
MINISTERS' ORDERS/ARRÊTÉS MINISTÉRIELS

The Assessment Management Agency Act

[*clauses 12(1)(d), subsection 12.1(1) and clause 12.1(4)(a)*]

SASKATCHEWAN ASSESSMENT MANUAL – MARKET VALUE EVIDENCE

Whereas:

- 1 Clause 12(1)(d) of *The Assessment Management Agency Act* (the “Act”) provides that the agency shall:
 - “(d) subject to section 12.1, prepare and establish, by order, any assessment manuals, guidelines, handbooks and other materials required for the valuation of property that:
 - (i) in the opinion of the agency, are appropriate; or
 - (ii) are required by a municipal Act;and make orders governing the use of such manuals and materials”.
- 2 Subsection 12.1(1) of the Act requires ministerial approval of orders of the Board of Directors of the Saskatchewan Assessment Management Agency (the “Board”) relating to the establishment of any assessment manuals, guidelines, handbooks and other materials pursuant to clause 12(1)(d) of the Act.
- 3 The Board has considered and made an Order dated December 15, 2017, (the “Board Order”) to establish the deadline for market value evidence to determine non-regulated property assessments in Saskatchewan for the years 2021 to 2024; to determine that market data for property outside of Saskatchewan shall not be used to determine non-regulated property assessments for the years 2012 to 2024; and that for property owners whose fiscal years end on or before May 31, 2019, the income and expense information on those properties may be used to determine non-regulated property assessments for the years 2021 to 2024.
- 4 The Board has applied to the Minister to have the Board Order approved.
- 5 It is in the public interest to approve the Board Order.

Therefore, pursuant to subsection 12.1(4) of *The Assessment Management Agency Act*, I hereby approve the Order of the Saskatchewan Assessment Management Agency dated December 15, 2017, (a copy of which is attached) which establishes the deadline for market value evidence to determine non-regulated property assessments in Saskatchewan for the years 2021 to 2024; to determine that market data for property outside of Saskatchewan shall not be used to determine non-regulated property assessments for the years 2012 to 2024; and that for property owners whose fiscal years end on or before May 31, 2019, the income and expense information on those properties may be used to determine non-regulated property assessments for the years 2021 to 2024.

Dated at Regina, Saskatchewan, this 23rd day of February, 2018.

Warren Kaeding,
Minister of Government Relations and
Minister Responsible for First Nations,
Métis and Northern Affairs.

ORDER

This is an Order pursuant to clause 12(1)(d) of *The Assessment Management Agency Act*.

1. Market data that occurred or arose after January 1, 2019 shall not be used to determine non-regulated property assessments for the years 2021 to 2024.
2. Market data for property located outside of the province of Saskatchewan shall not be used to determine non-regulated property assessments for the years 2021 to 2024.
3. Notwithstanding section 1, where property owners' fiscal years do not follow the calendar year but end on or before May 31, 2019, the income and expense information respecting those properties may be used to determine non-regulated property assessments for the years 2021 to 2024.

Dated at Regina, Saskatchewan on December 15, 2017.

Myron Knafelc,
Chairperson.

Irwin Blank,
Board Secretary.