
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 the base date for the 2017 Revaluation, and made an Order dated December 13, 2013 (the “Board Order”) to establish the base date for market value evidence to determine non-regulated property assessments in Saskatchewan for the years 2017 to 2020, and to determine the median assessed value to sale price ratio as required pursuant to clause 22.1(1)(d) of the Act.
- 4 The Board has applied to the Minister to have the Board Order approved.

5 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 December 13, 2013 (a copy of which is attached) which establishes the base date for market value evidence to determine non-regulated property assessments in Saskatchewan for the years 2017 to 2020, and to determine the median assessed value to sale price ratio as required pursuant to clause 22.1(1)(d) of the Act.

Dated at Regina, Saskatchewan, this 31st day of January, 2014.

Jim Reiter,
Minister of Government Relations and
Minister Responsible for First Nations,
Métis and Northern Affairs.

ORDER

This is an Order pursuant to clause 12(1)(d) of *The Assessment Management Agency Act*.

1 Market data that occurred or arose after January 1, 2015 shall not be used to determine non-regulated property assessments for the years 2017 to 2020.

2 Notwithstanding section 1, where property owners' fiscal years do not follow the calendar year but end on or before May 31, 2015, the income and expense information respecting those properties may be used to determine non-regulated property assessments for the years 2017 to 2020.

Dated at Regina, Saskatchewan, this 13th day of December, 2013.

Neal Hardy,
Chairperson.

Irwin Blank,
Board Secretary.
