

Four-Year Strategic Plan 2026-2029 - Executive Summary

Background

SAMA develops, regulates and delivers a current, effective and efficient property assessment system for Saskatchewan. To do this, we focus on three key responsibilities:

- Governance,
- Valuation Services, and,
- Quality / Audit

The 2026 to 2029 Strategic Plan

In addition to delivering all mandated services to a very high standard, SAMA is constantly looking ahead to the future.

SAMA's 2026-2029 strategic plan outlines the priority areas for the next four years and beyond, and addresses the important considerations of people, processes, technology and knowledge in ensuring the long-term sustainability of the property assessment system in Saskatchewan.

SAMA requires financial support with both operational and capital funding in order to meet the goals of this plan.

SAMA's Vision and Strategic Directions

Together with stakeholders and assessment service providers, SAMA will work to reduce risks and ensure long-term sustainability of the Saskatchewan property assessment system.

Strategic directions for the 2026 to 2029 plan are to:

1. Engage with current and potential partners and clients to build trust and foster strong financial relationships.
2. Maintain effective continuous improvement practices to ensure efficient processes and data quality.
3. Focus on people, process, technology and knowledge to deliver on all mandated services.
4. Implement a future-focused workforce strategy.

Current Positive Outcomes and Predicted Future Challenges

Substantial progress and outcomes have been realized since SAMA's computer systems and assessment practices were updated almost ten years ago. Not only are there many opportunities for enhanced technology, there are new and developing challenges with people and technology not only at SAMA but for other assessment service providers in the province. The Strategic Directions outlined in this plan for the next four-year period are designed to assist SAMA and all provincial assessment service providers in addressing these challenges.

People Using Technology – Capital Funding

SAMA is looking to upgrade our current technology through a capital funding request of \$1M to:

- address developing risks with computer assisted mass appraisal (CAMA) systems in Saskatchewan, and
- contribute to cost reduction and revenue generation to potentially reduce reliance on funding partners.

The Municipalities and the Province supported SAMA’s past capital technology project (2014 to 2017) with \$4.9M (\$612,000 per year for 4 years paid by each of the municipalities and the Province).

New investment is required to maintain our current technology and move to the next level of revenue generation and to offer our CAMA system as a service to the large Cities where CAMA systems are end-of-life.

1. Implement upgrades to SAMA’s Computer Assisted Mass Appraisal system (CAMA) (“Govern”) and our Geographic Information System (GIS)

Cost	Timeline	Financial Benefits	Outcomes
\$500,000	2026 through 2027	\$700K annually beginning in 2030 (either to offset future funding requests from province or increase inspections)	<ul style="list-style-type: none">• Leverage the \$4.9M investment from 2014-2017 in SAMA’s technology and the assessment system• System upgrades and new/more efficient functionality• Reduced costs through efficiencies and redeployment of resources• Sets up infrastructure to potentially provide CAMA system as a service to Cities reducing risk to the province• GIS will increase assessment services efficiencies and improve quality

2. Improve MySAMA/SAMAView

Cost	Timeline	Financial Benefits	Outcomes
\$500,000	2027 through 2028	<ul style="list-style-type: none"> • Protects current revenue of \$400,000 annually from data sales • Adds potential new revenue of \$100,000 annually from data sales 	<ul style="list-style-type: none"> • Removes risk of lost revenue via unauthorized data mining on SAMAView • Adds new options for revenue generation to reduce reliance on funding partners • Adds functionality to provide information to Province • Maintains transparency of data



Funding Needed to Sustain the Property Assessment System – Now and for the Future

To ensure the sustainability of the provincial assessment system, SAMA requires financial support from our funding partners. SAMA is proposing an operational funding increase of 4.9% in 2026, and a 2.5% increase for each of the following three years, as well as a \$1M capital funding request (\$500K in 2026 and \$500K in 2027).

The \$1M capital investment from the province would allow SAMA to do more with less going forward. It will improve our efficiency and add much needed risk mitigation and futureproofing. It would also provide the opportunity for SAMA to engage in future revenue generation, which is projected to offset our future funding dependency on stakeholders.

SAMA estimates the improvements to our technology systems would have an annual payback of approximately \$800K.

With supportive funding SAMA will be in a positive position allowing us to accomplish all core services, maintain and update our technology and move ahead with our future-focused people strategy to ensure the long-term sustainability of the property assessment system.

Risks to the Assessment System from Funding Challenges

SAMA has several challenges facing us over the next four years, which will impact our ability to meet core service delivery and could introduce new risks to the assessment system. Delays in property assessment maintenance inspections, reduced number of property reviews, inability to maintain and update the CAMA system, inability to recruit highly skilled workers, the need to manage position vacancies, fewer training opportunities for staff, and our inability to innovate to create new revenue sources will become our reality without appropriate levels of funding. The Municipalities and the Province supported SAMA's past capital technology project (2014 to 2017) with \$4.9M (\$612,000 per year for 4 years paid by each of the municipalities and the Province).

New investment is required to maintain our current technology and move to the next level of revenue generation and to offer our CAMA system as a service to the large Cities where CAMA systems are end-of-life.

With supportive funding SAMA will be in a positive position, allowing us to accomplish all core services, maintain and update our technology and move ahead with our future-focused people strategy to ensure the long-term sustainability of the property assessment system in Saskatchewan.

Operational Funding Risks

Without supportive funding, SAMA's core operations are at risk. This includes the Agency's ability to deliver on our inspection goals:

Forecast of Effect of Provincial Funding Freeze					
<i>Assumes Provincial SAMA funding freeze at 2023 level of \$12,288,000</i>					
Year	Projected Shortfall	Average Appraiser Cost	Positions Lost	Inspection Decrease	Projected Inspection Totals*
2026	\$ 1,096,000	\$ 100,000	11	26,900	73,100
2027	\$ 1,431,000	\$ 103,000	-3 (14 total)	3,300	69,800
2028	\$ 1,774,000	\$ 106,000	-3 (17 total)	3,300	66,500
2029	\$ 2,126,000	\$ 108,000	-3 (20 total)	3,300	63,200

*Projected inspection totals assume an estimated 35,000 maintenance inspections from municipalities.

If provincial funding is held at \$12.288 M, by 2029 our inspection capacity would be closer to 2017 levels, which was before SAMA's doubling of inspections that led to the \$195M in annual recurring revenue. In addition, staffing reductions will create a future knowledge deficit as layoffs would remove staff who are currently building their appraisal knowledge. If SAMA has downsized our workforce, then similarly, catch-up funding (e.g. increases once every 4 years) provides its own challenges as it can take a few years to recruit and train new staff.

Capital Funding Risks

Without an investment in SAMA's capital funding project to upgrade our technology, several risk factors can be identified:

- Loss of assessment efficiencies and future financial savings (approximately \$700K annually)
- Inability to fully secure SAMA's data on our SAMAView system
- Fall behind other assessment jurisdictions in technology and best practices
- Eliminates opportunities for further revenue generation
- Inability to fully support the province as a provincial CAMA system provider

Financial Projections

2026-2030 Financial Projections (in thousands of dollars)

<i>Operating Revenue Budget (in thousands of dollars)</i>											
	2025	2026	% change	2027	% change	2028	% change	2029	% change	2030	% change
Province of Saskatchewan	12,758 *	13,384	4.9%	13,719	2.5%	14,062	2.5%	14,414	2.5%	14,390	-0.2%
Municipalities-Base	10,593	11,156	5.3%	11,156	0.0%	11,435	2.5%	11,721	2.5%	11,698	-0.2%
Municipalities-Service Fees	490	477	-2.7%	967	102.7%	967	0.0%	967	0.0%	967	0.0%
Data Sales	414	425	2.7%	436	2.6%	447	2.5%	458	2.5%	560	22.3%
Other	66	125	89.4%	128	2.4%	131	2.3%	134	2.5%	137	2.0%

*2025 actual Provincial funding was \$12.288M

Capital Revenue Budget (in thousands of dollars)						
	2025	2026	2027	2028	2029	2030
Province of Saskatchewan	\$ 0	\$ 500	\$ 500	\$ 0	\$ 0	\$0

<i>Total Budget Request (in thousands of dollars)</i>											
	2025	2026		2027		2028		2029		2030	
Province of Saskatchewan	12,758	13,884	8.8%	14,219	2.4%	14,062	-1.1%	14,414	2.5%	14,390	-0.2%
Municipalities	11,083	11,633	4.9%	12,123	4.2%	12,402	2.3%	12,688	2.3%	12,665	-0.2%
Other Revenues	480	550	14.6%	564	2.5%	578	2.5%	592	2.5%	697	17.7%
Total:	24,321	26,067		26,906		27,042		27,694		27,752	