



sama

SASKATCHEWAN ASSESSMENT
MANAGEMENT AGENCY



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ASSESSMENT SERVICES



SUPPORT OF VALUE

SAMA provides its client municipalities with property assessment expertise to validate assessments at open houses and ratepayer/council meetings, and all levels of appeal (Board of Revision, Saskatchewan Municipal Board and Court of Appeal). SAMA also identifies and monitors precedent-setting assessment appeals that may have policy or procedural implications.

It should be noted that in the last few years appeals have become a more labour-intensive process, with an increase in scope and detail. The agency also uses specialized staff for more complex appeals. Lawyers are used when questions of law are likely to arise and for all appeals that advance to the Saskatchewan Court of Appeal.

SAMA has an appeal support committee to ensure that appeals are handled effectively and on a timely basis. The committee tracks appeal levels and shares information amongst appraisers to help them be more successful in supporting values during the appeal process.



REVALUATION PROGRAM

SAMA is responsible for the governance of Saskatchewan's property assessment system. Every four years there is a revaluation of all properties in the province. A revaluation does not include a physical inspection of property in your community. It is strictly an update to the assessed value as of the legislated market base date, which can also be thought of as the valuation date.

For the 2025 Revaluation, assessed values were updated to reflect a new valuation base date of January 1, 2023. This means that 2025 values reflect a property's value as of January 1, 2023.

SAMA's goal for the 2025 Revaluation was to provide fair and accurate updated property assessments for our clients and stakeholders to support their ability to provide important services to the public.

The next revaluation is scheduled for 2029 and will see assessed values updated to reflect a new valuation base date of January 1, 2027.





PROPERTY INSPECTION SERVICES

SAMA ensures detailed property assessment records are kept current through the annual maintenance program and the general reinspection program. The annual maintenance program ensures that individual properties with changes are inspected, and new assessment values are calculated. Periodically, all or a group of properties in a municipality can be reviewed under the general reinspection program. General reinspections ensure that all properties in a municipality are fairly and equitably valued.



MAINTENANCE

The annual maintenance program reviews and updates all properties with developments or changes that may affect the property's assessed value. The municipality submits a list of the properties affected, and the agency reviews each identified property and provides the municipality with an updated assessed value for their assessment roll.

The agency continues to level out the annual maintenance workload by advancing some maintenance to the preceding year to spread the work more evenly over the last months of the calendar year. This helps the agency to provide more timely delivery of services to client municipalities.



REINSPECTION PROGRAM

Over time, property assessments become dated because of property improvements, and gradual wear and tear, that are not identified through an annual maintenance review. The general reinspection program undertakes to review each property to re-establish a uniform base of up-to-date property records for municipalities.

Reinspections are not a statutory function that SAMA is required to carry out, and are implemented based on available resources.





CONTACT INFORMATION

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