



Market Value Assessment in Saskatchewan Handbook

Appendix 1: Resources

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This document is a derivative work based upon a handbook entitled the "Market Value and Mass Appraisal for Property Assessment in Alberta" ("Alberta Handbook"), which has been adapted for use by the Saskatchewan Assessment Management Agency under license granted by the co-owners of the Alberta Handbook, the Alberta Assessors' Association and Alberta Municipal Affairs, Assessment Services Branch.

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1.0 Saskatchewan Government

a. Ministry of Government Relations

The Ministry works in partnership with urban, rural and northern municipalities and their related associations to strengthen local governance for the benefit of Saskatchewan residents. Financial, advisory and technical services are provided to municipalities. The Ministry provides advice to government on property tax tools, percentages of value for revaluations and the governance and structure of, and funding for, the Saskatchewan Assessment Management Agency (SAMA). The Ministry develops related legislation, regulations and policies.

Web Site: www.saskatchewan.ca/government/government-structure/ministries/government-relations

b. Assessment Appeals Committee (AAC)

The Assessment Appeals Committee (AAC) was created to handle appeals at the provincial level. It is part of the Saskatchewan Municipal Board (SMB). The AAC is the next level of appeal if an assessment remains in dispute after the decision of the local board of revision. The record of the board of revision hearing will be examined for any errors made by the board. New evidence cannot be filed at this level, except in limited circumstances. The original notice of appeal sets out what evidence is to be brought forward.

Web Site: www.saskatchewan.ca/government/government-structure/boards-commissions-and-agencies/saskatchewan-municipal-board

2.0 Saskatchewan Legislation

a. Publications Saskatchewan

Publications Saskatchewan's Freelaw[®] service provides free access to up-to-date versions of all Government of Saskatchewan Acts and Regulations, *The Saskatchewan Gazette* and other legislative publications.

Web Site: <https://publications.saskatchewan.ca/#/freelaw>

The following Acts provide the statutory basis for property assessment and taxation in Saskatchewan:

- *The Assessment Management Agency Act*
- *The Legislation Act*
- *The Cities Act*
- *The Municipalities Act*
- *The Northern Municipalities Act, 2010*

b. Saskatchewan Assessment Management Agency (SAMA) Board Orders

SAMA Board Orders have the force of law. Various orders can be found on SAMA's web site including:

- Revaluation Base Date Order
- Market Value Evidence Order
- Saskatchewan Assessment Manual Order

Web Site: www.sama.sk.ca

(Check: Document Library & News/ Bylaws & Board Orders)

3.0 International Association of Assessing Officers (IAAO)

The International Association of Assessing Officers (IAAO) is an educational research association that provides services to individuals in the ad valorem or property assessment profession and others with an interest in property taxation. The IAAO offers internationally recognized professional designations such as Certified Assessment Evaluator (CAE) or Residential Evaluation Specialist (RES). In addition, the IAAO also offers other continuing education and training courses and workshops.

The IAAO has numerous publications, including textbooks such as: *Property Assessment Valuation* and *Fundamentals of Mass Appraisal and Assessment Administration*. The IAAO also writes and publishes technical assessment standards.

Web Site: www.iaao.org

4.0 Appraisal Institute of Canada (AIC)

The Appraisal Institute of Canada (AIC) is a national organization that designates, represents, and promotes professional real estate appraisers and valuation consultants nationwide.

AIC conducts research and publishes studies, technical and professional papers to raise the level of technical knowledge.

Web Site: www.aicanada.ca

5.0 Saskatchewan Assessment Appraisers' Association (SAAA)

The Saskatchewan Assessment Appraisers' Association (SAAA) was established as a self-governing regulated profession under *The Assessment Appraisers Act* in November 2002.

An important responsibility of the SAAA is to certify individuals and license members to undertake valuations according to *The Assessment Management Agency Act*. The SAAA is also mandated to establish appropriate educational, experience and ethical requirements of assessment professionals, and to govern the activities of these members in the public interest.

The SAAA is an affiliate member of the International Association of Assessing Officers (IAAO) and member of the Interprovincial Professional Property Assessors of Canada (IPPAC).

Web Site: www.saskaaa.ca

6.0 Marshall & Swift Valuation Service (commercial)

The *Marshall & Swift Valuation Service* is compiled and published by CoreLogic Inc. It is an authoritative appraisal guide for developing replacement costs of buildings and other improvements. It provides costs for a wide range of construction classes and types of occupancies.

Web Site: www.corelogic.com/solutions/marshall-swift.aspx

7.0 Residential Cost Handbook (Marshall & Swift)

The *Residential Cost Handbook*, Marshall & Swift is compiled and published by CoreLogic Inc. The *Handbook* is used for estimating replacement costs for both single, multi-family residences and other residential improvements.:

Web Site: www.corelogic.com/solutions/marshall-swift.aspx

8.0 City Web Sites

City assessment departments can provide information on assessment, taxation and appeals.

Estevan www.estevan.ca	Prince Albert www.citypa.ca
Humboldt www.humboldt.ca	Regina www.regina.ca
<u>Martensville</u> www.martensville.ca	Saskatoon www.saskatoon.ca
Meadow Lake www.meadowlake.ca	Swift Current www.swiftcurrent.ca
Melfort www.cityofmelfort.ca	Weyburn www.weyburn.ca
Melville www.melville.ca	Warman www.warman.ca
Moose Jaw www.moosejaw.ca	<u>Yorkton</u> www.yorkton.ca
North Battleford www.cityofnb.ca	

9.0 Saskatchewan Assessment Management Agency (SAMA)

Web Site: www.sama.sk.ca

a. General

The Saskatchewan Assessment Management Agency (SAMA) manages the province's property assessment system, which has been developed in consultation with municipalities, school divisions, the provincial government, and assessment stakeholders from across Saskatchewan. SAMA also provides assessment and other related services to most cities, towns, villages and rural municipalities in the province.

SAMA co-ordinates a full revaluation of all properties in the province every four years to coincide with the new valuation base date.

b. Publications

SAMA produces the regulated *Saskatchewan Assessment Manual*, the non-regulated *Market Value Assessment in Saskatchewan Handbook*, the non-regulated *SAMA's Cost Guide* as well as other assessment publications and resources.

i. The *Saskatchewan Assessment Manual* has the rates and procedures for regulated property, which includes the following:

- Agricultural land
- Railway roadway
- Resource production equipment
- Heavy industrial property
- Pipelines

ii. The *Market Value Assessment in Saskatchewan Handbook* has general information on market value based properties valued using primarily the income approach. Unlike the *Manual* and *Guide*, the Handbook is not tied to a specific base date or revaluation. Instead, it is a living document that remains in force for successive revaluations and may be amended at any time as needed. Similar to the *Guide*, the Handbook is a non-regulated document that does not have the force of law. In addition to the Preface and the Introduction chapter there are sections on:

- Valuation Parameters
- Depreciation Analysis
- Multi-Residential
- Manufactured Home Communities
- Warehouses
- General Commercial Properties
- Office Buildings

- Enclosed Shopping Centres
- Gas Stations
- Hotels/Motels
- Golf Courses
- Special Purpose Properties
- Grain Elevators
- Appendix 1: Resources
- Glossary

iii. *SAMA's Cost Guide* is used, by SAMA and others who have adopted the guide, to determine the assessed value of residential and some commercial property using the cost approach.

It has procedures to value properties using the cost approach including:

- Calculation procedures
- Replacement Cost New (RCN)
- Cost factors
- Incomplete Construction
- Physical deterioration
- Functional and Economic Obsolescence
- Market Adjustment Factor (MAF)
- Throughput Adjustment Factor (TAF)

It also has information on valuing the following using the cost approach:

- Land Valuation
- Residential Improvements
- Some Commercial Improvements
 - Air Supported / Dome Structures
 - ATM Structure
 - Bins and Silos
 - Coolers and Freezers
 - Drive-in Theatre Screen
 - Equipment/Mechanical and Telephone Buildings
 - Grain Elevators/Annexes
 - Grandstands/Bleachers
 - Reservoirs and Tanks
 - Stacks, Incinerators and Towers
 - Swimming Pools and Water Slides

c. [SAMAVIEW](#)

SAMAVIEW is [SAMA's](#) property assessment website with information on properties in any municipality where SAMA provides assessment services. SAMAVIEW gives the public a tool to gather information on their own property assessment and the assessment of other properties for comparison purposes. This may be done without necessarily having to contact a SAMA office. If there are questions, then the user can click on the [Contact Us](#) link to submit a question which will then be directed to the appropriate contact at

SAMA. SAMAView can be accessed by users with a MySAMA account. Commercial users require a subscription to access property information via SAMAView.

d. Contacts

i. Web Site: www.sama.sk.ca

ii. SAMA's head office and the Revaluation Unit can be contacted at:

	Head Office	Revaluation Unit
Toll Free	1-800-667-7262	1-866-828-2133 (in Saskatchewan)
Email	info.request@sama.sk.ca	revaluation.unit@sama.sk.ca

iii. SAMA's regional offices can be contacted at:

	Melfort	Moose Jaw	North Battleford
Toll Free	1-800-216-4427	1-866-398-7889	1-800-824-2570
Email	melfort.region@sama.sk.ca	moosejaw.region@sama.sk.ca	northbattleford.region@sama.sk.ca
	Regina	Saskatoon	Swift Current
Toll Free	1-800-498-0578	1-800-667-5203	1-800-498-0574
Email	regina.region@sama.sk.ca	saskatoon.region@sama.sk.ca	swiftcurrent.region@sama.sk.ca
	Weyburn	Yorkton	
Toll Free	1-800-498-0575	1-800-498-0576	
Email	weyburn.region@sama.sk.ca	yorkton.region@sama.sk.ca	