

2024 SAMA Annual General Meeting

Focus on the Future –
SAMA and the 2025 Revaluation

SAMA Presenters: Chandra Reilly, Sheldon Stechyshyn

2024
ANNUAL
MEETING



1 APRIL



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

Important Information in Your 2025 Preliminary Values Package

- Assessed Value Trend Report
- Assessed Value Change Report
- Taxable Assessed Value Trend Report
- Executive Summary
- Potential Shift Maps

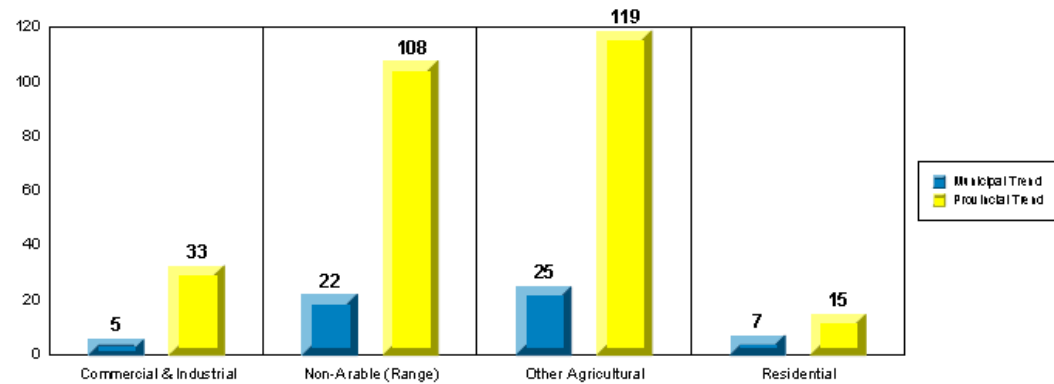
2025 Assessed Value Trend Report



Revaluation Assessed Value Trend Report (100% Value)

Tax Class (as defined in Regulations)

Tax Class (as defined in Regulations)	Municipal Assessed Value	Municipal Assessed Value	Municipal Trend	Provincial Trend
Commercial & Industrial	\$7,359,200	\$7,763,900	5%	33%
Non-Arable (Range)	\$11,051,800	\$13,504,000	22%	108%
Other Agricultural	\$170,752,100	\$213,228,400	25%	119%
Residential	\$7,151,400	\$7,667,700	7%	15%
Total	\$196,314,500	\$242,164,000	23%	37%



Revaluation Assessed Value Trend Report (100% Value)

This report displays the Municipal Assessed Value, 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.

Municipal Assessed Value

The sum of 100% assessed value for each tax class in the assessment roll year.
The totals do not include application of percentages of value or exemptions and may or may not be confirmed.

Municipal Assessed Value

The sum of 100% assessed value for each tax class in the assessment roll year.
The totals do not include application of percentages of value or exemptions.
The Assessed Values may include maintenance changes for the roll.

Municipal Trend

The percentage change between the Municipal Assessed Value and the Municipal Assessed Value for each tax class.

Provincial Trend

The average provincial change between 100% assessed values and the 100% assessed values by tax class.

The provincial trends are calculated from preliminary assessed values submitted by all assessment service providers.

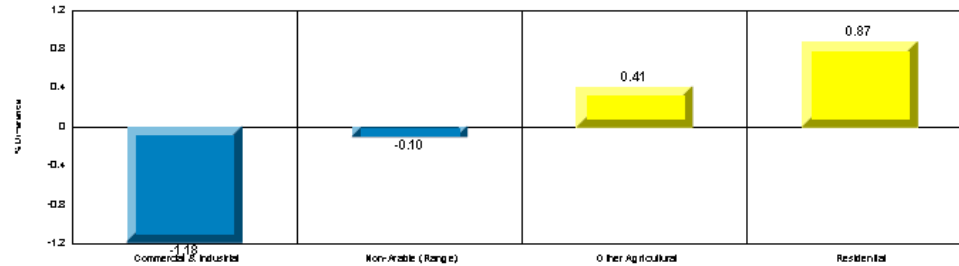
2025 Taxable Assessed Value Trend Report



Revaluation Taxable Assessed Value Trend Report

Tax Class (as defined in Regulations)	2024			2025			See Chart Change of %	
	Taxable Assessed Value	293 Exempt Assessed Value	Taxable % of Total Value	Taxable Assessed Value	Estimated 293 Exempt Assessed Value	Adjusted Taxable Assessed Value		Adjusted Taxable % of Total
Commercial & Industrial	\$5,848,486		5.56%	\$5,815,506		\$5,815,506	4.36%	-1.18%
Non-Arable (Range)	\$4,905,270		4.57%	\$5,965,830		\$5,965,830	4.48%	-0.10%
Other Agricultural	\$93,829,857		87.50%	\$117,175,487		\$117,175,487	87.91%	0.41%
Residential	\$2,552,255	\$2,335,265	2.38%	\$5,244,660	\$911,708	\$4,332,852	3.25%	0.87%
Total	\$107,235,868	\$2,335,265	100.00%	\$134,201,383	\$911,708	\$133,289,675	100.00%	

Change of % from 2024



Revaluation Taxable Assessed Value Trend Report

This report displays the taxable value for each tax class as a percentage of the total taxable assessment for , and the taxable value of each tax class as a percentage of the total taxable assessment for . The change in percentage for each tax class is calculated and plotted on a graph. The percentages of value applied to the values are the new percentages of value.

Taxable Assessed Value

The total taxable assessed value of each tax class in the municipality. All exemptions in the municipality that have been applied are reflected in the taxable values.

Taxable % of Total Value

The taxable assessed value of each tax class expressed as a percentage of the total taxable assessed value.

Taxable Assessed Value

The taxable assessed value for each tax class in the municipality. The percentages of value applied to the values are the new percentages of value.

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

Override exemptions applied to the values have not been applied to the values.

Estimated 293 Exempt Assessed Value


The estimated 293 exempt assessed value applies to rural municipalities only.

The residential exemption in this report is an estimate only. The actual value of the exemption will be determined by the municipality after delivery of the value.

Adjusted Taxable % of Total

The adjusted taxable assessed value of each tax class expressed as a percentage of the total taxable assessed value.

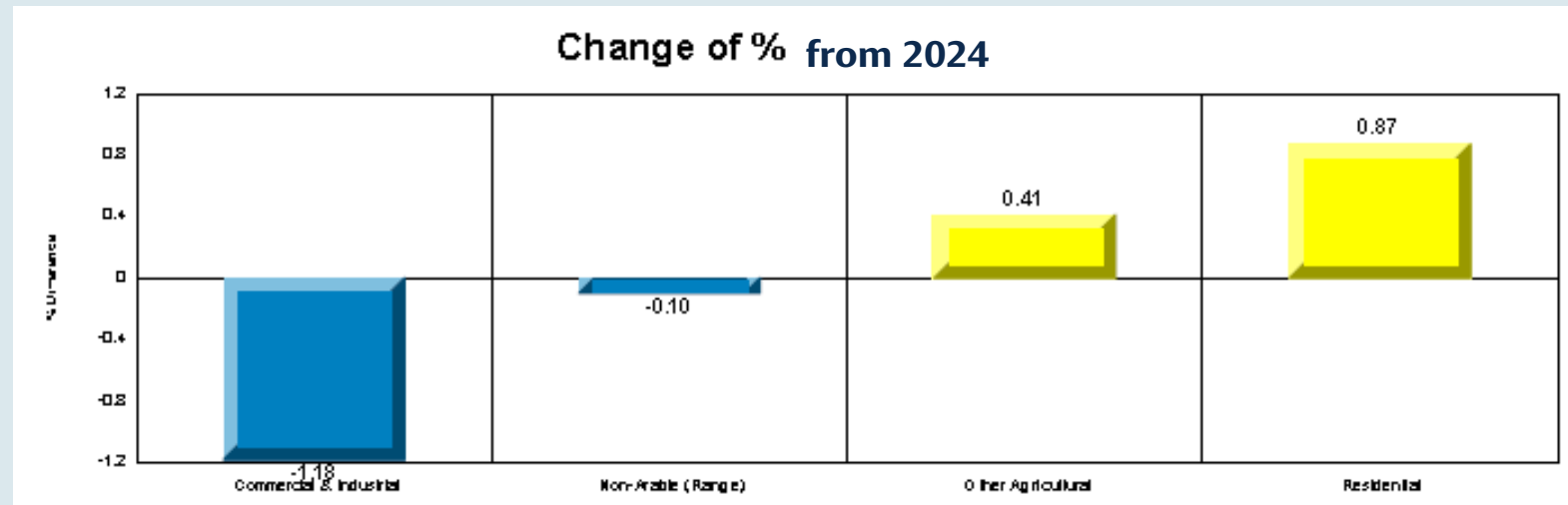
Taxable Roll Totals, Exemption Amounts and Shifts

 **sama**
SASKATCHEWAN ASSESSMENT
MANAGEMENT AGENCY

Revaluation Taxable Assessed Value Trend Report

Tax Class (as defined in Regulations)	2024			2025			See Chart Change of %	
	Taxable Assessed Value	293 Exempt Assessed Value	Taxable % of Total Value	Taxable Assessed Value	Estimated 293 Exempt Assessed Value	Adjusted Taxable Assessed Value		Adjusted Taxable % of Total
Commercial & Industrial	\$5,948,486		5.55%	\$5,815,506		\$5,815,506	4.36%	-1.18%
Non-Arable (Range)	\$4,905,270		4.57%	\$5,985,838		\$5,985,838	4.48%	-0.10%
Other Agricultural	\$93,829,857		87.50%	\$117,175,487		\$117,175,487	87.91%	0.41%
Residential	\$2,552,255	\$2,335,265	2.38%	\$5,244,560	\$911,708	\$4,332,852	3.25%	0.87%
Total	\$107,235,868	\$2,335,265	100.00%	\$134,201,383	\$911,708	\$133,289,675	100.00%	

Taxable Shifts – Visual Graph



Report Descriptions and Important Information

2025 Revaluation Taxable Assessed Value Trend Report

This report displays the 2024 taxable value for each tax class as a percentage of the total taxable assessment for 2024, and the 2025 taxable value of each tax class as a percentage of the total taxable assessment for 2025. The change in percentage for each tax class is calculated and plotted on a graph. The percentages of value applied to the 2025 values are the new percentages of value.

2025 Taxable Assessed Value

The total taxable assessed value of each tax class in the municipality. All exemptions in the municipality that have been applied are reflected in the taxable values.

2025 Taxable % of Total Value

The 2024 taxable assessed value of each tax class expressed as a percentage of the total 2025 taxable assessed value.

2025 Taxable Assessed Value

The 2025 taxable assessed value for each tax class in the municipality. The percentages of value applied to the 2025 values are the new percentages of value.

The 2025 Taxable Assessed Values may include maintenance changes for the 2025 roll.

Override exemptions applied to the 2024 values have not been applied to the 2025 values.

2025 Estimated 293 Exempt Assessed Value

The 2025 estimated 293 exempt assessed value applies to rural municipalities only.

The 2025 residential exemption in this report is an estimate only. The actual value of the exemption will be determined by the municipality after delivery of the 2025 value.

2025 Adjusted Taxable % of Total

The 2025 adjusted taxable assessed value of each tax class expressed as a percentage of the total 2025 taxable assessed value.

2025 Assessed Value Change Report



Preliminary Assessed Value Change Report
(Not For Public Distribution)

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

2024

2025

Assessment ID	Legal Land Location						Liab Subd	Tax Class	2024				2025				Value Diff	% Diff	
									Land	Improvement	Property	Total	Land	Improvement	Property	Total			
000101100	Qtr NE	Sec 01	Tp 34	Rg 18	W 3	Sup	1	A	\$114,400				\$114,400	\$141,600				\$27,200	23.8%
000101100	Qtr NE	Sec 01	Tp 34	Rg 18	W 3	Sup	1	R	\$2,600				\$2,600	\$3,300				\$700	26.9%
000101200	Qtr NW	Sec 01	Tp 34	Rg 18	W 3	Sup	1	N	\$99,400				\$99,400	\$121,300				\$21,900	22.0%
000101300	Qtr SE	Sec 01	Tp 34	Rg 18	W 3	Sup	1	N	\$102,900				\$102,900	\$126,000				\$23,100	22.4%
000101400	Qtr SW	Sec 01	Tp 34	Rg 18	W 3	Sup	1	N	\$80,300				\$80,300	\$96,300				\$16,000	19.9%
-000102100	Qtr NE	Sec 02	Tp 34	Rg 18	W 3	Sup	1	N	\$87,400				\$87,400	\$107,100				\$19,700	22.5%
-000102200	Qtr NW	Sec 02	Tp 34	Rg 18	W 3	Sup 00	1	A	\$108,000				\$108,000	\$134,900				\$26,900	24.9%
000102201	Parcel A	Block	Plan 63S19499			Sup	1	R	\$1,600	\$1,300			\$2,900	\$2,000	\$1,400			\$500	17.2%
000102300	Qtr SE	Sec 02	Tp 34	Rg 18	W 3	Sup	1	A	\$106,900				\$106,900	\$132,200				\$25,300	23.7%
-000102400	Qtr SW	Sec 02	Tp 34	Rg 18	W 3	Sup	1	A	\$121,700				\$121,700	\$152,100				\$30,400	25.0%
000103200	Qtr NW	Sec 03	Tp 34	Rg 18	W 3	Sup 00	1	A	\$127,000				\$127,000	\$158,800				\$31,800	25.0%
000103201	Qtr PT NW	Sec 03	Tp 34	Rg 18	W 3	Sup 01	1	N	\$100				\$100	\$100				\$0	
000103202	Qtr PT NW	Sec 03	Tp 34	Rg 18	W 3	Sup 02	1	N	\$100				\$100	\$100				\$0	
000103300	Qtr SE	Sec 03	Tp 34	Rg 18	W 3	Sup	1	A	\$132,400				\$132,400	\$165,500				\$33,100	25.0%
000103400	Qtr SW	Sec 03	Tp 34	Rg 18	W 3	Sup 00	1	A	\$128,200				\$128,200	\$160,200				\$32,000	25.0%
000103401	Qtr PT SW	Sec 03	Tp 34	Rg 18	W 3	Sup 01	1	N	\$100				\$100	\$100				\$0	
000103402	Qtr PT SW	Sec 03	Tp 34	Rg 18	W 3	Sup 02	1	N	\$100				\$100	\$100				\$0	
000104100	Qtr NE	Sec 04	Tp 34	Rg 18	W 3	Sup	1	A	\$133,000				\$133,000	\$166,300				\$33,300	25.0%
000104200	Qtr NW	Sec 04	Tp 34	Rg 18	W 3	Sup	1	A	\$131,700				\$131,700	\$164,600				\$32,900	25.0%
000104300	Qtr SE	Sec 04	Tp 34	Rg 18	W 3	Sup 00	1	A	\$127,700				\$127,700	\$159,600				\$31,900	25.0%
000104301	Qtr PT SE	Sec 04	Tp 34	Rg 18	W 3	Sup 01	1	N	\$100				\$100	\$100				\$0	

2025 Revaluation Executive Summary



2025 Revaluation – Summary Information [Insert Municipality Name]

The Saskatchewan Assessment Management Agency (SAMA) is responsible for the governance of Saskatchewan's property assessment system. Every four years there is a revaluation of all properties in the province. A revaluation does not include a physical inspection of property in your community. It is strictly an update to the assessed value as of the market base date.

For the 2025 Revaluation, assessed values will be updated to reflect a new base date of January 1, 2023. The legislated base date means that 2025 values reflect a property's value as of January 1, 2023.

Assessments in Saskatchewan are historical. In other words, the date of valuation for a property is in the past. For 2025 to 2028, property values will reflect the market conditions as of a base date of January 1, 2023. SAMA cannot consider sales or rental information from after January 1, 2023, when implementing new values with the 2025 Revaluation. Any sales or rental information from after the base date will be considered for the next revaluation.



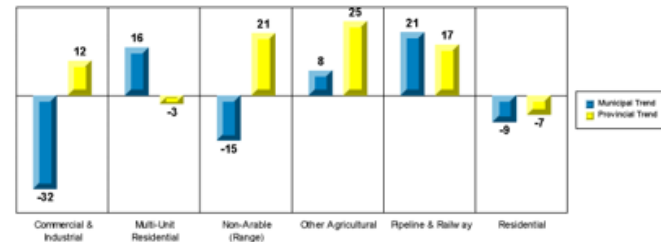
[Municipality Name]'s 2025 Revaluation Highlights

What are the key property types or assessment trends that this municipality should be aware of?

What is changing considerably compared to 2021?

What is changing considerably compared to the provincial trend and why?

Are there any specific properties that have changed significantly since the last revaluation?



For more information, please see the Revaluation 2025 section on our website at: www.sama.sk.ca.

If you have further questions, comments or suggestions please contact our regional office directly:

Swift Current Regional Office
#203 - 350 Cheadle Street W
Swift Current SK S9H 4G3
306-778-8444 or 1-800-498-0574
Email: swiftcurrent.region@sama.sk.ca



2025 Revaluation – Summary Information [Insert Municipality Name]

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Revaluation Explanation and Important Dates

[Municipality Name]'s 2025 Revaluation Highlights

What are the key property types or assessment trends that this municipality should be aware of?

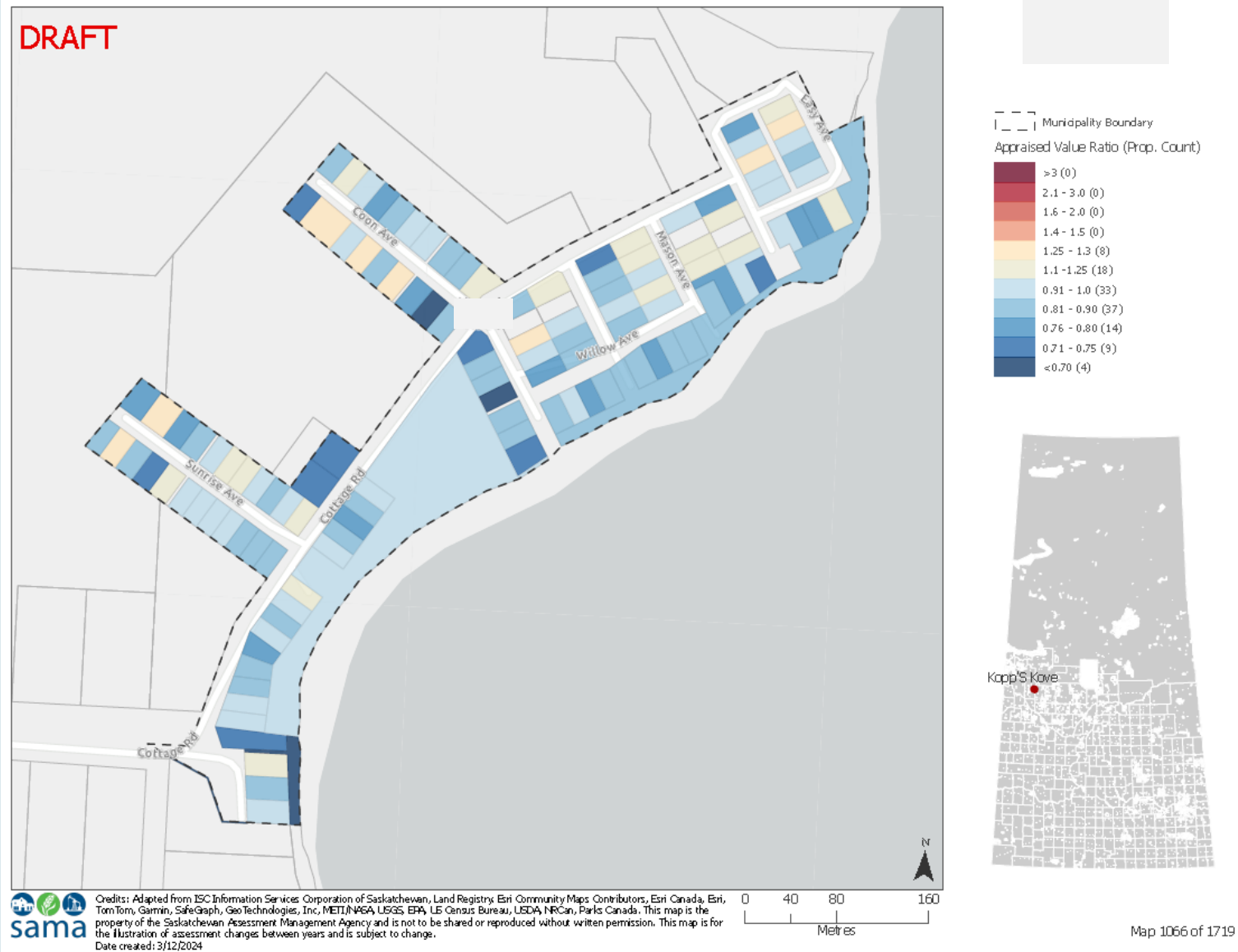
What is changing considerably compared to 2021?

What is changing considerably compared to the provincial trend and why?

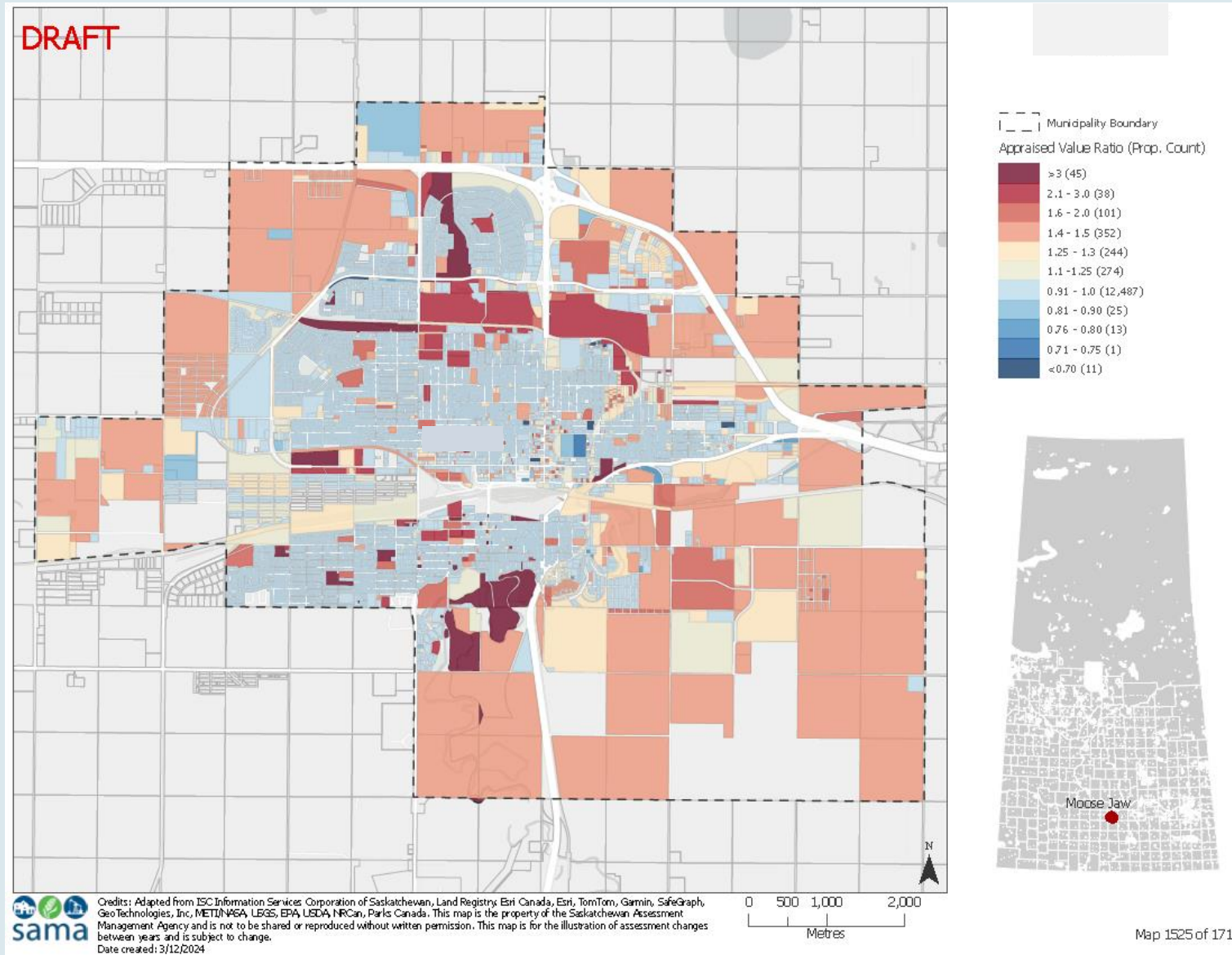
Are there any specific properties that have changed significantly since the last revaluation?

**Important Shifts and
Changes You Should
Know About**

Potential Shift Maps



Potential Shift Maps



Thank you

Seth MacNaughton

melfort.region@sama.sk.ca

306-752-6142

Nancy Wollner

moosejaw.region@sama.sk.ca

306-694-4425

Chandra Reilly

Northbattleford.region@sama.sk.ca

306-446-7665

Frances Simonson

Regina.region@sama.sk.ca

306-924-8080

Linden Nilsen

Saskatoon.region@sama.sk.ca

306-933-5385

Danielle Sorenson

Swiftcurrent.region@sama.sk.ca

306-778-8444

Graham Stearns

Weyburn.region@sama.sk.ca

306-848-2397

Sheldon Stechyshyn

Yorkton.region@sama.sk.ca

306-786-1370

Rebecca Schultz

Industrial.unit@sama.sk.ca

306-924-6633

Central Office

Info.request@sama.sk.ca

1-800-667-7262