

# RMAA Presentation

SAMA and the 2017 Revaluation

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Web Portal Survey

Irwin Blank

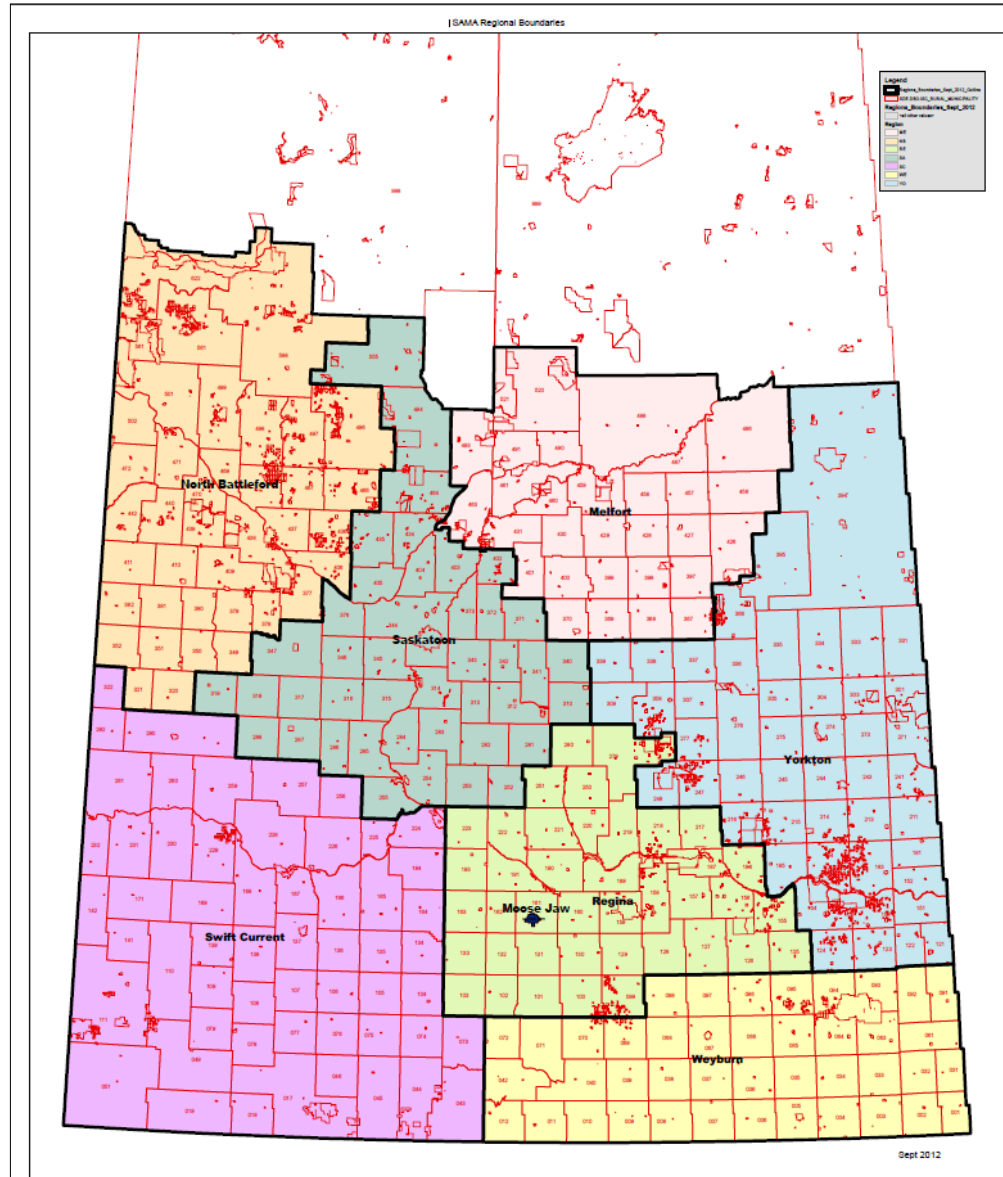


# Purpose of Assessments



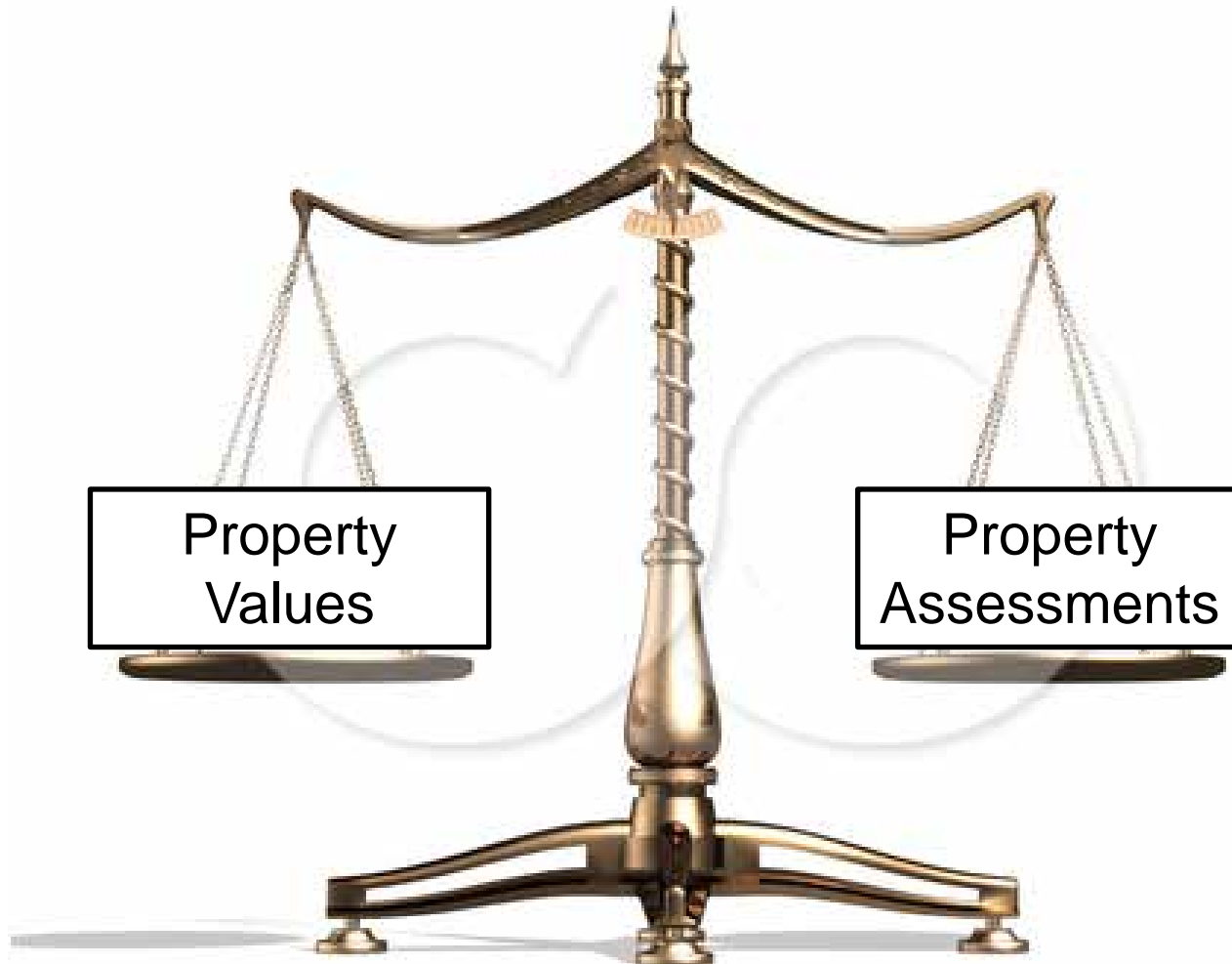
- Assessments pay for essential services that politicians and taxpayers want and need.
- In 2015, the assessment base brought in \$1.83 billion. Over 50% of revenue for municipalities.
- Revenue needs are growing to support the growing economy.
- Preserves local autonomy.

# SAMA Assessment Service Regions



# Assessment Principles

## Ad Valorem



# Assessment Changes $\neq$ Tax Changes

## Before Revaluation



# Assessment Changes $\neq$ Tax Changes

## Before Revaluation



## After Revaluation

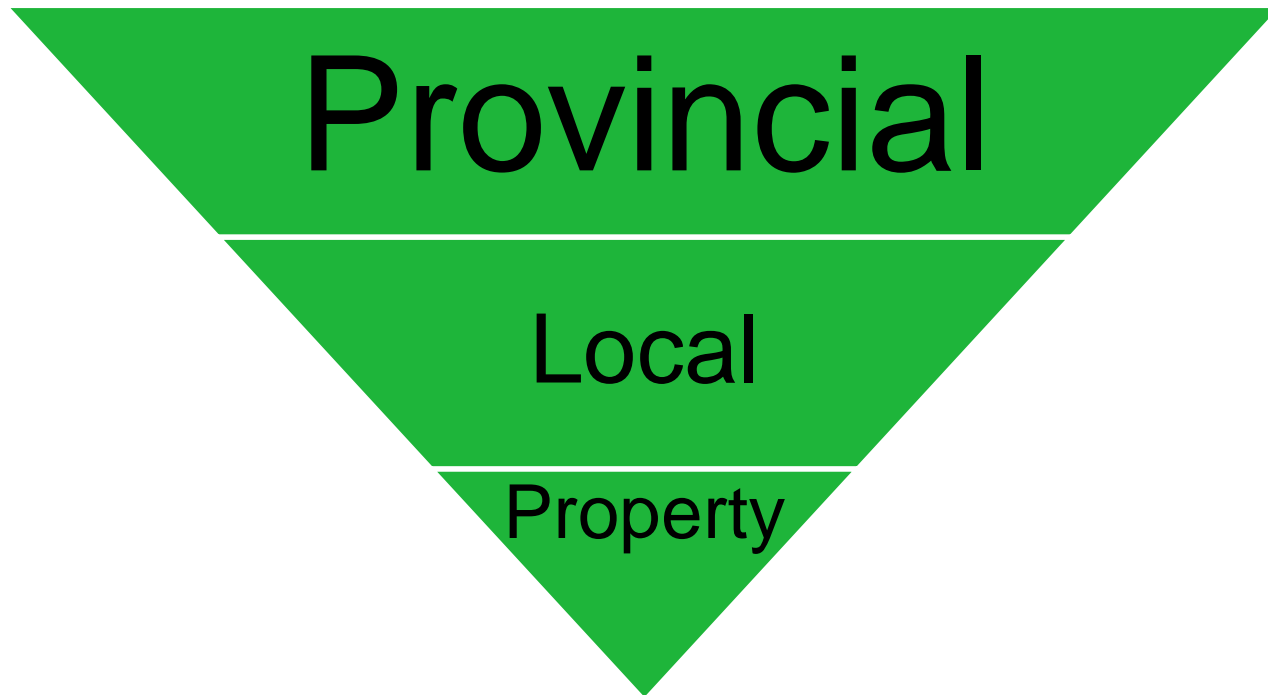


# 2017 Revaluation Delivery

- Preliminary Values to Government Relations by April 8, 2016.
- Deliver preliminary values to client municipalities after maintenance completed in the May to June time frame.
- Message to Administrators and Councils:
  - Please have a good look at the values and provide feedback to us.
  - We are happy to meet with clients to discuss values as required.

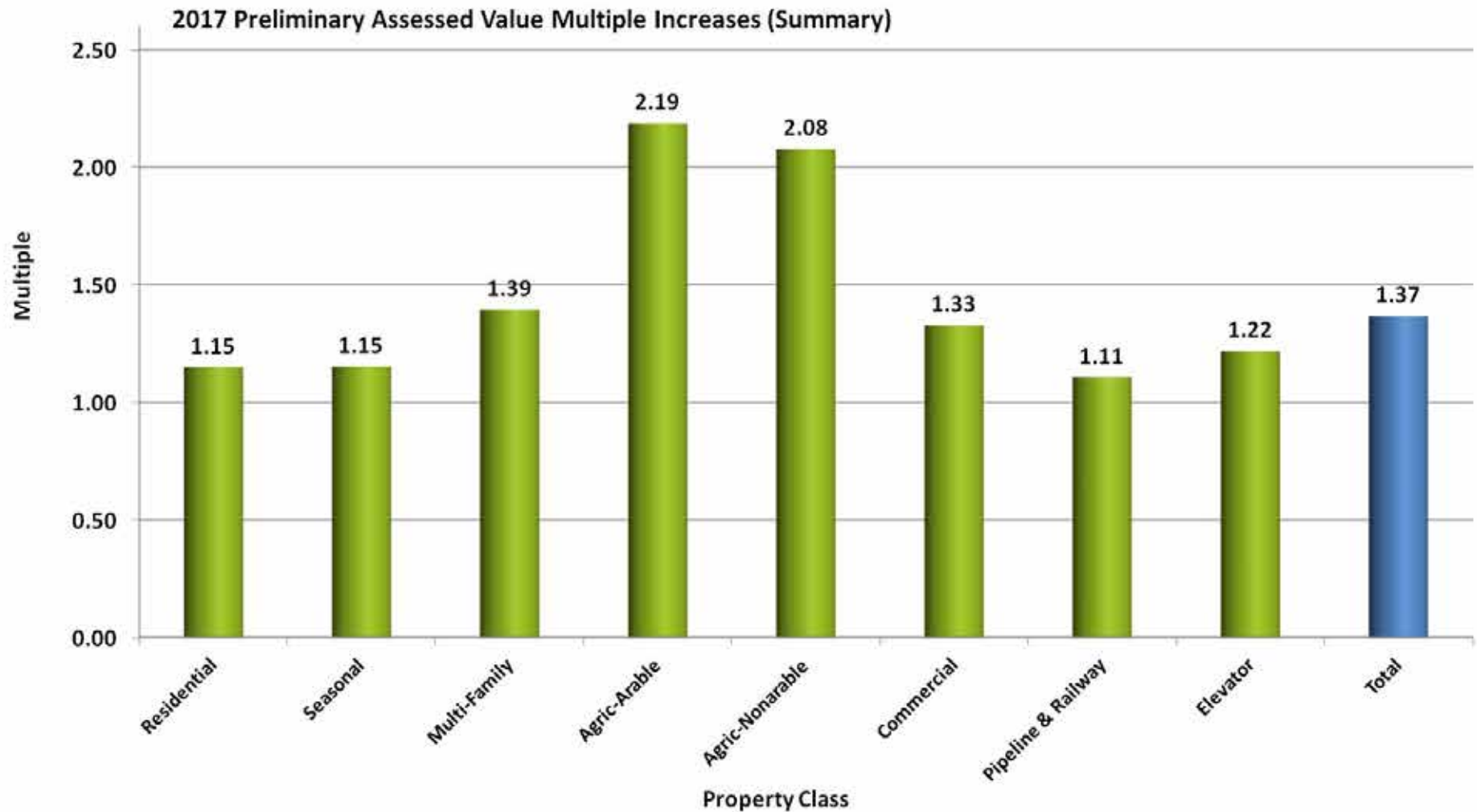
# Anticipated 2017 Assessment Shifts

- Preliminary Assessed value changes from January 1, 2011 to January 1, 2015 base dates
  - 3 levels of trends to consider



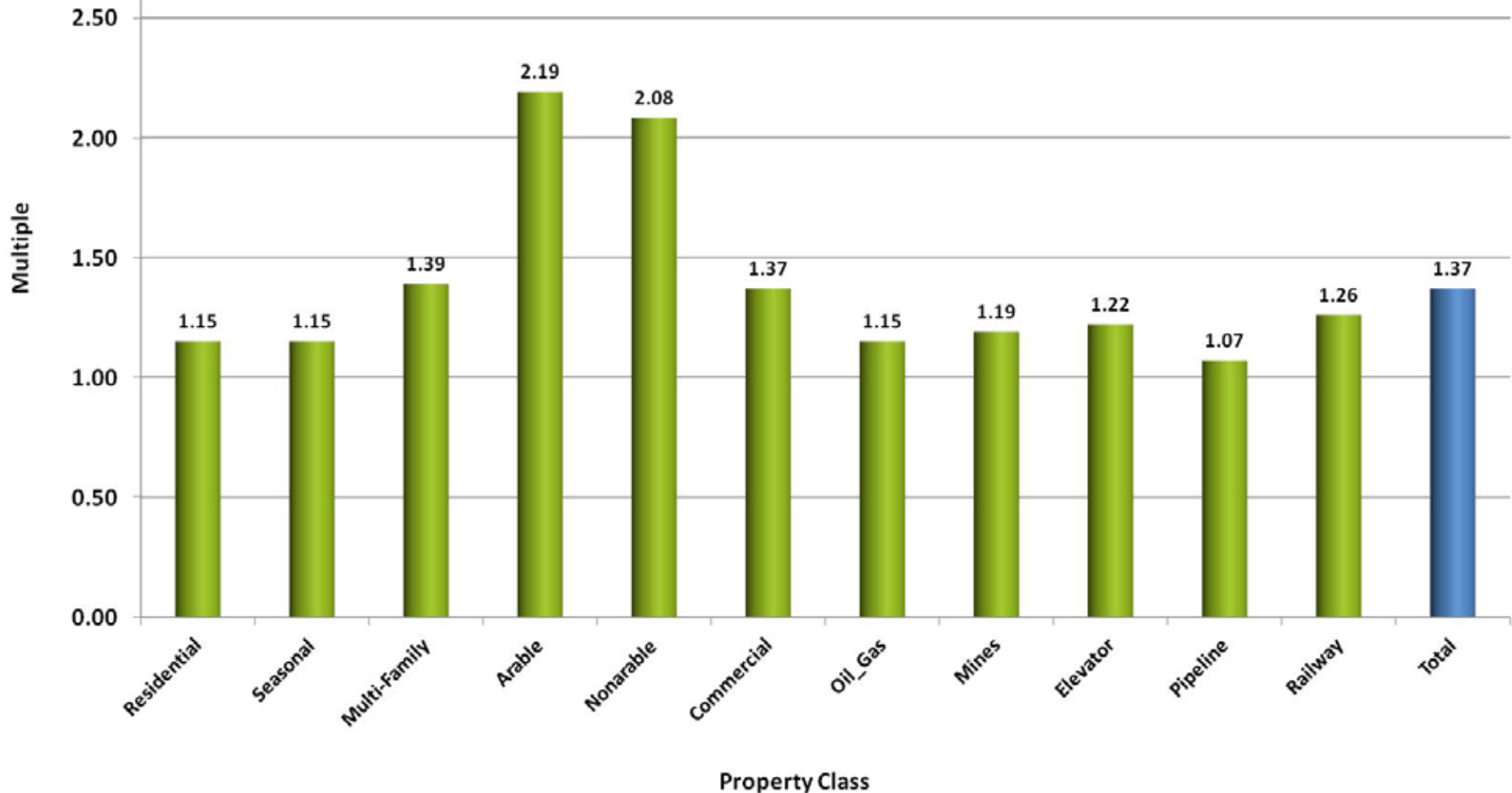


# Assessed Value 2017 / 2016 Multiple

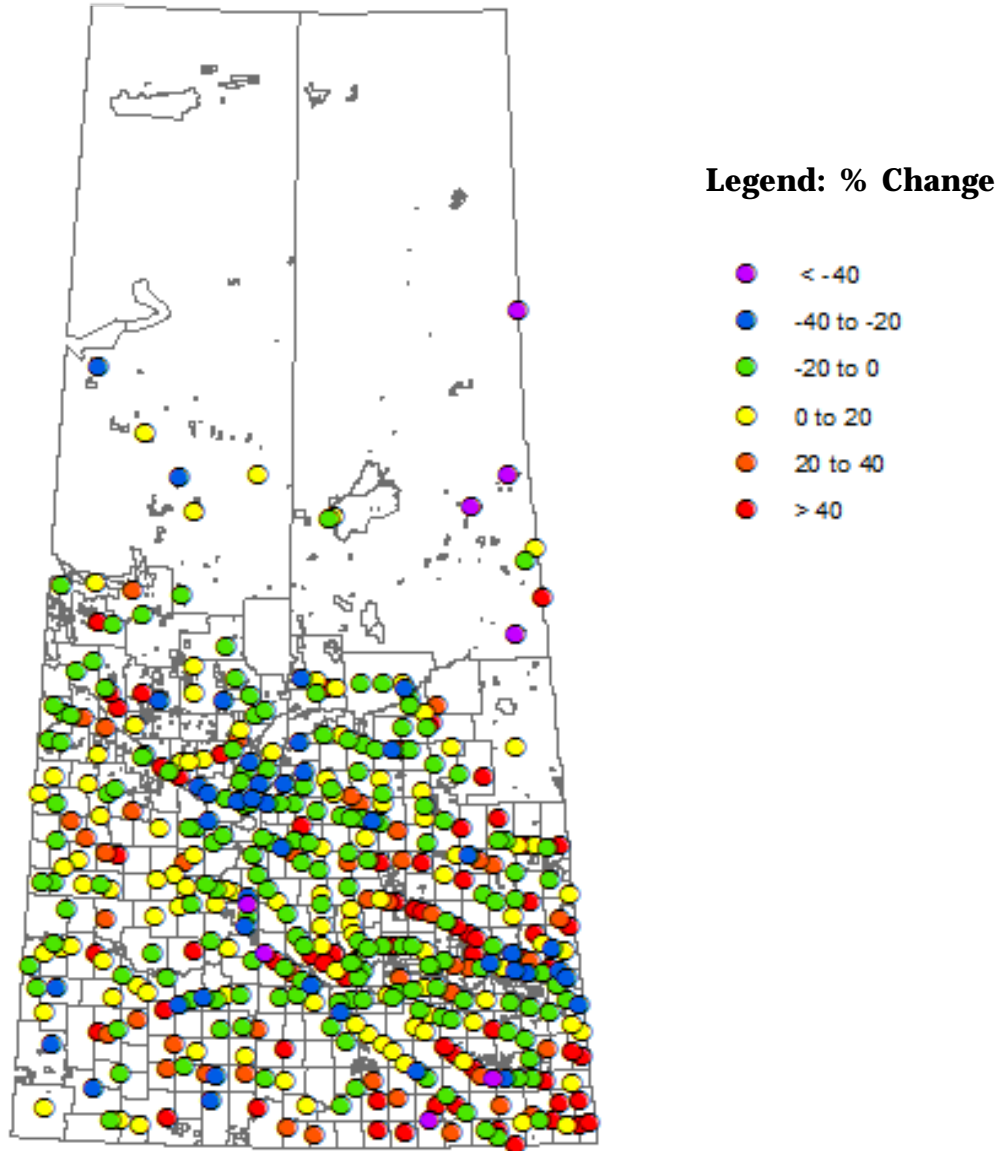


# Assessed Value 2017 / 2016 Multiple

2017 Preliminary Assessed Value Multiple Increases (Detail)

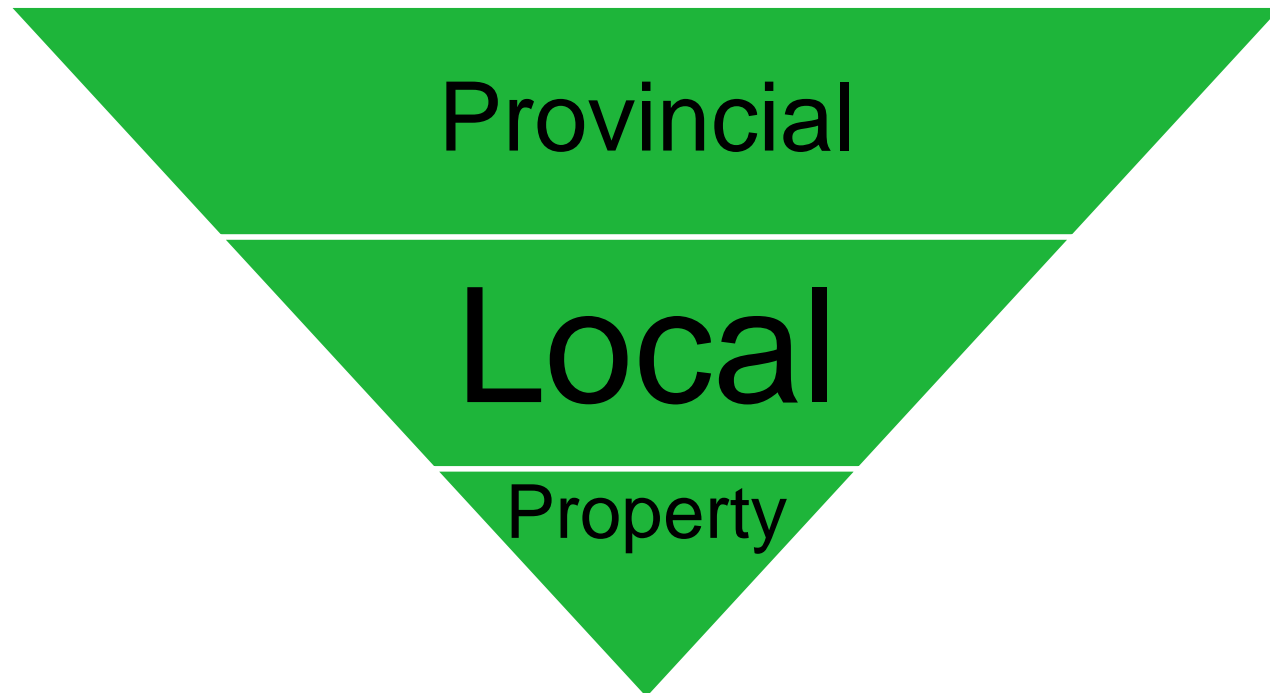


# SAMA Residential Shifts by Urban Municipality (Median = 1.18)



# Anticipated 2017 Assessment Shifts

- Local 2017 assessment shift available to council by June 30, 2016
- Examples of local trend reports follow



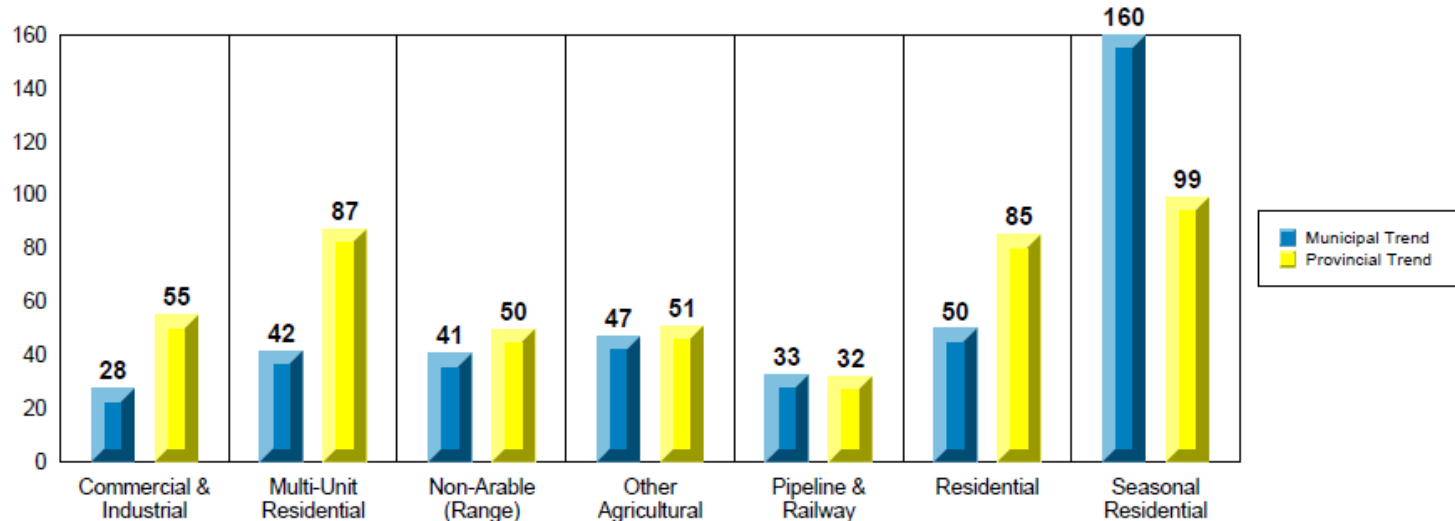
# 2017 Assessed Value Trend Report



## 2013 Revaluation Preliminary Assessed Value Trend Report (100% Value) for RM of Sample

August 15, 2012

Tax Class (as defined in Regulations)	2012 Municipal Assessed Value	2013 Preliminary Municipal Assessed Value	Municipal Trend	Provincial Trend
Commercial & Industrial	\$3,556,400	\$4,535,200	28%	55%
Multi-Unit Residential	\$320,300	\$453,500	42%	87%
Non-Arable (Range)	\$12,286,400	\$17,275,000	41%	50%
Other Agricultural	\$40,277,600	\$59,170,100	47%	51%
Pipeline & Railway	\$7,733,300	\$10,259,500	33%	32%
Residential	\$37,633,100	\$56,443,700	50%	85%
Seasonal Residential	\$7,015,100	\$18,221,800	160%	99%
<b>Total</b>	<b>\$108,822,200</b>	<b>\$166,358,800</b>	<b>53%</b>	<b>68%</b>



# 2017 Taxable Assessed Value Trend Report

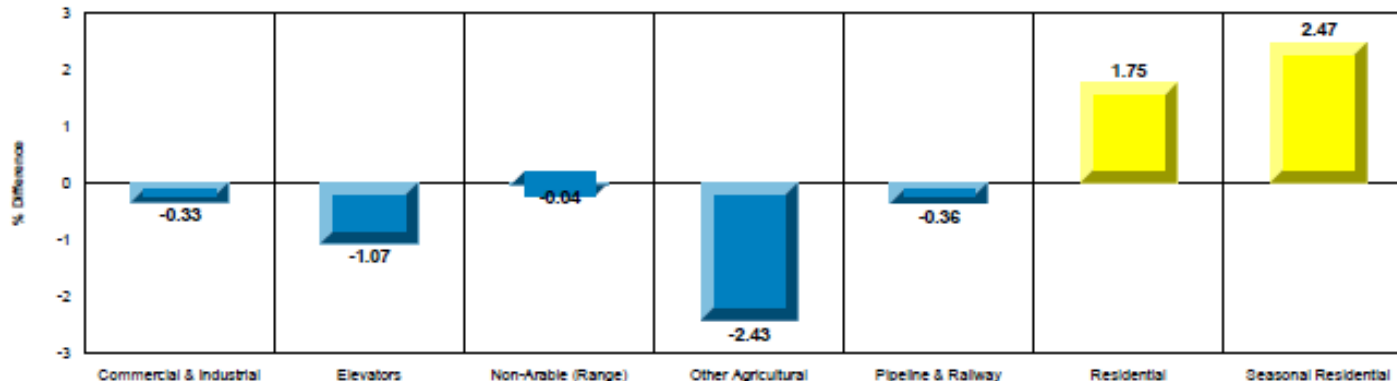


## 2013 Revaluation Preliminary Taxable Assessed Value Trend Report for RM of Sample

August 16, 2012

Tax Class (as defined in Regulations)	2012 Taxable Assessed Value	2012 293 Exempt Assessed Value	2012 Taxable % of Total Value	2013 Preliminary Taxable Assessed Value	2013 Estimated 293 Exempt Assessed Value	2013 Adjusted Taxable Assessed Value	2013 Adjusted Taxable % of Total	See Chart Change of % 2012 to 2013
Commercial & Industrial	\$1,851,400	\$104,300	2.83%	\$2,527,200		\$2,527,200	2.50%	-0.33%
Elevators	\$8,886,975		13.80%	\$12,678,450		\$12,678,450	12.54%	-1.07%
Non-Arable (Range)	\$748,400		1.15%	\$1,122,440		\$1,122,440	1.11%	-0.04%
Other Agricultural	\$36,398,835		55.72%	\$53,887,460		\$53,887,460	53.30%	-2.43%
Pipeline & Railway	\$1,638,075		2.51%	\$2,167,125		\$2,167,125	2.14%	-0.36%
Residential	\$9,595,340	\$2,326,220	14.89%	\$20,237,210	\$3,611,820	\$16,625,651	16.44%	1.75%
Seasonal Residential	\$6,204,170	\$60,340	9.50%	\$12,201,350	\$99,820	\$12,101,530	11.97%	2.47%
<b>Total</b>	<b>\$65,323,195</b>	<b>\$2,490,860</b>	<b>100.00%</b>	<b>\$104,821,235</b>	<b>\$3,711,440</b>	<b>\$101,109,856</b>	<b>100.00%</b>	

Change of % 2012 to 2013



# 2017 Detailed Assessed Value Change Report



**Preliminary Assessed Value Change Report**  
 (Not For Public Distribution)  
 for Town of Sample

2013 Preliminary Assessments for Discussion Only  
 These values are not to be used for the 2013 Assessment Roll

June 15, 2012

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Assessment ID	Legal Land Location				Liab Subd	Tax Class	2012				2013				Value Diff	% Diff
							Land	Improvement	Property	Total	Land	Improvement	Property	Total		
ASSIN-505000050	Lot 1	Block 10	Plan N4600	Sup	1	C	\$3,600	\$38,300		\$41,900	\$3,600	\$50,800		\$54,400	\$12,500	29.8%
ASSIN-505000050	Lot 1	Block 10	Plan N4600	Sup	1	R	\$1,400	\$19,000		\$20,400	\$1,300	\$25,300		\$26,600	\$6,200	30.4%
ASSIN-505000100	Lot 2-3	Block 10	Plan N4600	Sup	1	C	\$10,000	\$71,100		\$81,100	\$9,900	\$94,400		\$104,300	\$23,200	28.6%
ASSIN-505000200	Lot 4	Block 10	Plan N4600	Sup	1	C	\$3,500	\$29,700		\$33,200	\$3,500	\$38,300		\$41,800	\$8,600	25.9%
ASSIN-505000200	Lot 4	Block 10	Plan N4600	Sup	1	R	\$1,500	\$19,700		\$21,200	\$1,500	\$25,200		\$26,700	\$5,500	25.9%
ASSIN-505000250	Lot PT 5-6	Block 10	Plan N4600	Sup 00	1	C	\$2,700	\$37,200		\$39,900	\$2,700	\$48,200		\$50,900	\$11,000	27.6%
ASSIN-505000250	Lot PT 5-6	Block 10	Plan N4600	Sup 00	1	R	\$2,400	\$32,900		\$35,300	\$2,400	\$42,800		\$45,200	\$9,900	28.0%
ASSIN-505000300	Lot PT 6	Block 10	Plan N4600	Sup 00	1	C	\$4,900			\$4,900	\$4,800			\$4,800	\$-100	-2.0%
ASSIN-505000350	Lot 7	Block 10	Plan N4600	Sup	1	C	\$3,300	\$27,500		\$30,800	\$3,300	\$36,400		\$39,700	\$8,900	28.9%
ASSIN-505000350	Lot 7	Block 10	Plan N4600	Sup	1	R	\$1,700	\$43,400		\$45,100	\$1,700	\$56,900		\$58,600	\$13,500	29.9%
ASSIN-505000400	Lot 8	Block 10	Plan N4600	Sup	1	C	\$3,000	\$33,900		\$36,900	\$3,000	\$44,000		\$47,000	\$10,100	27.4%
ASSIN-505000400	Lot 8	Block 10	Plan N4600	Sup	1	R	\$2,000	\$29,600		\$31,600	\$2,000	\$38,500		\$40,500	\$8,900	28.2%
ASSIN-505000450	Lot 9	Block 10	Plan N4600	Sup	1	C	\$5,000	\$28,400		\$33,400	\$5,000	\$34,200		\$39,200	\$5,800	17.4%

# 2017 Revaluation Delivery

- Review preliminary values with client municipalities (June to November, 2016)
- Receive Tax Classes and Percentages of Value from Government Relations in October 2016.
- 2017 Value Reports sent to client municipalities in January 2017.



# Additional Resources

- SAMA's website [www.sama.sk.ca](http://www.sama.sk.ca)
  - On-line manuals, handbooks, FAQs, etc.
- SAMAView [www.samaview.ca](http://www.samaview.ca)
- Government Relations – Tax Policies  
<http://www.saskatchewan.ca/government/municipal-administration/taxation-and-service-fees>

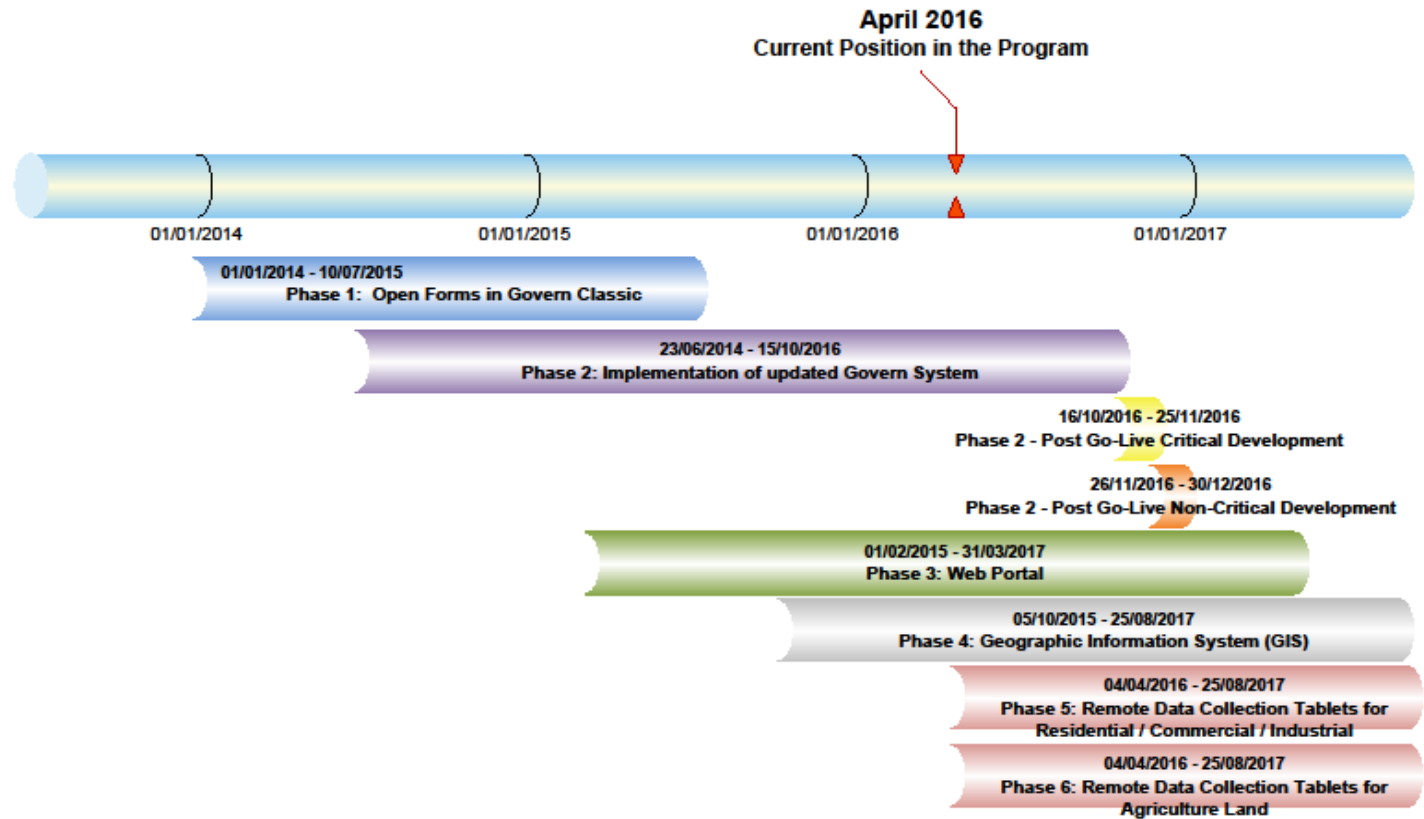
# SAMA Web Portal

Municipality Requirements



# Technology Infrastructure Program

**sama**  
SASKATCHEWAN ASSESSMENT  
MANAGEMENT AGENCY



# Technology Infrastructure Program

## What is a Web Portal?

**sama**  
SASKATCHEWAN ASSESSMENT  
MANAGEMENT AGENCY



A portal is a web-based platform that collects information from different sources into a single user interface and presents you with the most relevant information;

it's a way to get to all the content and applications you need in one place.



# SAMA Web Portal Requirement Validation

- SAMA has created a high level list of business requirements intended to enhance service for SAMA clients.
- Next Steps:
  - SAMA online survey.
  - The survey will provide the opportunity for comments in order to understand specific municipal needs.

# Make forms available as an online service

1. Forms identified include;
  - a. Reinspection
  - b. Sales Verification
  - c. Commercial Cost to Construct
  - d. Maintenance Lists
2. Desired functionality includes pre-population of relevant information, saving, updating, attaching files, printable, viewable and with CAMA integration capabilities.

# Provide integration in/out of SAMA systems

1. Self Serve online reports :
  - a. Property Profiles
  - b. Inspection Reports
  - c. Summary of Assessment
  - d. Change of Ownership
  - e. Maintenance Workflow Status Report
2. Provide notifications, call backs, reminders, etc.
3. Financial transaction enhancements.

# Survey Timeline

- The survey will be available from Monday, June 6<sup>th</sup> to Friday, June 17, 2016.
- An additional public survey may run simultaneously on the SAMA/SAMAView website.



# RMAA Presentation

Questions?

