

# **SAMA Assessment Governance/Policy Update**



SAMA AGM  
April 9th, 2025

# Discussion Topics:

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- SAMA's Assessment Governance Role
- Our Assessment Consultation Model
- Assessment System Basics
- SAMA's Revaluation Role / Revaluation Basics
- Assessment Versus Taxation
- Property Tax System Review (IPTI Report)
- Assessment System Issues / Risks



# SAMA's Assessment Governance Role



- Consult with Stakeholders
- Research and Policy Development
- Assessment Manual, Guide, Handbook
- Report Assessment Trends
- Supervise Assessment Provisions of the Act
- Provide Information and Education
- New Technology and Methodologies
- Advise the Board and Ministry

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# **SAMA's Governance Oversight**

\$272 Billion in Provincial  
Assessment

\$2.48 Billion in Municipal  
and Education funding

865,000 Properties

- 761 Municipalities
- 4 Independent Cities

# SAMA's Consultation Model

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**CONNECT-** Meet with stakeholders and industry groups



**RESEARCH-** Review valuation models, industry trends, exchange information



**MODEL-** Propose model and rate updates. Share trends with stakeholders.



**CONSULT-** Consult with SAMA's Advisory Committees



**APPROVAL-** Request Board approval of assessment publications, models and rates



**GOVERNMENT-** Obtain Ministerial approval of Regulated Manual

# Assessment System Basics

- Our system has a strong history of progressive improvements
- All property valued using “ad valorem” (according to value) standard
- Built on mass appraisal and industry standard approaches
- The methodology for valuing properties using market data is similar across all Canadian provinces
- Two legislated standards of valuation: Regulated / Market Valuation:



Regulated Standard = Railway, Pipeline, Mine and Oil and Gas Resource Equipment, Heavy Industrial, Agricultural Land (use 2023 Manual)



Market Valuation Standard = Three recognized approaches to value for Residential, Multifamily, Commercial properties (use Market Data)



# SAMA's Revaluation Role

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- Legislation contains requirement for a revaluation every 4 years
- SAMA's Technical Standards and Policy (TS&P) Division updates the province's assessment policies and manuals
- SAMA's Assessment Services Division updates assessments for our client municipalities
- Independent Cities prepare their own assessments (Prince Albert, Regina, Saskatoon, Swift Current)
- TS&P provides revaluation oversight for the province

# Revaluation Basics

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- Equity is legislated as the dominant and controlling factor in assessment.
- Revaluations keep values current and improve equity
- Revaluations update assessments to a more current “base date” level of value
- 2025 Revaluation - Updates values from Jan 1, 2019 to Jan 1, 2023
- SAMA’s TS&P provides revaluation oversight:
  - ✓ City Assessor/SAMA Committee
  - ✓ Provincial Market Analysts Team
  - ✓ Quarterly Revaluation Reports and Risk Log
  - ✓ Provincial Quality Coordination Program and Audit
  - ✓ Reporting of Assessment Trends



# Assessment Versus Taxation



- Assessments are value estimates for the distribution of property taxes
- Assessments are only the first part of the equation. Followed by:
  1. Provincial Tax Policy - Percentages of Value.
  2. Municipal Tax Policy - Local tax tools and mill rate determine municipal property tax
  3. Education Property Tax Mill Rate
- A municipal budget can be “revenue neutral”. No additional tax revenue is generated due to changes in property assessments.
- In a revaluation year, an increase in assessment may be confused with a property tax increase.
- SAMA has no authority in determination of provincial or municipal tax policy



Report prepared for the Saskatchewan Urban  
Municipal Association

Review of the Property Tax System in  
Saskatchewan

April 2022

## IPTI Review of Property Tax System in Saskatchewan

# Property Tax System Review

- Review of the Property Tax System in Saskatchewan commissioned by SUMA City Mayors' Caucus
- Comprehensive report prepared by the International Property Tax Institute (IPTI).
- Periodic system reviews are constructive and positive.
- “Options for Change” versus recommendations.
- Comparisons to other assessment jurisdictions:
  - Canada- British Columbia, Alberta, Ontario.
  - International- New York, England, The Netherlands

# **IPTI Report – Options for Change**

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- SAMA is responsible for consulting and recommending assessment on policy for the Province
- The Province has authority for taxation and legislation related changes
- SUMA established an Assessment and Legislation Policy Working Group to review the report
- Working Group Mandate- Investigate ways to move forward with four main options for change
- Working Group also recommended “other” appeal system improvements

# SUMA Working Group – IPTI Report

## Recommendations:

Remove	Recommend eliminating the Provincial Percentages of Value (Provincial Government)
Shorten	Shorten the 4-year Revaluation Cycle. Review a 2-year cycle.
Change	Change the Base Date (from 24 months prior to Revaluation). Review 12 or 18-month options
Market	Recommend against using True Market Value for Regulated Properties (retain Regulated Property Standard)

# Assessment System Issues / Risks

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- IPTI Review by SUMA- SAMA is working on a plan and budget for a two-year revaluation cycle and 12-month base date period
- 2025 Revaluation Education- Training of municipal and elected officials; need for accurate communication of Assessment and Taxation system with the public.
- Staff/Computer Systems- Assessment Service Providers report a lack of trained staff and end of life computer assisted mass appraisal (CAMA) systems

# Assessment System Issues / Risks

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- Assessment Appeals- Increasing complexity, staff, and solicitor costs for assessment appeals. \$4.8B in assessment before Court of Appeal and Kings Bench
- Appeal Legislation- Government is considering recommendations from the City Assessors/SAMA Committee for appeal related legislative amendments
- Next Revaluation- SAMA is preparing for 2029 revaluation policy work (January 1, 2027 base date)



# Thank you

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