

MINISTERS' ORDERS/ARRÊTÉS MINISTÉRIELS

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

**SASKATCHEWAN ASSESSMENT MANUAL – 2025 REVALUATION BASE DATE
SASKATCHEWAN ASSESSMENT MANUAL – MARKET VALUE EVIDENCE**

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 considered and made two orders dated December 10, 2021, (the “Board Orders”) to establish:
 - (a) January 1, 2023 as the base date to be used to determine property assessments in Saskatchewan for the years 2025 to 2028;
 - (b) January 1, 2023 as the deadline for market value evidence to determine non-regulated property assessments in Saskatchewan for the years 2025 to 2028;
 - (c) that market data for property outside of Saskatchewan shall not be used to determine non-regulated property assessments for the years 2025 to 2028; and
 - (d) that for property owners whose fiscal years end on or before May 31, 2023, the income and expense information on those properties may be used to determine non-regulated property assessments for the years 2025 to 2028.

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- 4 The Board has applied to the minister to have the Board Orders approved.
 - 5 It is in the public interest to approve the Board Orders.

Therefore, pursuant to subsection 12.1(4) of *The Assessment Management Agency Act*, I hereby approve the 2025 Revaluation Base Date and Market Value Evidence Board Orders of the Saskatchewan Assessment Management Agency dated December 10, 2021, (copies of which are attached).
