

### Authority

The Saskatchewan Assessment Manual (2023 Base Year) was established pursuant to clause 12(1)(d) of *The Assessment Management Agency Act*, by Order of the Saskatchewan Assessment Management Agency Board of Directors dated January 27, 2023; and pursuant to section 12.1 of *The Assessment Management Agency Act*, by approval of the Order by the Minister of Government Relations.

This Manual will be used to determine:

1. the median assessed value to sale price ratio as required pursuant to clause 22.1(1)(d) of *The Assessment Management Agency Act*; and
2. regulated property assessments in Saskatchewan for the years 2025 to 2028.

In this Manual, properties subject to a regulated property assessment are referred to as regulated property.

From time to time, the Saskatchewan Assessment Management Agency Board of Directors may pass Orders to amend this Manual. Once those Orders are passed and approved by the Minister of Government Relations, the amendments will become part of this Manual.

This Manual is not meant to be used for purposes other than the above.

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