

Four-Year Strategic Plan 2026 to 2029



sama

SASKATCHEWAN ASSESSMENT
MANAGEMENT AGENCY

**PEOPLE USING TECHNOLOGY
TO IMPROVE THE SYSTEM**

Statement From the Board

We are pleased to present the Saskatchewan Assessment Management Agency's proposed Strategic Plan for 2026 to 2029. The plan has been established in consultation with our funding partners. During the next four years the agency will continue to serve the people of Saskatchewan with accurate, timely, reliable, cost effective and continually improving assessment services. SAMA will also be making strides to prepare for the future and look at the ways people and technology can be used to improve and update the assessment system in the province.

With the requested financial support, SAMA will continue to provide our core services:

- Meeting our inspection review targets while conducting accurate and timely property maintenance at the demand of municipalities.
- Conducting property reinspection reviews to keep the Province on schedule for a complete reinspection cycle of 12-15 years (2018 start date), depending on the sector.
- Providing professional and effective support of value services for all client municipalities.
- Governance of the provincial assessment system, including policy development and oversight.

Out of necessity, supporting property values has become an area of greater attention to SAMA. In the last few years appeals have become a more labor-intensive process, with an increase in scope and detail. The agency also uses specialized staff for more complex appeals and contracts lawyers for the most complex and risky appeals (including all appeals that advance to the Saskatchewan Court of Appeal). SAMA will continue to support values for our client municipalities during the next four years to maintain the fairness and integrity of assessments at local boards of revision, the Saskatchewan Municipal Board and the Saskatchewan Court of Appeal.

SAMA conducts revaluations based on a four-year cycle. The 2025 Revaluation saw assessed values updated to reflect a new valuation base date of January 1, 2023. The legislated base date means that 2025 values reflect a property's value as of January 1, 2023.

Direction from SAMA's Board is to continue to stabilize provincial valuation policy going forward. SAMA's goal for 2026 to 2029 is to continue to keep major assessment policy stable, with consideration for refinement on selected items where there is consensus with stakeholders.

*SAMA Board of Directors
June 2025*

Strategic Directions

SAMA has updated our Vision, Mission, Values and Strategic Directions for the 2026 to 2029 plan.

Vision	Mission	Values
<ul style="list-style-type: none">• Together with stakeholders and assessment service providers, SAMA will work to ensure long-term sustainability of the Saskatchewan property assessment system.	<ul style="list-style-type: none">• SAMA develops, regulates and delivers a current, effective and efficient property assessment system.• We focus on three key responsibilities:<ul style="list-style-type: none">• Governance• Valuation Services• Quality/Audit	<ul style="list-style-type: none">• Professionalism• Innovation• Collaboration• Continuous Improvement

Strategic Directions for 2026 to 2029

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.

Why Assessment Matters to Municipalities and SAMA's Stakeholders

SAMA's partnerships with the province and municipal clients provide the financial foundation for communities to provide services for their residents, including infrastructure, parks, libraries, police and fire protection and other programs and services. It is also a vital part of K-12 funding through the Province's education mill rate.

To provide ongoing value to our clients, in 2018, SAMA implemented a 12-year reinspection cycle wherein the Agency would physically review every property in SAMA jurisdictions. We have completed 7 years of that 12-year cycle, and the property reinspection and review numbers (from 2018 to 2024) total 741,158, which puts us 1,158 reviews over our targeted amount of 740,000 for the same period. To put that in perspective, by the end of 2024, SAMA property reviews have generated over \$195 million in annual recurring revenues that will continue in perpetuity.

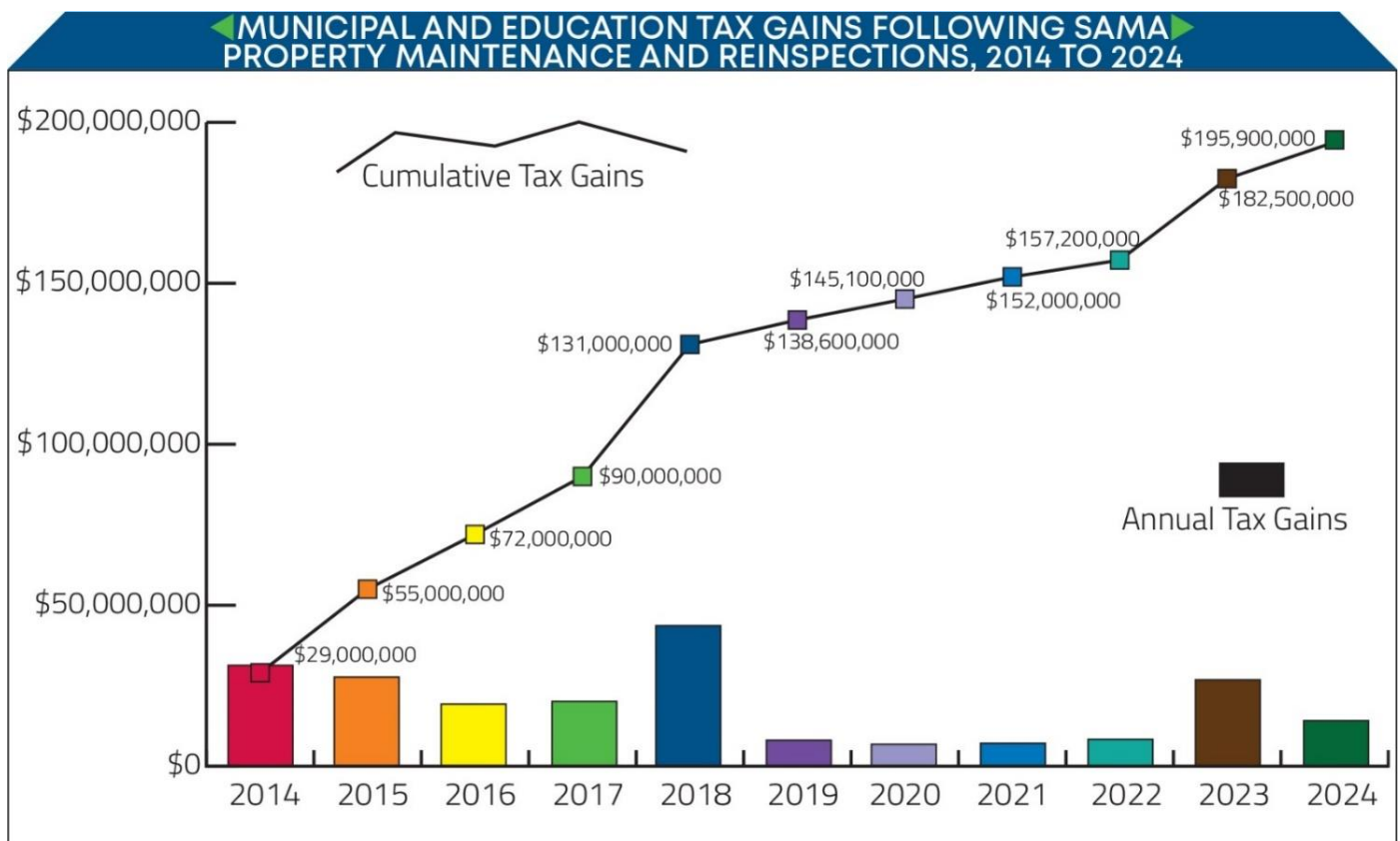
While SAMA does set yearly goals for property reviews, we focus on meeting our four-year targets, as this aligns more closely with our four-year business plans and connects with the province's four-year revaluation cycles.

The 12-to-15-year reinspection cycle is becoming more difficult for SAMA to meet given current resources.

Impacts and Deliverables

Capturing Provincial Growth

Assessments conducted by SAMA and implemented on 2024 tax rolls provided an additional estimated \$13.4 million in annually recurring tax revenues for the agency's municipal clients and the education sector. Of the \$13.4 million in new recurring revenue, municipalities received approximately \$9.2 million, and the education sector received approximately \$4.2 million (approximately \$901.6 million was added to municipal taxable assessments in 2024). It is important to note that this is annually recurring revenue (i.e. the \$13.4 million annual revenue translates to \$134 million over a ten-year span). The following chart uses actual results from 2014-2024. By the end of 2024, SAMA property reviews are estimated to have resulted in over \$1 billion in additional revenue for municipalities and the education sector and to have generated over \$195 million in annual revenues that will continue in perpetuity.



Our Deliverables

What is SAMA going to deliver for our clients and stakeholders over the next 4 years?

1) With appropriate funding SAMA will deliver our core services while looking for opportunities to simplify and streamline our procedures to improve efficiency and effectiveness.

- Ensure that all governance services are effectively delivered, supported and resourced: assessment research and policy development; provision of a central database; provision of assessment information; and assuring the quality of assessments.
- Provide annual maintenance and reinspection reviews of at least 100,000 properties per year (approximately 40,000 residential, commercial, agricultural and industrial maintenance property reviews and approximately 60,000 reinspection review properties per year).
- Deliver assessment maintenance data to municipalities by their specified date at an on-time rate of 85% and at 95% three weeks of the specified date.
- Update approximately 85,000 oil and gas well assessments annually via standardization in addition to the overall 100,000 property inspections target.
- Continue towards a 12-to-15-year reinspection cycle, focusing on municipalities that will add the most value for municipalities and the education sector.
- Provide support of value services to client municipalities.
- Provide client municipalities, the provincial government, stakeholders and property owners with reliable and timely access to property assessment records, confirmed municipal assessment totals and information on property value trends in Saskatchewan.
- Continue to work with client municipalities, stakeholders and property owners to educate and raise awareness of the property assessment system, and assessment policies and practices.
- Confirm municipal assessment rolls that are accurate and have been completed in 100% accordance with the municipal acts.

2) Upgrades to technology – Capital Request

SAMA is looking to upgrade our current technology through a capital funding request of \$1M (\$500K for 2026 and 2027) to:

- address 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.

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

SAMA Strategic Plan – 2026 to 2029

By implementing upgrades to our CAMA system, improving our GIS functionality, and developing our MySAMA system SAMA estimates that over the next four years our technology upgrade work could free up approximately \$800K of work efficiencies annually. These efficiencies would in turn be used to free up resources to improve and develop the services we deliver for the province and our client municipalities and to offset future stakeholder funding requests.



Costs and Benefits

The costs associated with the technology upgrades would be \$1M capital investment from the province. SAMA estimates the improvements to these systems would have an annual payback of approximately \$800K beginning in 2030.

Upgrading SAMA's technology would allow us to do more with less. It would offset future funding requests from our stakeholders by adding efficiencies and creating revenue-generating opportunities for the Agency.

Upgrades to SAMA's CAMA system would also lay the groundwork for the potential expansion of its use as a provincial CAMA 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.

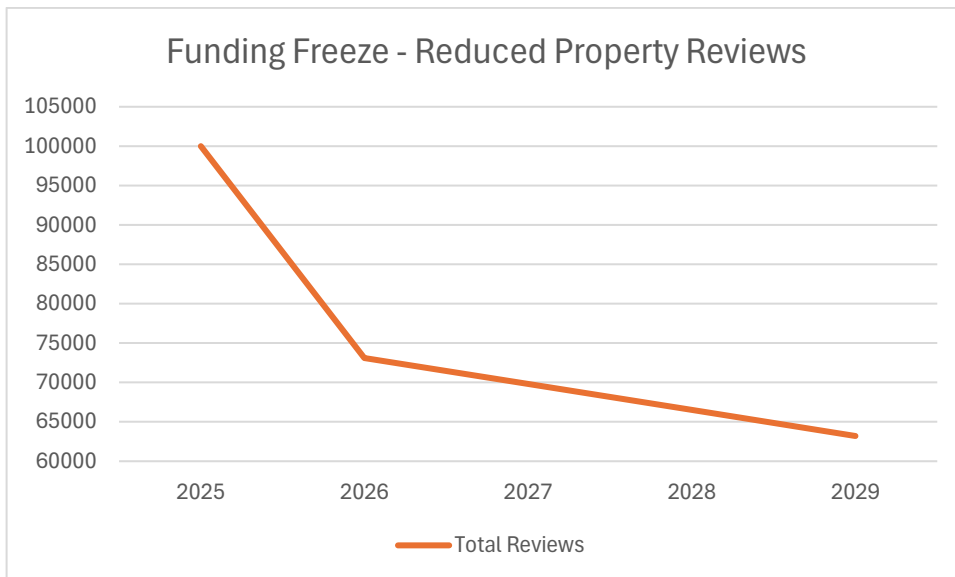
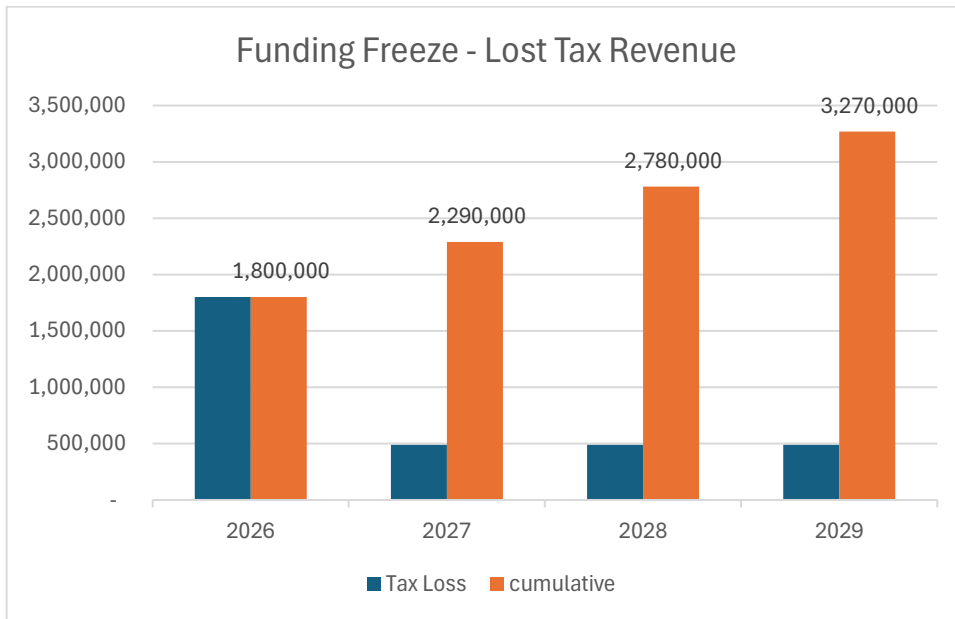
Operational Funding Risks

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 \$800K 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

People Strategy

Strategic workforce planning is crucial to achieving our business strategy.

We know that people are our most important resource. SAMA has developed a people strategy that supports the achievement of our goals and objectives. We know what it takes to succeed now and, in the future, to support our client municipalities and stakeholder groups. We must continuously anticipate workforce needs, address skill gaps and optimize our overall people strategy. This strategy requires sufficient funding

As the workforce changes and technology advances, SAMA is faced with the following challenges:

1. Adapting to workforce demographics
 - As of the beginning of 2025, SAMA's demographic statistics show that 45% of our management employees and 28% of our union employees are eligible to retire in the next 5 years. Unless addressed proactively, these departures will lead to a substantial decrease in skill and expertise, creating a significant challenge for SAMA to deliver our core services.
 - SAMA has developed a talent readiness/succession plan to ensure a smooth transition of leadership and expertise as experienced employees retire or move on
 - This plan includes an overlap period for the new employee and the exiting employee so that appropriate learning and transition can take place.
 - It is anticipated that salary budget support of approximately \$100,000 to \$150,000 (included in SAMA's operational funding request) will be required to implement this transitional succession plan over the course of the four-year plan for leadership and key technical positions.
2. Technological advancements and skill gaps
 - SAMA needs to keep up with technological advancements
 - There is a growing gap between the skills demanded by technological advancements and the skills possessed by current employees
 - The rise of automation requires that SAMA provides new skills to our employees
 - Providing employees with new skills creates an interesting work environment and assists with employee retention.
3. Attracting and retaining skilled employees
 - The demand for specific skills exceeds the availability of candidates
 - The market for skilled employees is competitive and requires attractive compensation, benefits, and career development opportunities.

The People Strategy is meant to address these challenges and prepare SAMA to serve the Province and municipalities in the future.

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	



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