
MINISTER'S ORDER/ARRÊTÉ MINISTÉRIEL

The Assessment Management Agency Act[clause 12.1(4)(a)]

AMENDMENTS TO THE SASKATCHEWAN ASSESSMENT MANUAL – 2015 BASE YEAR

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 made an Order dated July 25, 2019 (the “Board Order”) to amend the Saskatchewan Assessment Manual 2015 Base Year to be applied for the 2020 assessment year.
- 4 The Order will amend the Saskatchewan Assessment Manual 2015 Base Year to:
 - (a) indicate that the Marshall Valuation Service – Canadian Tax Removal Tool shall not be applied in the determination of replacement cost new in determining assessed values in Saskatchewan; and
 - (b) amend the 2015 Manual regarding the “downtime allowance” for buildings and structures on an oil and gas well site to clarify that buildings and structures do not qualify for this adjustment.
- 5 The Board has applied to the Minister to have the Board Order approved and has provided a report on the Order, including an analysis of the expected effect of the Order.
- 6 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 July 25, 2019, (a copy of which is attached) to amend the Saskatchewan Assessment Manual 2015 Base Year to be applied for the 2020 assessment year.

Dated at Regina, Saskatchewan, this 18th day of September, 2019.

Honourable Lori Carr, CD,
Minister of Government Relations.