A
A-depth. 2.1.1 (1-2); 2.1.7 (1-6)
A-horizon - see A-depth
Age-life method
calculation procedure, 3.1.8 (1)
condition rating, 3.1.8 (5-6)
Agricultural land
agricultural land - mixed use, 1.1.4 (1)
arable land, 2.1.1-2.1.9
formulas, rules and principles, 1.1.3 (1)
arable land, 2.1.1 (1)
non-arable land, 2.2.1 (1)
waste land, 2.2.3 (1)
non-arable land, 2.2.1 (1)
pasture land, 2.2.2 (1-15)
waste land, 2.2.3 (1-2)
Animal unit month
pasture land, 2.2.2 (2)
Arable agricultural land
A-depth. 2.1.7 (1-6)
agricultural mixed use land, 1.1.4 (1)
assessed value, 1.1.3 (1)
assessed value rating, 2.1.1 (2)
calculation procedure, 2.1.9 (8)
climatic factor, 2.1.2 (1-10)
economic factors, 2.1.9 (1-8)
final rating, 2.1.1 (2)
formulas, rules and principles, 2.1.1 (1)
land use, 2.1.1 (3)
master rating, 2.1.1 (2)
organic matter, 2.1.3 (1-6)
physical factors, 2.1.8 (1-4)
productivity rating, 2.1.1 (2)
profile, 2.1.5 (1-5)
profile adjustment factor, 2.1.6 (1)
provincial factor, 2.1.9 (8)
soil associations, 2.1.1 (4-16)
soil classification, 2.1.1 (3-16)
subsurface texture, 2.1.4 (2-5)
texture, 2.1.4 (1-5)
units of comparison, 2.1.1 (1)
Arable land - see arable agricultural land
Area - see measurement of buildings and structures
Assessed value
agricultural land, 1.1.3 (1)
agricultural land-mixed use, 1.1.4 (1)
heavy industrial buildings and structures, 1.1.7 (1)
heavy industrial land, 1.1.5 (1)
mine resource production equipment, 1.1.9 (1)
oil and gas well resource production equipment, 1.1.8 (1)
pipelines, 1.1.10 (1)
railway roadway, 1.1.6 (1)
regulated property, 1.1.1 (1); 1.1.2 (1)
Assessed value rating, 2.1.1 (2)
Associations - see soil associations
B
Base date, 1.1.1 (1)
Base land rate
heavy industrial land, 1.1.5 (1)
railway roadway, 1.1.6 (1)
waste land, 2.2.3 (1)
Bedrock, 2.1.8 (2)
Building height, 3.1.6 (1-2)
Building or structure group
definition, 1.1.2 (1)
Buildings and structures
formulas, rules and principles
heavy industrial, 1.1.7 (1); 3.1.1 (1)
measurement, 3.1.2 (1)
units of comparison, 3.1.2 (1-2)
Burn-out, 2.1.8 (3)
C
Cabinet type meter housing, 4.1.15 (4)
Calculation procedure after RCN
heavy industrial buildings and structures, 3.1.3 (1)
oil and gas well buildings and structures, 3.1.3 (1)
Calculator method, 3.1.2 (3)
Carrying capacity
pasture land, 2.2.2 (1-8-9)
Cathodic protection rectifiers, 4.1.20 (1)
Chemical equipment, 4.1.3 (3)
Chemical injectors, 4.1.18 (1)
Climate
arable agricultural land, 2.1.7 (1-10)
Climate Rating, 3.1.2 (3)
Closure adjustment factor
heavy industrial buildings and structures, 3.1.10 (1)
Comparable unit method
functional obsolescence
heavy industrial improvements, 3.1.9 (1)
Comparative cost factor
heavy industrial buildings and structures, 3.1.5 (1)
mine resource production equipment, 4.2.2 (1-2)
oil and gas well resource production equipment, 4.1.2 (1-2)
Compressors, 4.1.19 (1-2)
Computer-generated assessed values, 1.1.2 (1)
Condition rating
age-life method, 3.1.8 (1)
schedule, 3.1.8 (5-6)
Contamination - see environmental contamination
Control panels, 4.1.21 (1)
Conveyor gallery (S933), 3.2.5 (1-2)
Conveyors
mine resource production equipment, 4.2.3 (1)
Subject Index

Cost factor, 3.1.4 (1)
Current cost multipliers, 3.1.4 (1)

D
Days operated
- oil and gas wells, 4.1.3 (2)
Definitions, 1.1.2 (1-3); 3.2.1 (1)
Dehydrators, 4.1.9 (1-3)
Depreciation - see functional obsolescence; physical deterioration
Depth
- oil and gas wells, 4.1.3 (2)
Downtime allowance
- mine resource production equipment, 4.2.1 (3)
- oil and gas well resource production equipment, 4.1.1 (3)
Downtime allowance factor
- mine resource production equipment, 4.2.1 (3)

E
Economic factors
- arable agricultural land
  - freight, 2.1.9 (6-8)
  - man-made hazards, 2.1.9 (4)
  - natural hazards, 2.1.9 (2-3)
  - provincial factor, 2.1.9 (8)
  - stones, 2.1.9 (2)
  - topography, 2.1.9 (1)
  - trucking, 2.1.9 (5-6)
  - tree cover, 2.1.9 (5)
Economic life, 3.1.8 (1)
Effective age, 3.1.8 (1)
Environmental contamination, 1.1.11 (1-2)

F
Facility type
- oil and gas wells, 4.1.3 (2)
Filters, 4.1.23 (1)
Final rating
- arable agricultural land, 2.1.1 (2)
Flare, drain and market lines, 4.1.12 (1)
Flare stacks, 4.1.11 (1)
Flooding, 2.1.8 (2)
Floor area
- measurement, 3.1.2 (1)
Flow line, 4.1.1 (2)
Flow lines and service lines, 4.1.25 (1-2)
Formulas, rules and principles
- see Land formulas, rules and principles
- see also Improvements formulas, rules and principles
Freight, 2.1.9 (6-8)
Frost, 2.1.8 (2)

Functional obsolescence
- comparable unit method, 3.1.9 (1)
- definition, 1.1.2 (1)
- formulas, rules and principles, 3.1.9 (1)
- replacement cost method, 3.1.9 (1)

G
Gas boots, 4.1.10 (1)
Gas scrubbers, 4.1.13 (1)
Gas storage well site, 4.1.1 (2)

H
Heater and heat exchanger, 4.1.14 (1-2)
Heavy industrial improvements
- building height, 3.1.6 (1-2)
- calculation procedure after RCN, 3.1.3 (1)
- comparative cost factor, 3.1.5 (1)
- cost factor, 3.1.4 (1)
- current cost multipliers, 3.1.4 (1)
- functional obsolescence, 3.1.9 (1)
- heavy industrial building or structure, definition, 1.1.2 (1)
- incomplete construction, 3.1.7 (1)
- local multipliers, 3.1.4 (1)
- measurement, 3.1.2 (1-0)
- non-standard, 3.2.1 (1)
- number of storeys, 3.1.6 (1)
- physical deterioration, 3.1.8 (1-6)
- replacement cost new, 3.1.2 (1-4)
- calculator method, 3.1.2 (3)
- segregated cost method, 3.1.2 (3)
- trended original cost method, 3.1.2 (4)
- unit-in-place cost method, 3.1.2 (3)
- Saskatchewan cost factor, 3.1.4 (1)
- section height, 3.1.6 (1)
- storey height, 3.1.6 (1)
- total number of storeys, 3.1.6 (1)
- units of comparison, 3.1.2 (1-2)
- valuation definitions, 3.1.1 (1)

Heavy industrial land
- formulas, rules and principles, 1.1.5 (1)
- non-primary, 1.1.2 (2); 1.1.5 (1)
- primary, 1.1.2 (2); 1.1.5 (1)

Heavy industrial non-standard occupancy codes,
- conveyor gallery (S933), 3.2.5 (1-2)
- industrial pipe rack (S935), 3.2.6 (1-2)
- oil and gas well buildings (S881), 3.2.3 (1-3)
- oil and gas well tanks (S880), 3.2.2 (1-9)
- utility tunnel (S932), 3.2.4 (1)

Heavy industrial property
- definition, 1.1.2 (2)

Horizontal completion
- oil and gas wells, 4.1.3 (2)
Subject Index

I
Improvements
formulas, rules and principles
buildings and structures on an oil or gas well site, 1.1.7 (1)
heavy industrial buildings and structures, 1.1.7 (1)
recreational use buildings and structures on a heavy industrial parcel, 1.1.7 (1)
calculation procedure after RCN, 3.1.3 (1)
male resource production equipment, 1.1.9 (1)
oil and gas well resource production equipment, 1.1.8 (1)
pipelines, 1.1.10 (1)
Incomplete construction, 3.1.7 (1)
Industrial land – see heavy industrial land
Industrial pipe rack (S935), 3.2.6 (1-2)
Industrial water softeners, 4.1.24 (1)
Interpolation of rates, 3.1.2 (1)

L
Land formulas, rules and principles, 1.1.2 (1)
agricultural land, 1.1.3 (1)
agricultural land - mixed use, 1.1.4 (1)
heavy industrial land, 1.1.5 (1)
railway roadway, 1.1.6 (1)
Land units - see units of comparison
Land use
arable agricultural land, 2.1.1 (3)
pasture land, 2.2.2 (1)
waste land, 2.2.3 (1-2)
Lifetime depreciation method
heavy industrial, 3.1.8 (2)
male resource production equipment, 4.2.1 (3)
oil and gas well resource production equipment, 4.1.1 (3)
pipelines, 5.1.1 (1)
Local multipliers, 3.1.4 (1)
Loose top, 2.1.8 (2)
Luvic gleysols, 2.1.8 (2)

M
Man-made hazards, 2.1.9 (4)
Manifolds, 4.1.26 (1)
Marshall Valuation Service
definition, 1.1.2 (2)
use of, 1.1.7 (1); 3.1.1 (1); 3.1.2 (3); 3.1.4 (1);
3.1.8 (2-3); 3.2.1 (1)
Mass appraisal
- see computer-generated assessed values
Master rating
arable agricultural land, 2.1.1 (2)
Measurement of buildings and structures, 3.1.2 (1)
Median assessed value to sale price ratio
method to determine, Part I (1)
Metering equipment, 4.1.3 (3)
Meters, 4.1.15 (1-4)
Metric measurement standards, 3.1.2 (1)
Mine resource production equipment
calculation procedure, 4.2.1 (4)
comparative cost factor, 4.2.2 (1-2)
conveyors, 4.2.3 (1)
downtime allowance, 4.2.1 (3)
downtime allowance factor, 4.2.1 (3)
formulas, rules and principles, 1.1.9 (1); 4.2.1(1)
general rules, 4.2.1 (1-4)
physical deterioration, 4.2.1 (3)
replacement cost new, 4.2.1 (2-3)
trended original cost method, 4.2.1 (3)
unit-in-place method, 4.2.1 (2)
Mixed use land
agricultural, 1.1.4 (1)
commercial and agricultural, 1.1.4 (1)
residential and agricultural, 1.1.4 (1)
Multipliers, 3.1.4 (1)

N
Natural hazards, 2.1.9 (2-3)
New well site, 4.1.1 (1)
Non-arable agricultural land
see also - pasture land; waste land
assessment value, 1.1.3 (1)
calculation procedure, 2.2.2 (15)
description, 2.2.1 (1)
formulas, rules and principles, 2.2.1 (1)
units of comparison, 2.2.1 (1)
Non-primary industrial land
definition, 1.1.2 (2)
formulas, rules and principles, 1.1.5 (1)
Non-standard heavy industrial occupancy codes
- see heavy industrial non-standard occupancy codes
Number of storeys - see building height

O
Observation well site, 4.1.1 (1)
Obsolescence - see functional obsolescence
Oil and gas well buildings (S881), 3.2.3 (1-3)
Oil and gas well buildings and structures
calculation procedure after RCN, 3.1.3 (1)
Oil and gas well resource production equipment
calculation procedure, 4.1.1 (6)
chemical equipment, 4.1.3 (3)
comparative cost factor, 4.1.2 (1-2)
downtime allowance, 4.1.1 (3)
formulas, rules and principles, 1.1.8 (1); 4.1.1 (1)
genral rules, 4.1.1 (1-6)
Date: 15/01/30  Page: 10

Subject Index

metering equipment, 4.1.3 (3)
physical deterioration, 4.1.1 (3)
production adjustment factor, 4.1.1 (3-4)
pumping units, 4.1.3 (2)
replacement cost new, 4.1.1 (2-3)
schedule of rates method, 4.1.1 (4)
standard unit method, 4.1.1 (2)
substitute well features, 4.1.3 (4-18)
trended original cost method, 4.1.1 (3)
unit-in-place method, 4.1.1 (2)
water handling buildings, 4.1.3 (3)
water handling equipment, 4.1.3 (3)
well characteristics, 4.1.3 (1-2)
well classification, 4.1.3 (1-18)
well site descriptions, 4.1.1 (1-2)

Oil and gas well resource production equipment
rates
cabinet type meter housing, 4.1.15 (4)
cathodic protection rectifiers, 4.1.20 (1)
chemical injectors, 4.1.19 (1-2)
compressors, 4.1.21 (1)
dehydrators, 4.1.9 (1-3)
filters, 4.1.23 (1)
flare, drain and market lines, 4.1.12 (1)
flare stacks, 4.1.11 (1)
flow lines and service lines, 4.1.25 (1-2)
gas boots, 4.1.10 (1)
gas scrubbers, 4.1.13 (1)
heater and heat exchanger, 4.1.14 (1-2)
industrial water softeners, 4.1.24 (1)
manifolds, 4.1.26 (1)
meters, 4.1.15 (1-4)
prime movers, 4.1.6 (1-2)
pumps, 4.1.17 (1-2)
pumping units, 4.1.5 (1-6)
scraper traps, 4.1.27 (1)
separators and treaters, 4.1.8 (1-9)
steam generators, 4.1.22 (1)
truck scales, 4.1.28 (1)
tubing and rods, 4.1.7 (1)
valves and controls, 4.1.16 (1-3)
well head assembly, 4.1.4 (1)

Oil and gas well tanks (S880), 3.2.2 (1-9)
chemical storage, 3.2.2 (5)
fibreglass horizontal, 3.2.2 (6)
fibreglass open top, 3.2.2 (6)
fibreglass vertical closed top, 3.2.2 (5)
galvanized and bolted painted stock, 3.2.2 (2)
in-ground steel, fibreglass or concrete, 3.2.2 (4)
lap welded steel stock, 3.2.2 (1)
open top plastic pop, 3.2.2 (6)
open top plastic stock, 3.2.2 (3)

Oil or gas well site, 4.1.1 (1)
buildings and structures on, 1.1.7 (1)
definition, 1.1.2 (2)
resource production equipment, 1.1.8 (1)

Organic matter, 2.1.3 (1-6)
Organic soils, 2.1.1 (15)

P
Pasture land
animal unit month, 2.2.2 (2)
animal unit, 2.2.2 (2)
calculation procedure, 2.2.2 (15)
carrying capacity, 2.2.2 (1, 8-9)
description, 2.2.2 (1)
land rating, 2.2.2 (14)
land use, 2.2.2 (1)
provincial factor, 2.2.2 (15)
range sites and range site classification, 2.2.2 (2-5)
topography, 2.2.2 (6)
tree cover, 2.2.2 (9-13)
vegetation type, 2.2.2 (9)

Peat, 2.1.8 (3)
Perimeter
definition, 1.1.2 (2)

Physical deterioration
age-life method, 3.1.8 (1)
application, 3.1.8 (1)
condition rating, 3.1.8 (5-6)
definition, 1.1.2 (2)
formulas, rules and principles, 3.1.8 (1)
lifetime method,heavy industrial buildings and structures
non-standard, 3.1.8 (2)
mine resource production equipment, 4.2.1 (3)
oil and gas well resource production equipment, 4.1.1 (3)
pipelines, 5.1.1 (1)
physical deterioration schedule, 3.1.8 (3)

Physical factors
arable agricultural land, 2.1.8 (1-4)
calculation procedure, 2.1.8 (3)

Pipelines
calculation procedure, 5.1.1 (2)
classifications, 5.1.2 (1)
formulas, rules and principles, 5.1.3 (1)
general rules, 5.1.1 (1-2)
idle pipeline, 5.1.1 (1)
physical deterioration, 5.1.1 (1)
primary pipelines, 5.1.1 (1); 5.1.2 (1)
rated volume, 5.1.3 (2-3)
rates, 5.1.2 (2)
replacement cost new, 5.1.1 (1); 5.1.2 (1)
secondary pipelines, 5.1.1 (1); 5.1.2 (1)
transmission pipelines, 5.1.1 (1)
unit-in-place method, 5.1.1 (1)
volume adjustment factor, 5.1.1 (2); 5.1.3 (1-3)
Poor internal drainage, 2.1.8 (3)

Primary industrial land
  definition, 1.1.2 (2)
  formulas, rules and principles, 1.1.5 (1)
Primary pipelines, 5.1.1 (1); 5.1.2 (1)
Prime movers, 4.1.6 (1-2)
Production adjustment factor, 4.1.1 (3-5)
Productivity rating
  arable agricultural land, 2.1.1 (2)
Profile, 2.1.5 (1-5)
Profile adjustment factor, 2.1.6 (1)
Provincial factor
  arable agricultural land, 2.1.9 (8)
  pasture land, 2.2.2 (15)
Pumping units, 4.1.5 (1-5)
Pumps, 4.1.17 (1-2)

Q
Qualifying production level, 4.1.1 (5)

R
Railway roadway
  formulas, rules and principles, 1.1.6 (1)
  rate schedule, 1.1.6 (1)
Range sites
  pasture land, 2.2.2 (2-7)
Rate schedules
  interpolation, 3.1.2 (1)
Rated volume
  oil and gas wells, 4.1.3 (2)
  pipelines, 5.1.3 (2-3)
Regulated property
  agricultural land, 1.1.3 (1)
  agricultural land-mixed use, 1.1.4 (1)
  environmental contamination, 1.1.11 (1-2)
  heavy industrial buildings and structures, 1.1.7 (1)
  heavy industrial land, 1.1.5 (1)
  mine resource production equipment, 1.1.9 (1)
  oil and gas well resource production equipment, 1.1.8 (1)
  pipelines, 1.1.10 (1)
  railway roadway, 1.1.6 (1)
  rules of assessment, 1.1.2 (1-3)
Replacement cost method
  functional obsolescence, heavy industrial improvements, 3.1.9 (1)
Replacement cost new
  heavy industrial buildings and structures, 3.1.2 (1-4)
  methods
    calculator method
      heavy industrial improvements, 3.1.2 (3)
    segregated cost method
      heavy industrial improvements, 3.1.2 (3)
standard unit method
  oil and gas well resource production equipment, 4.1.1 (2)
  trended original cost method
    heavy industrial improvements, 3.1.2 (4)
  oil and gas well resource production equipment, 4.1.1 (3)
  mine resource production equipment, 4.2.1 (3)
unit-in-place cost method
  heavy industrial improvements, 3.1.2 (3)
  mine resource production equipment, 4.2.1 (2)
  oil and gas well resource production equipment, 4.1.1 (2)
  mine resource production equipment, 4.2.1 (2-3)
  oil and gas well resource production equipment, 4.1.1 (2-3)
pipelines, 5.1.1 (1); 5.1.2 (1)
  section, definition, 1.1.2 (3)
  units of comparison, 3.1.2 (1-2)
  use of rate schedules, 3.1.2 (1)
  valuation definitions, 3.1.1 (1)
Replacement cost new less depreciation
  definition, 1.1.2 (2)
Resource production equipment - see mine resource production equipment; oil and gas well resource production equipment
Rules of assessment
  regulated property, 1.1.2 (1-3)

S
Sale price ratio - see median assessed value to sale price ratio
Salinity, 2.1.8 (3)
Sand and gravel pockets, 2.1.8 (3)
Saskatchewan cost factor, 3.1.4 (1)
Schedule of rates method
  arable land, 2.1.1 (1)
  mine resource production equipment, 4.2.1 (3)
  oil and gas well resource production equipment, 4.1.1 (4)
  primary industrial land, 1.1.5 (1)
  railway roadway, 1.1.6 (1)
  waste land, 2.2.3 (1)
Scraper traps, 4.1.27 (1)
Secondary containment, 3.2.2 (1-3, 5-6)
Secondary pipelines, 5.1.2 (1)
Section
  definition, 1.1.2 (3)
Section height, 3.1.6 (1)
Segregated cost method, 3.1.2 (3)
Separators and treaters, 4.1.8 (1-9)
Service lines - see flow lines and service lines
Shut-in well site, 4.1.1 (1)
Soil associations, 2.1.1 (4-16)
Soil classification, 2.1.1 (3-16)
Soil order, 2.1.1 (4)
Soil zones, 2.1.1 (4)
Solodization and burn-outs, 2.1.8 (3)
Standard unit method
  oil and gas well resource production equipment, 4.1.1 (2)
Steam assisted gravity drainage (SAGD), 4.1.3 (18)
Steam generators, 4.1.22 (1-2)
Stones, 2.1.9 (1-2)
Storey height - see building height
Substitute building or structure
  definition, 1.1.2 (3)
  replacement cost method, 3.1.9 (1)
Substitute well features
  equipment injection wells
    air, water and gas, 4.1.3 (15)
    continuous steam, 4.1.3 (15)
    cyclic steam, 4.1.3 (16)
  Kindersley well area
    gas wells, 4.1.3 (13)
    heavy crude oil wells, 4.1.3 (10)
    light crude oil wells, 4.1.3 (9)
  North Battleford (north) well area
    gas wells, 4.1.3 (14)
    heavy crude oil well, 4.1.3 (12)
  North Battleford (south) well area
    gas wells, 4.1.3 (14)
    heavy crude oil wells, 4.1.3 (11)
  steam assisted gravity drainage (SAGD) wells, 4.1.3 (18)
  Swift Current well area
    gas wells, 4.1.3 (13)
    heavy crude oil wells, 4.1.3 (8)
    light crude oil wells, 4.1.3 (6)
    medium crude oil wells, 4.1.3 (7)
    water source wells, 4.1.3 (17)
  Weyburn well area
    light crude oil wells, 4.1.3 (4)
    medium crude oil wells, 4.1.3 (5)
Subsurface texture
  physical factor, 2.1.8 (3)
  texture adjustment, 2.1.4 (3)
Swabber well site, 4.1.1 (1)

T
Texture, 2.1.4 (1-5)
  see also - subsurface texture
Topography
  arable agricultural land, 2.1.9 (1)
  pasture land, 2.2.2 (6)
Topsoil - see A-depth
Total number of storeys, 3.1.6 (1-2)

Transmission pipelines - see pipelines
Treaters - see separators and treaters
Tree cover
  arable agricultural land, 2.1.9 (5)
  pasture land, 2.2.2 (9-13)
Trended original cost method
  heavy industrial buildings and structures, 3.1.2 (4)
  mine resource production equipment, 4.2.1 (3)
  oil and gas well resource production equipment, 4.1.1 (3)
Truck scales, 4.1.28 (1)
Trucking, 2.1.9 (5-6)
Tubing and rods, 4.1.7 (1)

U
Unit-in-place method
  heavy industrial building or structures, 3.1.2 (3)
  mine resource production equipment, 4.2.1 (2)
  oil and gas well resource production equipment, 4.1.1 (2)
  pipelines, 5.1.1 (1)
Unit area, 3.1.2 (2)
Units of comparison
  arable agricultural land, 2.1.1 (1)
  non-arable agricultural land, 2.2.1 (1)
  heavy industrial improvements, 3.1.2 (1-2)
Utility tunnel (S932), 3.2.4 (1)

V
Valves and controls, 4.1.16 (1-3)
Vegetation type
  pasture land, 2.2.2 (9)
Volume adjustment factor, 5.1.1(2); 5.1.3 (1-3)

W
Wall height - see building height
Waste land
  base land rate, 2.2.3 (1)
  description, 2.2.3 (1-2)
  schedule of rates method, 1.1.3 (1); 2.2.3 (1)
Water handling buildings, 4.1.3 (3)
Water handling equipment, 4.1.3 (3)
Well area descriptions, 4.1.3 (1)
Well characteristics, 4.1.3 (1-2)
Well head assembly, 4.1.4 (1)
Well site descriptions, 4.1.1 (1-2)
  flow line, 4.1.1 (2)
  gas storage well site, 4.1.1 (2)
  gas well site, 4.1.1 (1)
  new well site, 4.1.1 (1)
  observation well site, 4.1.1 (2)
  oil or gas well site, 4.1.1 (1)
  shut-in well site, 4.1.1 (1)
  swabber well site, 4.1.1 (1)