	Information	General Information Tab
Tab 2	**Primary Audit (High Level)**	Primary Audit requirements- required sales data elements. See column labelled "Requirements for Reporting" for further reporting requirement details. **Note: Only include those arms length sales actually used to determine Fair Value in this report.**
Tab 3	**Secondary Audit (Detailed)**	Secondary Audit requirements- required sales data elements (more detailed audit). See column labelled "Requirements for Reporting" for further reporting requirement details. **Note: Include all arms length sales including a hold-out sample if used.**
Tab 4	**Validation Tables**	Validation tables used to validate and standardize reporting of select sales file elements. **Note: This may require some recoding of your internal CAMA variables to match this report.**
Tab 5	**Headers**	Column headers for sales files. Provides formatted headers for both the Primary (Tab 1) and Secondary (Tab 2) sales audit file submissions.

<table>
<tr><td colspan="6" align="center">**Primary Audit**</td></tr>
<tr><td colspan="6" align="center">**Sales File Requirements**</td></tr>
<tr>
<td>**Field**</td>
<td>**Primary* Requirement**</td>
<td>**Data Field Name**</td>
<td>**Data Field Description**</td>
<td>**Additional Comments:**</td>
<td>**Requirements for Reporting:**</td>
</tr>
<tr><td>1</td><td>Y</td><td>Submit_Munic_Valuation_Name</td><td>Name of municipality being valued using the sale</td><td>Name of municipality being valued (not necessarily the same as the municipality where the sale is located)</td><td>Mandatory</td></tr>
<tr><td>2</td><td>Y</td><td>Submit_Roll_Year_Date</td><td>Sale is used in the analysis in relation to this assessment roll year</td><td></td><td>Mandatory</td></tr>
<tr><td>3</td><td>Y</td><td>Submit_Contact</td><td>Name of contact person for submission</td><td></td><td>Mandatory</td></tr>
<tr><td>4</td><td>Y</td><td>Prop_CAMA_No</td><td>CAMA or Alternate property number</td><td>Unique CAMA property identification number</td><td>Mandatory</td></tr>
<tr><td>5</td><td>Y</td><td>Prop_Roll_No</td><td>Municipality roll number (may be same as Prop_CAMA_No)</td><td></td><td>Mandatory</td></tr>
<tr><td>6</td><td>Y</td><td>Prop_Tax_Classification</td><td>Tax classification as established by Legislation/Regulation</td><td>Indicate the appropriate tax classification, or "Mixed" if more than one (See Audit Sales File Validation Tab)</td><td>Mandatory</td></tr>
<tr><td>7</td><td>Y</td><td>Prop_School_Div_No</td><td>School division number where sale is located</td><td></td><td>Mandatory</td></tr>
<tr><td>8</td><td>Y</td><td>Sale_Title_No</td><td>ISC Title Number</td><td></td><td>Mandatory- If element exists</td></tr>
<tr><td>9</td><td>Y</td><td>Sale_Municipality_Name</td><td>Name of municpality where the sale is physically located</td><td>Sale is physically located in this municipality (not necessarily the same as the municipality being valued)</td><td>Mandatory</td></tr>
<tr><td>10</td><td>Y</td><td>Sale_Transfer_Year</td><td>Year of the transaction (from ISC)</td><td></td><td>Mandatory</td></tr>
<tr><td>11</td><td>Y</td><td>Sale_Transfer_Month</td><td>Month of transaction (from ISC)</td><td>1 to 12</td><td>Mandatory</td></tr>
<tr><td>12</td><td>Y</td><td>Sale_Transfer_Value</td><td>Transfer Value (from ISC)</td><td></td><td>Mandatory</td></tr>
<tr><td>13</td><td>Y</td><td>Sale_Adj_SP</td><td>Fully adjusted sale price</td><td>Sale price after all adjustments (time, financing, fee simple interest, etc.)</td><td>Mandatory</td></tr>
<tr><td>14</td><td>Y</td><td>Land_Assessment_100_Pct</td><td>Land Assessment at 100%</td><td>Not required if property assessment reported as one value (report only 'Total_Assessment_100_Pct')</td><td>Mandatory</td></tr>
<tr><td>15</td><td>Y</td><td>Improvement_Assessment_100_Pct</td><td>Improvement Assessmenr at 100%</td><td>Not required if property assessment reported as one value (report only 'Total_Assessment_100_Pct')</td><td>Mandatory</td></tr>
<tr><td>16</td><td>Y</td><td>Total_Assessment_100_Pct</td><td>Total Assessment at 100%</td><td>Aggregate Assessed Value total of all property (land + improvements)</td><td>Mandatory</td></tr>
<tr><td>17</td><td>Y</td><td>ASR</td><td>Assessment to sale ratio (FV_Total / Sale_Adj_SP)</td><td></td><td>Mandatory</td></tr>
<tr><td>18</td><td>Y</td><td>Market_Property_Type</td><td>Code to indicate property type (ie vacant land or improved)</td><td>Codes: V (Vacant Land), I (Improved)</td><td>Mandatory</td></tr>
<tr><td>19</td><td>Y</td><td>Market_Imp_Valuation_Method</td><td>Valuation approach used to value improved sales on the CAMA system</td><td>(See Audit Sales File Validation Tab)</td><td>Mandatory</td></tr>
<tr><td>20</td><td>Y</td><td>Market_Production_NBHD_Code</td><td>Neighbourhood identifier assigned on the CAMA system</td><td>May or may not be same as the Market Stratification Identifier - provide legend if codes used</td><td>Mandatory- If element exists</td></tr>
<tr><td>21</td><td>Y</td><td>Market_Present_Use_Code</td><td>Overall 4 digit present use code (ie 1110 - single family dwelling)</td><td>4 digit property use code</td><td>Mandatory</td></tr>
<tr><td>22</td><td>Y</td><td>Land_Area</td><td>Total area of parcel</td><td>Expressed according to Land_Unit_Measure used to value parcel</td><td>Mandatory</td></tr>
<tr><td>23</td><td>Y</td><td>Land_Zoning</td><td>Zoning</td><td>Code zoning pursuant to municipality zoning bylaw</td><td>Mandatory- If element exists</td></tr>
<tr><td>24</td><td>Y</td><td>Imp_Pred_COM_Const_Code</td><td>Code from Manual to indicate predominant type of commercial construction (ie 055)</td><td>Based on section with highest RCNLD if costed per Manual</td><td>Mandatory</td></tr>
<tr><td>25</td><td>Y</td><td>Imp_Pred_RES_Const_Code</td><td>Code to indicate predominant type of residential improvement (ie OFD, MF, MH, etc)</td><td>Based on section with highest RCNLD if costed per Manual (See Audit Sales File Validation Tab)</td><td>Mandatory</td></tr>
<tr><td>26</td><td>Y</td><td>Imp_Pred_Quality_Class</td><td>Overall construction quality classification from Manual for all sections (ie B)</td><td>Based on section with highest RCNLD if costed per Manual</td><td>Mandatory- If element exists</td></tr>
<tr><td>27</td><td>Y</td><td>Imp_Pred_Condition_Code</td><td>Overall condition rating from Manual for all sections (ie 1 - average)</td><td>Based on section with highest RCNLD if costed per Manual</td><td>Mandatory- If element exists</td></tr>
<tr><td>28</td><td>Y</td><td>Imp_Total_No_Units</td><td>Overall unit count for all sections (ie. 12 units for 12 suite apartment)</td><td>If one section 054 has 6 units, another 054 section has 10 units, report 16 units</td><td>Mandatory</td></tr>
<tr><td>29</td><td>Y</td><td>Imp_Year_Built</td><td>Overall year built for all sections (not effective age)</td><td>Based on section with highest RCNLD if costed per Manual</td><td>Mandatory</td></tr>
<tr><td>30</td><td>Y</td><td>Imp_Effective_Age</td><td>Overall effective age for improvements as used in analysis (not year built)</td><td>Indicate effective age if used in valuation pocess</td><td>Mandatory</td></tr>
<tr><td>31</td><td>Y</td><td>Condo_Registered_Bare_Land</td><td>Code to indicate if the property is a registered bare land condominium</td><td>Y=Yes, N=No</td><td>Mandatory</td></tr>
<tr><td>32</td><td>Y</td><td>Condo_Registered_Improved</td><td>Code to indicate if the property is a registered condominium</td><td>Y=Yes, N=No</td><td>Mandatory</td></tr>
<tr><td>33</td><td>Y</td><td>Condo_Parent_Code</td><td>Code to link individual sales belonging to same condominium complex</td><td>Code number to link individual condominium units belonging to same parent condominium</td><td>Mandatory- If element exists</td></tr>
<tr><td colspan="6">*Required for Primary Audit pursuant to "Requirements for Reporting"</td></tr>
</table>

TAB 3 - SECONDARY AUDIT (DETAILED)

THIS SECTION FOR THE SECONDARY AUDIT SALE FILE IS UNDER DEVELOPMENT

PLEASE DIRECT ANY ENQUIRIES TO:

QUALITY ASSURANCE DIVISION at:

1-800-667-7262

or

qual.assur@sama.sk.ca

PLEASE CHECK BACK FOR FUTURE UPDATES

Validation Tables

Submit_Reason_Code *	Code
Revaluation	RV
Maintenance	MN
Physical Reinspection	PR
Corrected Sales Data	CO
Other	OT
*Quality Assurance Division Only)	

Prop_Tax_Classification	Code
Non Arable Land and Improvements	NA
Other Agricultural Land and Improvements	AG
Residential	RE
Multi-Unit Residential	MU
Seasonal Residential	SE
Commercial and Industrial	CL
Elevators	EL
Railway Rights of Way	RW
Pipeline	PI
Mixed Property Tax Classification	Mixed

Market_Imp_Valuation_Methodology	Code
SAMA Cost	SC
Marshall and Swift Cost	MS
Muliple Regression Analysis	MRA
Income Approach (for use in 2009)	INC
Other	OT

Market_Location_Code	Code
Park/Greenspace Influence	PARK
Lake/River Influence	LAKE
Lakefront Location	LAKF
Downtown Location	DWNT
Highway Location	HWY
Railway Influence	RWY
Industrial Location	IND
Other	OT

Land_Unit_Measure	Code
Square Feet	SF
Acres	AC
Front Feet	FF
Effective Front Feet	EFF
Condo Unit Factors	CF
Other	OT

Imp_Pred_RES_Const_Code	Code
One Family Dwelling	OFD
Duplex (Bi-Level)	DUP
Multi-Family House	MF
Rooming House	RH
Semi-Detached House	SD
Row House	RWH
Town House	TH
Summer Cottage	SC
Mobile Home	MH
Travel Trailer	TT

Imp_Pred_RES_Condition_Code	Code
Excellent	0.5
Superior	0.6
Very Good	0.7
Good	0.8
Above Average	0.9
Average	1.0
Below Average	1.15
Poor	1.30

Imp_Res_Garage	Code
Detached Garage	DET
Attached Garage	ATT
Built In Garage	BIN
Basement Garage	BGR

Copy and paste appropriate header below to a new spreadsheet file for initial use:

Primary Audit Header:

Submit_Munic_Valuation_Name	Submit_Roll_Year_Date	Submit_Contact	Prop_CAMA_No	Prop_Roll_No
Prop_Tax_Classification	Prop_School_Div_No	Sale_Title_No	Sale_Municipality_Name	Sale_Transfer_Year
Sale_Transfer_Month	Sale_Transfer_Value	Sale_Adj_SP	Land_Assessment_100_Pct	Improvement_Assessment_100_Pct
Toatal_Assessment_100_Pct	ASR	Market_Property_Type	Market_Imp_Valuation_Method	Market_Production_NBHD_Code
Market_Present_Use_Code	Land_Area	Land_Zoning	Imp_Pred_COM_Const_Code	Imp_Pred_RES_Const_Code
Imp_Pred_Quality_Class	Imp_Pred_Condition_Code	Imp_Total_No_Units	Imp_Year_Built	Imp_Effective_Age
Condo_Registered_Bare_Land	Condo_Registered_Improved	Condo_Parent_Code		

Secondary Audit Header:

THIS SECTION IS UNDER DEVELOPMENT (Please see TAB #3)

Since the hard-copy is difficult to read, Tab 2 lends itself to viewing on a PC, . If you have any questions please contact Quality Assurance Division at 1-800-667-7262 or qual.assur@sama.sk.ca