Saskatchewan Assessment Manual 2015 Base Year

Filing Instructions – Amendment #1 December 15, 2017

Amendments to the Saskatchewan Assessment Manual 2015 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 $(\sqrt{\ })$
	Title Page	Title Page	
Chapter 4 Oil & Gas Well Resource Production	Doc. No. 4.1.1, Page 2	Doc. No. 4.1.1, Page 2	
Equipment			

Date	Filled by

Saskatchewan Assessment Manual 2015 Base Year Amendment # 1 Summary of Manual Revisions Board Order dated December 15, 2017 Approved by Minister January 10, 2018

Topic/Location	2015 Manual Amendment
Resource Production Equipment, Oil & Gas Well Resource Production Equipment, General Rules Doc 4.1.1, page 2 (Replacement Cost New)	Add the following: For the purposes of identifying the presence and classification of oil and gas well resource production equipment so as to determine its replacement cost new using the standard unit method, the assessor shall use and rely upon information reported by the Saskatchewan Ministry of the Economy and/or its Minister (or any successor of either) in the administration of <i>The Oil and Gas Conservation Act</i> and corresponding regulation (or any successor legislation), to the extent such information is available.