

# UMAAS Presentation

SAMA and the 2017 Revaluation

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Web Portal Survey

Irwin Blank

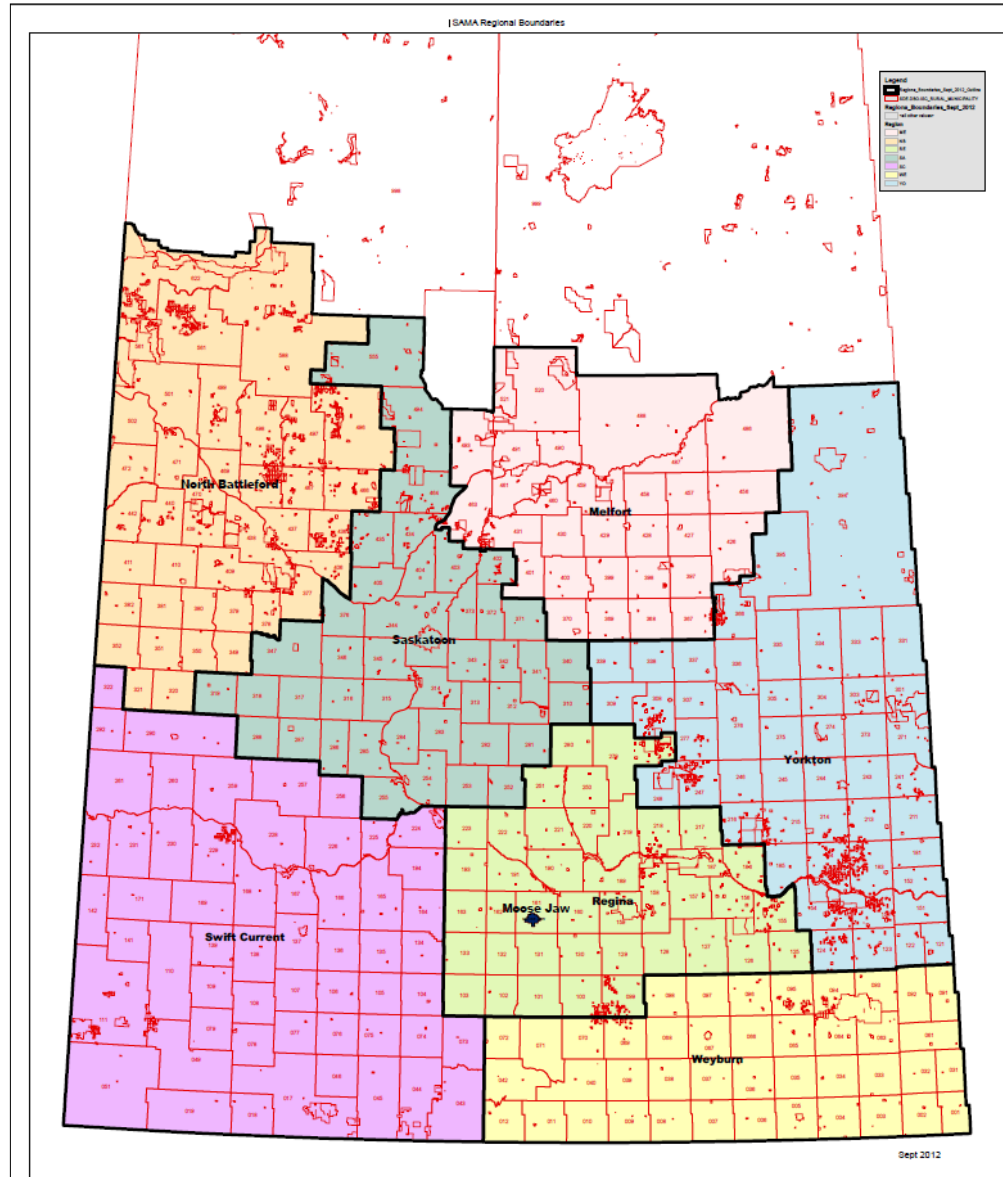


# Purpose of Assessments



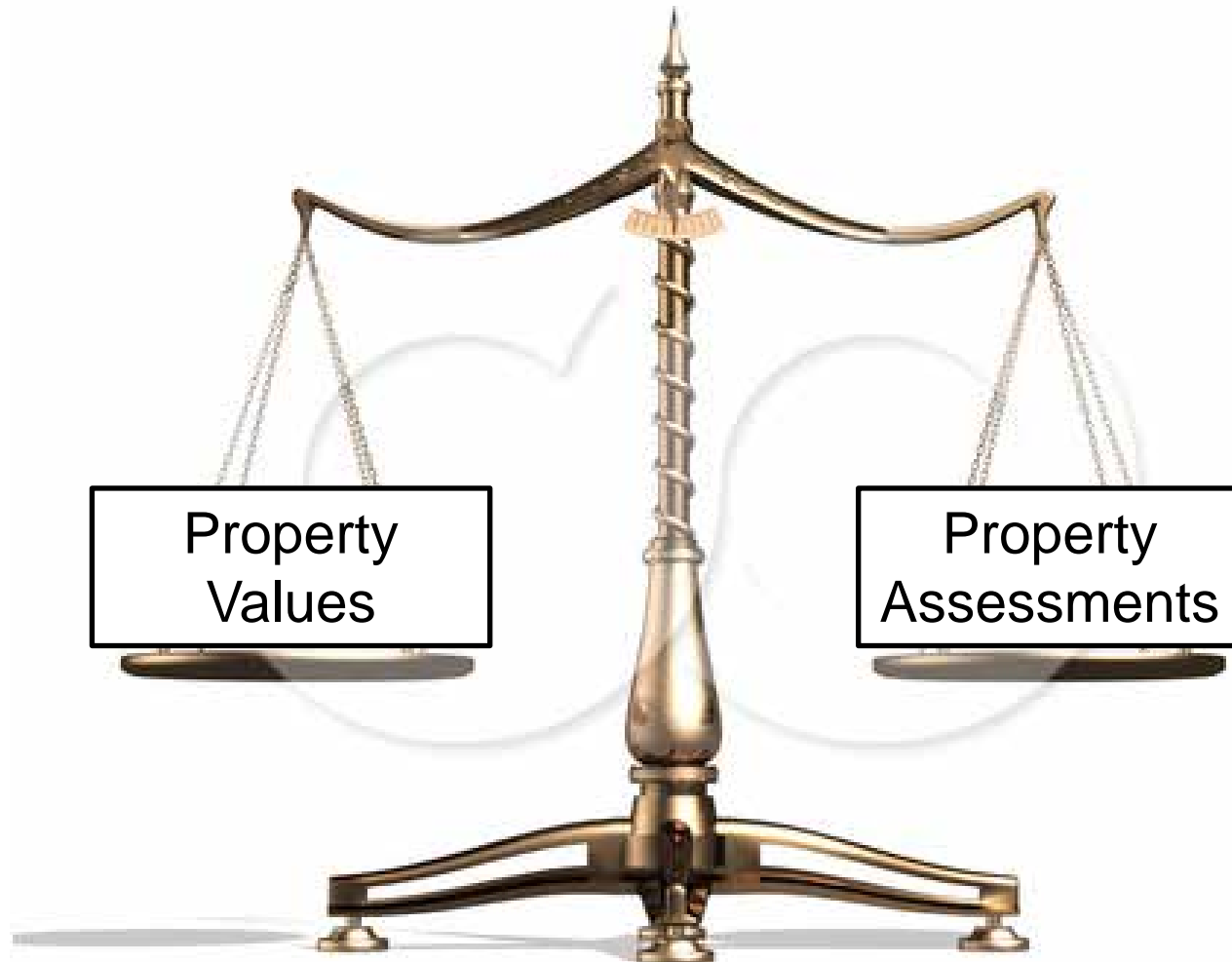
- Assessments pay for essential services that politicians and taxpayers want and need.
- In 2015, the assessment base brought in \$1.83 billion. Over 50% of revenue for municipalities.
- Revenue needs are growing to support the growing economy.
- Preserves local autonomy.

# SAMA Assessment Service Regions



# Assessment Principles

## Ad Valorem



# Assessment Changes $\neq$ Tax Changes

## Before Revaluation



# Assessment Changes $\neq$ Tax Changes

## Before Revaluation



## After Revaluation

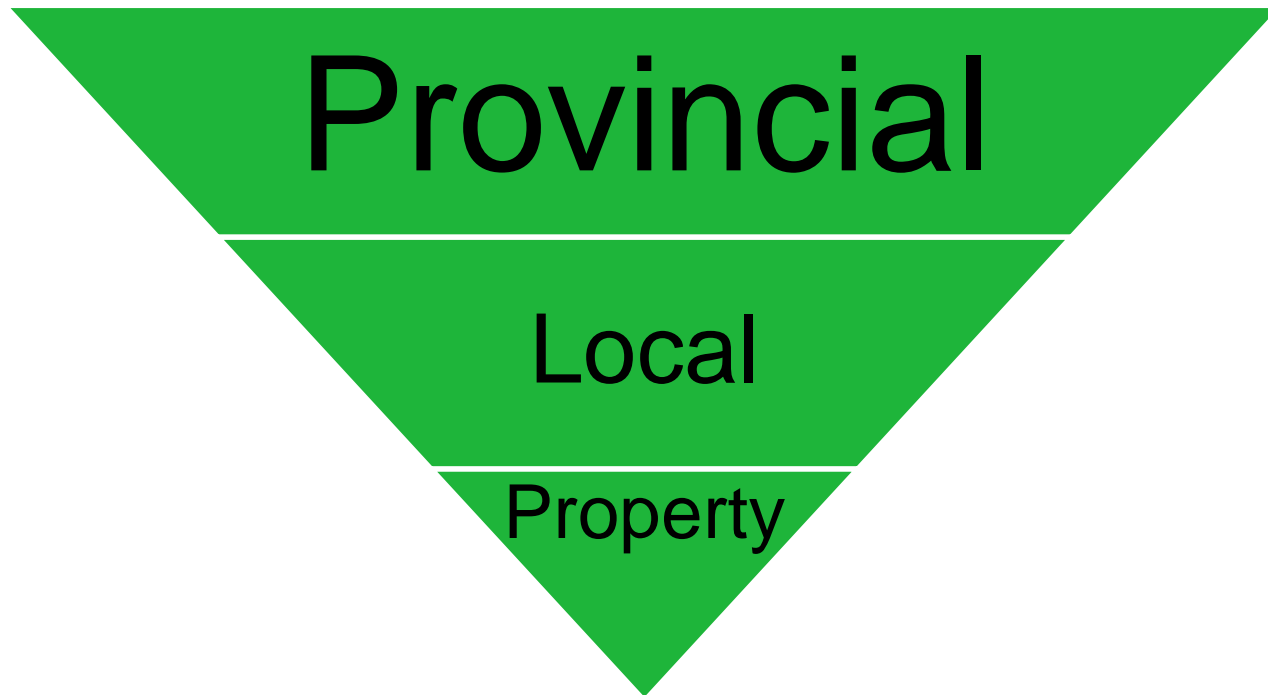


# 2017 Revaluation Delivery

- 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.

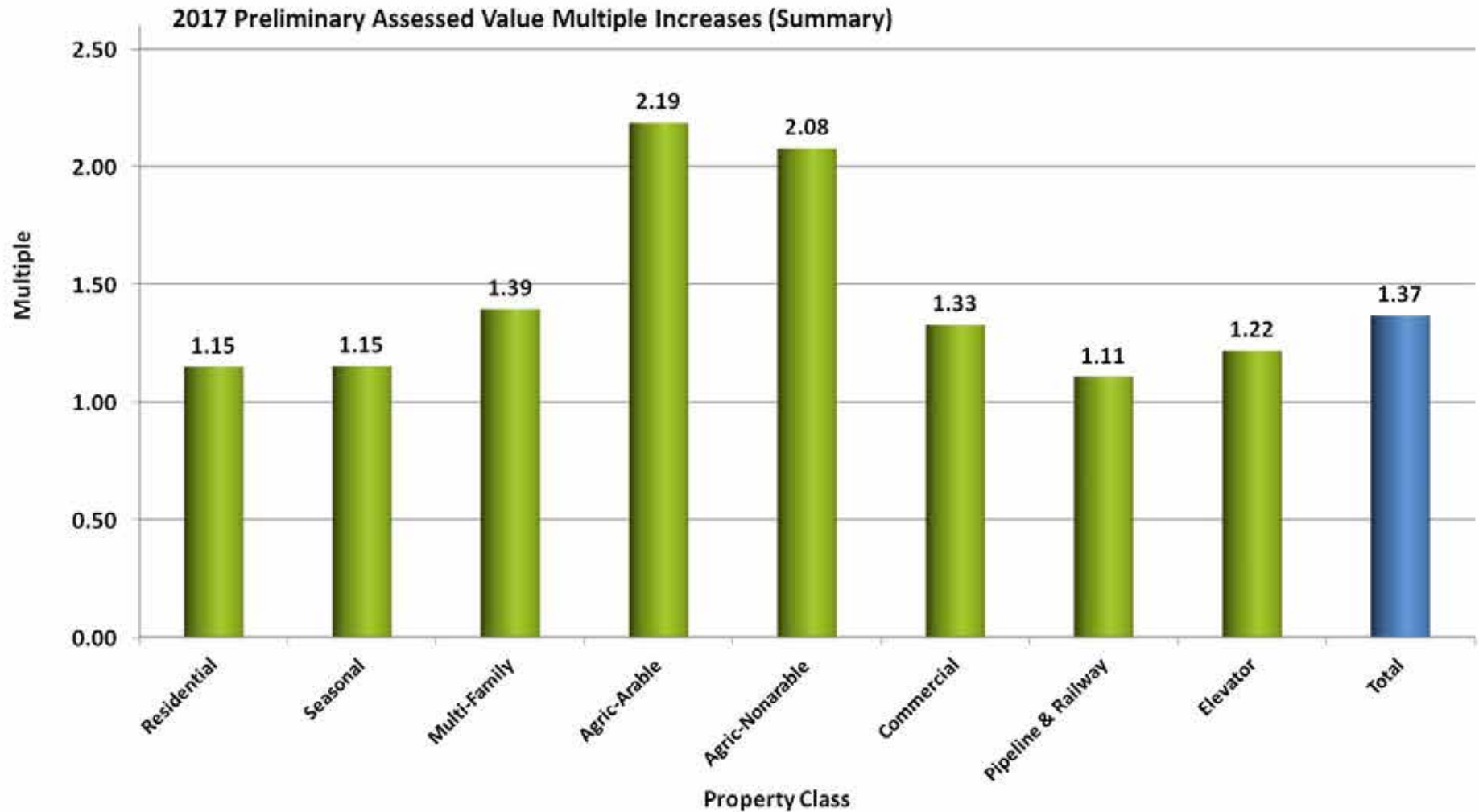
# Anticipated 2017 Assessment Shifts

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



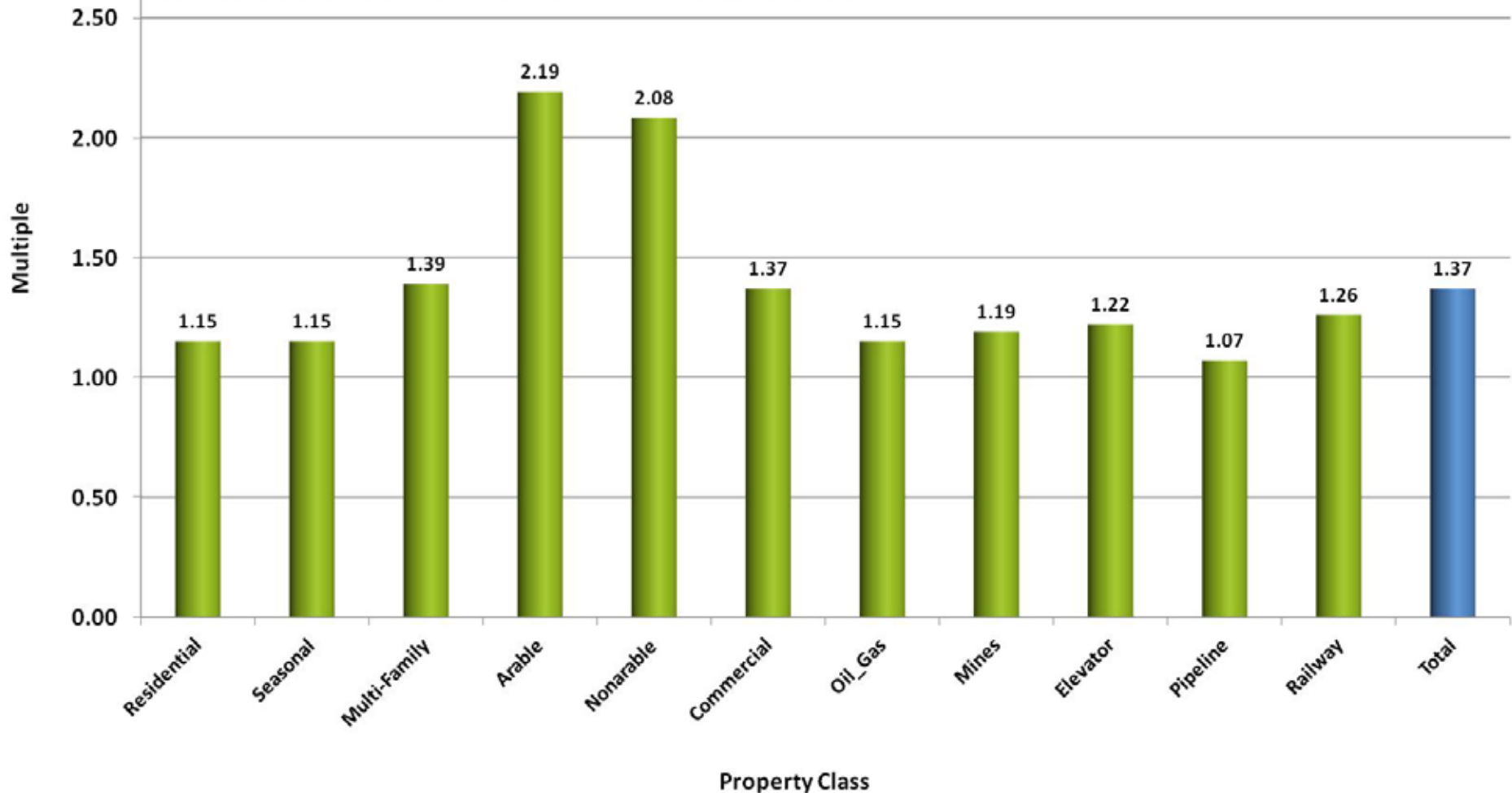


# Assessed Value 2017 / 2016 Multiple

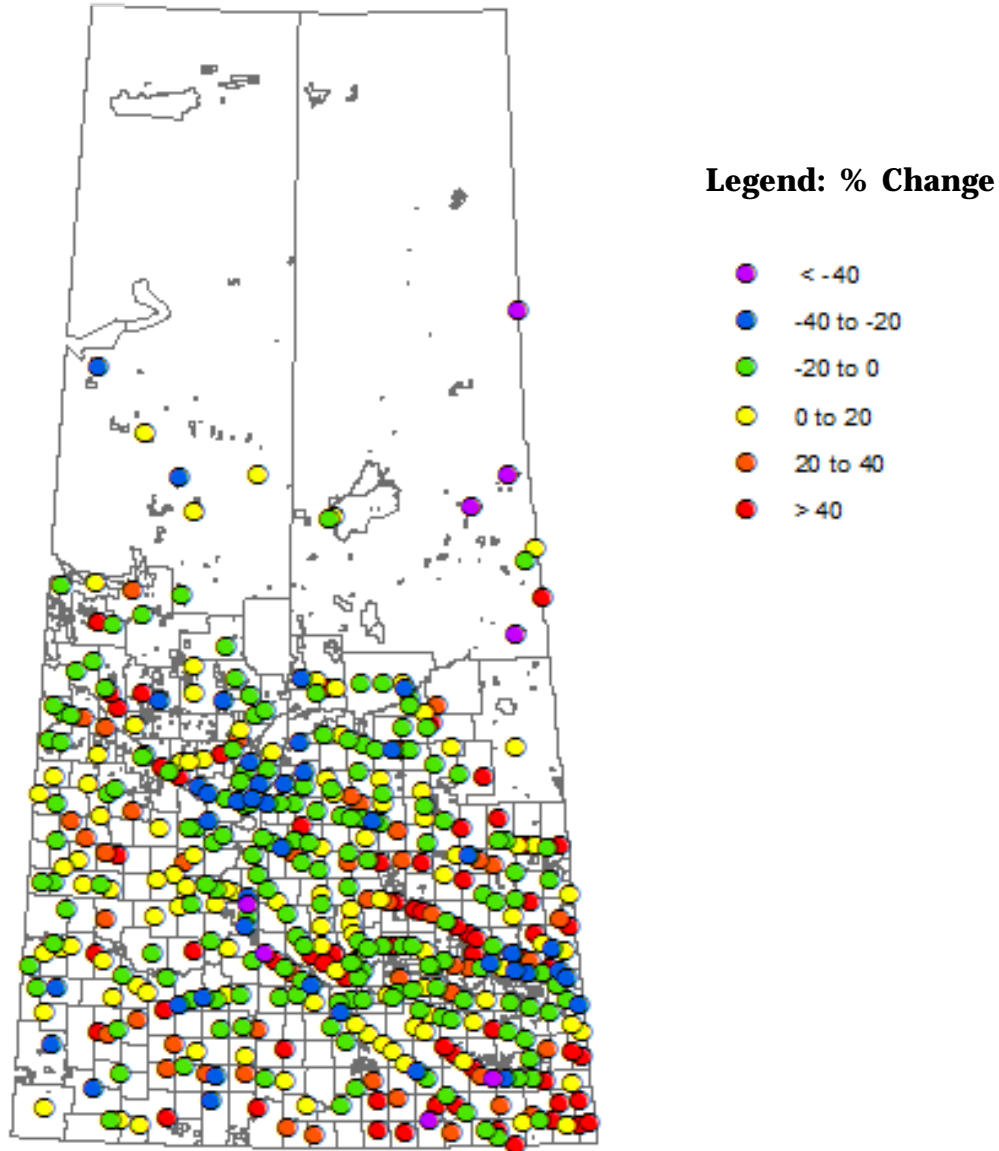


# Assessed Value 2017 / 2016 Multiple

2017 Preliminary Assessed Value Multiple Increases (Detail)

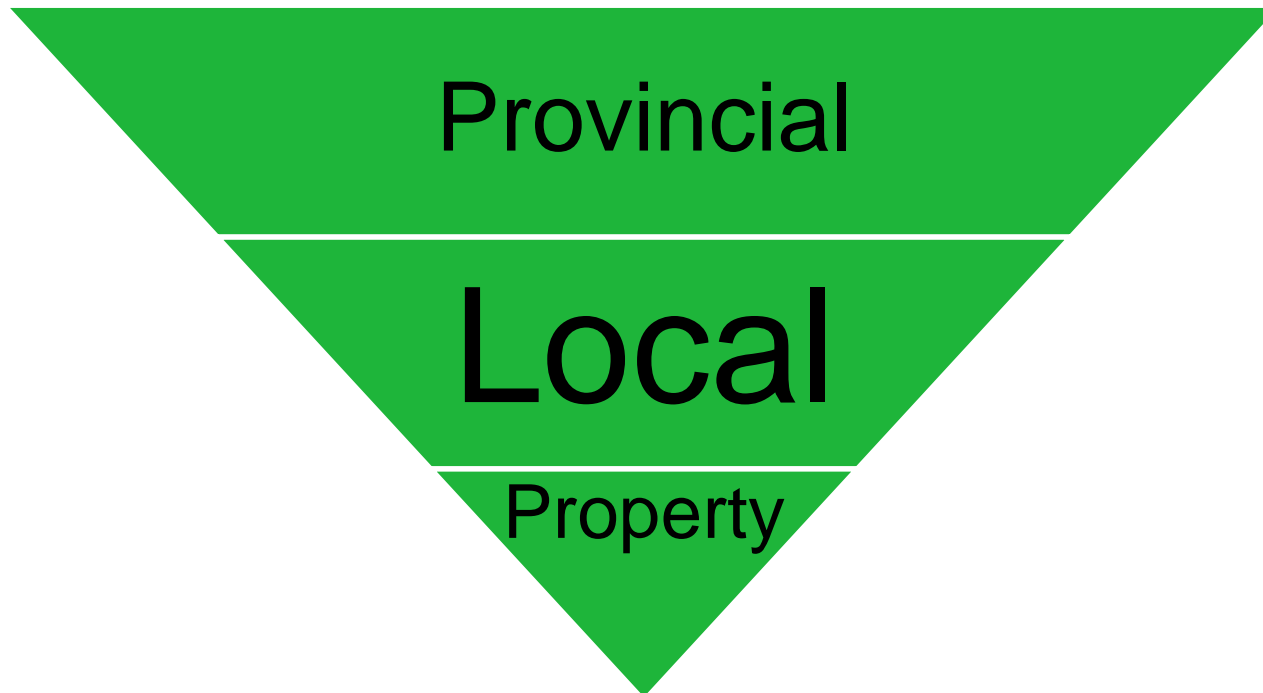


# SAMA Residential Shifts by Urban Municipality (Median = 1.18)



# 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

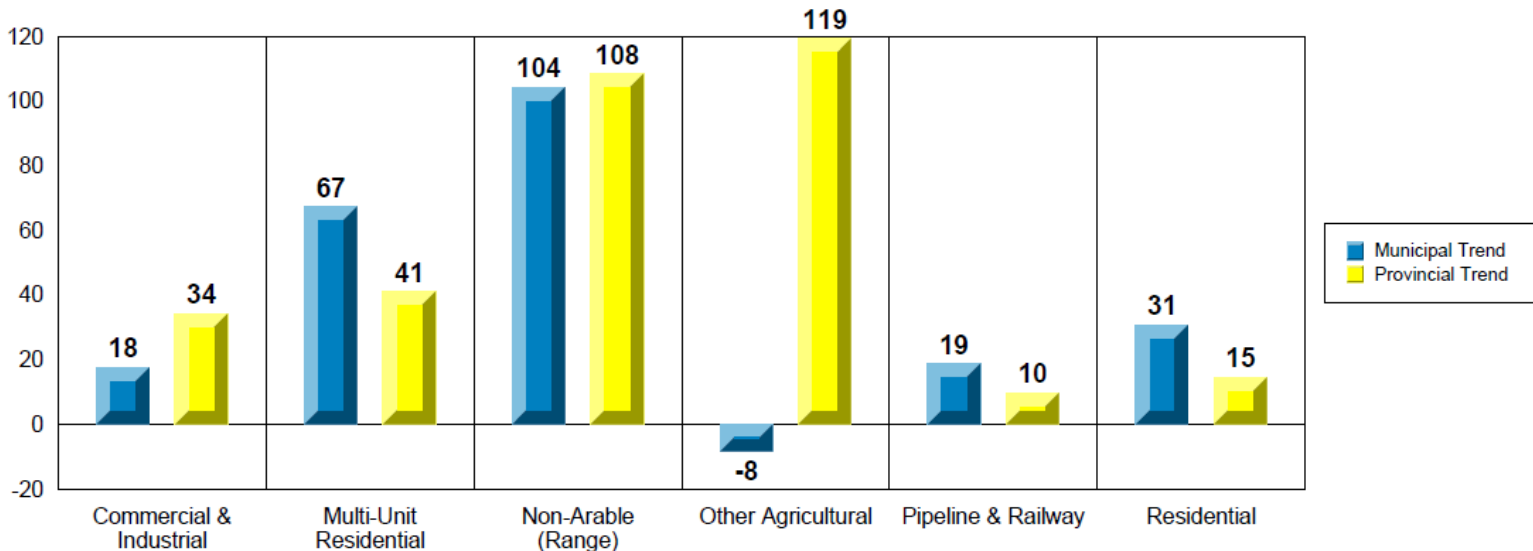


## 2017 Revaluation Preliminary Assessed Value Trend Report (100% Value)

for [REDACTED]

May 31, 2016

Tax Class (as defined in Regulations)	2016 Municipal Assessed Value	2017 Preliminary Municipal Assessed Value	Municipal Trend	Provincial Trend
Commercial & Industrial	\$99,225,400	\$116,729,200	18%	34%
Multi-Unit Residential	\$2,706,000	\$4,529,600	67%	41%
Non-Arable (Range)	\$59,500	\$121,500	104%	108%
Other Agricultural	\$93,000	\$85,200	-8%	119%
Pipeline & Railway	\$139,400	\$165,700	19%	10%
Residential	\$57,269,800	\$74,867,600	31%	15%
<b>Total</b>	<b>\$159,493,100</b>	<b>\$196,498,800</b>	<b>23%</b>	<b>34%</b>



# 2017 Taxable Assessed Value Trend Report



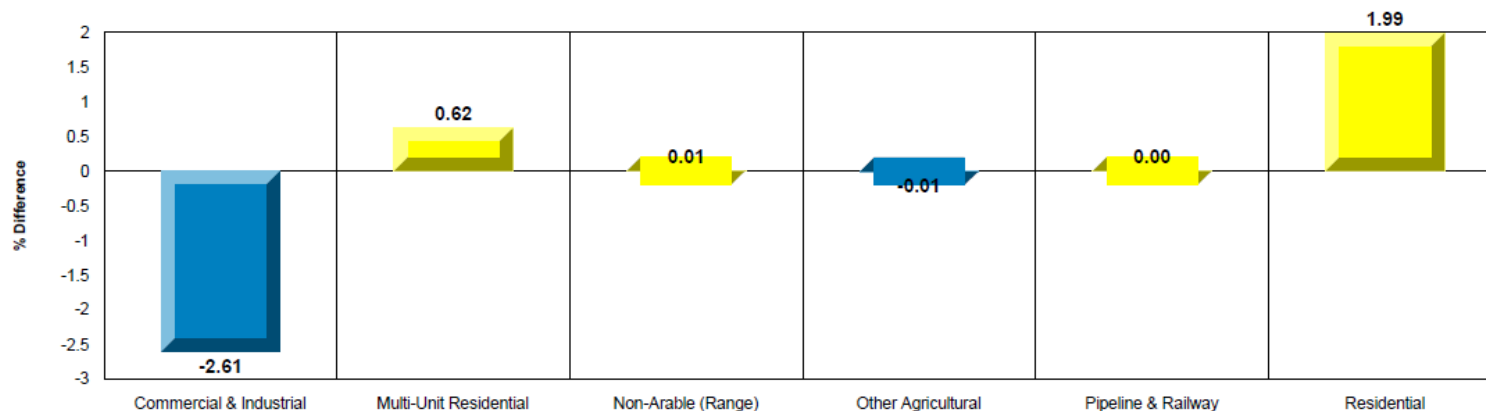
## 2017 Revaluation Preliminary Taxable Assessed Value Trend Report

for [REDACTED]

May 31, 2016

Tax Class (as defined in Regulations)	2016 Taxable Assessed Value	2016 293 Exempt Assessed Value	2016 Taxable % of Total Value	2017 Preliminary Taxable Assessed Value	2017 Estimated 293 Exempt Assessed Value	2017 Adjusted Taxable Assessed Value	2017 Adjusted Taxable % of Total	See Chart Change of % 2016 to 2017
Commercial & Industrial	\$70,679,800	n/a	63.40%	\$83,183,600	n/a	\$83,183,600	60.79%	-2.61%
Multi-Unit Residential	\$1,894,200	n/a	1.70%	\$3,170,720	n/a	\$3,170,720	2.32%	0.62%
Non-Arable (Range)	\$23,800	n/a	0.02%	\$48,600	n/a	\$48,600	0.04%	0.01%
Other Agricultural	\$51,150	n/a	0.05%	\$46,860	n/a	\$46,860	0.03%	-0.01%
Pipeline & Railway	\$120,200	n/a	0.11%	\$148,700	n/a	\$148,700	0.11%	0.00%
Residential	\$38,716,160	n/a	34.73%	\$50,244,110	n/a	\$50,244,110	36.72%	1.99%
<b>Total</b>	<b>\$111,485,310</b>		<b>100.00%</b>	<b>\$136,842,590</b>		<b>\$136,842,590</b>	<b>100.00%</b>	

Change of % 2016 to 2017



# 2017 Detailed Assessed Value Change Report



Preliminary Assessed Value Change Report  
(Not For Public Distribution)

for [REDACTED]

2017 Preliminary Assessments for Discussion Only  
These values are not to be used for the 2017 Assessment Roll

May 31, 2016

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Assessment ID	Legal Land Location					Liab Subd	Tax Class	2016				2017				Value Diff	% Diff
								Land	Improvement	Property	Total	Land	Improvement	Property	Total		
[REDACTED] 495000050	Lot 1	Block 39	Plan 00PA06813	Sup	1	C	\$8,400			\$8,400	\$1,800			\$1,800	\$-6,600	-78.6%	
[REDACTED] 495000100	Lot 2	Block 39	Plan 00PA06813	Sup	1	C	\$0,300			\$0,300	\$1,700			\$1,700	\$-6,600	-79.5%	
[REDACTED] 495000150	Lot 1	Block 40	Plan 00PA06813	Sup	1	C	\$8,800	\$149,800		\$158,600	\$2,000	\$158,400		\$160,400	\$1,800	1.1%	
[REDACTED] 495000200	Lot 2	Block 40	Plan 00PA06813	Sup	1	C	\$9,000			\$9,000	\$2,000			\$2,000	\$-7,000	-77.8%	
[REDACTED] 495000250	Lot 3	Block 40	Plan 00PA06813	Sup	1	C	\$9,400			\$9,400	\$2,100			\$2,100	\$-7,300	-77.7%	
[REDACTED] 495000300	Lot 4	Block 40	Plan 00PA06813	Sup	1	C	\$9,000			\$9,000	\$2,000			\$2,000	\$-7,000	-77.8%	
[REDACTED] 495000350	Lot 5	Block 40	Plan 00PA06813	Sup	1	C	\$9,000			\$9,000	\$2,000			\$2,000	\$-7,000	-77.8%	
[REDACTED] 495000400	Lot 6	Block 40	Plan 00PA06813	Sup	1	C	\$9,100			\$9,100	\$2,100			\$2,100	\$-7,000	-78.9%	
[REDACTED] 495000450	Lot 7	Block 40	Plan 00PA06813	Sup	1	C	\$10,300			\$10,300	\$2,400			\$2,400	\$-7,900	-78.7%	
[REDACTED] 495000650	Parcel F	Block	Plan 101760935	Sup	1	C	\$7,600			\$7,600	\$1,200			\$1,200	\$-6,600	-84.6%	
[REDACTED] 495001200	Qtr PT NW	Sec 09	Tp 45 Rg 03 W 2	Sup 20	1	R	\$11,200	\$9,300		\$20,500	\$2,600	\$11,700		\$14,300	\$-6,200	-30.2%	
[REDACTED] 495001700	Qtr PT NW	Sec 09	Tp 45 Rg 03 W 2	Sup 25	1	R	\$12,700			\$12,700	\$2,900			\$2,900	\$-9,800	-77.2%	
[REDACTED] 495002700	Qtr PT NW	Sec 09	Tp 45 Rg 03 W 2	Sup 35	1	C	\$26,900	\$49,500		\$76,400	\$8,500	\$51,800		\$60,300	\$-16,100	-21.1%	
[REDACTED] 495070000	Qtr PT NW	Sec 09	Tp 45 Rg 03 W 2	Sup 15	1	R	\$5,200			\$5,200	\$2,800			\$2,800	\$-2,400	-46.2%	
[REDACTED] 495170000	Qtr NE	Sec 09	Tp 45 Rg 03 W 2	Sup	1	R	\$5,600			\$5,600	\$3,000			\$3,000	\$-2,600	-46.4%	
[REDACTED] 504900050	Lot 1	Block 01	Plan C1877	Sup	1	C	\$8,900			\$8,900	\$8,900			\$8,900	\$0		
[REDACTED] 504900100	Lot 2	Block 01	Plan C1877	Sup	1	R	\$9,000			\$9,000	\$8,900			\$8,900	\$-100	-1.1%	
[REDACTED] 504900150	Lot 3-4	Block 01	Plan C1877	Sup	1	R	\$18,000	\$68,000		\$86,000	\$17,900	\$89,300		\$107,200	\$21,200	24.7%	
[REDACTED] 504900250	Lot 5	Block 01	Plan C1877	Sup	1	R	\$9,000			\$9,000	\$8,900			\$8,900	\$-100	-1.1%	
[REDACTED] 504900300	Lot 6	Block 01	Plan C1877	Sup	1	R	\$9,000	\$31,700		\$40,700	\$8,900	\$41,600		\$50,700	\$10,000	24.6%	

# 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>

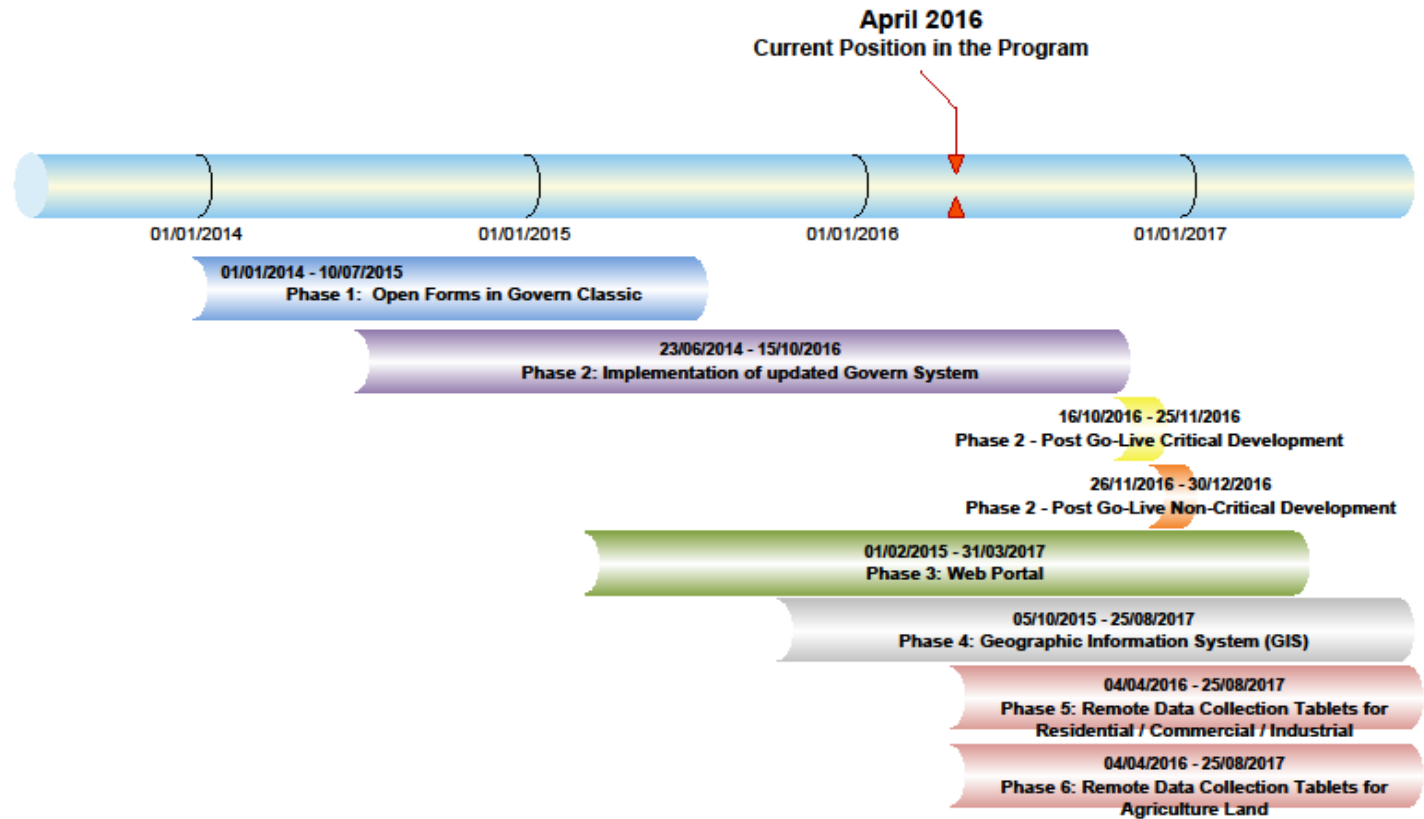
# SAMA Web Portal

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.



# UMAAS Presentation

Questions?

