

# Saskatchewan Assessment Manual 2019 Base Year

## Filing Instructions - Amendment #2 September 23, 2021

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

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

	<b>Remove</b>	<b>Insert</b>	<b>Complete (√)</b>
	Title Page	Title Page	
<b>Subject Index</b>	pages 7-14	pages 7-14	
<b>Chapter 1 Formulas, Rules and Principles</b>	1.1.2, pages 1-2	1.1.2, pages 1-2	
<b>Chapter 3 Heavy Industrial Improvements</b>	3.1.1, pages 1-2	3.1.1, pages 1-2	
<b>Chapter 4 Resource Production Equipment</b>	4.1.1, pages 1-4	4.1.1, pages 1-4	
<b>Chapter 4 Resource Production Equipment</b>	4.1.3, pages 1-2	4.1.3, pages 1-2	

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**Saskatchewan Assessment Manual 2019 Base Year  
Amendment #2  
Summary of Manual Revisions**

**Board Order dated September 23, 2021  
Approved by Minister November 2, 2021**

<b>Topic/Location</b>	<b>2019 Manual Amendment – Revised Wording</b>
<p><b>1. Formulas, Rules and Principles, Regulated Property, Rules of Assessment</b> Doc. 1.1.2, Page 2 Definitions (g) “oil or gas well site”</p>	<p>“oil or gas well site” means the area of land on or under which is located resource production equipment used to raise or pump the oil or gas to the surface; resource production equipment used to inject air, water, steam or gas to enhance the production of a well, resource production equipment used to test or collect well productivity where wells and testing/collection equipment are connected on the same legal subdivision (LSD) of the same legal land description, or resource production equipment at a water source well, where the resource production equipment was operated for 30 or more days in the 12 month period ending July 1st of the preceding year to which the assessment roll relates. These single well sites and multi-well pad sites exclude batteries, injection/disposal facilities, central processing facilities, gas handling sites, gas plants, compressor stations, or other sites at which oil or gas is prepared for pipeline transportation.</p>
<p><b>2. Heavy Industrial Improvements, General Rules, General</b> Doc. 3.1.1, Page 1 Heavy Industrial Buildings and Structures</p>	<p><b>Heavy Industrial Buildings and Structures and Oil &amp; Gas Well Buildings and Structures</b></p> <p>Buildings and structures located at a Shut-In Single Well Site or a Shut-In Multi-Well Pad Site, as defined in Chapter 4 - Resource Production Equipment, Section 4.1.1 – Oil and Gas Well Resource Equipment, General Rules, shall have a 99% shut-in allowance applied to the buildings and structures replacement cost new. The 99% allowance shall only be applied to the buildings and structures once the tank(s) on the shut-in site are rendered unusable.</p>

<p><b>3. Resource Production Equipment, Oil &amp; Gas Well</b>  <b>Resource Production Equipment, General Rules</b>  Doc. 4.1.1, Page 1  Description  Oil or Gas Well Site</p>	<p>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, resource production equipment used to test or collect well productivity where wells and testing/collection equipment are connected on the same legal subdivision (LSD) of the same legal land description, or the resource production equipment at a water source well, that was operated for 30 or more days in the 12 month period ending July 1 of the preceding year to which the assessment roll relates. These single well sites and multi-well pad sites exclude batteries, injection/disposal facilities, central processing facilities, gas handling sites, gas plants, compressor stations, or other sites at which oil or gas is prepared for pipeline transportation.</p> <p>...</p> <p>The resource production equipment located at an oil or gas multi-well pad site includes the equipment for an oil or gas well site along with production testing or collection equipment (meters, separators, manifold, flow line, etc.).</p> <p>...</p> <p><u>Shut-In Single Well Site</u></p>
<p><b>4. Resource Production Equipment, Oil &amp; Gas Well</b>  <b>Resource Production Equipment, General</b>  Doc. 4.1.1, Page 2  (New)</p> <p>Replacement Cost New</p>	<p><u>Shut-In Multi-Well Pad Site</u></p> <p>The area of land on or under which is located resource production equipment used to raise or pump the oil or gas to the surface and resource production equipment used to test or collect well productivity where wells and testing/collection equipment are connected on the same legal subdivision (LSD) of the same legal land description. All resource production equipment, both for production and testing/collection, have 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>...</p> <p>The replacement cost new of oil and gas well resource production equipment located at a swabber well site or shut-in single well site or shut-in multi-well pad site or observation well site shall be limited to the wellhead assembly which shall be determined in accordance with the wellhead assembly specifications in Chapter 4 - Resource Production Equipment, Section 4.1.3 - Oil and Gas Well Resource Production Equipment, Well Classification.</p>

<p><b>5. Resource Production Equipment, Oil &amp; Gas Well</b>  <b>Resource Production Equipment, General</b>  Doc. 4.1.1, Page 4  Production Adjustment Factor</p>	<p>A production adjustment factor shall not be applied to the oil and gas well resource production equipment, buildings and structures located at a new well site, swabber well site, shut-in single well site, shut-in multi-well pad site, observation well site, or gas storage well site.</p>
<p><b>6. Resource Production Equipment, Oil &amp; Gas Well</b>  <b>Resource Production Equipment, Well Classification</b>  Doc. 4.1.3, Page 2  Shut-In Well Site Reporting Period</p>	<p><u>Shut-In Reporting Period</u>  The shut-in status for single well sites and multi-well pad sites 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>