



Market Value Assessment in Saskatchewan Handbook

Appendix 2: 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: municipal.gov.sk.ca

- i. **FAQ Property Assessment and Taxation**
- ii. **Publication Examples**
 - Understanding the Property Assessment Appeal Process
 - An Overview of the Assessment System in Saskatchewan
 - Assessment Appeals Manual
 - A Guide to Municipal Property Tax Tools

The Ministry of Government Relations can also be contacted at:

Ministry of Government Relations
1855 Victoria Avenue
Regina, Saskatchewan
S4P 3T2

Phone: (306) 787-2635
E-mail: muninfo@gov.sk.ca

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.smb.gov.sk.ca/assessment_appeals.htm

The Assessment Appeals Committee can also be contacted at:

480 - 2151 Scarth Street,
Regina, Saskatchewan
S4P 2H8

Phone: (306) 787-6221
Fax: (306) 787-1610

2.0 Saskatchewan Legislation

a. Queen's Printer

Saskatchewan Queen's Printer'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: www.qp.gov.sk.ca

(Check: Acts/Consolidated Statutes)

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

- *The Assessment Management Agency Act*
- *The Interpretation Act, 1995*
- *The Cities Act*
- *The Municipalities Act*
- *The Northern Municipalities Act, 2010*

The Queen's Printer can also be contacted at:

Walter Scott Building
B19- 3085 Albert Street
Regina, Saskatchewan
S4S 0B1

Phone: (306) 787-6894
Toll Free: 1 800 226-7302
Fax: (306) 798-0835
Email: qprinter@gov.sk.ca

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:

- 2013 Revaluation Base Date
- Market Value Evidence 2013-2016
- Saskatchewan Assessment Manual (2011 Base Date)

Web Site: www.sama.sk.ca

(Check: Publications/Bylaws & Board Orders)

The Board Orders can also be viewed at:

Saskatchewan Assessment Management Agency
200 – 2201 – 11th Avenue
Regina, Saskatchewan
S4P 0J8

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 Appraisal and Assessment Administration*, *Property Assessment Valuation* and *Fundamentals of Mass Appraisal*. The IAAO also writes and publishes technical assessment standards.

Web Site: www.iaao.org

(Check: Publications & Advertising)

IAAO can also be contacted at:

314 West 10th Street
Kansas City, Missouri, U.S.A.
64105-1616

Phone: 1-800-616-4226
Fax: (816) 701-8149

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

The AIC can also be contacted at:

403-200 Catherine Street
Ottawa, Ontario
K2P 2K9

Phone: (613) 234 -6533
Fax: (613) 234-7197
E-Mail: info@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

The SAAA can also be contacted at:

2424 College Avenue
3rd Floor
Regina, Saskatchewan
S4P 1C8

Phone: (306) 352-1795
Fax: (306) 757-9077
E-Mail: saaa@sasktel.net

6.0 Marshall Valuation Service

The *Marshall Valuation Service* is compiled and published by Marshall & Swift/Boeckh, LLC. 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 including:

- Apartments, Clubs and Hotels
- Motels
- Stores and Commercial Buildings
- Garages, Industrials and Warehouses
- Offices, Medical and Public Buildings
- Churches, Theatres and Auditoriums
- Sheds and Farm Buildings
- Schools and Classrooms

Web Site: www.marshallswift.com

Marshall Valuation Service can also be contacted at:

777 South Figueroa St., 12th Floor
Los Angeles, California, U.S.A.
90017

Fax: (213) 683-9043
Sales and Service: 1-800-544-2678
Email: csinquiry@marshallswift.com

7.0 Residential Cost Handbook (Marshall & Swift)

The *Residential Cost Handbook* (Marshall & Swift) is compiled and published by Marshall & Swift/Boeckh, LLC. The *Handbook* is used for estimating replacement costs for both single and multi-family residences including:

- Single Family Residences
- Manufactured Housing
- Multiples, Town and Row Houses
- Special Studies / Old Residences
- Yard Costs / Unit-in-Place

Web Site: www.marshallswift.com

The *Residential Cost Handbook* (Marshall & Swift) can also be contacted at:

777 South Figueroa St., 12th Floor
Los Angeles, California, U.S.A.
90017

Fax (213) 683-9043
Sales and Service: 1-800-544-2678
Email: csinquiry@marshallswift.com

8.0 City Assessment Departments

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

Humboldt

Department: Administration
Web Site: www.cityofhumboldt.ca
Check: City
Hall/Departments/Administration
Address: 715 Main Street, P.O. Box 640,
Humboldt, SK S0K 2A0
Phone #: (306) 682-2525
Fax #: (306) 682-3144
Email: assessor.cityofhumboldt@sasktel.net

Melville

Department: Administration
Web Site: www.melville.ca
Check: City Hall//Administration Office
Address: 430 Main Street, P.O. Box 1240,
Melville, SK
S0A 2P0
Phone #: (306) 728-6840
Fax #: (306) 728-5911
Email: cityhall@melville.ca

Moose Jaw

Department: Taxation and Assessment
Web Site: www.moosejaw.ca
Check: City Hall/Assessment
Address: 228 Main Street North, Main
Floor
Moose Jaw, SK S6H 3J8
Phone #: (306) 694-4482
Fax #: (306) 694-4480
Email: taxation@moosejaw.ca

North Battleford

Department: Assessment
Web Site: www.city.north-battleford.sk.ca
Check: Living/Property Taxes
Address: Box 460, North Battleford, SK
S9A 2Y6
Phone #: (306) 445-1721
Fax#: (306) 445-0411
Email: gadams@cityofnb.ca

Prince Albert

Department: Assessment
Web Site: www.citypa.ca
Check: Residents/Assessment
Address: 1084 Central Avenue, Prince
Albert, SK S6V 7P3
Phone #: (306) 953-4320
Fax #: (306) 953-4347
Email: assessment@citypa.com

Regina

Department: Assessment & Property Taxation
Web Site: www.regina.ca
Check: Assessment & Tax
Address: 4th Floor, City Hall, P.O. Box
1790, Regina, SK S4P 3C8
Phone #: (306) 777-7000
Fax #: (306) 777-6822
Email: Service_Regina@regina.ca

Saskatoon

Department: Corporate Services-Assessment
Branch
Web Site: www.saskatoon.ca
Check:
Address: 325-3rd Avenue North,
Saskatoon,
SK S7K 0J5
Phone #: (306) 975-3227
Fax #: (306) 975-2891
Email: assessors.office@saskatoon.ca

Swift Current

Department:
Web Site: www.swiftcurrent.ca
Check: City Hall/Finance/Taxation &
Assessment
Address: 177-1st Avenue NE, Swift
Current, SK S9H 2B1
Phone #: (306) 778-2777
Fax #: (306) 778-2194
Email: admin@swiftcurrent.ca

Weyburn

Department: Finance
Web Site: www.weyburn.ca
Check: Services /Assessment or Services
/Taxation
Address: P.O. Box 370, 157-3rd Street
N.E., Weyburn, SK S4H 2K6
Phone #: (306) 848-3205
Fax #: (306) 842-2001
Email: finance@weyburn.ca

Yorkton

Department: Assessment
Web Site: www.yorkton.ca
Check: Living Here/Taxes/Assessment
Address: Box 400, 37-3rd Avenue North,
Yorkton, SK S3N 2W3
Phone #: (306) 786-1736
Fax #: (306) 786-6880
Email:

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. The 2009 revaluation (2009 to 2012 assessment roll years) uses June 30, 2006 as the base date. The 2013 revaluation (2013 to 2016 assessment roll years) uses January 1, 2011 as the base date.

b. Publications

SAMA produces the regulated *Saskatchewan Assessment Manual* (2006 and 2011 base years), the non-regulated *Market Value Assessment in Saskatchewan Handbook*, the non-regulated *SAMA's Cost Guide* (2006 and 2011 base years) and numerous other assessment publications.

- 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. In addition to the Preface and the Introduction chapter there are sections on:
 - Valuation Parameters
 - Depreciation Analysis
 - Multi-Residential
 - Manufactured Home Communities
 - Warehouses
 - Strip Commercial Properties
 - Office Buildings
 - Shopping Centres
 - Gas Stations
 - Hotels/Motels
 - Golf Courses
 - Special Purpose Properties

- Grain Elevators
- Appendix 1: Data Collection Forms Examples
- Appendix 2: 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
 - 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
 - Air Supported / Dome Structures
 - ATM Structure

c. [SAMAView](#)

Property assessment information in any municipality where assessment services are provided by SAMA is available to view online via SAMAView. SAMAView can be accessed via SAMA's website (www.sama.sk.ca) under "For Property Owners"/ "Search Assessments online (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
Address	200 – 2201 – 11th Avenue Regina, SK S4P 0J8	200 – 2201 – 11th Avenue Regina, SK S4P 0J8
Phone #	(306) 924-8000	(306) 924-6626
Toll Free	1-800-667-7262	1-866-828-2133
Fax #	(306) 924-8070	(306) 924-6625
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 (Rural Office)
Address	1121 Main Street P.O. Box 1089 Melfort, SK S0E 1A0	228 Main Street North Moose Jaw, SK S6H 3J8	702, 1101 – 101 st Street North Battleford, SK S9A 0Z5
Phone #	(306) 752-6142	(306) 694-4425	(306) 446-7665
Toll Free	1-800-216-4427	1-866-398-7889	1-800-824-2570
Fax #	(306) 752-6151	(306) 694-4505	(306) 446-7568
Email	melfort.region@sama.sk.ca	moosejaw.region@sama.sk.ca	northbattleford.region@sama.sk.ca
	Regina	Saskatoon	Swift Current
Address	600 – 2201 – 11 th Avenue Regina, SK S4P 0J8	300 - 333 - 25 th Street East Saskatoon, SK S7K 0L4	350 Cheadle Street West Swift Current, SK S9H 4G3
Phone #	(306) 924-8080	(306) 933-5385	(306) 778-8444
Toll Free	1-800-498-0578	1-800-667-5203	1-800-498-0574
Fax #	(306) 924-8088	(306) 933-7997	(306) 778-8445
Email	regina.region@sama.sk.ca	saskatoon.region@sama.sk.ca	swiftcurrent.region@sama.sk.ca
	Weyburn	Yorkton	
Address	314 – 110 Souris Avenue Weyburn SK S4H 2Z8	45 B Palliser Way Yorkton, SK S3N 4C5	
Phone #	(306) 848-2397	(306) 786-1370	
Toll Free	1-800-498-0575	1-800-498-0576	
Fax #	(306) 848-2399	(306) 786-1372	
Email	weyburn.region@sama.sk.ca	yorkton.region@sama.sk.ca	