

**February 11, 2025**

**For Immediate Release**

### **“Review of the Property Tax System in Saskatchewan, April 2022”**

In July 2022, the International Property Tax Institute (IPTI) completed a report titled, “Review of the Property Tax System in Saskatchewan, April 2022.” SUMA’s City Mayors Caucus engaged IPTI to conduct the independent external review of the property assessment and taxation system in Saskatchewan in relation to best practices from other jurisdictions.

Following the delivery of IPTI’s report, The Assessment Legislation and Policy Working Group (ALPWG) was created by SUMA’s City Mayors Caucus, to investigate property assessment reform in the province.

The ALPWG is made up of representatives from across the province and includes government, SUMA and SARM representatives, as well as spokespersons from business and industry. The working group decided to focus on four of the recommendations for change that came out of IPTI’s report:

1. Elimination of Provincial Percentages of Value.
2. Shorten the 4-year Revaluation Cycle to 2 or 1 years.
3. Change base date from 24 to 12 months prior to revaluation.
4. Implement true market value for both regulated and non-regulated property types.

The ALPWG also made recommendations surrounding reforming the property appeals process in Saskatchewan, including:

- Allowing one appeal per revaluation cycle
- High Value, specialized appeals bypass Boards of Revision and go direct to the SMB
- Review timelines and impact of appeal decisions
- Mandatory meaningful outreach between parties
- Use of time adjusted sales to enable trending

These recommendations for change are currently being reviewed by government.

SAMA sits on the ALPWG as an observer, and did not make any formal recommendations for how the results of IPTI’s report should be implemented.

SAMA is continuing to consult on this review and is open to feedback and change as it pertains to the assessment system in Saskatchewan. Reviews and continual improvement are necessary, as is the need to accurately map and cost out policy options. Any large-scale changes to the assessment system in Saskatchewan would require significant study into the required funding and resourcing to ensure success. Any significant system changes such as shortening the revaluation cycle could not occur before the 2029 revaluation.

Please contact SAMA’s central office if you have any questions regarding the IPTI “Review of the Property Tax System in Saskatchewan, April 2022” report, or the ALPWG.

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For more information contact:

Peter Ryan, SAMA Communications Coordinator  
(306) 924-6607 or (306) 530-6244

[peter.ryan@sama.sk.ca](mailto:peter.ryan@sama.sk.ca)

[www.sama.sk.ca](http://www.sama.sk.ca)