

**Summary**

This manual is divided into two parts.

**Part I Median Assessed Value to Sale Price Ratio**  
 with one document “Method to Determine”.

**Part II Regulated Property**  
 with five chapters.

- Chapter 1 Formulas, Rules and Principles
- Chapter 2 Agricultural Land
- Chapter 3 Heavy Industrial Improvements
- Chapter 4 Resource Production Equipment
- Chapter 5 Pipelines

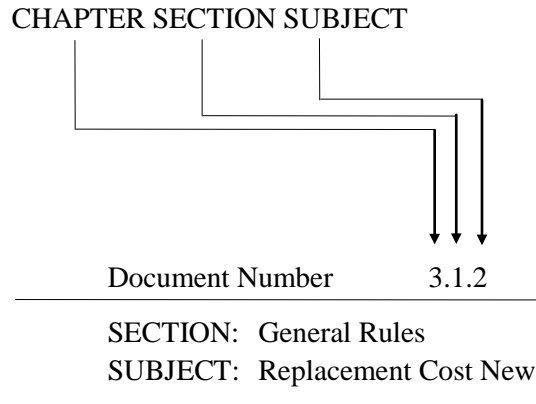
Each chapter is divided into sections, subjects, and topics.

- SECTIONS** Divisions within a chapter which are identified in the page header.
- SUBJECT** Divisions within a section which are identified in the page header.
- TOPICS** Divisions within a subject which are identified by key-word captions in the left margin of the page.

**Document Number**

Each subject is assigned a three digit document number located in the upper right corner of the page. The document number is the primary key to locating a subject.

The page numbers in the lower right corner of the page are the primary key to locating a topic within a subject.



**Locating a Document**

To locate a document:

1. Refer to the table of contents or subject index and locate the subject or topic.
2. Note the document number and page number indicated.
3. Using the numbered chapter dividers turn to the chapter indicated. Within the chapter find the section and subject using the document number.
4. To locate a specific topic either scan the key word captions in the left margin of the page or turn to the page number indicated in the subject index.

**Manual Amendments**

Registered manual holders are required to keep their copy of the manual current.

The Saskatchewan Assessment Management Agency provides an update service to all registered manual holders to help ensure their manual is current.

If a manual holder's address changes or if a manual amendment is missing contact the agency:

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