



Saskatchewan Assessment Update

2024 CPTA Cross-Canada Assessment Panel





Topics for Discussion

1. Law Society of Saskatchewan Limited Licensing Pilot
2. ITPI Review of the Property Tax System in Saskatchewan
3. 2025 Provincial Revaluation

LIMITED LICENSING PILOT OF THE SASKATCHEWAN LAW SOCIETY

2024 Update

Limited License Background

- Review initiated in 2016 and completed in 2018
- Determined there to be unmet legal needs in Saskatchewan
- Time to move towards greater flexibility in the regulation and delivery of legal services
- Pilot program undertaken from 2022 to 2024

Limited Law License Program Update

- March 1, 2024: Large Update Published by Law Society of Saskatchewan
- June 21, 2024: Law Society Board approved rules for limited licensing, and *Code of Professional Conduct for Limited Licensees* (conditional on proclamation of outstanding sections of *Bill No. 163*)
- July 1, 2024: New applications to the pilot program paused in anticipation of formalization of Limited Licensing Program.

Pilot Data and Consumer and Stakeholder Review

| Client Inquiries | Clients Served | Client Geographic Locations |
|------------------|----------------|-----------------------------|
| 12,465 | 3,751 | 300+ |

| Total Feedback or Reviews Received | Positive Consumer Reviews | Neutral or Non-Specific Reviews | Negative Consumer Reviews or Feedback |
|------------------------------------|---------------------------|---------------------------------|---------------------------------------|
| 105 | 94 | 3 | 8 |
| 100% | 89.5% | 2.8% | 7.6% |

| Saskatchewan Standards | Lawyers | Limited License Pilot (2022) | Limited License Program (2024) | Non-Regulated |
|--|--|--|--|---|
| Education | Bachelor of Laws (LLB) or Juris Doctor (JD) from a faculty of common law at a Canadian university or Certificate of Equivalency issued by the National Committee on Accreditation. | Minimum standards – inquire directly | A degree in justice-related studies from a recognized school; a certificate or targeted courses from a recognized school in the subject area related to the scope of practice; or a high school diploma and five years of supervised related substantive legal experience. | No set standard – inquire directly |
| Training & Admission | Completion of the Bar Admissions Course; 12 months of articles; and suitability to practice determination. | Under Development | Completion of the mandatory course on the Code of Professional Conduct for Limited Licensees provided by the Society; and suitability to practice determination. | No set standard – inquire directly |
| Continuing Professional Development | 12 hours (2 ethics) annually of accredited training. | Under Development | 6 hours (2 ethics) annually | No set standard – inquire directly |
| Scope of Practice | No limits on practice. | Limits on scope of practice defined in Letter of Agreement | Limits on scope of practice or permitted services | Limits on practice defined by legislation or supervising lawyer |
| Ethical Standards | Saskatchewan Code of Professional Conduct | Under Development | Saskatchewan Code of Professional Conduct for Limited Licensees | None |
| Complaint and Discipline Process | Complaints Process | (Partial) Consumer Review | Same complaint and discipline process as for lawyers | None |
| Professional Liability Insurance | Saskatchewan Lawyers' Insurance Association | No set standard – inquire directly | Mandatory | No set standard – inquire directly |
| Ability to Operate a Trust Account | Law Society of Saskatchewan Rules | No | No | No |
| Regulatory Oversight Body | Law Society of Saskatchewan | Law Society of Saskatchewan | Law Society of Saskatchewan | None |

Code of Conduct Development

- *Code of Professional Conduct* for Lawyers forms the basis for Limited Licensees as they will be members of the Law Society, delivering legal services.
 - Is expected to reflect professional ethical obligations consistent with those of lawyers.
- *Code of Professional Conduct for Limited Licensees* will be a standalone document which differentiates between different licensees obligations.

Pending Recommendations

- 4 of 13 original recommendations yet to be implemented.
- All pending recommendations require legislative amendment in line with *Bill No. 163*.
 - 6a) Amend the Act to allow for the creation of new categories of membership in the Law Society through the enactment of subordinate legislation.
 - 6b) Enact subordinate legislation to create new categories of membership whenever circumstances arise to support those changes.
 - 7a) Amend the Act to:
 - i) allow service providers to practise law with a limited license on a case-by-case basis; and
 - ii) provide the Law Society with licensing authority
 - Enact Rules, subject to Ministerial approval, to create a limited licensing process with appropriate and proportional licensing requirements.

International Property Tax Institute Report

2024 Update

2022 Report Findings & Recommendations

1. Move to using true market values
2. Move agricultural property out of regulation
3. Remove the provincial percentage of value
4. Shorten the current 4-year revaluation cycle
5. Change the base date
6. Change the assessment/taxation timetable
7. Reform the appeals system
8. Training Needs
9. Consolidate assessment legislation provisions
10. Enhance data sharing

Ongoing Review of IPTI Recommendations

- Discussions, reports and working groups with SUMA, SARM, Government Relations, UMAAS, & City Mayors Caucus continuing
- Focus narrowed to 4 main recommendations:
 - Elimination of Percentage of Value
 - Shortening of the four-year reassessment cycle to two or one year
 - Changing of the base date from 24 months to 12 months
 - Shifting to a true market valuation system for both regulated and non-regulated properties
- Two recommendations have been made to the Province:
 - Elimination of the Percentage of Value
 - Shortening the reassessment cycle

Greater Saskatoon Chamber of Commerce

- In consultation for the 2025 Provincial Revaluation, The Chamber issued 3 recommendations related to the IPTI report:
 1. Move to a two-year reassessment cycle.
 2. Remove the Percentage of Value system
 3. Differentiate tax levels on property types using mill rates and mill rate factors.

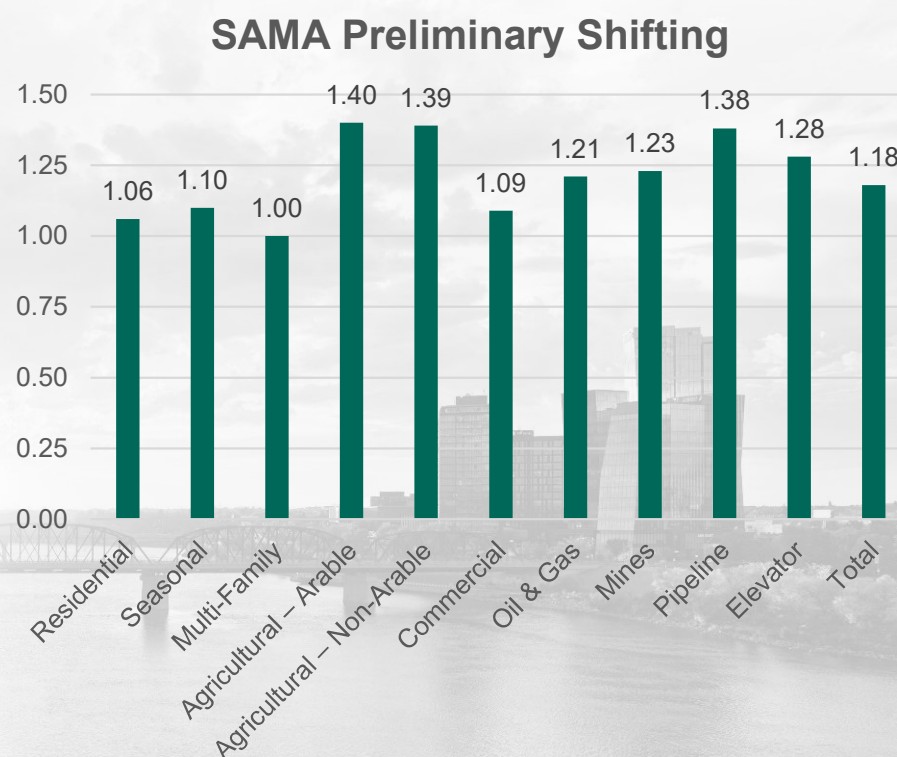
2025 Provincial Revaluation

2025 Revaluation

- All real property in Saskatchewan to be reassessed in 2025.
- Assessments will reflect market value at the SAMA Board Ordered Base Date: January 1, 2023.
 - Typically using market data from January 1, 2019 to December 31, 2022
- Assessments will reflect physical characteristics at January 1 of the year of assessment.
- Roll will be open for review for 60 days in each municipality.
- Roll opening dates will vary from municipality to municipality
 - Roll opening dates have not yet been announced, pending provincial percentage of value announcement.

SAMA Preliminary Value Shifts

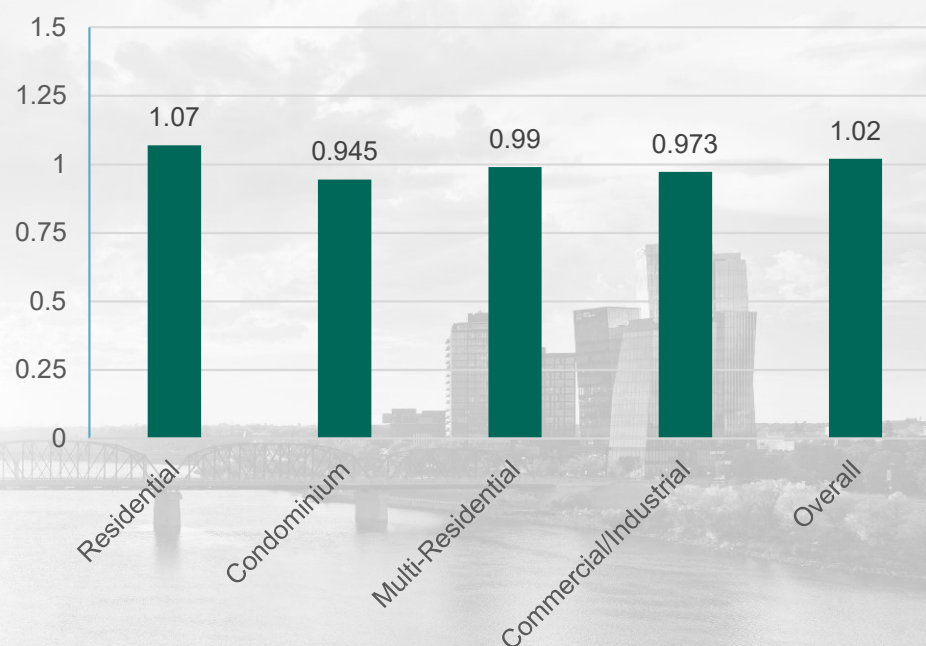
| Classification | Preliminary Shift |
|---------------------------|-------------------|
| Residential | 1.06 |
| Seasonal | 1.10 |
| Multi-Family | 1.00 |
| Agricultural – Arable | 1.40 |
| Agricultural – Non-Arable | 1.39 |
| Commercial | 1.09 |
| Oil & Gas | 1.21 |
| Mines | 1.23 |
| Pipeline | 1.38 |
| Elevator | 1.28 |
| Total | 1.18 |



Regina Preliminary Value Shifts

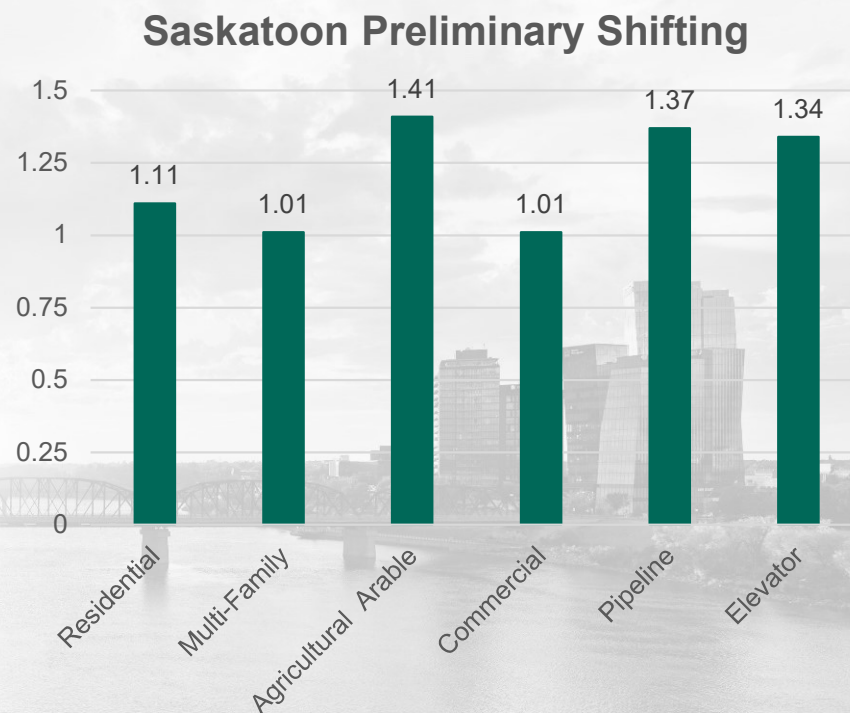
| Classification | Preliminary Shift |
|---------------------------|-------------------|
| Residential | 1.07 |
| Condominium | 0.945 |
| Multi-Residential | 0.99 |
| Commercial/ Industrial | 0.973 |
| Overall | 1.02 |

Regina Preliminary Shifting



Saskatoon Preliminary Value Shifts

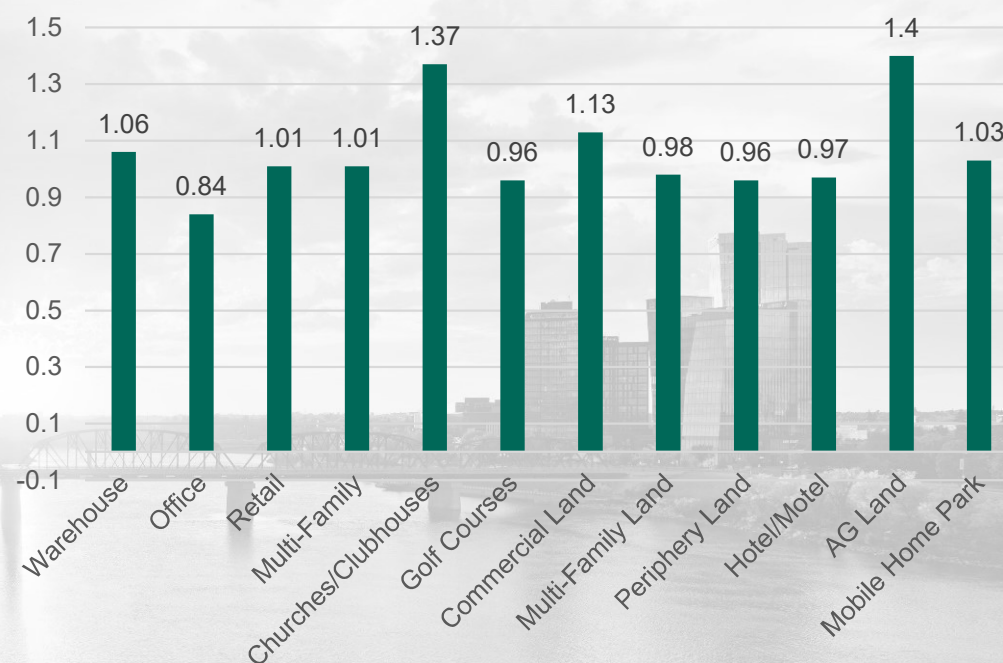
| Classification | Preliminary Shift |
|-----------------------|-------------------|
| Residential | 1.11 |
| Multi-Family | 1.01 |
| Agricultural - Arable | 1.41 |
| Commercial | 1.01 |
| Pipeline | 1.37 |
| Elevator | 1.34 |



Saskatoon Non-Residential Value Shifts

| Property Type | Preliminary Shift |
|---------------------|-------------------|
| Warehouse | 1.06 |
| Office | 0.84 |
| Retail | 1.01 |
| Multi-Family | 1.01 |
| Churches/Clubhouses | 1.37 |
| Golf Courses | 0.96 |
| Commercial Land | 1.13 |
| Multi-Family Land | 0.98 |
| Periphery Land | 0.96 |
| Hotel/Motel | 0.97 |
| AG Land | 1.40 |
| Mobile Home Park | 1.03 |

Saskatoon Preliminary Value Shifting by Type



Questions?



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