Saskatchewan Provincial Assessment Update -Balance

CPTA Western Chapter Educational Seminar

March 4, 2020

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Elizabeth Parker

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What's ahead

- SAMA Responsibilities & Overview
- 2019 highlights
- Support of Value
- Changes
- The Rise of Industrial

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SAMA's Roles and Responsibilities

AMA Act - Board Governed Agency

Governance

$242B /$1.98B

Ass'mt / Taxes

- Policy (Advisory Committees)
- Quality Assurance
- Computer System
- Communication
- Safety Net for Province

Assessment Services

759 of 763 Municipalities

- Annual Maintenance
- General Re-inspections
- Revaluations
- Support of Value

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2019 at a glance

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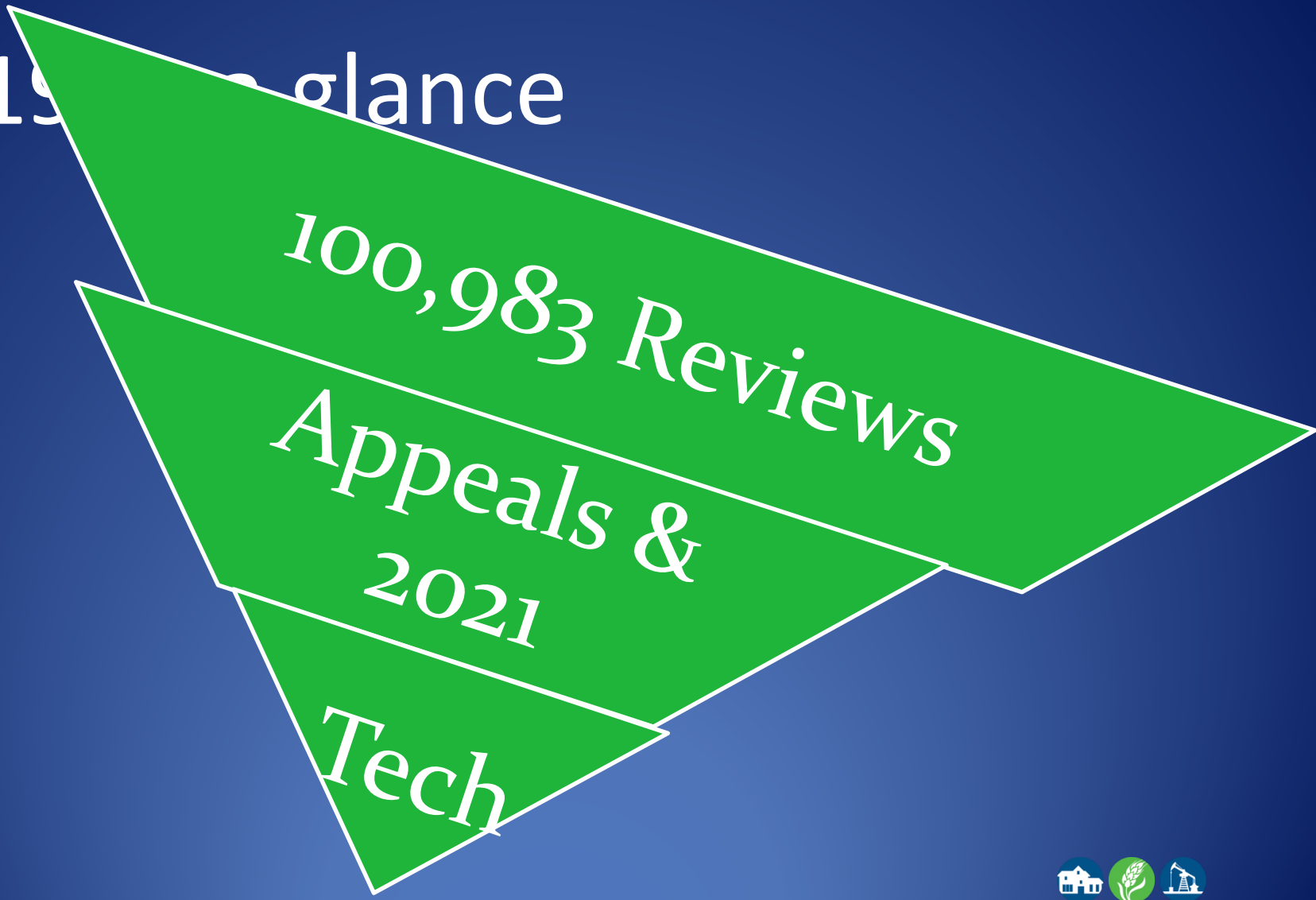
2019 at a glance



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MySAMA

- April – MySAMA launched – municipal clients now submit work and receive product through a secure portal
- December – SAMAview update completed, now a service of MySAMA

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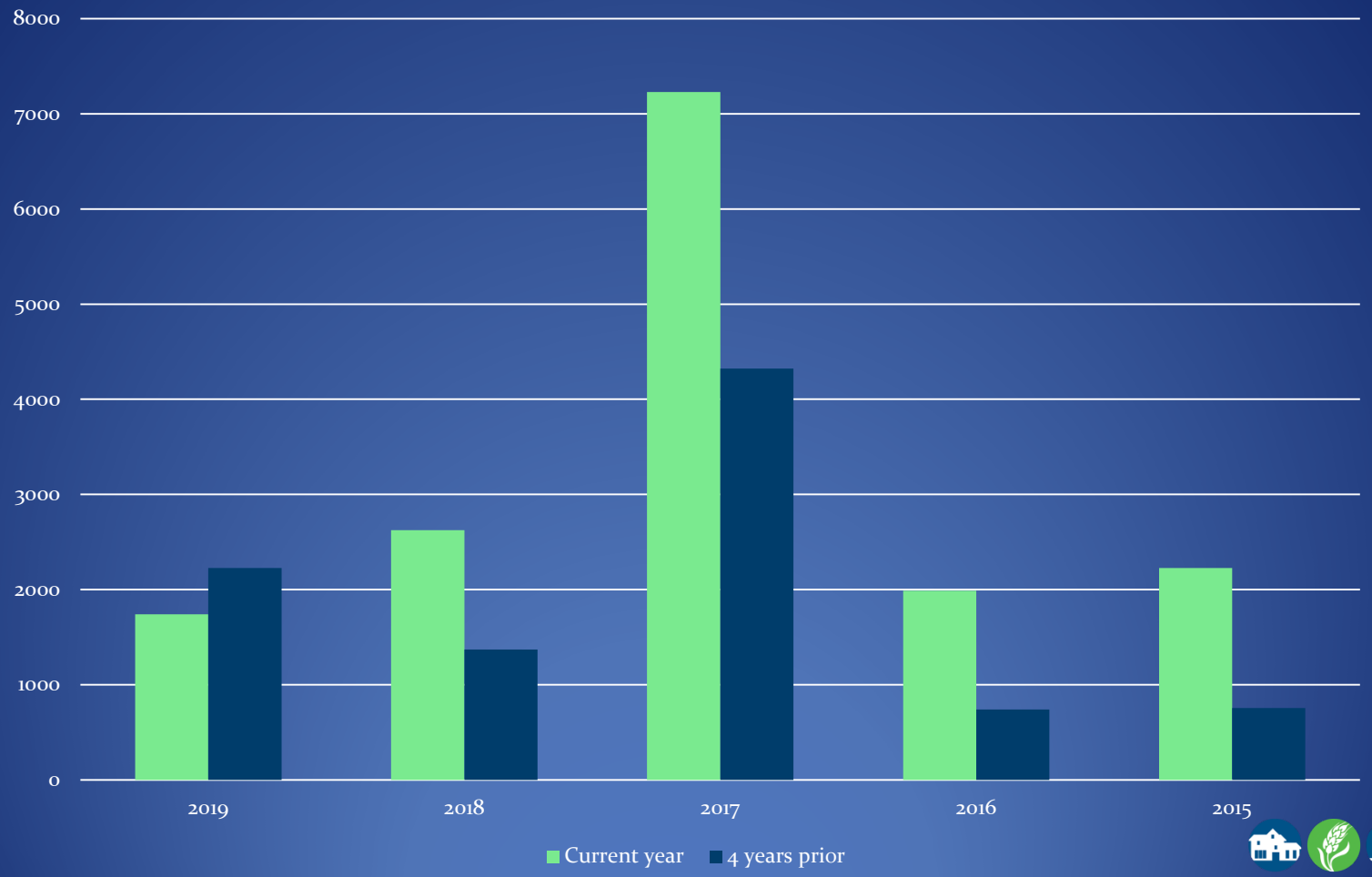
Support of Value

Appeals to Board of Revision



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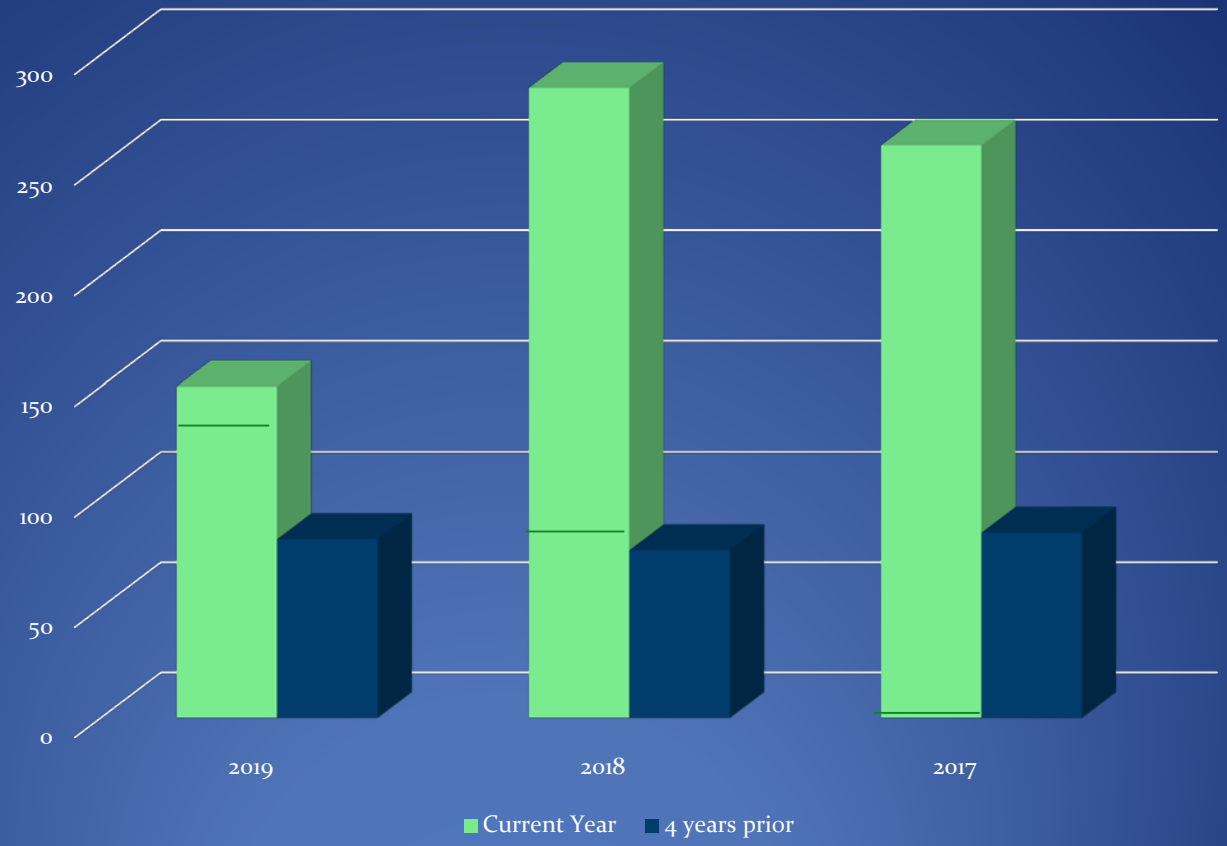
Support of Value - SMB



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No stopping change

- Province held sessions with municipalities, tax agents, board of revisions and assessment providers
- Google “property assessment appeals report” and view the link to the Praxis consulting report
- Municipalities today article – December 2019 edition
  - Planned implementation in 2023 so new structure is ready for 2025
  - Steering committee is now set up

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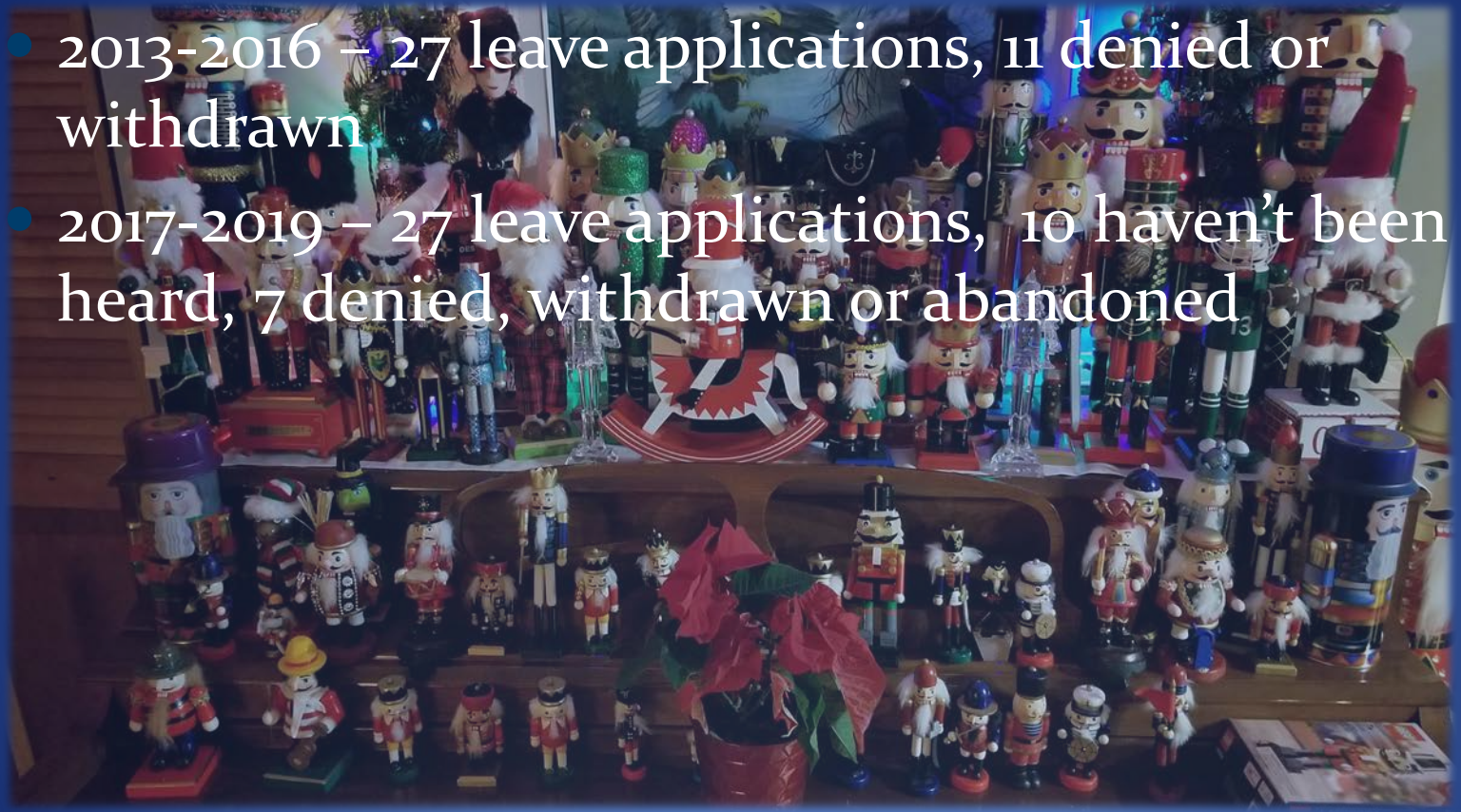
Court of Appeal Activity



- 2013-2016 – 27 leave applications, 11 denied or withdrawn
- 2017-2019 – 27 leave applications, 10 haven't been heard, 7 denied, withdrawn or abandoned

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Industrial Update

Or as I like to call it:

The most exciting presentation you'll ever hear about Saskatchewan which you knew was going to be good because of my bio picture

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Speaking of my picture

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Overview

- Recent Staff Moves
- Appeals
  - Tanks
  - Elevators
  - Abbey Resources
- Flowlines and the Ministry

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Recent Staff Moves

Becky has moved from oil and gas project lead to Industrial Specialist – This makes her our:

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Recent Staff Moves

Melissa is now our oil and gas project lead so go easy on her for a bit!

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Recent Staff Moves

Dallas has moved on to TS&P

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APPEALS

- Not Very Appealing
  - Tank Decision – COA found that tanks qualify as Equipment
  - Meant that SAMA's historic policy was out of step with legislation
  - Government introduced new regulation for tanks stating that they are to be treated as improvements instead of equipment

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APPEALS

- Tanks Con't
  - Means a shift in our understanding of tanks at shut in wells
  - For 2020 a status quo has been applied
  - Currently seeking reporting on existing tanks at shut in wells
  - Currently working through strategies for future years

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APPEALS

- This is how each side feels when communicating to each other at appeal time!

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APPEALS

- Elevating Legs
  - SMB ruled that elevator equipment is subject to assessment
  - Currently appealed to the Court of Appeal (Leave Application only)

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APPEALS

- Manual Challenge
  - Different route as not through the regular channels
  - Is a true challenge to the Manual
  - Will be heard by the Court of Queens Bench
  - At issue: The rates contained in the manual are not equitable.
  - Also at leave application status

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APPEALS

- Me checking our appeal folder every year hoping there won't be any…

Flowlines

- Go live for Ministry of Energy and Resources occurred in January
  - Not all data is currently available
  - We have begun checking reporting against current Ministry files
  - Working towards gathering all flowline information from the Ministry

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Summary

- It's been a busy year
  - Staff Movement
  - Appeals
  - Flowlines from Ministry

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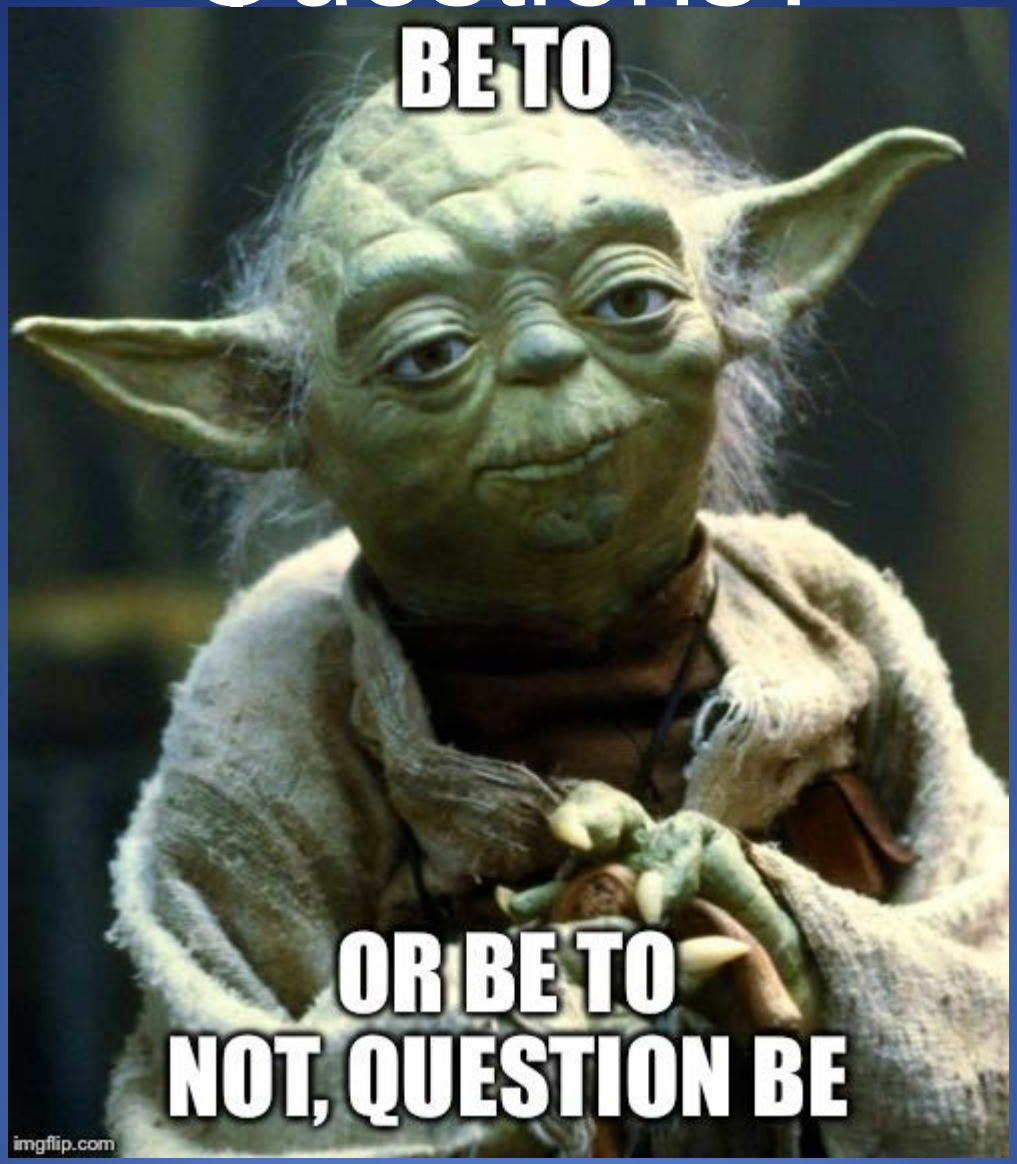
Questions?



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Bonus slide

My favorite part of Star Wars was when Darth Vader lost his cool during a staff meeting and started choking a co-worker.

Even Sith Lords Hate Annoying Coworkers

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