Saskatchewan Assessment Management Agency City/Commercial Advisory Committees

Meeting Minutes for March 27, 2025 Ramada Hotel – Oak Room 1818 Victoria Avenue, Regina; or Virtual Microsoft Teams Meeting

Commercial Advisory Committee

Members Present:

Audrey Trombley – Committee Chair, SAMA Board Member Randy Goulden, SAMA Board Member, Urban Sector Rod Quintin, SAMA Board Member Jim Angus (non-voting), SAMA Board Member Myron Knafelc (ex officio), SAMA Board Chair

Noel Geremia, Saskatchewan REALTORS® Association Brianna Soberg, Canadian Federation of Independent Business Dawn Schlosser, Building Owners and Managers Association

Ian Magdiak, Canadian Property Tax Association

Jim Bence, Saskatchewan Hotel & Hospitality Association

David Roberts, Western Grain Elevator Association Tax Committee

Brett Van Hereweghe, Pipeline Property Tax Group

Shekinah Emma-Adamah, Canadian Association of Petroleum Producers

Donna Schneider, Saskatchewan Mining Association

Corinne Li, Railway Association of Canada

Ken Patsula, Public Works and Government Services Canada

Members Absent:

Anna Gardikiotis, Regina Downtown Business Improvement District Ed Bobiash, Saskatchewan REALTORS® Association Linely Shaefer, Saskatchewan Chamber of Commerce Tony Playter, Regina & District Chamber of Commerce Cameron Johnson, National Golf Course Owners Association, Saskatchewan Chapter

Monty Reich, Inland Terminal Association of Canada

Kirk Wasylik, Pipeline Property Tax Group

Nancy Wollner, Saskatchewan Assessment Appraisers' Association Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada

City Advisory Committee

Members Present:

Dawn Luhning – Committee Chair, SAMA Board Member Myron Knafelc (ex officio), SAMA Board Chair John Wagner, (voting), SAMA Board Member Maryse Carmichael, City of Moose Jaw James Murdock, City of Moose Jaw Vanessa Vaughan, City of Prince Albert Stephen Ring, City of Prince Albert Colinda Johnson, City of Regina Bryce Trew, City of Saskatoon Al Bridal, City of Swift Current

Members Absent:

Jason Mancinelli, City of Regina
Bev Dubois, City of Saskatoon
Julianne Rempel, City of Swift Current
Jean-Marc Nadeau, Saskatchewan Urban Municipalities Association
Vacant, Saskatchewan School Boards Association
Nancy Wollner, Saskatchewan Assessment Appraisers' Association

Observers Present:

Abayomi Akintola, Ministry of Government Relations
Alexandra Campbell, Ministry of Trade and Export Development
Chad Boyko, Saskatchewan Municipal Board
Carey Baker, Tourism Saskatchewan
Colinda Johnson, City of Regina
Bryce Trew, City of Saskatoon
Vanessa Vaughan, City of Prince Albert
Bill Fraser, City of Moose Jaw
Betty Rogers, SAMA CEO

Observers Absent:

Siân Pascoe, Canadian Association of Petroleum Producers Julianne Rempel, City of Swift Current Blair Cummins, Saskatchewan Association of Rural Municipalities

Guests Present:

Dami Ogundiwin, Ministry of Government Relations Veniesha Thompson, Ministry of Government Relations Garry Hammett, SAMA TS&P Darcy Boyer, SAMA IS Susan Quiring, SAMA TS&P

Guests Absent:

Cole Zawislak, Saskatchewan REALTORS® Association Evan Wilson, Canadian Renewable Energy Association

Administration Present:

Darwin Kanius, Committee Secretary, SAMA TS&P Kevin Groat, SAMA ASD Danny Zatylny, SAMA QAD Andrew Workman, SAMA TS&P

Administration Absent:

Vacant, SAMA ASD, Industrial Unit

Observers Present:

Rod Nasewich, Ministry of Government Relations Bill Fraser, City of Moose Jaw Dale Braitenbach, City of Prince Albert Tanya Mills, City of Regina Betty Rogers, CEO, SAMA

Observers Absent:

Vacant, Saskatchewan School Boards Association, Trustee Vacant, Saskatchewan Urban Municipalities Association, Administration Vacant, City of Saskatoon Vacant, City of Swift Current

Administration Present:

Dallas Pitt, Committee Secretary, SAMA TS&P Rebecca Schultz, SAMA ASD Danny Zatylny, SAMA QAD Shaun Cooney, SAMA TS&P

SAMA City/Commercial Advisory Committee Meeting Minutes for March 27, 2025

Agenda Item: Decision/Resolution:

1. Call to Order Dawn Luhning, Chair of the City Advisory Committee, called the

meeting to order at 10:00 a.m.

2. Opening Remarks Myron Knafelc, SAMA Board Member, welcomed attendees to the

City/Commercial Advisory Committee.

3. Introductions Dawn Luhning opened the floor for in-person and online attendees to

introduce themselves.

4. Approval of the Meeting Agenda Dawn Luhning introduced the agenda.

MOTION by Audrey Trombley, SAMA Board Member, to approve the

agenda.

Carried

5. Minutes from the Previous Business Meeting held November 28, 2024

Dawn Luhning provided a forum for members to provide feedback on the previous City/Commercial Advisory Committees joint meeting

minutes.

No comments or corrections were provided on the meeting minutes.

MOTION by Jim Angus, SAMA Board Member, that the joint minutes for the November 28, 2024 City and Commercial Advisory Committee's

business meeting be adopted as circulated.

Carried

6. Business Arising from the Minutes of each respective Committee

No issues arising from the previous meeting on November 28, 2024.

7. SAMA Update

7a. CEO Report PowerPoint presentation by Betty Rogers, SAMA CEO.

Note: PowerPoint presentations and reports will be made available to

committee members in SAMACloud.

Comments/Questions

No comments or questions.

MOTION by Ian Magdiak, Canadian Property Tax Association, to receive

the CEO report.

Carried

7b. Assessment Services Division (ASD) Report PowerPoint presentation by Kevin Groat, SAMA ASD.

Comments/Questions

<u>SAMA Board Member</u>: SAMA is appreciative to the Saskatchewan Municipal Board (SMB) for providing clear and concise appeal decisions.

In terms of technology, SAMA's Board is hopeful that additional usage of geographic information systems (GIS) will allow SAMA's appraisers to

gain additional work efficiencies.

<u>Saskatchewan REALTORS® Association</u>: For the change of ownership update on MySAMA, what is the source of information and which stakeholders have access to it?

<u>SAMA Administration</u>: The source of change of ownership information comes from the Information Services Corporation (ISC) as part of an agreement with SAMA.

The update to MySAMA will allow SAMA to send change of ownership forms directly to client municipalities through the portal.

MOTION by Rod Quintin, SAMA Board Member, to receive the SAMA ASD report.

Carried

7c. Other Assessment Service Provider (ASP) Updates (Saskatoon / Regina / Prince Albert / Swift Current)

City of Regina Update: Verbal presentation by Colinda Johnson.

<u>City Council Update</u>: Regina's City Council is moving ahead with developing a new homeless shelter on 1600 Halifax Street. The shelter will take the place of the temporary shelter current located at The Nest which is scheduled to close in July 2025.

Earlier this year, City Council approved a motion for administration to prepare a report on derelict homes and parking lots within the city. This motion is like one passed in Edmonton that allowed for these properties to be taxed at a higher rate to incentivize repair and revitalization of the properties. Regina will submit this report to council during the fourth quarter of 2025.

For the 2025 budget, City Council approved a mill rate increase of 7.33% and a utility rate increase of 5.82%. The combined increase from the mill rate, utility rate and library levy will result in an average increase of \$26.41 per month to property owners with a \$315,000 assessment.

City Council recently passed a motion to direct city administration to prepare a report within the next month with proposals to allow zoning for manufactured homes in all areas of the city. This motion was brought forward due to a property owner recently deciding to terminate existing leases of manufactured homes on their land.

<u>Staffing</u>: Regina has a staff of 20 assessors, which includes support staff, heading into the 2025 revaluation. Since 2021, Regina has seen a staff turnover rate around 40%.

Regina is focusing on building internally by supporting staff with their assessment education for them to become fully designated in the assessment industry.

2025 Revaluation: Regina's 2025 assessment roll opened on January 30th and is scheduled to close on April 1st. Since the roll opened, there have been 3,764 calls made to the city by property owners with 776 transferred to the assessment branch.

Regina has also managed 50 plus service requests through the mayor and city manager's offices. The call and inquiry volumes above do not include discussions with tax agents.

For assessment trends, Regina is seeing an overall revaluation trend of 1.4%. For residential properties, single family homes are seeing an average increase around 7%. However, the trend for single family homes varies throughout the city with increases as high as 35% and decreases as low as 25%. Multi-residential and single family condominiums are observing a decrease around 4%.

The condominium class is seeing a decrease around 4.8%, which is continuing to demonstrate they have not recovered from the overbuild of high-rise and low-rise condos over the last couple revaluation cycles. Multi-residential property is decreasing by 6%, which is the result of low-rise apartments selling less than the previous cycle while newer apartments are maintaining their value.

Commercial properties in Regina have observed a decrease of approximately 3% with significant shifts for accommodation properties, which have an average decrease of 16%, auto dealerships, decreasing by 14%, and shopping centres that have an average decrease of 35%. Office and warehouse properties in the city have slight increases for this revaluation.

For revaluation communication, Regina held a meeting with City Council last November and met with major stakeholders such as the Regina Chamber of Commerce and Downtown Business Improvement District, to provide background information on the revaluation. As part of this communication, Regina's administration is preparing a report on 2025 tax policy to provide to City Council next week, which will include discussion on potential phase-in of values for commercial and residential properties.

An additional change for the 2025 revaluation is that Regina has created data information packages that can be purchased by property owners and tax agents. This initiative was brought forward as a method to address assessment appeal concerns and to create efficiencies compared to needing to prepare customized reports.

<u>Other Projects</u>: Regina is continuing to update their Computer Assisted Mass Appraisal (CAMA) system. This update will convert the front end of the CAMA system from an Oracle based platform to a .NET platform. This project is scheduled to be completed by the end of 2025.

<u>Appeal Update</u>: Regina has one appeal, on the Southland Mall, which is currently at the Court of King's Bench (CoKB) and the Court of Appeal (CoA). These appeals are on two separate issues on the 2019 assessment roll.

For the 2020 roll, Regina has eight properties that are at the CoA for a second time following a remittal decision by the SMB.

For 2021, there are 93 properties at the CoA on office and retail properties. This appeal was heard on October 30th and 31st last year. Regina is anticipating a decision will be rendered within the next six months.

There are 16 hotel properties before the CoA on the 2023 roll. Regina is the appellant on these appeals and they were granted leave by the CoA on grounds surrounding sale verification forms. Regina expects that the CoA hearing date will be scheduled for later in 2025.

For SMB appeals, there are five issues remaining on the 2023 roll and 100 appeals remaining on the 2024 roll. 90 of these appeals on the 2024 roll are industrial properties that will be heard at a single hearing.

Currently, on the 2025 roll, there have been 31 appeals filed with 28 being residential and 3 being commercial. Regina expects additional appeals will be filed closer to the roll closing date of April 1st.

<u>City of Regina Update – Comments/Questions</u>

<u>SAMA Board Member</u>: For the larger scale trends in residential, are these concentrated within one neighbourhood or are they spread throughout the city?

<u>City of Regina</u>: Most of these properties are in higher end and/or more newly developed neighbourhoods of Regina. For this revaluation, Regina has been able to gather additional sales information that provides sound data behind the recent higher scale shifts.

City of Saskatoon Update: Verbal presentation by Bryce Trew.

<u>Staffing</u>: Saskatoon has lost two assessment managers over the last eight months. This change has resulted in Saskatoon performing a review of their office structure, which has led to some reorganization.

Saskatoon is posting two management positions for Assessment Appeals and Assessment Valuations. These openings close on April 3rd.

<u>2025 Assessment Roll</u>: Saskatoon's 2025 assessment roll opened on January 27th and will close on March 28th.

For assessment trends, Saskatoon has seen a 31% increase to agricultural properties, 2% decrease to commercial properties, 5% increase to condos, 21% increase to elevators, 11% increase to private hangers, 24% increase to multi-residential and a 13% increase to residential properties.

For commercial properties, the overall trend can be broken down further into given property categories. Commercial category trends include a 19% increase to automotive properties, 3% increase to financial properties, 13% reduction to hotel/motel properties, offices decreasing by 17%, restaurants increasing by 9%, retail properties decreasing 10%, warehouse properties increasing by 10%, and vacant land increasing by 12%.

Saskatoon's City Council has elected to phase-in the revaluation over four years for commercial and multi-residential property, and two years for residential. City Council also decided to maintain the existing tax ratio of 1.88, which means that commercial property owners will pay the same percentage of property tax as the previous revaluation.

Regarding call volume, Saskatoon has received around 2,000 phone calls and responded to roughly 1,800 emails from property owners and tax agents. Saskatoon has also sent out roughly 2,000 custom reports with information to property owners.

Currently, Saskatoon has received 151 appeals on the 2025 assessment roll. From this total, 100 appeals are on commercial properties, 18 residential appeals have been withdrawn and 10 have been updated through an agreement to adjust with the property owner.

Saskatoon will be sending out 1,769 amended assessment notices for hotel and warehouse properties. Saskatoon has notified affected property owners and tax agents on the updated amended notices. Due to the notable change of the amends, Saskatoon will provide a 60-day appeal window for these properties.

Saskatoon will begin forwarding assessment notices for new construction, effective as of January 1, 2025, to property owners on April 22nd. For construction that was not complete by January 1, Saskatoon will mail out notices after tax billing on July 2nd.

Saskatoon is keeping an eye on the potential restart of the Canada Post strike as it has been reported that the strike will recommence on May 22nd unless an agreement is reached.

<u>City of Saskatoon Update – Comments/Questions</u>

<u>SAMA Board Member</u>: Does Saskatoon have an update on the state of their CAMA system?

<u>City of Saskatoon</u>: Saskatoon has developed a project charter to begin reviewing the life expectancy of the CAMA system and the goal is to begin reviewing the potential cost of implementing a new system.

Saskatoon is also investigating the development of a web portal like those used by SAMA and the City of Regina.

<u>Railway Association of Canada</u>: Is the City of Saskatoon's mapping service still functioning?

<u>City of Saskatoon</u>: The mapping service should be available and functional. We can connect after the meeting to work through any potential issues with the mapping service.

<u>Saskatchewan Municipal Board</u>: Does Saskatoon expect additional appeals following the amended notices for hotels and warehouse properties and what is the potential tax/assessment impact for those properties?

<u>City of Saskatoon</u>: Most of the amended properties will be going up in value. However, Saskatoon has been communicating with tax agents and property owners to explain the background on the new values.

Regarding additional appeals, there may be some appeals that are resubmitted on the amended notice, but their appeals on the original assessment roll will be canceled due to new values.

<u>SAMA Board Member</u>: Due to CAMA systems in the province nearing their end of life, would there be any appetite from the City of Saskatoon, and other ASPs, to investigate the potential to use and maintain a single provincial CAMA system?

<u>City of Saskatoon</u>: Saskatoon would be open to having this discussion. One item that may pose an issue is that the cities need a taxation side for the CAMA system, which is something that SAMA does not need.

<u>City of Prince Albert Update</u>: Verbal presentation by Vanessa Vaughan.

<u>Staffing</u>: Prince Albert has been fully staffed since November 2024. Several staff members are continuing to work through their assessment education to become fully licensed with the Saskatchewan Assessment Appraisers' Association (SAAA).

<u>2025 Revaluation</u>: Prince Albert's 2025 assessment roll opened on January 27th and will close on March 28th. Prince Albert has provided assessment model explanations and additional material regarding the revaluation on their website and on social media.

Currently, there have been four appeals accepted by the Board of Revision (BoR) secretary. Prince Albert expects that additional appeals will be submitted ahead of the deadline on March 28th.

Prince Albert's call volume was minimal until the week of March 17th where more phone calls and email have been received from property owners and tax agents.

For the 2025 revaluation, a major change has been moving most commercial properties from the cost approach to the income approach. This should be a positive update as the income approach allows issues brought forward regarding the cost approach to be addressed and adjustments for different areas in the city can be accounted for.

For assessment trends, non-arable properties decreased by 13%, arable properties increased by 31.17%, residential properties went up 10%, residential vacant land decreased by 22%, residential condos went down 0.74%, multi-unit residential properties increased around 18%, commercial vacant land increased by 32.72%, and commercial properties increased by 43%. For commercial properties, the trend includes exempt property types.

Additionally, two subclasses of commercial properties have seen larger scale shifts for this revaluation. This includes a 12.98% reduction for care homes and an 83.68% increase on hotel properties. The hotel shift

is due to no hotel sales ahead of the revaluation, so the cost approach was applied with no market adjustment factor.

<u>Appeal Update</u>: Prince Albert has appeals remaining at the SMB for the 2023 and 2024 assessment roll years. Additionally, Prince Albert has two appeals from 2023 that have been granted leave by the CoA.

City of Prince Albert Update – Comments/Questions

No comments or questions.

City of Swift Current Update: Verbal presentation by Al Bridal.

<u>2025 Budget</u>: Swift Current passed their budget on March 26th. The budget includes an increase of 2.71% and a recreational levy of \$140 to help fund future upgrades to recreational facilities in Swift Current.

<u>2025 Assessment Roll</u>: Swift Current is planning to open their assessment roll during the week of March 31st.

The modeling for the revaluation has been completed and Swift Current is now getting this information implemented in their CAMA system.

City of Swift Current Update – Comments/Questions

<u>SAMA Board Member</u>: SAMA wants to thank Julianne for the tremendous work she has done with the City of Swift Current for this revaluation.

MOTION by Audrey Trombley, SAMA Board Member, to receive the verbal ASP reports.

Carried

7d. Assessment Governance Report

PowerPoint presentation by Shaun Cooney, SAMA TS&P

Comments/Questions

<u>Canadian Property Tax Association</u>: From the CPTA's perspective, we appreciate how SAMA works, especially on regulated property types, to get the right people in the room and for providing assessment impact studies.

These studies allow stakeholders the ability to predict what will happen for the upcoming cycle and these are usually not provided by other jurisdictions.

<u>SAMA Administration</u>: Thank you for the comments. SAMA appreciates consulting with stakeholders early in the process as this helps prevent unnecessary assessment appeals for SAMA and property owners.

MOTION by Ian Magdiak, Canadian Property Tax Association, to receive the Assessment Governance report.

Carried

8. Assessment Appeals Update

8a. Assessment Appeals and Court of Appeal Update

PowerPoint presentation by Darwin Kanius, SAMA TS&P.

Court of Appeal and Court of King's Bench decisions discussed during this presentation can be accessed at www.canlii.org/en/sk.

Comments/Questions

<u>SAMA Board Member</u>: Is the appeal decision on the 2017 roll year favourable to SAMA?

<u>SAMA Administration</u>: SAMA was partly successful in supporting the assessment value on these appeals. For 2017, the Court ruled favourable to the appellant, but for 2018, the Court ruled that SAMA's solution to the appeal was agreeable.

An additional success from these appeals is that it provided clarity as it relates to the rights for appealing remittal decisions.

MOTION by John Wagner, SAMA Board Member, to receive the Assessment Appeals report.

Carried

8b. Saskatchewan Municipal Board (SMB) Update

Verbal presentation by Chad Boyko, Saskatchewan Municipal Board.

For the SMB, all appeals that have currently been filed have hearings scheduled. This is positive leading into the 2025 revaluation where appeals are usually heaviest in the first two years.

For the 2021 revaluation, there have been approximately 2,500 assessment appeals with 2,254 from the major cities and 146 from rural municipalities. It is noteworthy that the most appeals occurred in the third year of the cycle. Most appeals have been on commercial property types with 2,026 appeals. Following commercial properties are multiresidential with 328 appeals and residential with 33 appeals.

From a staffing perspective, the SMB has been able to supplement our staff and fill longstanding vacancies. One of the recent hires is an assessment manger that will be working on quarterly reports for stakeholders to update the status of SMB appeals. If you wish to receive the quarterly report, please contact the SMB.

There are two vacancies at the SMB remaining for a vice chair and a board member. The SMB is planning to add two fulltime board members in the future to focus on assessment appeals.

The SMB will be providing a presentation at SAMA's education session ahead of the Annual General Meeting.

Comments/Questions

<u>SAMA Board Member</u>: For commercial appeals, are they typically managed by tax agents?

<u>Saskatchewan Municipal Board</u>: That is correct, most commercial property owners are represented by tax agents or legal teams.

It appears that of legal teams are being included earlier in the process with some even being involved at the BoR level. In general, this should help the appeal system as it can be difficult for laypersons to understand the intricacies of the assessment system.

MOTION by Al Bridal, City of Swift Current, to receive the Saskatchewan Municipal Board Update report.

Carried

- 9. Revaluation and Policy Developments
- 2025 Revaluation
- 9a. Policy Update

PowerPoint presentation by Andrew Workman, SAMA TS&P

Comments/Questions

Ministry of Government Relations: The Ministry of Government Relations would like to provide an update on the status of oil and gas non-well land assessment. The Ministry appreciates the work that SAMA performed on reviewing the land issue and for their consultation with stakeholder groups.

Following SAMA supplying their recommended Manual amendments, the Ministry has continued to review and consult with external stakeholders and other Ministries in the province. Based upon our review, the Ministry is looking to maintain the status quo through updating municipal regulations. The Ministry will provide more updates on these regulations towards the summer of 2025.

<u>SAMA Administration</u>: Thank you for the update. SAMA appreciates the work done by the Ministry on clarifying the assessment of land on oil and gas sites.

For stakeholders, the status quo will mean that leased oil and gas non-well sites, such as a battery or compressor, will be assessed at agricultural rates to the property owner and owned non-well sites will be assessed using primary industrial land rates from the Manual.

Lunch Break

12:02 pm to 12:32 pm

9b. Assessment Trends

PowerPoint presentation by Andrew Workman, SAMA TS&P

Comments/Questions

No comments or questions.

MOTION by Jim Angus, SAMA Board Member, to receive the Policy Update and Assessment Trends reports.

Carried

9c. Quality Coordination Program

PowerPoint presentation by Darwin Kanius, SAMA TS&P

Comments/Questions

<u>SAMA Administration</u>: For the Quality Assurance Standard, the median for the community for residential and non-residential properties must fall in the range of 0.95 to 1.05.

MOTION by Audrey Trombley, SAMA Board Member, to receive the 2025 Revaluation Quality Coordination report.

Carried

10. 2029 Revaluation Preparations – Publications and Policy Considerations

PowerPoint presentation by Andrew Workman, SAMA TS&P

Comments/Questions

No comments or questions.

MOTION by Al Bridal, City of Swift Current, to receive the 2029 Revaluation Preparations report.

Carried

11. Future Developments
11a. Provincial Assessment System
Review by International Property Tax
Institute (IPTI)

PowerPoint presentation by Shaun Cooney, SAMA TS&P

Comments/Questions

<u>SAMA Board Member</u>: Does SAMA Administration think the provincial government will be interested in shifting to a two-year cycle once they understand the cost and resources required?

<u>SAMA Administration</u>: From Administration's perspective, it appears that the provincial government is waiting for ASPs to complete their budgeting for the potential shift to a two-year cycle ahead of deciding.

However, they do recognize that this change would require additional funding based on prior estimates developed by SAMA and other ASPs during the early 2010's.

<u>Canadian Property Tax Association</u>: If a two-year cycle is considered and SAMA chooses to use a trending method like Alberta's Assessment Year Modifiers, it should be kept in mind that there are intricacies for determining the trend and weighting indices differently by property type. Additionally, shifting between property groups can still occur with these modifiers.

From the perspective of industry, the IPTI options for change may also result in additional staffing requirements for industry stakeholders.

<u>SAMA Administration</u>: Thank you for the comments. SAMA has only taken a conceptual look into Assessment Year Modifiers at this stage. If the province shifts to a two-year cycle, changes will be needed to facilitate the faster pace of updating assessment values in the province.

<u>SAMA Board Member</u>: The rural sector supports the existing revaluation cycle due to its cost effectiveness and due to the budgetary and resources that would be required to facilitate a shorter cycle.

The rural sector is supportive of IPTI assessment system changes as along as the urban centres and the provincial government are prepared to properly fund the two-year cycle.

MOTION by Ian Magdiak, Canadian Property Tax Association, to receive the IPTI Update report.

Carried

11b. City Assessor/SAMA Committee – Recommendations for Municipal Act Amendments

PowerPoint presentation by Shaun Cooney, SAMA TS&P.

Comments/Questions

<u>SAMA Board Member</u>: Some recommendations from the IPTI Working Group have been included in these appeal related recommendations to the Ministry of Government Relations such as one appeal per assessment cycle for larger scale commercial properties.

These recommendations should help create additional efficiency in the appeal system in Saskatchewan.

MOTION by Al Bridal, City of Swift Current, to receive the City Assessor/SAMA Committee Legislation Recommendations report.

Carried

12. Other Business

12a. Next City and Commercial Advisory Committee Meeting

The next City and Commercial Advisory Committee meeting is currently scheduled for November 20, 2025.

12b. SAMA's Annual General Meeting

SAMA's Annual General Meeting is scheduled for April 9, 2025 in Regina.

MOTION by Jim Angus, SAMA Board Member, to adjourn the meeting at 1:45 pm.

Carried

Darwin Kanius

Commercial Advisory Committee, Secretary

Dallas Pitt

City Advisory Committee, Secretary

Dallas Pitt