%
344-000101400	Qtr SW	Sec 01	Tp 35	Rg 04	W 3	Sup	1	A	\$133,700				\$133,700	\$168,700			\$168,700	\$35,000	26.2%
344-000102100	Qtr NE	Sec 02	Tp 35	Rg 04	W 3	Sup	1	A	\$116,400				\$116,400	\$146,300			\$146,300	\$29,900	25.7%
344-000102200	Qtr S1/2 NW	Sec 02	Tp 35	Rg 04	W 3	Sup	1	A	\$64,100				\$64,100	\$80,900			\$80,900	\$16,800	26.2%
344-000102200	Qtr S1/2 NW	Sec 02	Tp 35	Rg 04	W 3	Sup	1	R	\$168,500	\$666,000			\$834,500	\$168,000	\$719,400		\$887,400	\$52,900	6.3%
344-000102201	Parcel A	Block	Plan 101946461			Sup 0	1	A	\$63,900				\$63,900	\$80,700			\$80,700	\$16,800	26.3%
344-000102201	Parcel A	Block	Plan 101946461			Sup 0	1	R	\$168,500	\$621,700			\$790,200	\$168,000	\$571,700		\$739,700	\$-50,500	-6.4%
344-000102300	Qtr SE	Sec 02	Tp 35	Rg 04	W 3	Sup 00	1	A	\$166,700	\$323,600			\$490,300	\$210,500	\$360,000		\$570,500	\$80,200	16.4%
344-000102300	Qtr SE	Sec 02	Tp 35	Rg 04	W 3	Sup 00	1	R	\$168,500	\$243,600			\$412,100	\$168,000	\$213,400		\$381,400	\$-30,700	-7.4%
344-000102400	Qtr PT SW	Sec 02	Tp 35	Rg 04	W 3	Sup 00	1	A	\$115,800				\$115,800	\$146,200			\$146,200	\$30,400	26.3%
344-000102401	Parcel A	Block	Plan 79S28594			Sup	1	A	\$14,100				\$14,100	\$17,800			\$17,800	\$3,700	26.2%
344-000102401	Parcel A	Block	Plan 79S28594			Sup	1	R	\$168,500	\$328,700			\$497,200	\$168,000	\$293,500		\$461,500	\$-35,700	-7.2%
344-000102401	Parcel A	Block	Plan 79S28594			Sup	2	A		\$29,400			\$29,400		\$28,100		\$28,100	\$-1,300	-4.4%
344-000102402	Parcel A	Block	Plan 102089235			Sup	1	R	\$272,500	\$541,400			\$813,900	\$296,800	\$497,400		\$794,200	\$-19,700	-2.4%
344-000103100	Qtr NE	Sec 03	Tp 35	Rg 04	W 3	Sup	1	A	\$133,200				\$133,200	\$168,200			\$168,200	\$35,000	26.3%
344-000103200	Parcel A	Block	Plan 101607656			Sup	1	A	\$35,000	\$42,900			\$77,900	\$44,200	\$44,800		\$89,000	\$11,100	14.2%
344-000103200	Parcel A	Block	Plan 101607656			Sup	1	R	\$168,500	\$326,700			\$495,200	\$168,000	\$307,400		\$475,400	\$-19,800	-4.0%

2025 Revaluation Update Summary

Questions?