

**Saskatchewan Assessment Management Agency  
City/Commercial Advisory Committees**

Meeting Minutes for Nov 28, 2024

Sandman Hotel – Great Room 1800 Victoria Avenue East, 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  
Jim Angus (non-voting), SAMA Board Member  
Myron Knafelc (ex officio), SAMA Board Chair  
Noel Geremia, Saskatchewan REALTORS® Association  
Linely Shaefer, Saskatchewan Chamber of Commerce  
James Taylor, Regina & District Chamber of Commerce  
Dawn Schlosser, Building Owners and Managers Association  
David Roberts, Western Grain Elevator Association Tax Committee  
Brett Van Hereweghe, Pipeline Property Tax Group  
Mark Pinney, Canadian Association of Petroleum Producers  
Darwin Collins, Saskatchewan Mining Association  
Corinne Li, Railway Association of Canada  
Nancy Wollner, Saskatchewan Assessment Appraisers' Association  
Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada  
Ken Patsula, Public Works and Government Services Canada

**Members Absent:**

Rod Quintin, SAMA Board Member  
Anna Gardikiotis, Regina Downtown Business Improvement District  
Ed Bobiash, Saskatchewan REALTORS® Association  
Tony Playter, Regina & District Chamber of Commerce  
Brianna Soberg, Canadian Federation of Independent Business  
Ian Magdiak, Canadian Property Tax Association  
Jim Bence, Saskatchewan Hotel & Hospitality Association  
Cameron Johnson, National Golf Course Owners Association, Saskatchewan Chapter  
Monty Reich, Inland Terminal Association of Canada  
Kirk Wasylik, Pipeline Property Tax Group

**City Advisory Committee**

**Members Present:**

Dawn Luhnning, Committee Chair, SAMA Board Member  
Myron Knafelc (ex officio), SAMA Board Chair  
Maryse Carmichael, City of Moose Jaw  
James Murdock, City of Moose Jaw  
Vanessa Vaughan, City of Prince Albert  
Dawn Kilmer, City of Prince Albert  
Colinda Johnson, City of Regina  
Julianne Rempel, City of Swift Current  
Al Bridal, City of Swift Current  
Nancy Wollner, Saskatchewan Assessment Appraisers' Association

**Members Absent:**

John Wagner, (voting), SAMA Board Member  
Jason Mancinelli, City of Regina  
Bev Dubois, City of Saskatoon  
Darren Hill, City of Saskatoon  
Jean-Marc Nadeau, Saskatchewan Urban Municipalities Association  
Suzanne Zwarych, Saskatchewan School Boards Association

**Observers Present:**

Abayomi Akintola, Ministry of Government Relations  
Alexandra Campbell, Ministry of Trade and Export Development  
Colinda Johnson, City of Regina  
Bryce Trew, City of Saskatoon  
Vanessa Vaughan, City of Prince Albert  
Bill Fraser, City of Moose Jaw  
Julianne Rempel, City of Swift Current  
Betty Rogers, SAMA CEO

**Observers Absent:**

Chad Boyko, Saskatchewan Municipal Board  
Carey Baker, Tourism Saskatchewan  
Siân Pascoe, Canadian Association of Petroleum Producers  
Blair Cummins, Saskatchewan Association of Rural Municipalities

**Guests Present:**

Michelle Bley, City of Regina  
Dami Ogundiwin, Ministry of Government Relations  
Veniesha Thompson, Ministry of Government Relations  
Randy Raimbault, SAMA ASD

**Guests Absent:**

Cole Zawislak, Saskatchewan REALTORS® Association  
Evan Wilson, Canadian Renewable Energy Association  
Garry Hammett, SAMA TS&P

**Administration Present:**

Darwin Kanius, Committee Secretary, SAMA TS&P  
Todd Treslan, SAMA ASD  
Rebecca Schultz, SAMA ASD, Industrial Unit  
Danny Zatylny, SAMA QAD  
Andrew Workman, SAMA TS&P

**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  
Bryce Trew, City of Saskatoon  
Betty Rogers, CEO, SAMA

**Observers Absent:**

Crystal Froese, Saskatchewan School Boards Association, Trustee  
Mason Stott, Saskatchewan Urban Municipalities Association, Administration  
Vacant, City of Swift Current

**Administration Present:**

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

**Administration Absent:**

Kevin Groat, SAMA ASD

**Agenda Item:****Decision/Resolution:**

1. Call to Order

Audrey Trombley, Chair of the Commercial 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

Audrey Trombley opened the floor for in-person attendees to introduce themselves to remote attendees.

4. Approval of the Meeting Agenda

Audrey Trombley introduced the agenda.

**MOTION** by Randy Goulden, SAMA Board Member, to approve the agenda.

**Carried**

5. Minutes from the Previous Business Meeting held March 21, 2024

Audrey Trombley 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 Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada, that the joint minutes for the March 21, 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 March 21, 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 Ken Patsula, Public Works and Government Services Canada, to receive the CEO report.

**Carried**

7b. Assessment Services Division (ASD) Report

PowerPoint presentation by Todd Treslan, SAMA ASD.

**Comments/Questions**

No comments or questions.

**MOTION** by Al Bridal, City of Swift Current, to receive the SAMA ASD report.

**Carried**

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

City of Saskatoon Update: Verbal presentation by Bryce Trew.

Staffing: Saskatoon had a stable year as it relates to staffing as they only needed to post five jobs, which is a decrease from 2022 and 2023.

2024 Supplemental Rolls : Saskatoon's supplementary assessments have accounted for an increased tax growth of \$4 million this year.

The city typically performs three supplementary rolls per year with one in April, just prior to tax billing, one in July, following tax billing, and one near year end around September/October.

Appeal Update: Saskatoon had 131 appeals to the Board of Revision (BoR) on the 2024 assessment roll.

From these appeals, 17 were updated through an agreement to adjust, 10 resulted in assessment decreases for the property owners, and the remaining appeals were either withdrawn, dismissed by the Board or sustained through Board decision.

At the Saskatchewan Municipal Board (SMB), Saskatoon has 41 appeals for 2024, 179 for 2023 and five from 2022. Most of these appeals are being held in abeyance for Court of Appeal (CoA) decisions.

At the CoA, Saskatoon has had 11 total appeals to this level during this revaluation cycle. From these appeals, six had hearings completed during 2024 with one being remitted back to the SMB, three were rejected on their leave application, and two are still awaiting leave decisions. Saskatoon is waiting for three more appeals to be heard by the CoA.

2025 Revaluation: Saskatoon has finalized their valuation models for the upcoming revaluation and are working to get these models into their Computer Assisted Mass Appraisal (CAMA) system. Additionally, the review of value shifts is underway ahead of releasing information to Saskatoon's council and the public.

Saskatoon is tentatively scheduling their 2025 roll to open on January 27, 2025. A potential risk for opening the roll on time is the ongoing Canada Post strike.

Saskatoon is investigating providing assessment information online ahead of the roll opening in January. Alongside this information, Saskatoon have a taxation shift calculator available, so property owners can view and estimate their property taxes.

For revaluation communication, consultation with property owners in Saskatoon will be continuing in December and early January ahead of opening the assessment roll. Saskatoon will also be advertising information on the revaluation on social media.

Saskatoon will be working on several reports for their council in the coming months. These include an assessment phase-in report which will be presented in February and a report on tax policy and mill rates in March.

## City of Saskatoon Update – Comments/Questions

No comments or questions.

City of Regina Update: PowerPoint presentation by Colinda Johnson.

Staffing: Regina has one open position in the assessment department that, due to a budget freeze, is scheduled to be filled in 2025. Additionally, there are several staff retirements occurring in 2025.

Regina has seen a 40% staff turnover since the previous revaluation.

2025 Revaluation: Regina has finalized assessment models for the upcoming revaluation and preliminary values will be available on December 2<sup>nd</sup> through the city's website. Alongside releasing the information online, Regina will have a media release next Monday and social media advertisements releasing in the coming days.

Like Saskatoon, Regina is planning to open the 2025 assessment roll in mid-January. The Canada Post strike also presents a risk for opening the roll in Regina.

The following are preliminary trends for the upcoming revaluation based upon property type:

- Residential: +7.5%
  - Vacant Land: +0.36%
  - Market Area 1: -24%
  - Market Area 2: -2%
  - Market Area 3: +1%
  - Market Area 4: +8%
  - Market Area 5: +15%
  - Market Area 6: +8%
- Condominiums: -5.0%
  - High-Rise: -13%
  - Horizontal: 12%
  - Loft: -0.25%
  - Low-Rise: -4%
  - Townhouse: -11%
- Multi-Residential: -6.0%
  - Vacant Land: -33%
  - Low-Rise: -15%
  - High-Rise: -1%
  - Townhouse: -10%
- Commercial/Industrial: +3.5%
  - Vacant Land: -16%
  - Hotels: -18%
  - Auto Dealerships: -21%
  - Office: +9%
  - Retail Shopping Center: -35%
  - Warehouses: +16%
- Overall Shift: +3.6%

Overall, the median assessment to sales ratios (ASR) are at 1.00 for residential properties and 0.99 for commercial properties, which are positive modeling results.

The revenue neutral impacts, based upon the above trending data, will see around 35,000 properties observing a property tax increase at an average of \$630/year, and around 47,000 properties seeing a tax decrease at an average of \$470/yr.

Regina is expecting that most customer service requests will be managed through their website or through phone calls. Regina additionally anticipates more appeals for the 2025 cycle based upon the changes occurring in residential areas.

A risk for the upcoming revaluation includes Regina's unsupported Oracle based CAMA system. Regina has mitigated this risk to the best of their ability.

Appeal Update: The 2019 Southland Mall appeal that was sent down to the SMB for a remittal decision has been reappealed to the CoA. This appeal has been taken forward to the Court of King's Bench (CoKB) on jurisdictional review. The appeal to the CoA is based upon grounds requesting a single fee appraisal for the Cornwall Mall as the appellants feel it is not comparable.

2020 CCRL/Hungerford is back at the CoA regarding vacant industrial land following the SMB deciding in favour of the assessor.

2021 Office & Retail Strip Malls appeals were heard on October 30<sup>th</sup> and 31<sup>st</sup> at the CoA. Regina is awaiting the decision that will impact 93 properties.

For 2024, Regina has 162 appeals that have been filed to the SMB. These appeals include 95 industrial, and 11 properties that were appealed by Regina. A BoR decision in 2024 led the Board to raise the value on five properties, Regina has appealed these to the SMB.

For 2023, Regina has 50 appeals that have been filed to the SMB. Currently, five appeals are waiting to be heard and are undergoing case management.

#### **City of Regina Update – Comments/Questions**

No comments or questions.

City of Prince Albert Update: Verbal presentation by Vanessa Vaughan.

Staffing: Prince Albert had a staff member resign in August, but are fully staffed again as of November 12<sup>th</sup>.

Appeal Update: Prince Albert's roll opened on February 1, 2024 and they received 85 appeals. Prince Albert recently received an additional appeal on their supplemental roll in August.

Of those 85 BoR appeals, two were denied, one was withdrawn, nine resulted in an agreement to adjust, and 73 went to a Board hearing. The supplemental appeal is waiting to be scheduled with the BoR.

From those appeals, 14 commercial and 22 condo appeals were filed to the SMB. The 2024 SMB appeals are waiting to be scheduled by the SMB or are being held in abeyance for 2023 CoA or SMB decisions.

For 2023, the CoA granted leave on two appeals. For the SMB, there are nine appeals waiting and undergoing case management.

2025 Revaluation: Prince Albert has completed their modeling and all models are in the CAMA system. A key change from the previous revaluation is that commercial properties will be valued using the income approach.

Prince Albert is currently reviewing the impact of the new models on the population of properties in their system. Therefore, Prince Albert does not have an updated trending information at this time.

Prince Albert will be meeting with city council on December 18<sup>th</sup> to provide additional background on the rollout of new values in 2025.

For revaluation communication, Prince Albert is planning the release of information on social media and billboards in the city. Additionally, Prince Albert is looking into providing public presentations in each ward on the revaluation changes.

Like other assessment service providers, Prince Albert is planning to open their roll in the middle of January but will be monitoring the Canada Post strike.

#### **City of Prince Albert Update – Comments/Questions**

No comments or questions.

City of Swift Current Update: Verbal presentation by Julianne Rempel.

Staffing: Swift Current has an open position for a senior assessor.

Appeal Update: For 2024, Swift Current had 15 appeals. From these appeals, five were withdrawn and 10 were updated through an agreement to adjust.

Swift Current has no appeals at the SMB level.

2025 Revaluation: Swift Current is a bit behind in the modeling process for the upcoming revaluation but have been fortunate to hire assessment consultants to assist with the modeling process. Currently, the residential and multi-residential models have been completed and work is continuing on the commercial model.

Swift Current does not have an update for 2025 assessment trends at this time. Swift Current will also be monitoring the Canada Post strike for the approaching revaluation.

Other Projects: Swift Current's CAMA system is also outdated, so they have begun the process of reviewing potential upgrades to their system with their IT department.

**City of Swift Current Update – Comments/Questions**

No comments or questions.

**MOTION** by Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada, to receive the verbal ASP reports.

**Carried**

7d. Assessment Governance Report

PowerPoint presentation by Shaun Cooney, SAMA TS&P

**Comments/Questions**

No comments or questions.

**MOTION** by Ken Patsula, Public Works and Government Services 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](http://www.canlii.org/en/sk).

**Comments/Questions**

SAMA Administration: Can additional background be provided on the impact of appeal delays on the assessment system? For example, on appeals that go back and forth between the SMB, CoA and CoKB.

SAMA Administration: These type of appeals can complicate the system due to decisions potentially being rendered following the creation of new assessment models for a subsequent revaluation.

Additionally, these appeals may hold up decisions in future years due to appeals being held in abeyance until the precedent setting decision has been finalized.

City of Swift Current: For the elevator appeal with three different decisions, did this happen with multiple Boards?

SAMA Administration: These decisions came from three different Boards in three different municipalities on the same type of property that was valued with the same model. The various levels of experience with Board members can pose issues should a specific panel not be well-versed on a type of property.

**MOTION** by Al Bridal, City of Swift Current, to receive the Assessment Appeals report.

**Carried**

## 9. Revaluation and Policy Developments

9a. Oil and Gas Site Land Valuation Issue PowerPoint presentation by Andrew Workman, SAMA TS&P

### Comments/Questions

Saskatchewan Association of the Appraisal Institute of Canada: Has SAMA begun collecting leased land information?

SAMA Administration: SAMA's Industrial Unit has begun reaching out to oil and gas and pipeline companies to receive leased land information for the proposed policy.

SAMA has requested the data ahead of receiving Ministerial approval to ensure, should approval be provided, that SAMA appraisers have enough time to implement updates to the land assessment for the 2025 revaluation.

SAMA Administration: SAMA would like to thank all stakeholders who took part in the Treatment of Oil and Gas Land review process.

If the policy is approved by the Ministry of Government Relations, SAMA is recommending implementation in 2025 because the revenue neutral goal for municipalities should help mitigate assessment increases. This is based upon industrial values increasing with other property types at the same time.

City of Swift Current: Swift Current has had an interesting situation with abandoned oil wells that are within new subdivisions of the city. Swift Current has reached out to the provincial government but has been unable to get any additional data on if they have been properly reclaimed/abandoned.

SAMA Administration: The Ministry of Energy and Resources should have additional information. From SAMA's information, most urban oil and gas wells have been shut in.

**MOTION** by Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada, to receive the Oil and Gas Land Site Valuation Issue report.

**Carried**

### ***Lunch Break***

***12:07 pm to 12:52 pm***

9b. 2025 Revaluation

PowerPoint presentation by Andrew Workman, SAMA TS&P

1. Assessment Trends

### Comments/Questions

No comments or questions.

**MOTION** by Al Bridal, City of Swift Current, to receive the 2025 Revaluation Assessment Trends report.

**Carried**



2. Quality Coordination Program PowerPoint presentation by Darwin Kanius, SAMA TS&P

**Comments/Questions**

No comments or questions.

**MOTION** by Julianne Rempel, City of Swift Current, to receive the 2025 Revaluation Quality Coordination report.

**Carried**

- 9c. 2029 Revaluation Preparations PowerPoint presentation by Andrew Workman, SAMA TS&P

**Comments/Questions**

Saskatchewan Association of the Appraisal Institute of Canada: Does SAMA use other Marshall & Swift (M&S) codes for strip malls? How are steel framed malls currently assessed?

SAMA Administration: Currently, steel framed strip malls are valued using the M&S masonry or wood frame model codes. The review is looking to add the steel frame MS-412 M&S code into our CAMA system.

SAMA Board Member: Could SAMA implement irrigation into the existing productivity model?

SAMA Administration: That is planned to be investigated during the irrigation review. SAMA previously had an irrigation adjustment within the model in the 1980's, but this was recommended to be removed by previous stakeholders.

The irrigation review will allow SAMA to have a fresh look at the model and see if an irrigation adjustment is warranted.

City of Swift Current: Could Saskatchewan follow a similar approach to Alberta where the pivot and water rights are included with the value of the land?

SAMA Administration: Those areas are included within the sale price of land in Alberta, but the assessed value of agricultural land in Alberta has remained around \$350/acre for several years, so any adjustment within their model would be negligible in relation to ag land values in Saskatchewan. Additionally, they value some pieces of the irrigation equipment.

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

**Carried**

10. Future Developments  
10a. Provincial Assessment System  
Review by International Property Tax  
Institute (IPTI)

PowerPoint presentation by Shaun Cooney, SAMA TS&P

**Comments/Questions**

Saskatchewan Association of the Appraisal Institute of Canada: It is disappointing to see that only two of the eight options for change are being further considered.

For example, the change to true market values and the system being leveraged against property owners are items that could be considered further.

SAMA Administration: This review of the recommendation was conducted under SUMA's guidance and there are items continuing to be reviewed such as changes to the appeal system.

The rationale for not further considering the shift to true market values for all property in Saskatchewan, including regulated property, was mainly based upon resource considerations for ASPs. If ASPs had the resources to facilitate a true market system, this would be an option that could be considered again in the future. There are also practical considerations, such as the inability to value properties for mass appraisal purposes that do not frequently sell, such as mines, using the Market Valuation Standard.

The recommendations for the appeal system, such as one appeal per cycle, are not meant to take away anyone's right to appeal. Everyone can still appeal. Instead this is meant to address a very limited number of high value and complex property types that are being appealed in all four years of the cycle on the same grounds in an attempt to lower taxes, versus determining the correct assessment. Reducing these limited but redundant appeals will improve the efficiency of the appeal system, reduce costs for stakeholders, and free up assessment appraisers to focus on valuations and improved quality.

The ability to appeal and maintaining transparency are key aspects of the assessment system and should be improved as part of this overall review of the assessment system.

SAMA Board Member: SUMA welcomes any additional feedback you would like to provide on the IPTI options for change. Any stakeholders that wish to do so are recommended to contact Jean-Marc Nadeau, SUMA CEO.

The review of the options for change recommended by IPTI is the first step in the process of making improvements to the assessment system. There will be further investigation into the options for change through SUMA working with SAMA and the provincial government.

City of Swift Current: The items that have been taken forward were determined through voting by SUMA's IPTI Working Group. This is the first step and, hopefully, additionally items can be investigated again in the future such as making appeals easier for mom and pop residential and small business appeals.

The provincial government will be the main driver behind implementing the four recommendations that have been brought forward.

**MOTION** by Julianne Rempel, City of Swift Current, to receive the IPTI Update report.

**Carried**

10b. City Assessor/SAMA Committee –  
Legislation Recommendations for  
Municipal Acts

PowerPoint presentation by Randy Raimbault, SAMA ASD.

**Comments/Questions**

Saskatchewan Association of the Appraisal Institute of Canada:

Regarding the recommendations to provide ASPs a three-day window to cross appeal and that written correspondence be agreed upon to resolve an appeal before the hearing, these appear to be restrictive on property owners.

For instance, the assessor has 24 months to review the material ahead of the roll opening and the property owner only has 30/60 days to review the material after the roll opens to determine if they want to appeal.

These recommendations would further tighten the timeline or provide additional benefits to the assessor. From our perspective, property owners would view these recommendations as unfair.

SAMA Administration: Thank you for the comments. The three-day window to allow for cross appeals was brought forward to address circumstances where ASPs receive numerous appeals during the final hours ahead of the notice of appeal deadline.

This would allow the respondent the ability to review the grounds and cross appeal only on an as needed basis.

**MOTION** by Julianne Rempel, City of Swift Current, to receive the City Assessor/SAMA Committee Legislation Recommendations report.

**Carried**

11. Other Business

11a. Next City and Commercial Advisory  
Committee Meeting

The next City and Commercial Advisory Committee meeting is currently scheduled for March 27, 2025.

**MOTION** by Julianne Rempel, City of Swift Current, to adjourn the meeting at 2:16 pm.

**Carried**



Darwin Kanius  
Commercial Advisory Committee, Secretary



Dallas Pitt  
City Advisory Committee, Secretary