

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

Meeting Minutes for November 20, 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
Rod Quintin, SAMA Board Member
Jim Angus, SAMA Board Member
Myron Knafelc (ex officio), SAMA Board Chair
Noel Geremia, Saskatchewan REALTORS® Association
Linely Schaefer, Saskatchewan Chamber of Commerce
Brianna Soberg, Canadian Federation of Independent Business
Dawn Schlosser, Building Owners and Managers Association of Saskatchewan
Ian Magdiak, Canadian Property Tax Association
Dawn Schlosser, Western Grain Elevator Association
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
Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada
Ken Patsula, Public Works and Government Services Canada

Members Absent:

Randy Goulden, SAMA Board Member, Urban, Sector
Anna Gardikiotis, Regina Downtown Business Improvement District
Ed Bobiash, Saskatchewan REALTORS® Association
Mike Tate, Regina & District Chamber of Commerce
Jim Bence, Hospitality Saskatchewan
Cameron Johnson, National Golf Course Owners Association, Saskatchewan Chapter
Monty Reich, Inland Terminal Association of Canada
Kirk Wasyluk, Pipeline Property Tax Group
Nancy Wollner, Saskatchewan Assessment Appraisers' Association

City Advisory Committee

Members Present:

Dawn Lunning, Committee Chair, SAMA Board Member
Myron Knafelc (ex officio), SAMA Board Chair
John Wagner, SAMA Board Member
Vanessa Vaughan, City of Prince Albert
Colinda Johnson, City of Regina
Bev Dubois, City of Saskatoon
Bryce Trew, City of Saskatoon

Members Absent:

Maryse Carmichael, City of Moose Jaw
James Murdock, City of Moose Jaw
Stephen Ring, City of Prince Albert
Jason Mancinelli, City of Regina
Vacant, City of Swift Current
Al Bridal, City of Swift Current
Jean-Marc Nadeau, Saskatchewan Urban Municipalities Association
Vacant, Saskatchewan School Boards Association
Nancy Wollner, Saskatchewan Assessment Appraisers' Association

Observers Present:

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
Betty Rogers, SAMA CEO

Observers Absent:

Abayomi Akintola, Ministry of Government Relations
Chad Boyko, Saskatchewan Municipal Board
Carey Baker, Tourism Saskatchewan
Siân Pascoe, Canadian Association of Petroleum Producers
Vacant, City of Swift Current
Blair Cummins, Saskatchewan Association of Rural Municipalities

Guests Present:

Kelly Hall, Canadian Renewable Energy Association
Garry Hammett, SAMA TS&P
Laurel Korbo, SAMA ASD
Darcy Boyer, SAMA IS

Guests Absent:

Jonathan Thibault, Railway Association of Canada
Tyler Hudy, Saskatchewan REALTORS® Association

Administration Present:

Darwin Kanius, Committee Secretary, SAMA TS&P
Kevin Groat, SAMA ASD
Grant Cranfield, SAMA ASD, Industrial Unit Manager
Danny Zatylny, SAMA QAD
Andrew Workman, SAMA TS&P
Cheri Marchuk, SAMA TS&P

Observers Present:

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

Observers Absent:

Vacant, Saskatchewan School Boards Association
Harrison Andruschak, Saskatchewan Urban Municipalities Association
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

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

Dawn Luhning, SAMA Board Member, welcomed attendees to the City/Commercial Advisory Committee.

3. Introductions

Dawn Luhning opened the floor for in-person attendees to introduce themselves.

4. Approval of the Meeting Agenda

Dawn Luhning introduced the agenda.

MOTION by Rod Quintin, SAMA Board Member, to approve the agenda.

Carried

5. Minutes from the Previous Business Meeting held March 27, 2025

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 March 27, 2025 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 27, 2025.

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 through SharePoint.

Comments/Questions

No comments or questions.

MOTION by Audrey Trombley, SAMA Board Member, to receive the CEO report.

Carried

7b. Assessment Services Division (ASD) Report

PowerPoint presentation by Kevin Groat, SAMA ASD.

Comments/Questions

Saskatchewan Association of the Appraisal Institute of Canada: Has the provincial government explained why SAMA's budgetary requests have not been met over the last several years?

SAMA Board Member: No specific reason has been provided to SAMA. However, SAMA recognizes that the provincial government is managing a complex portfolio of funding requests and other issues such as economic and environmental factors.

SAMA Board Member: SUMA and SARM have increasingly been asked to assist with funding. For example, in the 1980's the province provided 65% of SAMA's funding, but this has been reduced to 55% from the provincial government and 45% from SARM and SUMA municipalities.

SUMA and SARM are continuing to negotiate with the provincial government to ensure SAMA is properly funded.

SAMA Board Member: The SAMA Board is continuing to help SAMA's administration manage and track the increasing budgetary risk on a go-forward basis. Additionally, the SAMA Board will provide feedback to the provincial government on the increasing risk of flat budgets on SAMA's service level.

MOTION by Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada, 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: The City of Saskatoon completed a reorganization of city administration in 2025.

For assessment staff, seven employees completed their Saskatchewan Assessment Appraisers' Association designations this year, and three staff members completed their Accredited Appraiser Canadian Institute (AACI) with the Appraisal Institute of Canada (AIC).

These are positive developments as the City of Saskatoon continues to develop internal talent to fill important assessment positions.

From 14 job postings this year, eight employees have been promoted from within. Additionally, four recent employees were hired externally. The assessment department is looking to hire three more staff in 2026.

2025 Assessment Work: The City of Saskatoon saw an increase of around 600 million in assessment dollars for 2025, with most of the increase coming from residential and multi-family properties. All supplemental notices have been completed for 2025.

Saskatoon processed nearly 2,500 properties through permits, sales information or other reviews during 2025.

For 2026, Saskatoon is scheduled to open their roll on January 5, 2026 and it will close on February 6, 2026.

Appeal Update: Saskatoon received 1,481 appeals to the Board of Revision (BoR) for 2025. These involved 954 commercial properties, 340 condominiums, and other property types. Saskatoon's BoR successfully completed these appeals within the legislated 180 days appeal period.

521 appeals of these 2025 appeals have been taken forward to the Saskatchewan Municipal Board (SMB).

For 2025, approximately \$7.2 billion of the taxable assessment amount was under appeal in Saskatoon. This accounts for roughly 15% of the total taxable assessment roll within the city.

Saskatoon has six outstanding appeals at the Court of Appeal from various assessment years.

New Technology: Saskatoon has two major items for implementing new technology over the next several years.

The first is a request for funding a new Computer Assisted Mass Appraisal (CAMA) system. If approved, Saskatoon is planning to begin researching CAMA systems during 2026 and may begin implementation of the new system as soon as 2027.

The other major item is the development of an online portal. This new portal will allow individuals and property owners to access assessment and tax information. Additionally, it will allow the city to send out electronic assessment and tax notices.

City of Saskatoon Update – Comments/Questions

SAMA Board Member: How successful was Saskatoon in defending appealed properties in 2025?

City of Saskatoon: From the \$7.2 billion in assessment that was under appeal, there was an approximate loss of \$400 million in assessment. From a percentage perspective, Saskatoon successfully supported around 95% of appealed values in 2025.

City of Regina Update: Verbal presentation by Colinda Johnson

Staffing: Regina has a full complement of staff for the first time in several years. Like Saskatoon, Regina is continuing to work on developing talent internally to fill higher level positions.

Appeal Update: For the 2025 assessment roll, Regina had over 1,100 appeals. This is an increase compared to the previous revaluation and has largely been driven by additional residential property appeals and concerns regarding property tax increases.

In total, Regina had 126 BoR hearings, with 68 being residential and multi-family appeals and 58 being commercial, warehouse and vacant land properties.

Regina's BoR required an extension to complete their appeal decisions for 2025. Currently, several appeals require remittal information from the assessor ahead of the BoR finalizing their decisions.

This was the first time that Regina received an "Omitted Decision" from the BoR. This type of decision means that the BoR has chosen to not provide their ruling on the appeal. However, parties to the appeal can appeal the omitted decision to the SMB.

In total, the City of Regina has 10 groups of properties that have taken forward their appeals to the SMB, which will begin to be heard in 2026.

At the CoA, Regina had two 2021 decisions (Canada Life and Concord) that were remitted to the SMB for *trial de novo* and their hearing remain to be scheduled with the SMB. Over the next few weeks, Regina has three upcoming CoA hearings on various property types.

Regina will be re-configuring some assessment models to address issues discovered during 2025 appeals.

2029 Revaluation: Regina is beginning work ahead of the 2029 revaluation, with a focus on verifying residential and commercial sales from 2023 and 2024.

New Technology: Regina is continuing to update their CAMA system. This update will convert the front end of the system from an Oracle based platform to a .NET platform.

Other Projects: Regina recently underwent a property tax and assessment audit. From this review, several improvement areas were identified including enhancing the integration with the building permit system, enhancing the online property tax/assessment portal, updating assessment notices provided by the city, and having formal policy regarding the assessment system.

As part of this review, the assessment department created a new position that is focused on training and auditing changes within the assessment department.

Council Initiatives: Regina's city council has working on several initiatives including a new zoning bylaw that permits manufactured homes in all residential neighbourhoods, a review into nuisance and underutilized properties within the city, and an updated city budget that will be released to the public on November 20th.

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

Staffing: Prince Albert's assessment department is fully staffed. Three out of five staff are licenced with the SAAA, and remaining staff are on track to receive their SAAA licencing in 2026.

2025 Assessment Roll: Prince Albert's roll opened on January 27th and closed on March 28th. After the roll was open, issues were identified with the commercial income model, which caused Prince Albert to revert properties to the cost approach. Amended notices for affected property types were provided on May 5th.

Two supplemental rolls were completed in 2025, with the last being delivered on October 29th.

Appeals Update: Prince Albert received 78 appeals on the 2025 assessment roll.

From these appeals, 23 were on condominiums, 7 hotels, 3 multi-residential, 6 residential, 2 vacant commercial land, and 37 commercial

properties. Additionally, 8 appeals were completed through agreements to adjust, 3 were withdrawn, and 67 went to a BoR hearing. 33 BoR decisions remain to be delivered on these appeals.

At higher appeal levels, Prince Albert has a few CoA appeal leave hearings over the next few weeks. Prince Albert also has several SMB appeals being held in abeyance due to other outstanding CoA decisions.

2029 Revaluation: Prince Albert is working through verifying sales information for 2023 and 2024 to begin preparing for the 2029 revaluation.

Depending upon appeal decisions received, model changes may need to be considered ahead of the 2029 revaluation.

City of Swift Current Update: No representative from the City of Swift Current attended the Advisory Committee meeting.

MOTION by John Wagner, SAMA Board Member, to receive the verbal ASP reports.

Carried

7d. Assessment Governance Report

PowerPoint presentation by Shaun Cooney, SAMA TS&P

Comments/Questions

SAMA Board Member: Thank you to SAMA administration for this presentation. This provides an excellent business case for improving technology for SAMA staff.

MOTION by Audrey Trombley, SAMA Board Member, to receive the Assessment Governance report.

Carried

8. 2029 Revaluation Preparations

8a. Revaluation Board Orders

PowerPoint presentation by Andrew Workman, SAMA TS&P.

Comments/Questions

Saskatchewan Association of the Appraisal Institute of Canada: Does SAMA have an update on the status of the IPTI Assessment System Review?

SAMA Administration: Due to the limited period leading up to the next revaluation in 2029, any potential changes, such as shortening the revaluation cycle or base date lag, will need to be considered for the post 2029 revaluation period.

The SUMA City Mayors' Caucus IPTI related recommendations have been taken forward to the Ministry of Government Relations for their review.

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

Carried

8b. Publications and Policy Considerations

PowerPoint presentation by Andrew Workman, SAMA TS&P.

Comments/Questions

Saskatchewan Association of the Appraisal Institute of Canada: Is there any adjustment made to account for irrigated land?

SAMA Administration: There is not currently a specific adjustment applied to agricultural land to account for irrigation.

There have been efforts to address this in the past, but multiple factors are involved, such as whether the value is linked to equipment on the land, increased access, or improvements in the land's productivity.

This is why SAMA is continuing to review the best method to account for irrigated land within the agricultural land model.

SAMA Board Member: Municipalities with irrigation are largely concerned with the impact caused to their roads due to increased hauling and tonnage caused by irrigation. Currently, due to how the model is setup, these additional costs need to be passed on to all constituents due to having the uniform mill rate applied.

MOTION by Audrey Trombley, SAMA Board Member, to receive the Publications and Policy Considerations report.

Carried

9. Future Developments

9a. SAMA's Revaluation Continuous Improvement Review

PowerPoint presentation by Rebecca Schultz, SAMA ASD

Comments/Questions

No comments or questions

MOTION by Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada, to receive the SAMA's Revaluation Continuous Improvement Review report.

Carried

9b. The Use of Artificial Intelligence in Property Assessment

PowerPoint presentation by Shaun Cooney, SAMA TS&P

Comments/Questions

No comments or questions.

MOTION by Jim Angus, SAMA Board Member, to receive The Use of Artificial Intelligence in Property Assessment report.

Carried

Lunch Break

12:08 pm to 1:01 pm

10. Advisory Member Feedback Session

SAMA Board Chair: Thank you to everyone for attending this session today and for any feedback you can provide on how SAMA can improve these Advisory Committee sessions going forward.

Saskatchewan Chamber of Commerce: From the business community, it is important that SAMA considers the current environment, such as increasing costs to construct new buildings, when setting assessment policy for the province.

SAMA Administration: SAMA appreciates these comments. We strive to assess all property types fairly and equitably throughout the province, and, pursuant to legislation, our assessment policies must reflect values as of the revaluation base date.

City of Saskatoon: It would be appreciated if SAMA can enhance the experience for virtual attendees at future Advisory Committee meetings. For example, allowing virtual attendees to vote on motions and to approve motions themselves. Post Meeting Note- Our service provider experienced audio/visual technical problems at these meetings. SAMA is working on ensuring a better on-line experience for the March 2026 Advisory meetings.

Canadian Property Tax Association: The CPTA appreciates the separation between assessment and taxation within Saskatchewan. In other areas, these can become mixed, which can impact the equity of assessing different property types.

SAMA's method for integrating AI into the assessment system appears sensible, recognising possible drawbacks yet remaining focused on how AI can enhance efficiency within the system.

Saskatchewan Association of the Appraisal Institute of Canada: Saskatchewan does not have a true market system when compared to the rest of Canada. For example, sales may not be adjusted in certain circumstances.

SAMA Administration: Thank you very much for the comments. To clarify, Saskatchewan does have differences when compared to the rest of Canada, such as mass appraisal being the standard on assessment appeals versus allowing single property appraisals.

However, in terms of a market value based system, Saskatchewan's property valuation methods are similar to those used throughout Canada, as the province also relies on the three recognized approaches to value, (the cost, income, and sales approaches) for assessing market value properties.

11. Assessment Appeals

11a. Assessment Appeals 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

City of Regina: What property types have been appealed directly to the SMB in SAMA municipalities?

SAMA Administration: These have mainly been regulated property types and commercial property types above a specific value threshold.

Currently, direct to SMB appeals require an agreement between SAMA, the appellant, and the affected municipality to allow the appeal to bypass the BoR.

MOTION by Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada, to receive the Assessment Appeals Update report.

Carried

11b. SAMA's Optimization of Legal Resources for Assessment Appeals

PowerPoint presentation by Darwin Kanius, SAMA TS&P, and Laurel Korbo, SAMA ASD

Comments/Questions

SAMA Board Member: During the IPTI Review of the Assessment System, it was generally agreed upon that improvements could be made to the assessment appeals system.

This includes items that have been brought forward to the Ministry of Government Relations, such as one appeal per cycle and expanding the practice of direct to SMB appeals.

Ministry of Government Relations: The Ministry is continuing to consult with all stakeholders to find solutions that work for everyone to improve the assessment and appeals system.

Saskatchewan Association of the Appraisal Institute of Canada: For direct to SMB appeals, under existing legislation, timelines are very tight to take appeals directly to the SMB. If the timelines were adjusted within legislation, this option may be further utilized by all stakeholders.

MOTION by Jim Angus, SAMA Board Member, to receive SAMA's Optimization of Legal Resources for Assessment Appeals report.

Carried

12. Other Business

12a. Next City and Commercial Advisory Committee Meeting

The next City and Commercial Advisory Committee meeting is scheduled for March 26, 2026.

12b. SAMA's Annual General Meeting

SAMA's Annual General Meeting is scheduled for April 22, 2026 in Saskatoon.

MOTION by Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada, to adjourn the meeting at 1:55 pm.

Carried



Darwin Kanius
Commercial Advisory Committee, Secretary



Dallas Pitt
City Advisory Committee, Secretary