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**MINISTER'S ORDER/ARRÊTÉ MINISTÉRIEL**

***The Assessment Management Agency Act***

[clause 12(1)(d), subsection 12.1(1) and clauses 12.1(4)(a) and 22.1(1)(d)]

SASKATCHEWAN ASSESSMENT MANUAL – 2019 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 October 22, 2020 (the “Board Order”) to amend the Saskatchewan Assessment Manual 2019 Base Year to be applied for the 2021 to 2024 assessment years.
- 4 The Order will amend the Saskatchewan Assessment Manual 2019 Base Year to:
  - (a) amend the 2019 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; and
  - (b) amend the 2019 Manual to change the reporting date for shut-in wells to July 1st.
- 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 the subsection 12.1(4) of *The Assessment Management Agency Act*, I hereby approve the Order of the Saskatchewan Assessment Management Agency dated October 22, 2020, (a copy of which is attached) to amend the Saskatchewan Assessment Manual 2019 Base Year to be applied for the 2021 to 2024 assessment years.

Dated at Regina, Saskatchewan, this 24th day of November, 2020.

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Don McMorris,  
Minister of Government Relations.

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