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

## **SAMA and the 2025 Revaluation**

The Saskatchewan Assessment Management Agency (SAMA) is responsible for the governance of Saskatchewan's property assessment system. Every four years there is a revaluation of all properties in the province. A revaluation does not include a physical inspection of property in your community. It is strictly an update to the assessed value as of the market base date, which can also be thought of as the valuation date.

For the 2025 Revaluation, assessed values will be updated to reflect a new valuation base date of January 1, 2023. The legislated base date means that 2025 values reflect a property's value as of January 1, 2023.

Assessments in Saskatchewan are historical. In other words, the date of valuation for a property is in the past. For 2025 to 2028, property values will reflect the market conditions as of a valuation date of January 1, 2023. SAMA cannot consider sales or rental information from after January 1, 2023, when implementing new values with the 2025 Revaluation. SAMA will consider any sales or rental information from after the valuation date for the next revaluation.

The 2025 Revaluation will continue to use the market valuation standard for the assessment of residential and commercial properties. The regulated property assessment valuation standard will continue to be used for the assessment of agricultural land, heavy industrial property, railway roadway, pipelines, and resource production equipment (mines and oil and gas wells).

We encourage you to review your property's assessment information online. To access **SAMAView**, please visit <https://mysama.ca/account/public-login> to sign in.