



Explanation Note for Amendment #2

SAMA's 2015 Cost Guide

Please note that this amendment package is effective January 1, 2020.

Please direct questions to:

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January 1, 2015 Base Date

SAMA's 2015 Cost Guide

Filing Instructions – Amendment #2

Effective January 1, 2020

An amendment to SAMA's 2015 Cost Guide is enclosed. Please follow these filing instructions to update your guide:

The amended page has been listed in the table below to assist you in updating your guide.

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

	Remove	Insert	Complete (√)
	Title Page	Title Page	
Improvements	3.4, Page 1	3.4, Page 1	

Date

Filled by

**SAMA's 2015 Cost Guide
Amendment #2
Summary of Guide Revisions
Effective January 1, 2020**

Topic/Location	2015 Cost Guide Amendment
1. Cost Factor No. 3.4, Page 1	Add the following sentence: The Canadian Tax Removal adjustment in Section 99, page 5, shall not be applied in the determination of Replacement Cost New (RCN) and Assessed values in Saskatchewan.