

The Saskatchewan Assessment Management Agency: Governance & Representation Review

A Report for the Ministry of Government Relations

Table of Contents

01

Executive Summary

02

Key Findings

03

Conclusion

04

Recommendations

Executive Summary

Project Overview

In the winter of 2026, Upfront Consulting was engaged by the Ministry of Government Relations to review SAMA's governance structure, with a particular emphasis on the following:

- Board member appointments and qualifications;
- The structure, role, and function of advisory committees;
- Ratepayers' representation on SAMA's advisory committees; and,
- Development of recommendations and implementation strategies to address findings from SAMA review.

An independent, third-party review of the Saskatchewan Assessment Management Agency (SAMA) current governance and representation model was undertaken to ensure its structures, processes, and advisory mechanisms remain transparent, balanced, and responsive to the diversity of Saskatchewan's ratepayers.



Executive Summary

Methodology

During the engagement period, Upfront completed a total of eight sector and leadership interviews between February 9th and March 18th, speaking with board members, Advisory Committee participants, as well as senior officials and leadership from SUMA, SARM, and SAMA familiar with recruitment and onboarding processes.

Balancing the one-on-one interviews, an online survey was also sent to the SAMA Board of Directors, as well as all members of the four Advisory Committees, and select stakeholders. The survey was open to responses for a three-week period between March 24th and April 10th. A total of 44 responses were received.

To guide the approach of the study, the team reviewed relevant organization documents to inform interview and survey development. With the insights gathered from this engagement, Upfront proposed several alternatives for consideration, which were validated through three focus group exercises for board members, Advisory Committee members, and SAMA staff.

Key Findings

Overall, this study finds that SAMA is a highly professional, capable and well-functioning organization with well-established and highly functioning structures and representation. The collaborative governance model at the board level as well as the four Advisory Committees foster multi-sector communication in the domains of cities, urban municipalities, rural municipalities, and commercial properties. SAMA is generally well regarded by its Advisory Committees for clear and concise communications as well as educational content on assessment topics.

Research Findings & Analysis

Board Member Appointments

SAMA's Board of Directors is made up of representatives from the Saskatchewan Association of Rural Municipalities (SARM), Saskatchewan Urban Municipalities Association (SUMA), and the Government of Saskatchewan.

Each of these parties has control of who they put forward for their respective seats according to their own policies, whether by election from membership, appointment via their respective Board of Directors, or by volunteer. There are currently no defined criteria for the three founding member groups in nominating their representatives to the SAMA Board of Directors under current policy.

The study found that many board members come from backgrounds in the municipal sector. This experience lends itself well to SAMA, as directors come to the board table with a baseline understanding of taxation and assessment from their previous experience. Several experienced board members have served long tenures on SAMA's Board of Directors, with no term limits. Best practices research shows that regular and controlled turnover of board terms is important to the sustainability of governance structures.

Conflict of Interest

The study found that SAMA has a strong conflict-of-interest policy in place in alignment with best practices in the sector. The policy is also regularly reviewed and was most recently refreshed in 2025 to ensure it was up to date and still applicable to the organization.

Research Findings & Analysis^{Continued}

An examination of SAMA's conflict-of-interest policy revealed that the organization has robust practices to safeguard decision-making from undue influence or any conflict. The Board of Directors manual states that directors are not prohibited from discussing matters pertaining to assessment in municipalities in which they live or serve as elected officials, so long as they are able to maintain their fiduciary duty to SAMA.

Bylaws dictate that a conflict of interest only exists when a board member or another individual closely related to them would be specifically and directly impacted by a decision. In such cases, policy is for the affected board member to disclose the conflict, withdraw from the discussion, and abstain from voting on the matter. From Upfront's observation of internal meetings and review of minutes, this policy is appropriately enforced and applied in practice on the rare occasion that situations arise.

Advisory Committee Review

Through a feedback survey to advisory committee members, results revealed that participants struggled to remain engaged in meaningful discussion and provide input on assessment decisions due to a lack of knowledge of technical topics.

The survey revealed that many members received little to no onboarding or context when they first joined the committee, leaving them disengaged. A clear set of expectations between SAMA and these advisory participants is important to ensure adequate discussion and functionality of committees.

In terms of representation, there was a relatively strong diversity of stakeholders involved in Advisory Committees. However, jurisdictional research identified a gap in the lack of Indigenous involvement.

Stakeholder Engagement

Survey data collected from Advisory Committee members indicated a high level of satisfaction with SAMA's engagement and consultation across the municipal, commercial, rural, and urban sectors, as well as with groups represented on the committees, including tax agents. An analysis of media coverage through the most recent revaluation period demonstrates property owners may not understand SAMA and their role in property assessments. Additional education of SAMA's mandate would strengthen public understanding.

Conclusion

In summary, this report finds the Saskatchewan Assessment Management Agency to be a well-functioning organization with strong governance policies and structural representation.

The collaborative funding model between the three founding member groups has worked well to provide equal representation of interests at the board level. The four Advisory Committees, which serve to further enhance multi-sector communication have complemented this model to bring comprehensive engagement to the organization. From our conversations with Advisory Committee members, SAMA's communications and educational content on assessment topics are generally viewed as clear and concise.

However, some opportunities for improvement were identified in a few areas:

- Regarding the Board of Directors, a succession risk was identified, as well as a need for regular turnover of directors to ensure fresh perspectives and distribution of institutional knowledge.
- A lack of a formal onboarding process for Advisory Committee members has led to some confusion around roles, raised concerns around proper protocol being followed, and prevented fully informed participation from representatives. We recommend the introduction of a robust onboarding package and orientation session to cover areas such as committee mandate.
- Media coverage focused on ratepayer concerns on revaluations and SAMA's processes pose a risk to SAMA's reputation. It is suggested to increase efforts around transparency and public messaging to ensure perception of a fair and unbiased process in assessment.

With these minor adjustments, it is believed that SAMA will be able to continue to be successful in its mission to provide a quality assessment system for the province and a steward of a well-functioning property assessment system.

Key Recommendations

Board Member Appointments

1. Develop formal position descriptions for the Board of Directors to support recruitment related to director skills and specific qualifications, as well as keeping a skills matrix to track strengths and gaps, both of which should be reviewed regularly.
2. Formalize the board self-evaluation process to occur yearly.
3. Investigate the option of creating a staggered board appointment structure to regulate turnover and continuity.

Conflict of Interest Guidelines

1. Ensure the conflict-of-interest policy is a central component of all onboarding processes, as well as requiring returning board members to affirm their commitment yearly via signature.
2. Enhance the culture of transparency around conflict of interest at the board level through procedural reminders and regular reaffirmations.
3. Provide additional guidance and reminders to board members around the disclosure and recusal process to avoid real or perceived conflict of interest.

Advisory Committee Review

1. Create both formal position descriptions and a skills matrix for the Advisory Committees to be used in recruitment.
2. Clearly outline the expectations and responsibilities for Advisory Committee members to allow prospective members to make an informed choice about their involvement before joining.
3. Develop a virtual orientation meeting for new committee members ahead of their first meeting to learn about their role and begin building a basic understanding of technical assessment concepts.
4. Develop an Indigenous engagement strategy to build connections with Indigenous organizations involved in assessment.

Stakeholder Engagement

1. Develop a comprehensive strategy to educate SAMA staff, board members, and Advisory Committee members on their explicit roles.
2. Develop an information sheet on frequently asked questions to better inform the public of SAMA's mandate and processes.

