

Saskatchewan Assessment Manual 2019 Base Year

Filing Instructions - Amendment #1 October 22, 2020

Amendments to the Saskatchewan Assessment Manual 2019 Base Year are enclosed. Please follow these filing instructions to update your manual:

Each amended page has been listed in the table below to assist you in updating your manual.

Remove the pages indicated and **insert** the new pages as follows:

| | Remove | Insert | Complete (√) |
|---|---------------|---------------|---------------------|
| | Title Page | Title Page | |
| Chapter 3 Heavy Industrial Improvements, General Rules | 3.1.8, page 1 | 3.1.8, page 1 | |
| Chapter 4 Resource Production Equipment, General Rules | 4.1.1, page 1 | 4.1.1, page 1 | |
| Chapter 4 Resource Production Equipment, Well Classification | 4.1.3, page 2 | 4.1.3, page 2 | |

Date

Filled by

**Saskatchewan Assessment Manual 2019 Base Year
Amendment #1
Summary of Manual Revisions
Board Order dated October 22, 2020
Approved by Minister November 24, 2020**

| Topic/Location | 2019 Manual Amendment |
|---|--|
| <p>Heavy Industrial Improvements, General Rules, Physical Deterioration Doc 3.1.8, page 1</p> | <p>Revised wording: No additional allowance shall be made for physical deterioration except as may be accounted for in the calculation of the production adjustment factor for oil and gas well site buildings and structures.</p> |
| <p>Resource Production Equipment, Oil & Gas Well Resource Production Equipment, General Rules 4.1.1, page 1 (Shut-In Well Site)</p> | <p>Revised wording: The area of land on or under which is located the resource production equipment used to raise or pump the oil or gas to the surface, the resource production equipment used to inject air, water, steam or gas to enhance the production of a well, or the resource production equipment at a water source well, that was operated for less than 30 days in the 12 month period ending July 1 of the preceding year to which the assessment roll relates.</p> |
| <p>Resource Production Equipment, Oil & Gas Well Resource Production Equipment, Well Classification 4.1.3, page 2 (Shut-In Well Site Reporting Period)</p> | <p>Revised wording: The shut-in well site status shall be determined from the 12 month period ending July 1 of the year immediately preceding the year to which the assessment roll relates.</p> |