

## MINISTER'S ORDER

### Minister's Approval

#### [Clause 12.1(4)(a) of *The Assessment Management Agency Act*]

#### **Amendments to *The Saskatchewan Assessment Manual – 2023 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 23, 2025 (the "Board Order") to amend *The Saskatchewan Assessment Manual - 2023 Base Year*.

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4. The Order will amend *The Saskatchewan Assessment Manual - 2023 Base Year* as follows:
  - a. Chapter 1, Document 1.1.2 Pages 2 and 3, to include clarification definitions for "oil or gas non-well site" and "pipeline facility". Additionally, to clarify the definition of "oil or gas well site" and "primary industrial land" due to the new definitions.
  - b. Chapter 1, Document 1.1.5 Page 1 to specify the valuation process for land on oil or gas non-well sites and pipeline facility sites for the 2025 revaluation.
  - c. Chapter 4, Document 4.1.1 Page 1, to update the definition of "oil or gas well site" to match the new definition found in Chapter 1.
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 September 4<sup>th</sup> 2025, (a copy of which is attached) to amend *The Saskatchewan Assessment Manual 2023 - Base Year*.

Dated at Regina, Saskatchewan, this 4<sup>th</sup> day of September 2025.



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Honourable Eric Schmalz  
Minister of Government Relations

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