

## Saskatchewan Assessment Management Agency

### City/Commercial Advisory Committees

Meeting Minutes for November 30, 2022

Double Tree Hotel – Swift Current Room 1975 Broad Street, Regina; or

Virtual Meeting Microsoft Teams

#### Commercial Advisory Committee

##### Members Present:

Audrey Trombley – Committee Chair, SAMA Board Member  
Randy Goulden, SAMA Board Member, Urban Sector  
Richard Marleau, SAMA Board Member  
Jim Angus (non-voting), SAMA Board Member  
Myron Knafelc (ex officio), SAMA Board Chair  
Noel Geremia, Saskatchewan REALTORS® Association  
Ed Bobiash, Saskatchewan REALTORS® Association  
Ian Magdiak, Canadian Property Tax Association  
Dave Roberts, Western Grain Elevator Association Tax Committee  
Kirk Wasyluk, Pipeline Property Tax Group  
Mark Pinney, Canadian Association of Petroleum Producers  
Darwin Collins, Saskatchewan Mining Association  
Corinne Li, Railway Association of Canada  
David Hopkins, CN Rail  
Melissa Barr, Saskatchewan Assessment Appraisers' Association  
Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada  
Ken Patsula, Public Works and Government Services Canada

##### Members Absent:

Anna Gardikiotis, Reginal Downtown Business Improvement District  
Darren Bird, Saskatchewan Chamber of Commerce  
Tony Playter, Regina & District Chamber of Commerce  
Vacant, Canadian Federation of Independent Business  
Wendy Kopeck, Building Owners and Managers Association  
Jim Bence, Saskatchewan Hotel & Hospitality Association  
Cameron Johnson, National Golf Course Owners Association, Saskatchewan Chapter  
Monty Reich, Inland Terminal Association of Canada

#### City Advisory Committee

##### Members Present:

Dawn Lunning, Committee Chair, SAMA Board Member  
Myron Knafelc (ex officio), SAMA Board Chair  
John Wagner, (voting), SAMA Board Member  
Clive Tolley, City of Moose Jaw  
Vanessa Vaughan, City of Prince Albert  
Steve Ward, City of Regina  
Bev Dubois, City of Saskatoon  
Darren Hill, City of Saskatoon  
Michael Kehler, City of Swift Current  
Suzanne Zwarych, Saskatchewan School Boards Association  
Melissa Barr, Saskatchewan Assessment Appraisers' Association

##### Members Absent:

Jim Puffalt, City of Moose Jaw  
Greg Dionne, City of Prince Albert  
Jason Mancinelli, City of Regina  
Al Bridal, City of Swift Current  
Vacant, Saskatchewan Urban Municipalities Association

##### Observers Present:

Abayomi Akintola, Ministry of Government Relations  
Steve Ward, City of Regina  
Bryce Trew, City of Saskatoon  
Vanessa Vaughan, City of Prince Albert  
Michael Kehler, City of Swift Current  
Alicia Bay, Saskatchewan Association of Rural Municipalities  
Betty Rogers, SAMA CEO

##### Observers Absent:

Kareen Holtby, Ministry of Trade and Export Development  
Chad Boyko, Saskatchewan Municipal Board  
Suzanne Clark, Public Works and Government Services Canada  
Amy McInnis, Tourism Saskatchewan  
Sian Pascoe, Canadian Association of Petroleum Producers  
Brenda Hendrickson, City of Moose Jaw

##### Guests Present:

Evan Wilson, Canadian Renewable Energy Association  
Cole Zawislak, Saskatchewan REALTORS® Association  
Dennis Lowe, Ministry of Trade and Export Development  
Katarzyna Bolek-Callbeck, Ministry of Agriculture

##### Guests Absent:

Samantha Krahn, Saskatchewan REALTORS® Association

##### Administration Present:

Darwin Kanius, Committee Secretary, SAMA  
Todd Treslan, SAMA ASD  
Rebecca Schultz, SAMA ASD, Industrial Unit  
Karlo Simonson, SAMA QAD  
Andrew Workman, SAMA TS&P

##### Observers Present:

Rod Nasewich, Ministry of Government Relations  
Dale Braitenbach, City of Prince Albert  
Bryce Trew, City of Saskatoon  
Betty Rogers, CEO, SAMA

##### Observers Absent:

Crystal Froese, Saskatchewan School Boards Association, Trustee  
Jean-Mark Nadeau, Saskatchewan Urban Municipalities Association, Administration  
Brenda Hendrickson, City of Moose Jaw  
Tanya Mills, City of Regina  
Vacant, City of Swift Current

##### Administration Present:

Dallas Pitt, Committee Secretary, SAMA  
Karlo Simonson, SAMA QAD  
Shaun Cooney, SAMA TS&P  
Garry Hammett, SAMA TS&P  
Corinne Charko, SAMA  
Peter Ryan, SAMA

##### Administration Absent:

Kevin Groat, SAMA ASD

**Agenda Item:**

**Decision/Resolution:**

1. Call to Order

Audrey Trombley, Chair of the Commercial Advisory Committee, called the meeting to order at 10:02 a.m.

2. Opening Remarks

Audrey Trombley welcomed attendees and thanked them for their attendance at the City/Commercial Advisory Committee.

3. Introductions

Audrey Trombley opened the floor for in-person attendees to introduce themselves to remote attendees.

4. Approval of Meeting Agenda

Audrey Trombley introduced the agenda.

MOTION by John Wagner, SAMA Board Member, to approve the agenda.

**Carried**

5. Minutes from the Previous Business Meeting held March 23, 2022

Audrey Trombley provided a forum for members to provide feedback on the previous City/Commercial Advisory Committees joint meeting minutes.

No comments or corrections were provided on the meeting minutes.

MOTION by Jim Angus, SAMA Board Member, that the joint minutes for the March 23, 2022 City and Commercial Advisory Committee’s business meeting be adopted as circulated.

**Carried**

6. Business Arising from the Joint Minutes of March 23, 2022

No issues arising from the previous meeting on March 23, 2022.

7. SAMA Update

7a. CEO Report

PowerPoint presentation by Betty Rogers, SAMA’s CEO.

**Comments/Questions**

No comments or questions.

MOTION by Randy Goulden, SAMA Board Member, to receive the CEO report.

**Carried**

7b. Assessment Services Division Report

SAMA Update: PowerPoint presentation by Todd Treslan, SAMA ASD

**Comments/Questions**

SAMA Board Member: How many newly constructed properties are annually inspected by SAMA?

SAMA Administration: The number of newly constructed properties that are inspected is dependent upon the economic conditions each year. SAMA Administration can investigate this following the meeting and provide information to the Board.

MOTION by Richard Marleau, SAMA Board member, to the receive the SAMA ASD report.

**Carried**

City of Saskatoon Update: Verbal presentation by Bryce Trew

2023 Assessment Roll Update: As a result of some appeal decisions, CP Reit and Brandt, the City of Saskatoon reviewed various commercial assessment models to reflect the results of those appeals. These changes will update the values on approximately 1,500 commercial properties.

The City of Saskatoon will be sending approximately 15,200 assessment notices to property owners that had updates to their assessments on January 3, 2023. The appeal window in Saskatoon will be open until February 3, 2023.

The upcoming roll will be advertised through the Star Phoenix and social media to enhance communication with property owners.

Appeal Update: The City of Saskatoon had 863 appeals filed in 2022. The increase of appeals, compared to 2021, can be attributed to amended assessment notices that were sent out to commercial property owners earlier in 2022. Saskatoon has hearings remaining on three properties.

There may be additional appeals following supplementary assessments for 2022 that were completed by October 24, 2022. These properties received supplemental notices on November 4, 2022, which means supplementary appeals can be submitted until December 4<sup>th</sup>.

Staffing: There are currently two vacant positions in Saskatoon.

Most staff, approximately 90%, are in a hybrid work arrangement where they work from home two days per week. Remaining staff members are in the office full-time. Saskatoon allows staff to occasionally work from home on an intermittent basis if something arises.

2025 Revaluation: To prepare for the next revaluation in 2025, Saskatoon will be finalizing sales verification ahead of March 2023 to begin residential sales analysis.

For commercial properties, Saskatoon will be sending out requests for 2022 information in February 2023. The deadline to submit this commercial information is June 30, 2023. Additionally, Saskatoon will be reaching out to commercial stakeholders to receive feedback on assessment models and what influences are occurring in the market.

## Comments/Questions

No comments or questions.

City of Regina Update: Verbal presentation by Steve Ward

Staffing: City of Regina staff are back working in the office. The City has introduced a flexible workplace arrangement policy where staff can work two days in the office and three days at home per week.

Currently, 30% of Regina staff have been accepted into the program, which will be reviewed further in six months.

The City of Regina assessment department is fully staffed and recently hired a data scientist to assist with creating valuation models.

Appeal Update: For the 2022 Board of Revision (BOR) appeals there were a total of 478 appeals. 17 of these were settled with agreements to adjust, 165 were withdrawn, and there were 18 BOR hearings.

At the Saskatchewan Municipal Board (SMB) level, there were 208 appeals for 2022. At the SMB, there were 15 appeals withdrawn and two appeal hearings.

The Court of Appeal (CoA) has remitted two decisions (Southland Mall and Boardwalk) on the 2019 Assessment Roll to the SMB for de novo hearings regarding disclosure issues. These hearings will likely occur early in 2023.

2023 Assessment Roll Update: The City of Regina is planning to open the 2023 Assessment Roll on January 3, 2023. This will include sending out approximately 4,600 assessment notices to property owners that had changes on their assessments.

The City of Regina recently presented the preliminary budget for 2023. Following the opportunity to provide feedback, the budget will be confirmed with a new bylaw early in 2023.

2025 Revaluation: Preparation for the next revaluation is underway with reviewing and verifying sales of residential and commercial properties from January 1, 2019 to January 1, 2023. Additionally, reviewing market trends for residential and commercial properties.

Regina will also be reviewing and verifying rental information, such as income and expense forms, received from commercial property owners.

Other Projects: Regina is working on modernizing the taxation and assessment system from an Oracle based platform to a Microsoft.net program. The update will enhance the functionality of the system and allow for more customizable reports to be run internally and be available to the public.

### **Comments/Questions**

No comments or questions.

City of Prince Albert Update: Verbal presentation by Vanessa Vaughan

Staffing: City of Prince Albert staff continue to work in City Hall. The assessment depart is now fully staffed with five appraisers.

Appeal Update: For 2022, Prince Albert had 31 BOR appeals. Of these appeals, six were completed by agreements to adjust, two were withdrawn and 23 had BOR hearings.

Prior year appeals at the SMB have all been completed and received decisions. For 2022, Prince Albert had three appeals go to the SMB. The last appeal will be heard in December.

2023 Assessment Roll Update: Prince Albert staff are currently reviewing permits with interior and exterior inspections ahead of finalizing the 2023 Assessment Roll. Prince Albert has seen that it is getting increasingly more difficult to perform interior inspections as property owners can be hesitant to let appraisers into their homes.

The roll is tentatively scheduled to be posted on January 5, 2023 and close on February 6, 2023.

2025 Revaluation: Prince Albert is focusing on performing sales inspections and sales verification for the 2025 Revaluation. Additionally, multi-family residential rental rates are under review to investigate potential issues.

For the upcoming revaluation, Prince Albert is looking into ways to improve communication with the public such as creating instructional videos and posting more information on social media.

### **Comments/Questions**

No comments or questions.

City of Swift Current Update: Verbal presentation by Michael Kehler

2023 Assessment Roll Update: Swift Current has been focusing on data collection and inspections ahead of implementing the updated roll in 2023.

For the upcoming roll, Swift Current completed 95 supplementary assessments. The supplementary roll for these properties remains open at this time.

Swift Current has observed an increase in the number of inquiries this year compared with prior revaluations.

Currently, the roll and updated assessment notices are tentatively scheduled to be sent out in the third week of January.

Appeal Update: For 2022, Swift Current had nine BOR appeals. One appeal was dismissed by the BOR secretary and the other eight appeals were completed through agreements to adjust.

Swift Current received 14 property appeals on supplementary assessments which are currently being reviewed.

Swift Current does not have any outstanding appeals at the SMB or CoA.

Other Work: Swift Current is beginning to investigate a potential update to their computer assisted mass appraisal (CAMA) system. This is in the initial stages and would not see a change implemented for several years.

Swift Current is also looking at methods to enhance communication with the public ahead of updating assessment rolls and revaluations.

#### **Comments/Questions**

No comments or questions.

MOTION by Kirk Wasylik, Pipeline Property Tax Group, to receive the verbal ASP reports.

**Carried**

### 8: Current Developments

#### 8a. Assessment Governance Report

PowerPoint presentation by Shaun Cooney, SAMA TS&P.

#### **Comments/Questions**

No comments or questions.

MOTION by Ian Magdiak, Canadian Property Tax Association, to receive the Assessment Governance report.

**Carried**

#### 8b: Provincial Assessment System Review by International Property Institute (IPTI)

PowerPoint presentation by Shaun Cooney, SAMA TS&P.

#### **Comments/Questions**

Pipeline Property Tax Group: Is the IPTI report available publicly?

SAMA Administration: The report has not been made available to the public at this point in time. The Saskatchewan Urban Municipalities Association (SUMA) has the official copy, and they will have to decide on releasing this to the public once they have the opportunity to fully review the report and provide their recommended areas for further review.

SAMA Board Member: The agricultural sector prefers the regulated productivity model as it accounts for key components such as soil type, topography, miles to market and climate.

The previous system, based upon market values, created significant assessment differences between municipalities. For example, the RM of Maple Creek and RM of Piapot had a difference of 41%

Saskatchewan Association of the Appraisal Institute of Canada: An area for SAMA and other ASPs to consider as these IPTI recommendations are reviewed, is that all other provinces in Canada allow for single property appraisals to be brought forward on appeal the mass appraisal value.

MOTION by Grace Muzkya, Saskatchewan Association of the Appraisal Institute of Canada, to receive the IPTI Review report.

**Carried**

8c: Assessment Appeals - Court of Appeal and Court of King's Bench Update

PowerPoint presentation by Darwin Kanius, SAMA TS&P

Court of Appeal and Court of King's Bench decisions discussed during this presentation can be accessed at [www.canlii.org/en/sk](http://www.canlii.org/en/sk)

#### **Comments/Questions**

No comments or questions.

MOTION by Melissa Barr, Saskatchewan Assessment Appraisers Association, to receive the SMB Update report.

**Carried**

*Lunch Break*

*12:09 pm to 12:51 pm*

9: Future Developments

9a: 2021 Revaluation – Oil and Gas Land Site Valuation Issue

PowerPoint presentation by Andrew Workman, SAMA TS&P

#### **Comments/Questions**

MOTION by Richard Marleau, SAMA Board Member to receive the Oil and Gas Land Site Valuation Issue Report.

9b: 2025 Revaluation

(i) Publications and Policy Considerations

PowerPoint presentation by Andrew Workman, SAMA TS&P

**Comments/Questions**

Canadian Association of Petroleum Producers: For the upcoming revaluation, it is unfortunate timing that the new base date (January 1, 2023) is occurring under volatile circumstances such as inflation, supply issues and other factors.

However, stakeholders very much appreciate SAMA's consultation process that is undertaken to review the models for each revaluation.

SAMA Administration: SAMA administration would like to thank all SAMA staff members and stakeholders who have worked on updating the models for the 2025 Revaluation.

(ii) Assessment Trends

PowerPoint presentation by Andrew Workman, SAMA TS&P

**Comments/Questions**

SAMA Administration: The trends provided in the presentation are currently estimated based upon SAMA's research. SAMA will have more finalized trending values ahead of the 2023 March Advisory Committee meetings.

SAMA's Assessment Services Division (ASD) will also be starting their market analysis in 2023 which will provide additional context for the Advisory Committees.

MOTION by Ken Patsula, Public Works and Government Services Canada, to receive the 2025 Publications and Policy Considerations, and Assessment Trends.

(iii) Quality Coordination Program

PowerPoint presentation by Darwin Kanius, SAMA TS&P

**Carried**

**Comments/Questions**

No comments or questions.

MOTION by Bev Dubois, City of Saskatoon, to receive the 2025 Revaluation reports.

**Carried**

10. Government Relations Update

Verbal presentation by Abayomi Akintola, Ministry of Government Relations

The Ministry of Government Relations has been working on the Board of Revision (BOR) initiative alongside stakeholders within the municipal sector such as SUMA and SARM. Government Relations would like to thank SAMA and the municipal sector for their feedback and assistance throughout the consultation process for the BOR Initiative.

There are four main components to the BOR initiative:



1. To have a provincial registrar office to ensure BORs across the province have the required training and knowledge,
2. To establish standard training for all BOR members, secretaries, and chairs in Saskatchewan,
3. To establish a centralized BOR that municipalities can utilize if they cannot establish their own BOR, and
4. To establish an Advisory Committee that will monitor the system regarding performance, efficiency, effectiveness and to make recommendations to the Ministry of Government Relations.

Three of these four components have been established. The final component to complete is the establishment of the Advisory Committee.

Training: 223 participants have signed up for the BOR training which is conducted by the Johnson Shoyama Graduate School of Public Policy. Of these participants, 162 have completed the training. The online training program has been developed through collaboration with Johnson Shoyama, SAMA, Government Relations, SARM, and SUMA.

The training program consists of four learning modules and costs \$100. There was a discounted rate, of \$50, made available to 200 participants. Currently, there are 35 spots remaining to take the training with the discounted rate. The discount was made available through the Targeted Sector Support Initiative.

Board Certifications: For local BORs, they must meet certain criteria to be certified by the Provincial Registrar such as completing the training program, being out of office and checking their confidentiality.

The Ministry of Government Relations expectation is that this certification process will improve the quality of appeals and appeal decisions in Saskatchewan. Currently, there are six local BORs that have been certified in the province.

Centralized BOR: The centralized BOR shall be utilized if a municipality chooses to not form a local BOR, utilize a third party BOR, such as Western Municipal Consulting, or if their local BOR has yet to be certified by the Provincial Registrar.

Establishing a BOR, by using a local or third party, or utilizing the centralized BOR is required by legislation as a BOR must be appointed ahead of preparing an Assessment Roll.

The centralized BOR will be run by the ADR Institute of Saskatchewan. The ADR BOR will have an annual retainer fee of \$250 and additional fees related to the appeal. For example, panel members will require a fee of \$150/hour and the BOR secretary is \$50/hour. The ADR Institute has indicated that most hearings will be conducted virtually which may reduce costs for municipalities.

The panel members on the centralized BOR are experienced in the administrative justice system and include lawyers, arbitrators, and mediators.

Advisory Committee: The Advisory Committee is the final component to be implemented in the BOR Initiative process. The Advisory Committee will be formed to investigate areas of improvement, and address concerns or issues raised by rate payers and stakeholders.

The Advisory Committee will likely include representatives from the municipal sector, SAMA, the SMB, and the Ministry of Government Relations.

**Comments/Questions**

No comments or questions.

MOTION by John Wagner, SAMA Board Member, to receive the Government Relations Update report.

**Carried**

11. Other Business

- a. Next City & Commercial Advisory Committee Meeting

The next City and Commercial Advisory Committee meeting is scheduled for March 22, 2023.

MOTION by Melissa Barr, Saskatchewan Assessment Appraisers Association, to adjourn the meeting at 2:00 pm.

**Carried**



Darwin Kanius  
Commercial Advisory Committee, Secretary



Dallas Pitt  
City Advisory Committee, Secretary