

CEO REPORT

Shaun Cooney
SAMA Annual General Meeting
April 22, 2026



Agenda

- SAMA's Foundation
- Why SAMA's Work Matters
- Update on Operational Strengths and Challenges
- SAMA's Funding and Long-Range Planning
- New 2026 Assessment Innovation Program:
 - ✓ Process / Technology / Quality Improvements



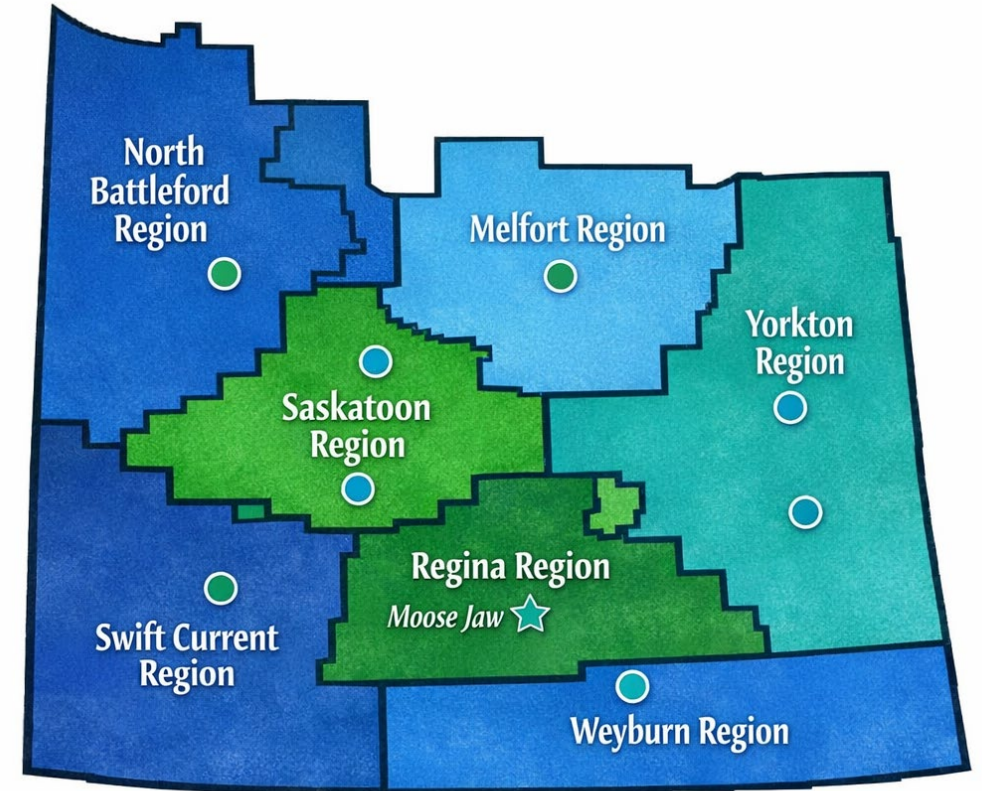
SAMA's Legislative Foundation



- SAMA was formed in 1987 by *The Assessment Management Agency Act*
- Authority for both Governance and Assessment Valuation Services
- Funded jointly by the Government and Municipalities (SARM and SUMA)
 - Municipalities fund Valuation Services
 - Province funds Governance and Education Portion
- Seven Person Board of Directors (3 Provincial, 2 SUMA, 2 SARM Representatives)

SAMA's Offices

- **Central Office** - Located in Regina includes Industrial Unit and Quality Assurance Division
- **Seven Regional Offices** -
 - Melfort
 - North Battleford
 - Regina
 - Saskatoon
 - Swift Current
 - Weyburn
 - Yorkton
- **City of Moose Jaw** - Assessment Contract



Independent Assessment Service Providers:

- City of Regina, City of Saskatoon, City of Prince Albert.
- City of Swift Current: (Opted out of SAMA in 2001)



Assessment Basics

- Assessment System is Legislated
- Mass Appraisal Based Assessments as of a Base Date
- Regulated and Market Valuation Standards
- Four-Year Revaluation Cycle
- Equitable Assessments only Step One
- Provincial POV and Municipal Tax Policy (Mill Rates and Tax Tools) Determine Actual Property Tax Amount

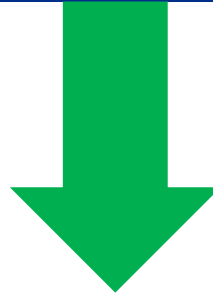
Why SAMA's Work Matters to Stakeholders



- Oversight of \$278B assessment base
- Generates \$2.64B property tax base
- Provides majority of municipal funding and ~30% of education
- Assessment of 865,000 properties
- Service to 760 client municipalities
- Governance of the Provincial Assessment System

SAMA's Key Responsibilities

SAMA develops, regulates and delivers a current, effective and efficient property assessment system for Saskatchewan.



To do this, we deliver on three areas of responsibility

Governance

Assessment Services
(Valuations)

Quality / Audit Services

Operational Check



What Is Going Well

- Support for 2026 budget from Province, SUMA and SARM
- Skilled, committed workforce with strong professional expertise
- Stable, modernizing computer (CAMA) technology platform supporting core services

Operational Check



What Is Going Well

- Efficient, reliable mass appraisal-based system delivering stability
- Public trust and strong stakeholder relationships
- Assessment Innovation Program starting in 2026

Operational Check



Where Pressure Exists

- People capacity stretched. Need for succession planning.
- Technology modernization required to keep pace (e.g. GIS, AI)
- Appeal complexity and needed legal support is testing current resources

Operational Check



Where Pressure Exists

- Public understanding of property assessment remains limited
- Assessment system under increasing scrutiny
- Future 2027 funding challenges and need for technology expenditures

SAMA's Funding and Efficiency

- Budget is sub 1% of property tax base
- \$27.30 cost per property
- 8,900 properties per staff
- Doubling of inspections since 2018 = > 840,000 property reviews
- Added > \$1 Billion in new revenue for municipalities and the province
- > \$210M recurring annual revenue since 2018



Rising Municipal Costs

Higher Property Taxes

Assessment Scrutiny and Appeals

Greater Need for Fairness and Stable Assessments

***“Assessments
are under
pressure
nation- wide”***

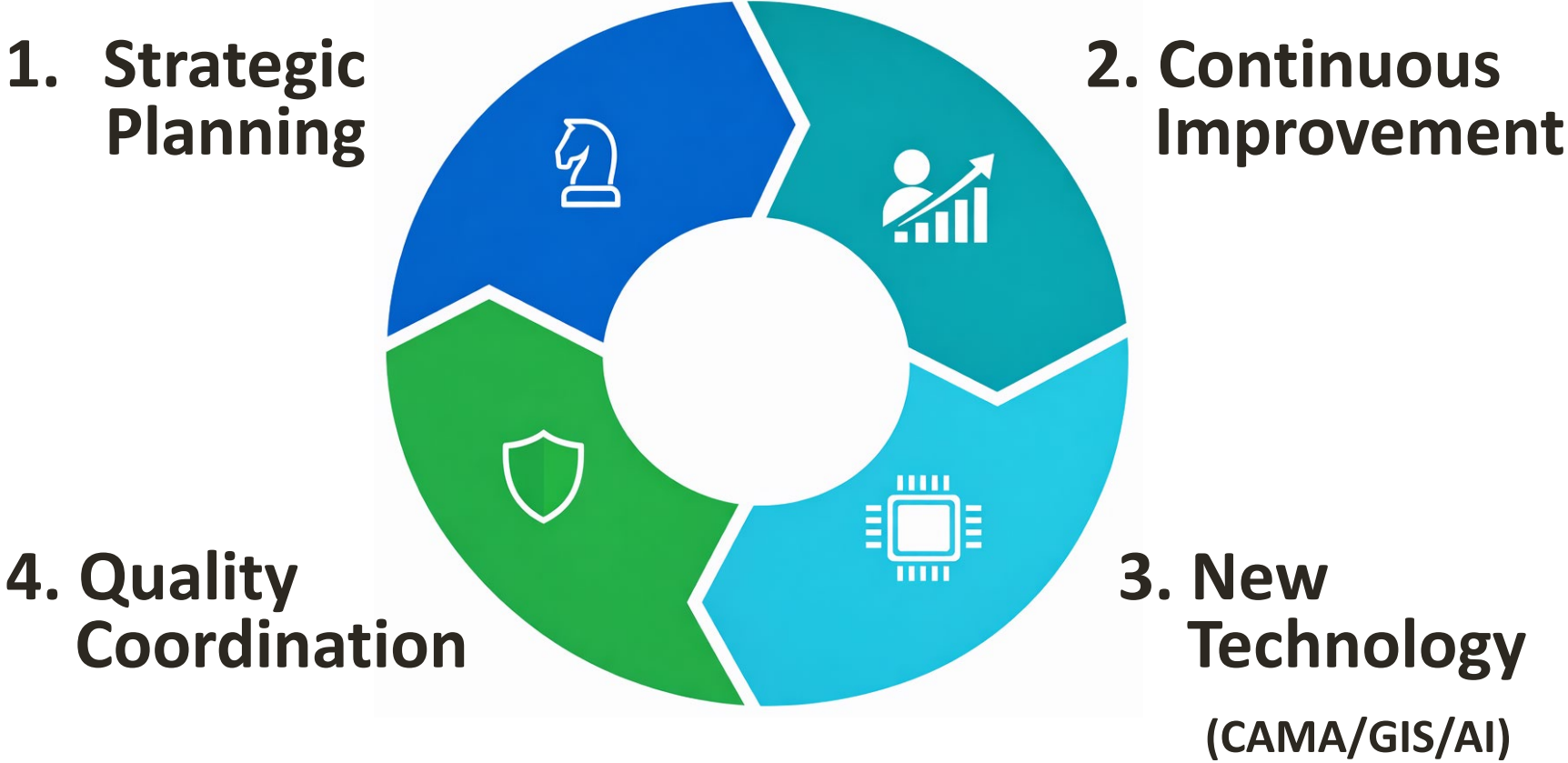
Planning for the Long-Term Sustainability of the Property Assessment System (2026-2029)



A continued focus on Excellence and Innovation



SAMA's Assessment Innovation Program – Four Pillars:



2026 Assessment Innovation Program = System Efficiency and Quality



Improving System Efficiency

Innovation reduces inefficiencies by streamlining repetitive tasks, improving data consistency, and eliminating waste.

Targeted Resource Allocation

Risk based focus improves accuracy while maintaining cost-effectiveness and efficient use of resources.

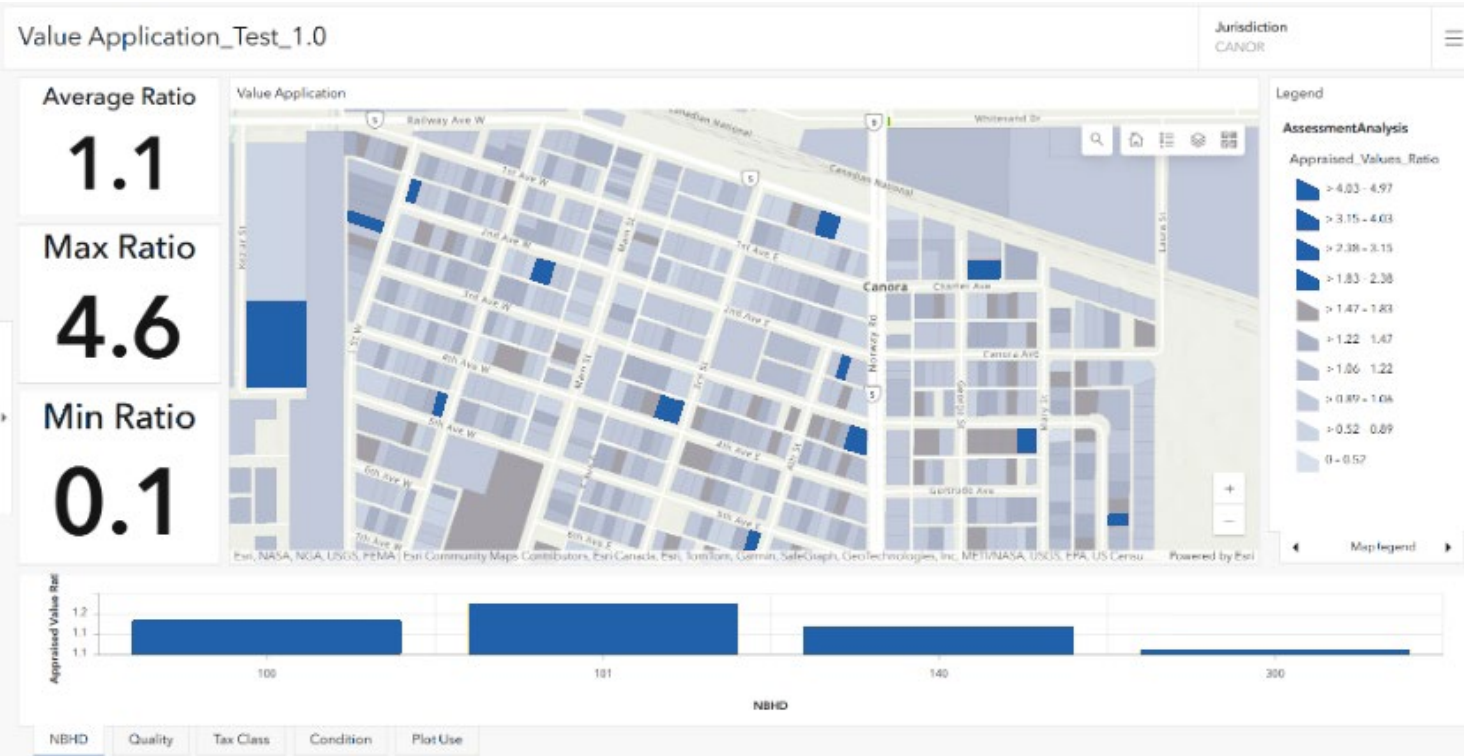
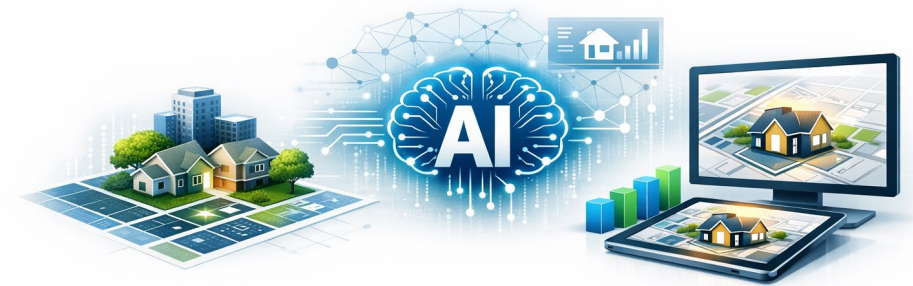
Valuation Model and Assessment Stability

Process improvement, technology gains, and a quality coordination focus helps drive a more reliable and stable assessment base.

Sustaining Long-Term Value

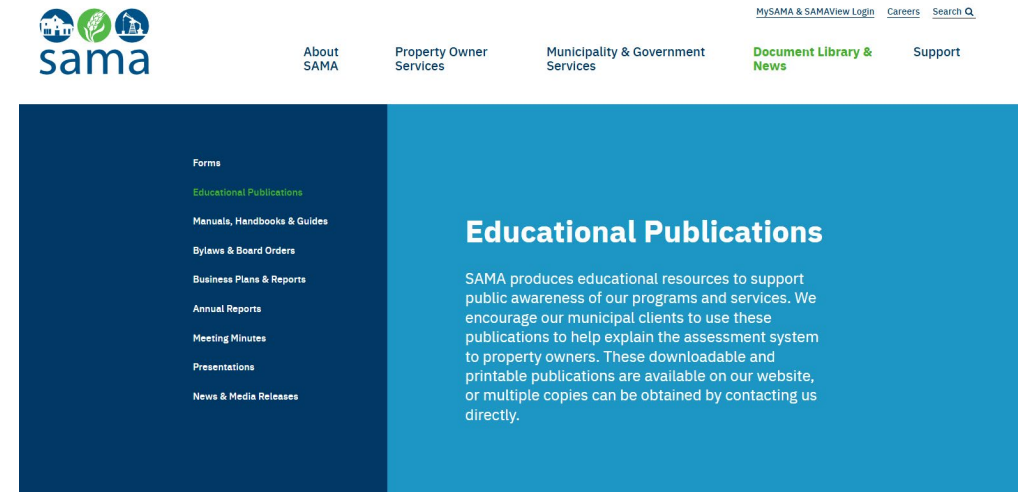
Continuous improvement protects the assessment base and delivers sustained value for money over time.

Innovation and New Technology



SAMA Information Sources

- sama.sk.ca
- Pamphlets and Fact Sheets
- Information for Property Owners, Administrators, Elected Officials, and Stakeholders
- SAMAView
- Send an email to info.request@sama.sk.ca
- Call us at 800-667-7262



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