

### **Summary**

This chapter contains procedures for the valuation of commercial tanks and reservoirs.

SAMA's 2011 Cost Guide provides directions for the valuation of property by the cost approach; it does not have the force of law.

### **Copyright**

This chapter is a derivative work based on the "Marshall Valuation Service" which is the copyrighted material of Marshall & Swift/Boeckh © 2010. This chapter has been reproduced under license granted by and with the permission of Marshall & Swift/Boeckh. Unauthorized reproduction of this chapter is expressly prohibited.



## **Chapter 7: Commercial Tanks and Reservoirs**

### **Availability**

Chapter 7 is not available for viewing due to licensing requirements with Marshall and Swift. Chapter 7 is available for purchase by contacting:

Technical Standards and Policy Division  
Saskatchewan Assessment Management Agency  
200 – 2201 – 11<sup>th</sup> Avenue  
Regina, Saskatchewan S4P 0J8

Phone: (306) 924-8000  
Toll Free: 1-800-667-SAMA (7262)  
Fax: (306) 924-8070

Email: [info.request@sama.sk.ca](mailto:info.request@sama.sk.ca)  
Web Site: <http://www.sama.sk.ca>