

Saskatchewan Assessment Management Agency

City/Commercial Advisory Committees

Meeting Minutes for March 22, 2023

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

Virtual Microsoft Teams Meeting

Commercial Advisory Committee

Members Present:

Audrey Trombley – Committee Chair, SAMA Board Member
Richard Marleau, 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
Kirk Wasylik, Pipeline Property Tax Group
Mark Pinney, Canadian Association of Petroleum Producers
Darwin Collins, Saskatchewan Mining Association
Corinne Li, Railway Association of Canada
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:

Randy Goulden, SAMA Board Member, Urban Sector
Jim Angus (non-voting), SAMA Board Member
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
Reg Hinz, Western Grain Elevator Association Tax Committee

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
Dawn Kilmer, City of Prince Albert
Jason Mancinelli, City of Regina
Colinda Johnson, City of Regina
Bev Dubois, City of Saskatoon
Julianne Rempel, City of Swift Current
Al Bridal, City of Swift Current
Melissa Barr, Saskatchewan Assessment Appraisers' Association

Members Absent:

Jim Puffalt, City of Moose Jaw
Steve Ward, City of Regina
Darren Hill, City of Saskatoon
Michael Kehler, City of Swift Current
Jean-Marc Nadeau, Saskatchewan Urban Municipalities Association
Suzanne Zwarych, Saskatchewan School Boards Association

Observers Present:

Abayomi Akintola, Ministry of Government Relations
Amy McInnis, Tourism Saskatchewan
Colinda Johnson, City of Regina
Bryce Trew, City of Saskatoon
Vanessa Vaughan, City of Prince Albert
Julianne Rempel, City of Swift Current
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
Sian Pascoe, Canadian Association of Petroleum Producers
Steve Ward, City of Regina
Michael Kehler, City of Swift Current
Brenda Hendrickson, City of Moose Jaw
Alicia Bay, Saskatchewan Association of Rural Municipalities

Guests Absent:

Samantha Krahn, Saskatchewan REALTORS® Association
Evan Wilson, Canadian Renewable Energy 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
Tanya Mills, City of Regina
Bryce Trew, City of Saskatoon
Betty Rogers, CEO, SAMA

Observers Absent:

Crystal Froese, Saskatchewan School Boards Association, Trustee
Brenda Hendrickson, City of Moose Jaw

Administration Present:

Dallas Pitt, Committee Secretary, SAMA
Karlo Simonson, SAMA QAD
Shaun Cooney, SAMA TS&P
Kevin Groat, SAMA ASD
Garry Hammett, SAMA TS&P

Agenda Item:

Decision/Resolution:

1. Call to Order
Audrey Trombley, Chair of the Commercial Advisory Committee, called the meeting to order at 10:00 a.m.
2. Opening Remarks
Myron Knafelc, SAMA Board Member, welcomed attendees to the City/Commercial Advisory Committee.
3. Introductions
Audrey Trombley opened the floor for in-person attendees to introduce themselves to remote attendees.
Kevin Groat, SAMA ASD, provided a summary of the online attendees present at the meeting.
4. Approval of the Meeting Agenda
Audrey Trombley introduced the agenda.
MOTION by Grace Muzkya, Saskatchewan Association of the Appraisal Institute of Canada, to approve the agenda.
Carried
5. Minutes from the Previous Business Meeting held November 30, 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 Ian Magdiak, Canadian Property Tax Association (CPTA), that the joint minutes for the November 30, 2022 City and Commercial Advisory Committee’s business meeting be adopted as circulated.
Carried
6. Business Arising from the Minutes of each respective Committee
No issues arising from the previous meeting on November 30, 2022.
7. SAMA Update
- 7a. CEO Report
PowerPoint presentation by Todd Treslan, SAMA ASD.
Note: all PowerPoint presentations will be posted to SAMA’s website following the meeting to provide access to committee members.

Comments/Questions

City of Regina: Would it be possible to change the typical City/Commercial Advisory Committee meeting day (Wednesday) to another day? Typically, the City of Regina holds council meetings on Wednesdays which makes it difficult to attend.

SAMA Administration: SAMA’s Board and Administration can investigate changing the meeting date ahead of the 2023 November Advisory Committees.

MOTION by Ken Patsula, Public Works and Government Services Canada, to receive the CEO report.

Carried

7b. Assessment Services Division (ASD)
Report

SAMA Update: PowerPoint presentation by Todd Treslan, SAMA ASD

Comments/Questions

Canadian Property Tax Association: From industry's perspective, additional inspections are beneficial as it ensures each sector in the province pays their fair share of property taxes.

SAMA Administration: Thank you for the comment. These inspections allow SAMA to meet our goals of creating fairness and equity in the assessment system.

SAMA Board: Have the coal mines begun to see a reduction in their assessment with their scheduled phase out in 2030?

SAMA Administration: Currently, SAMA has not seen this reflected in their assessment values. There are yearly fluctuations in their assessment depending on the amount they utilize resource production equipment in a particular roll year.

Saskatchewan Association of the Appraisal Institute of Canada: Is the 12-year inspection cycle for properties legislated in Saskatchewan?

SAMA Administration: There is nothing currently within legislation to outline SAMA's 12-year inspection cycle. SAMA has determined this cycle based upon the resources at our disposal at the current time.

Saskatchewan Association of the Appraisal Institute of Canada: It is appreciated that SAMA maintains a 12-year cycle without legislation.

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

Carried

7c. Other Assessment Service Provider
(ASP) Updates (Saskatoon / Regina /
Prince Albert / Swift Current)

City of Saskatoon Update: Verbal presentation by Bryce Trew

2023 Assessment Roll Update: The City of Saskatoon's assessment roll opened on January 3, 2023 and closed on February 3. Saskatoon received 577 appeals to the Board of Revision (BOR); this appeal count is higher than prior revaluations.

The Saskatoon BOR's goal is to have all appeal decisions rendered by July 4, 2023. Approximately 90% of BOR appeal hearings have been scheduled during March and April.

Appeal Update: Saskatoon has two appeals at the Court of Appeal (CoA). One appeal has been granted leave and another is awaiting the decision for its leave application.

Regarding Saskatchewan Municipal Board (SMB) appeals, Saskatoon has approximately 60 appeals remaining on the 2022 Assessment Roll.

2025 Revaluation: In February, Saskatoon forwarded requests for information to commercial property owners. If necessary, Saskatoon

will send reminder letters as receiving this information is a key component for analyzing commercial models for the January 1, 2023 Base Date. Saskatoon is also planning to perform an in-depth review of market areas for commercial properties this revaluation.

Residential sales are currently being verified and Saskatoon is anticipating beginning condominium analysis in April.

Staffing: City of Saskatoon staff continue to work on a hybrid schedule of two days at home and three in the office. Saskatoon is looking to fill two permanent and one temporary position in the assessment department.

City of Regina Update: Verbal presentation by Colinda Johnson

Staffing: Regina is looking to fill one vacancy for an assessment coordinator position.

2023 Assessment Roll Update: Regina's assessment roll opened on January 3, 2023 and closed on February 3. Regina received 77 appeals to the BOR, of which 7 have been withdrawn by the appellant.

Regina's BOR is also anticipating that decisions will be rendered by July 4, 2023. The appeal hearing dates will likely be in April/May.

Regina will be forwarding updated property tax bills on June 1, 2023. The property taxation increase is around 3.67%.

Appeal Update: Regina has two recent CoA decisions (Southland Mall and Boardwalk) that have been remitted to the SMB for de novo hearings. Case management for these appeals began in December 2022 and Regina is anticipating that the hearings will be scheduled in June 2023.

Regina has received requests for information from the appellant for Southland and Boardwalk and has been continuing to work on providing information ahead of the hearing date.

2025 Revaluation: Regina is reviewing and verifying residential and commercial sales for the upcoming revaluation. In February, requests for information, on income and expense data, were forward to approximately 200 property owners of multi-residential, commercial, and industrial properties.

Regina is seeing preliminary trends of an approximate 6% increase to single family residential, 2% decrease for condos, 15% decrease on multi-residential properties, and commercial properties having a 1-2% increase.

Other Projects: Regina is updating their CAMA system from an Oracle based platform to a Microsoft.net program. The final changes from this conversion are scheduled to be completed in 2023/2024.

Regina is also a representative on the SUMA working group to review the IPTI Assessment System Review recommendations.

City of Prince Albert Update: Verbal presentation by Vanessa Vaughan

Staffing: The City of Prince Albert is fully staffed with five appraisers and a city assessor. Prince Albert staff continue to work fulltime in City Hall.

2023 Assessment Roll Update: Prince Albert's assessment roll opened on January 11, 2023 and closed on February 10. For 2023, there have been 72 appeals launched to the BOR with two appeals denied due to insufficient appeal grounds. Like Saskatoon, this is a higher quantity of appeals than normal.

Prince Albert is in the process of performing appeal inspections on these properties ahead of discussing the appeals with the property owners and/or tax agents.

2025 Revaluation: Prince Albert is working on sales verification of the various property types for the upcoming revaluation.

For the 2025 Revaluation, Prince Albert will be performing an in-depth review and reinspection of condominiums to allow for additional physical characteristic testing when constructing the condo model.

Prince Albert has forwarded requests for information to commercial property owners, which have a response rate around 60%. Prince Albert will be investigating the application of the income approach to commercial properties in 2025, so requests for income and expense data will be forwarded to those property owners in April.

Due to appeal work for 2023, Prince Albert is planning to complete assessment modeling for condos, residential, and land models by the end of 2023. The model for multi-family residential will tentatively be complete by end of 2023/early 2024, and the commercial/income model will tentatively be complete ahead of the April 1, 2024 preliminary value deadline.

City of Swift Current Update: Verbal presentation by Julianne Rempel.

Staffing: Swift Current remains fully staffed and continues to work out of City Hall.

2022 Supplemental Assessment Roll: Swift Current had 9 appeals on the supplemental roll. These appeals were dismissed by the BOR.

2023 Assessment Roll Update: Swift Current's roll is scheduled to open during the week of March 27, 2023.

Appeal Update: Swift Current has no outstanding appeals at the SMB or CoA.

2025 Revaluation: Swift Current is focusing on sales verification and sending out requests for information for the upcoming revaluation.

Other Work: Swift Current is also investigating an update to their CAMA system. Additionally, Swift Current is working on enhancing

communication with property owners through social media engagement.

Comments/Questions

SAMA Board Member: Are the appeals in Saskatoon focused on a particular segment of properties?

City of Saskatoon: The appeals are on several properties that are represented by the same tax agent.

SAMA Board Member: Is there a common element of the recent turnover of staff with the assessment service providers (ASPs)?

SAMA and Other ASPs: In general, most are related to retirements. To fill these positions, it has been more successful to develop individuals already employed by an ASP.

However, this remains a potential risk area for the future as experienced employees retire in the province.

MOTION by Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada, 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.

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

PowerPoint presentation by Shaun Cooney, SAMA TS&P.

Comments/Questions

Saskatchewan Association of the Appraisal Institute of Canada: Why has the SUMA working group selected elimination of provincial percentages of value, shortening the revaluation cycle to 1 or 2 years, updating the base date to 12 months prior to a revaluation and moving to true market values for regulated and non-regulated properties as the recommendations from IPTI to focus on?

SAMA Administration: The SUMA working group has been asked by their City Mayors' Caucus to focus on these options for change as they likely perceive these as having the greatest merit and potential for positive change for the property assessment system.

SAMA Board Member: Regarding moving to true market value for all properties, the agricultural sector prefers the existing regulated model

as it accounts for key factors such as soil type, topography, climate, and miles to market.

MOTION by Richard Marleau, SAMA Board Member, to receive the Assessment Governance and IPTI Review reports.

Carried

8c. 2025 Revaluation – Planning and Assessment Trends

PowerPoint presentation by Andrew Workman, SAMA TS&P

Comments/Questions

No comments or questions.

MOTION by Ian Magdiak, CPTA, to receive the Planning and Assessment Trends report.

Carried

8d. 2025 Revaluation – Quality Coordination Program

PowerPoint presentation by Darwin Kanius, SAMA TS&P

Comments/Questions

No comments or questions.

MOTION by John Wagner, SAMA Board Member, to receive the Quality Coordination Program report.

Carried

8e. Assessment Appeals Case Law 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.

Comments/Questions

No comments or questions.

MOTION by Richard Marleau, SAMA Board Member, to receive the Assessment Appeals Case Law Update.

Carried

Lunch Break

11:48 pm to 12:33 pm

9. Future Developments

9a. Next Revaluation – Suggested Policy Reviews

PowerPoint presentation by Andrew Workman, SAMA TS&P

Comments/Questions

No comments or questions.

MOTION by Ian Magdiak, CPTA, to receive the Next Revaluation report.

Carried

10. Government Relations Update

PowerPoint presentation by Abayomi Akintola, Ministry of Government Relations

The Ministry of Government Relations began the Board of Revision (BOR) initiative in 2018 based upon feedback from various stakeholders that improvements should be made to the appeal process in Saskatchewan.

The four key components of the BOR initiative are:

1. To have a provincial registrar office to ensure BORs across the process have access to required training and knowledge,
2. To establish standard training for all BOR members, secretaries, and chairs,
3. To establish a centralized BOR that municipalities can utilize should they choose not to establish their own BOR, and
4. To establish an Advisory Committee that will monitor the system regarding performance, efficiency, effectiveness and to put forth recommendation to the Ministry of Government Relations.

For the 2023 Assessment Roll, all local BORs members and secretaries are required to be certified and have taken the BOR training that was developed through collaboration with the Johnson Shoyama Graduate School of Public Policy.

Training Status Update: There have been 263 participants in the BOR training. Currently, 223 participants have successfully completed the training. There are 121 discounted training spots, made available through the Targeted Sector Support Initiative, open to individuals who would like to take the course.

Certification of BORs: It is the responsibility of the BOR, not the municipality, to complete the online certification. Currently, there are 19 certified BORs in Saskatchewan. The current list of certified BORs can be reviewed here saskatchewan.ca/board-of-revision-certification-and-training.

Centralized BOR: The centralized board of revision (CBOR) can serve any municipality should they decide, or be unable, to appoint their own BOR. The CBOR is an additional option and will ensure ratepayers receive quality and fair appeal services. Currently, 32 municipalities have appointed the CBOR for their 2023 appeal services.

Advisory Committee: The final component of the BOR initiative is the Assessment Appeal System Advisory Committee. The primary objective of the committee will be to put forth recommendations to improve the first level of assessment appeals and monitor if additional changes are required for training, certification or the CBOR.

The Ministry of Government Relations is continuing to review and determine the structure of the Advisory Committee. In general, the Committee will likely include representatives from SUMA, SARM, SAMA, RMAA, UMAAS, the SMB and the Ministry of Government

Relations. The Ministry of Government Relations is tentatively planning that the Committee will be formed by the fall of 2023.

Comments/Questions

No comments or questions.

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

Carried

11. Other Business

11a. SAMA 2023 Annual Meeting and Resolutions

The SAMA Annual Meeting is scheduled for April 5, 2023 at 9 am and will be held in Regina at the Delta Hotel. All Advisory Committee members are welcome to attend the meeting. Registration forms are available on SAMA's website.

No resolutions were identified by Advisory Committee members.

11b. Next City and Commercial Advisory Committee Meeting

The next City and Commercial Advisory Committee meeting is currently scheduled for November 29, 2023.

SAMA's Board and Administration will investigate changing the November Advisory Committee meeting date, and future City/Commercial meeting dates, based upon feedback received during the March 22, 2023 meeting.

MOTION by Grace Muzyka, Saskatchewan Association of the Appraisal Institute of Canada, to adjourn the meeting at 1:22 pm.

Carried



Darwin Kanius
Commercial Advisory Committee, Secretary



Dallas Pitt
City Advisory Committee, Secretary