
MINISTER'S ORDER/ARRÊTÉ MINISTÉRIEL

The Assessment Management Agency Act

[*clause 12.1(4)(a)*]

AMENDMENTS TO THE 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 September 23, 2021 (the “Board Order”) to amend The Saskatchewan Assessment Manual – 2019 Base Year.
- 4 The Order will amend The Saskatchewan Assessment Manual – 2019 Base Year as follows:
 - (a) Chapter 1, Document 1.1.2, Page 2, to enhance the definition of “Oil or Gas Well Site” to include parameters for the inclusion of Multi-Well Pads and Buildings, Structures, and Equipment located at the same surface location and to exclude certain properties from the definition;
 - (b) Chapter 3, Document 3.1.1, Page 1, to specify that Buildings and Structures located at Single or Multi-Well Pad Oil and Gas locations are entitled to receive a 99% Obsolescence;
 - (c) Chapter 4, Document 4.1.1, Pages 1, 2, and 4, to include parameters for Multi Well Pads and Buildings, Structures, and Equipment located at the same surface location, and to exclude certain properties from the definition. To specify and differentiate between Single Oil and Gas Wells, Multi-Well Oil and Gas Pads and to include those distinctions in the calculation of Replacement Cost New and Production Adjustment Factor, to further define Shut-In Single Wells and Shut-In Multi-Well Pads;
 - (d) Chapter 4, Document 4.1.3, Page 2, to indicate that the Shut-In Well reporting period is to include both Single Well and Multi-Well Pad locations.
- 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 September 23, 2021, (a copy of which is attached) to amend The Saskatchewan Assessment Manual 2019 – Base Year.

Dated at Regina, Saskatchewan, this 2nd day of November, 2021.

Don McMorris,
Minister of Government Relations.
