

Assessment Governance and Policy Update

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Chief Assessment Governance Officer

2024
ANNUAL
MEETING



1 APRIL



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

SAMA's Assessment Governance Role

The Assessment Management Agency Act

being

Chapter A-28.1 of the *Statutes of Saskatchewan, 1986* (consult Table of Saskatchewan Statutes for effective date) as amended by the *Statutes of Saskatchewan, 1988-89, c.M-23.2, c.46 and c.55; 1989-90, c.5, c.15 and c.54; 1991, c.1; 1992, c.19; 1993, c.21; 1994, c.33; 1995, c.A-28.01; 1996, c.32 and c.67; 1999, c.N-4.001 and c.3; 2000, c.32; 2001, c.10; 2002, c.C-11.1 and c.39; 2003, c.18; 2004, c.53; 2005, c.L-11.2 and c.M-36.1; 2006, c.2; 2007, c.6, and c.19; 2009, c.M-28.1; 2010, c. N-5.2 and c.3; 2012, c.3; 2013, c.17; 2014, c.A-3.1, c.E-13.1 and c.9; and 2018, c.42.*

NOTE:

This consolidation is not official and is subject to House amendments and Law Clerk and Parliamentary Counsel changes to Separate Chapters that may be incorporated up until the publication of the annual bound volume. Amendments have been incorporated for convenience of reference and the official Statutes and Regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the official Statutes and Regulations, errors that may have appeared are reproduced in this consolidation.

The Assessment Management Agency Act – Section 12

- Research and Policy Development
- Revaluation Orders
- Consultations
- Assessment Publications
- Inform Stakeholders
- Report Assessment Trends
- Supervise Provisions of Act
- Advise Board and Ministry

Advisory Committees to the SAMA Board



**Urban Advisory
Committee**



**Rural Advisory
Committee**



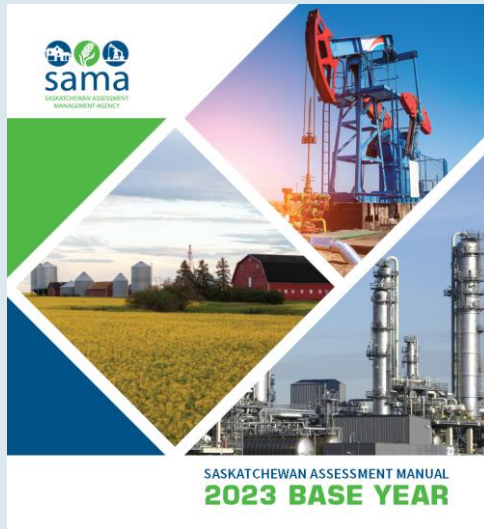
**City Advisory
Committee**



**Commercial
Advisory Committee**

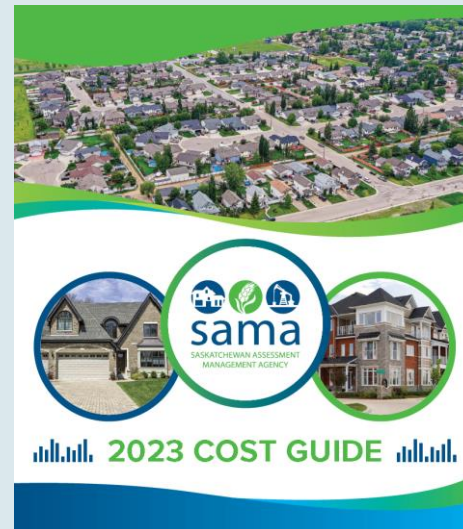
- Membership= SARM, RMAA, SSBA, PARCS, SUMA (Cities, Towns, Villages), UMAAS, City Representatives, CAPP, Pipelines, RAC, SMA, ITAC, WGEA, NGCOA, CFIB, CPTA, PWGSC, BOMA, RDBID, Saskatoon/Regina CoC, AIC, SRA, SAAA, Government, SAMA Board, Administration.

SAMA's Provincial Assessment Publications



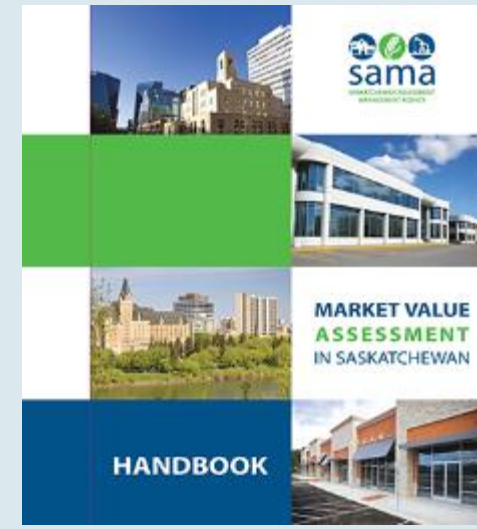
“Provincial Manual”

- Regulated Standard Property
- Formulas, Rules and Principles
- Force of Law



“Cost Guide”

- Market Standard Property
- Cost Approach



“Handbook”

- Market Standard Property
- Income Approach

Assessment Principles – Ad Valorem

PROPERTY
VALUES



PROPERTY
ASSESSMENTS

- Key system features: [Mass Appraisal](#) and [Equity](#)
- Know the objective: Assessments are value estimates for distributing property taxes in a fair manner
- How we update assessments: Annual maintenance, reinspections, and four-year revaluations

Reporting Assessment Growth in 2024

	TOTAL ASSESSMENT
2023	\$166,364,681,192
2024	\$167,959,375,884
Increase	\$1,594,694,692

- \$1.59B increase in total assessment growth for 2023
- Result of SAMA's inspection program and maintenance



Assessment Revaluations – “Keeping pace with property values”

- Property values change over time
- Revaluations involve updating property values to reflect a new “base date”
- Keeps values current and understandable with improved fairness and equity
- Provinces revalue every 1 to 4 years. Saskatchewan on 4-year cycle since 1997



Next Revaluation - 2025 to 2028
- Base Date = Jan 1, 2023

2025 Revaluation Provincial Oversight



Revaluation Oversight

- City Assessors / SAMA Committee
- Provincial Market Analyst Meetings
- SAMA Steering Committee / Analyst Team



Quality Assurance Measures

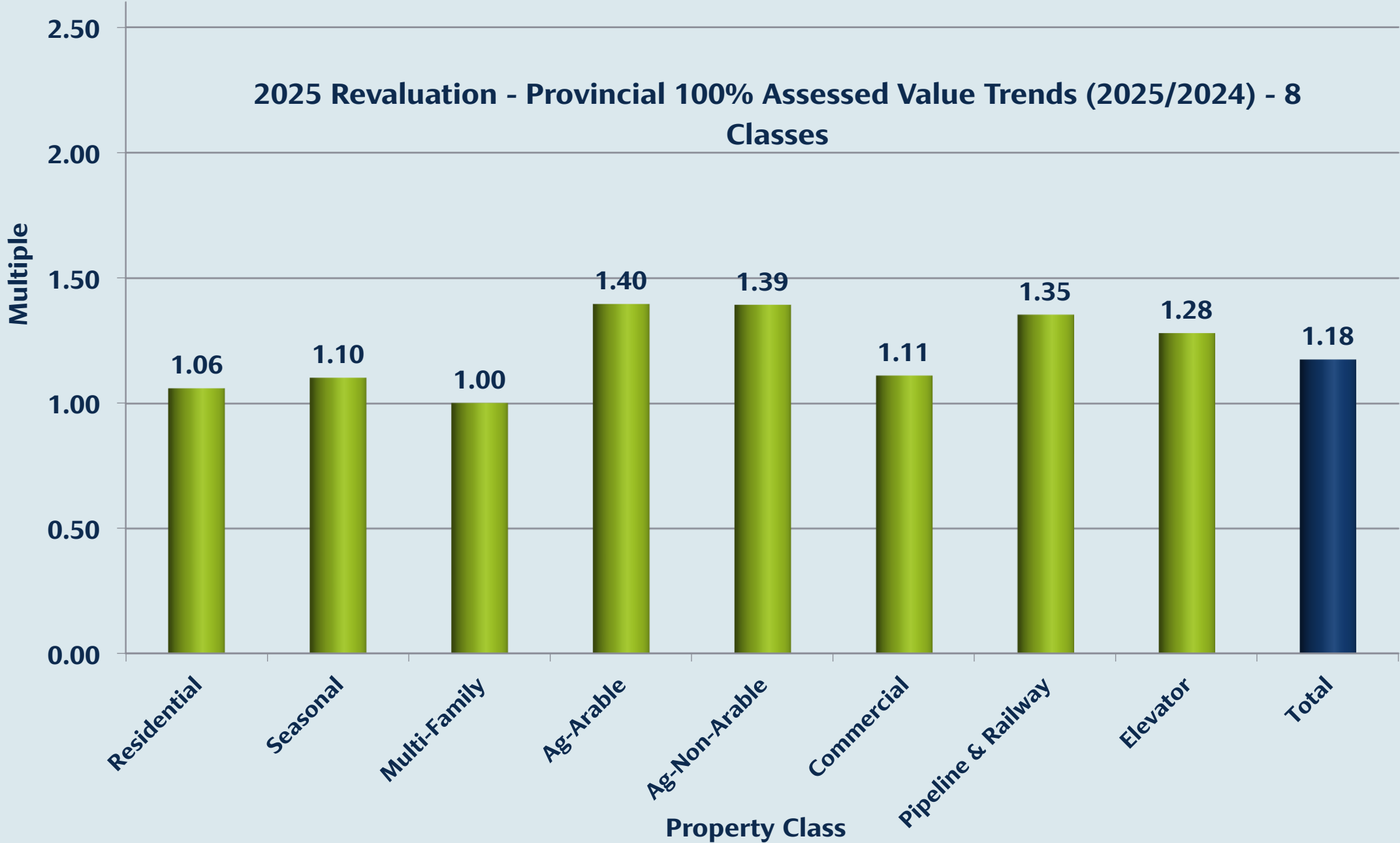
- Quarterly 2025 Revaluation Reports and Risk Log
- Provincial Quality Coordination Audit of all ASP's
- Quality Assurance Standards Posted to Website



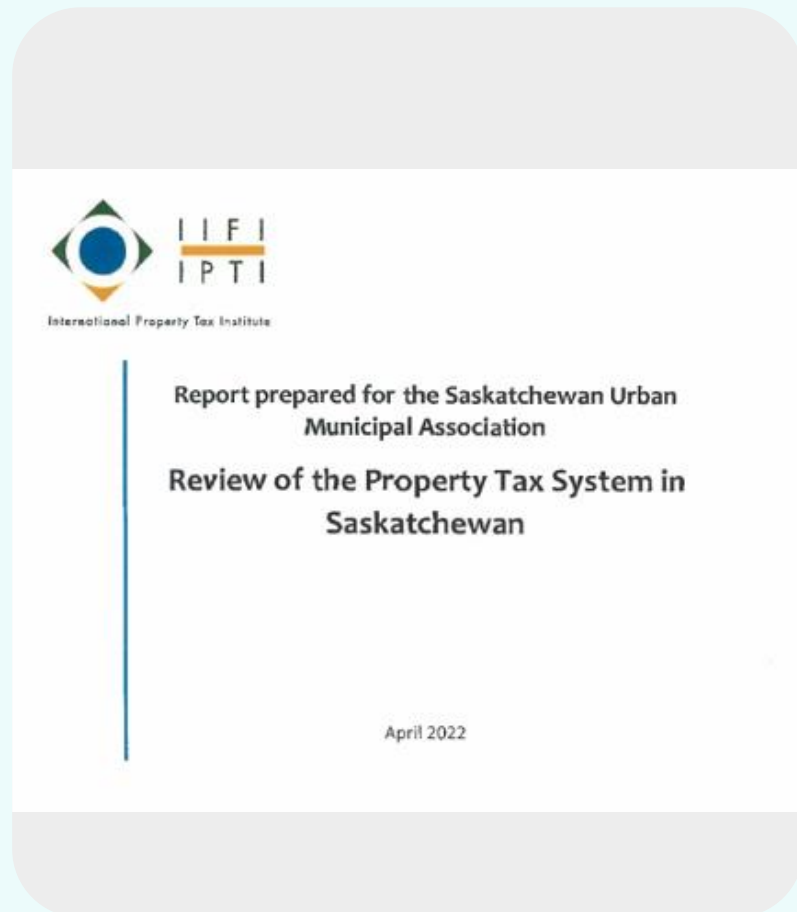
Assessment Trends for Stakeholders

- Provide SAMA and Provincial Trends – AMA Act 12(1)(f)
- Preliminary 2025 Trends presentation today
- Final 2025 trends by early 2025

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



A Major Review of The Provincial Assessment System



- Major review of the current system
- Commissioned by SUMA
- Report from the International Property Tax Institute – April 2022 (IPTI)
- 342 Pages. Review of Assessment and Taxation. 8 Options for change.
- Any system changes are post 2025
- Requires future research, costing, and planning

SUMA IPTI Working Group Recommendations

1. Remove the Provincial Percentages of Value

Recommended
Elimination

2. Shorten the 4 Year Revaluation

Recommended reviewing
2 Year Cycle

3. Change the Base Date (from 24 Months prior to Revaluation)

Recommended review of 12 or
18 Month options

4. True Market Values for Regulated Properties

Recommended against (retain
Regulated Property Standard)

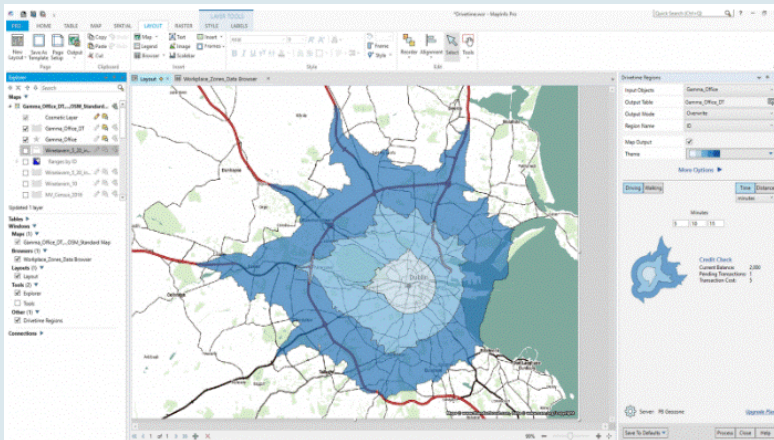


- SUMA to consult further with membership
- Key considerations: Proper planning, adequate funding, enough trained appraisers.

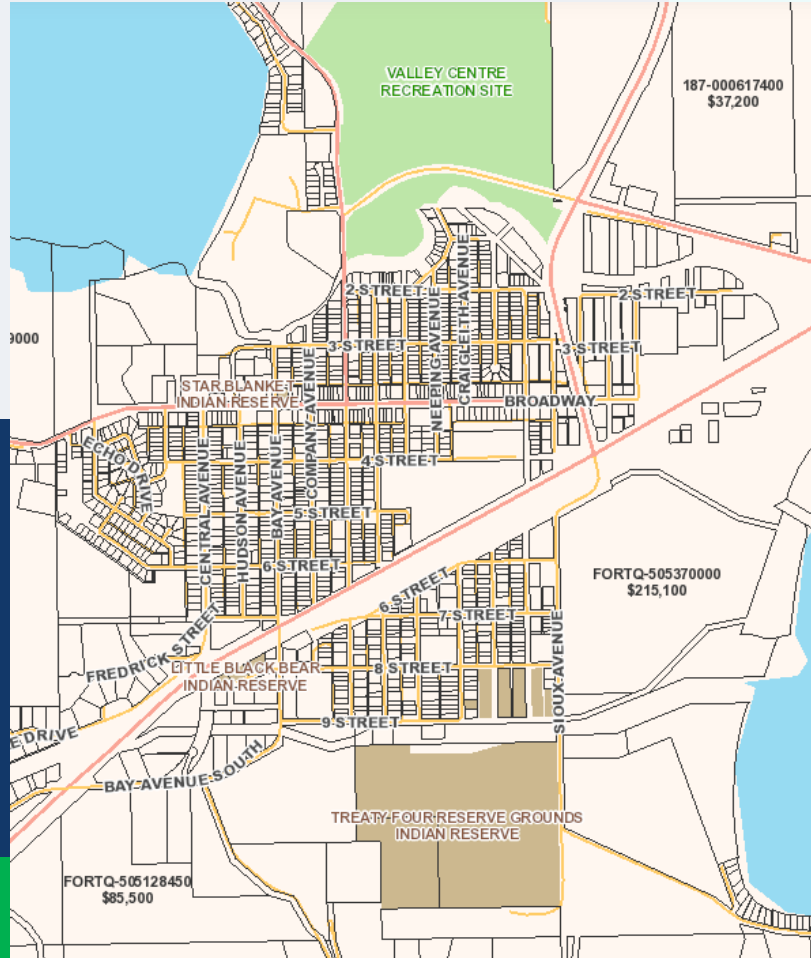
Technology Improving Assessments



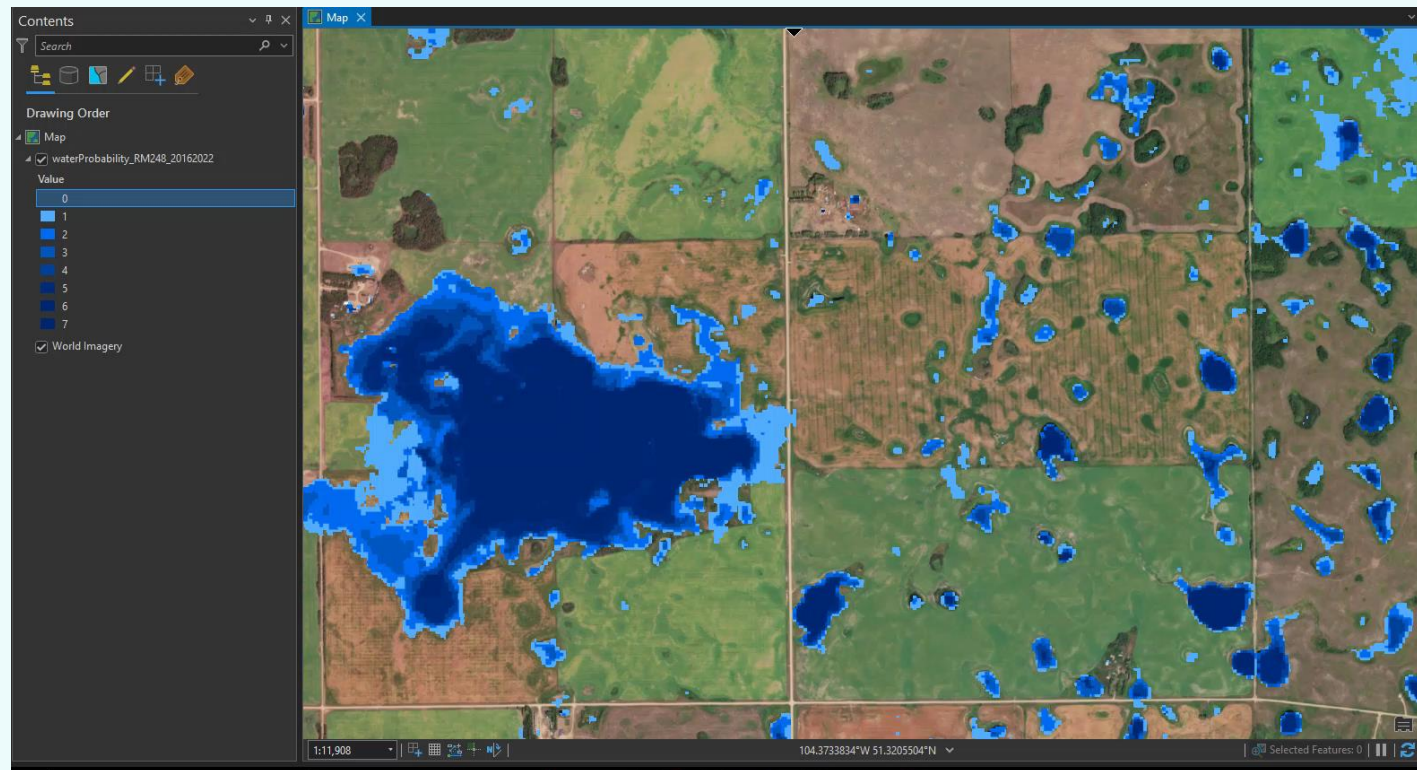
- Geographic Information Systems (GIS) now play a major role in assessment
- SAMA has a new GIS working team and steering committee
- Developing a 4-year GIS strategic vision
- Part of Provincial Imagery Collaborative
- SAMAView provides online GIS based mapping and assessment reports
- Very high return on GIS investment: improved efficiency, increased inspections, better accuracy



SAMAVIEW Online GIS-Based Application



Ag Land GIS Program



- Digitizing soil, rating and waste areas
- Fully digitized Ag mapping in 8 years
- Remote sensing project to map permanent water bodies

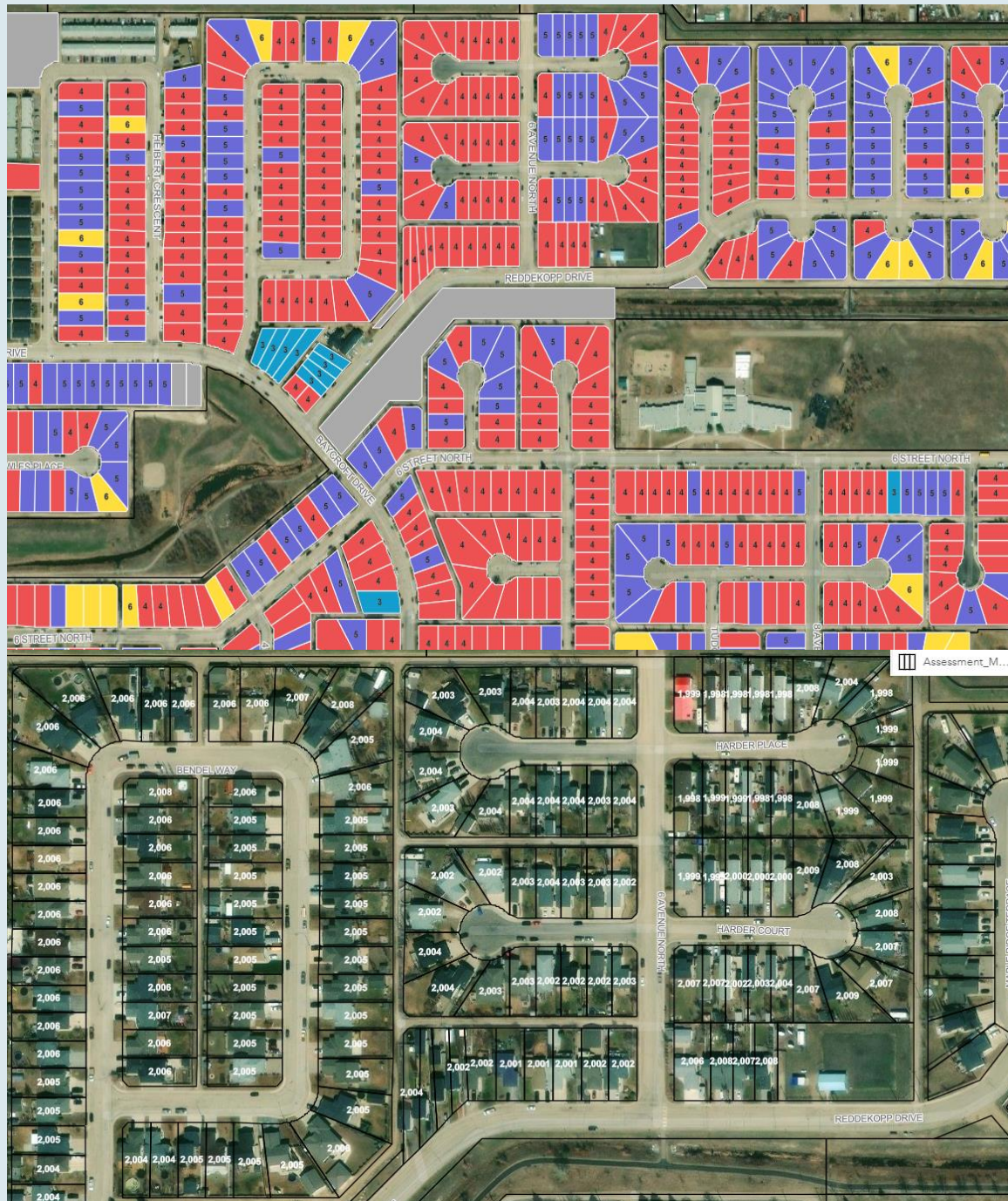
Eagle View Pictometry – Change Detection

- High resolution aerial images
- View ortho (top down) and oblique images
- Change detection compares images
- Measure parcels, building areas and heights



ArcGIS Insights Application

- Link data analysis to GIS map output
- Analyze sales, modelling, and impacts
- Quality control application
- Assessment Trend Mapping Project
- Moving to SAMA's GIS Portal for full staff access

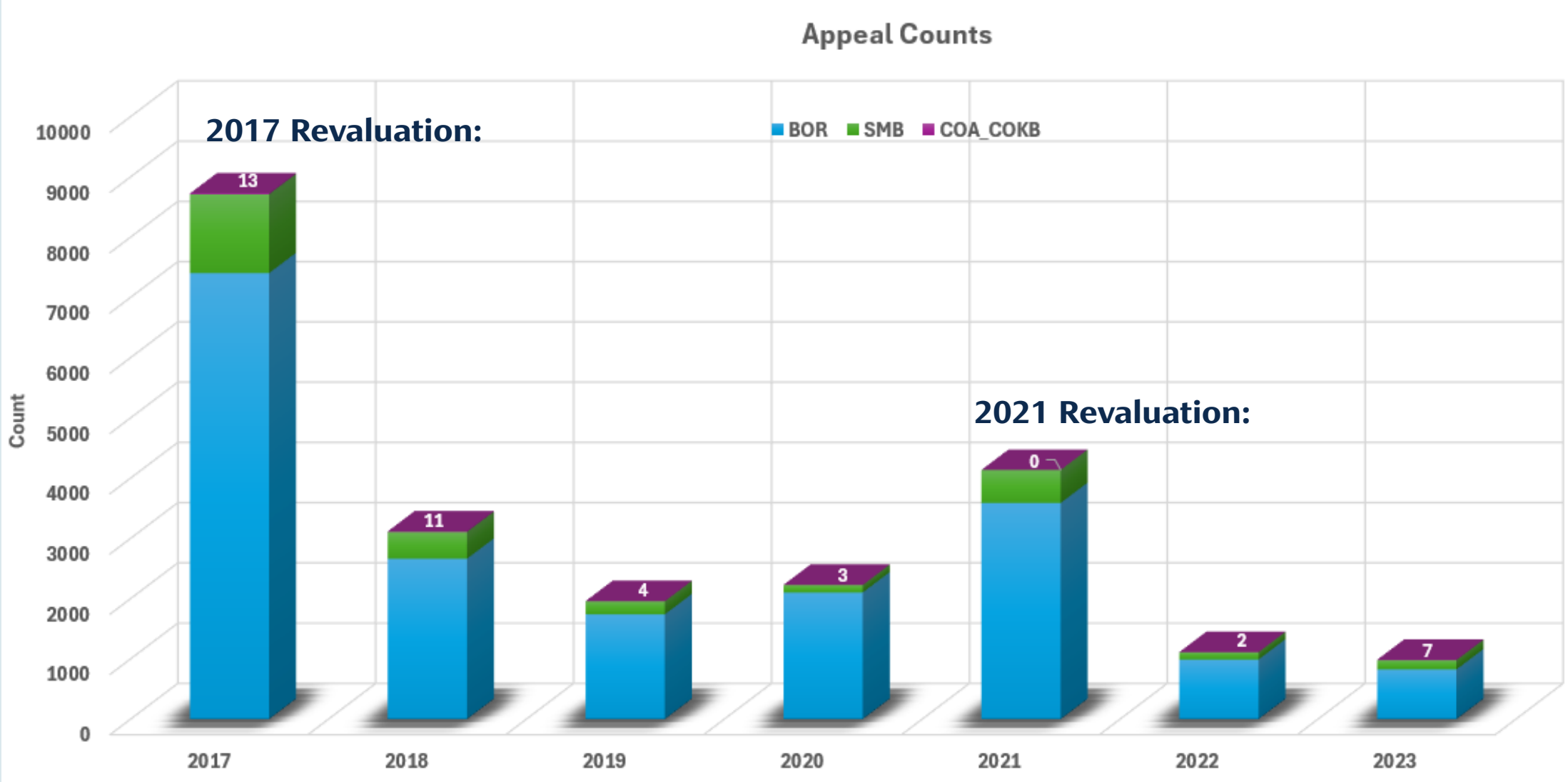


SAMA Appeals	2017	2021
Total Appeals	16,034	6,238
Total Court of Appeal	31	9
Appeal "Life Cycle"	1,261	532

Assessment Appeals – Ongoing Challenges

- Province is receiving good case law = assessment stability
- High profile assessment appeals now more adversarial, complex and resource intensive
- Reliance on solicitors now a necessity
- Focus on technical and procedural rules versus assessment
- \$5.93 Billion in assessment currently before the Saskatchewan Municipal Board and Court of Appeal

SAMA's Total Assessment Appeals



Managing Assessment System Risks

- Oversight role involves monitoring risks and challenges for Assessment Service Providers (ASPs)
- ASPs report an inability to recruit new trained staff
- Province facing a shortage of skilled assessment “modellers”
- Existing resources being stretched to address the revaluation and assessment appeals
- Computer Assisted Mass Appraisal (CAMA) Systems are aging. Technology is costly. Need to plan for upgrades and replacement.



Assessment Governance and Policy Update

Thank you

SAMA's website

<https://www.sama.sk.ca/>

On-line manuals, handbooks, FAQs, etc.
Pamphlets and Fact Sheets

Video on property assessment

<https://www.youtube.com/embed/aezCPeIB7NU>

SAMAView

<https://mysama.ca/account/login>