

**CONSOLIDATION OF THE
2004 MINISTER'S GUIDELINES
REGARDING THE ASSESSMENT
OF
FARM LAND
LINEAR PROPERTY
MACHINERY AND EQUIPMENT
AND RAILWAY PROPERTY**

2004 Alberta Farm Land Assessment Minister's Guidelines

2004 Alberta Linear Property Assessment Minister's Guidelines

2004 Alberta Machinery and Equipment Assessment Minister's Guidelines

2004 Alberta Railway Property Assessment Minister's Guidelines

2004 Alberta Construction Cost Reporting Guide



ALBERTA

Copyright of the Statutes and Regulations, whether in print or electronic format, belongs to the Province of Alberta. No person may reproduce copies of Alberta Statutes and Regulations for any purpose without the prior consent of the Alberta Queen's Printer.

The official Statutes and Regulations should be consulted for all purposes of interpreting and applying the law.

Official copies of Alberta legislation are available in print and electronic format from:

Alberta Queen's Printer, Edmonton
Main Floor, Park Plaza
10611 – 98 Avenue, Edmonton, Alberta T5K 2P7
Phone: (780) 427-4952 Fax: (780) 452-0668



ALBERTA
MINISTER OF MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Medicine Hat*

MINISTERIAL ORDER NO. L:010/05

I, Rob Renner, Minister of *Municipal Affairs*, pursuant to sections 4(2), 7(2), 8(2), and 9(2) of the *Matters Relating to Assessment and Taxation Regulation (AR 220/2004)* make the following order:

- The 2004 Alberta *Farm Land Assessment Minister's Guidelines*,
- The 2004 Alberta *Linear Property Assessment Minister's Guidelines*,
- The 2004 Alberta *Machinery and Equipment Assessment Minister's Guidelines*,
- The 2004 Alberta *Railway Assessment Minister's Guidelines*, and
- The 2004 *Construction Cost Reporting Guide*

as set out in the attached consolidated document, are established and become effective for the 2005 and subsequent taxation years.

This Ministerial Order rescinds Ministerial Order No. L:153/03 upon this Ministerial Order coming into force and effect.

Dated at Edmonton, Alberta, this 20 day of January, 2005.



Rob Renner
Minister of Municipal Affairs

T A B L E O F C O N T E N T S

CONSOLIDATION OF THE 2004 MINISTER'S GUIDELINES

1.000	DEFINITIONS	1
2.000	GENERAL.....	1
3.000	APPLICATION.....	1
4.000	HEADINGS	1
	APPENDIX I 2004 ALBERTA FARM LAND ASSESSMENT MINISTER'S GUIDELINES	
	APPENDIX II 2004 ALBERTA LINEAR PROPERTY ASSESSMENT MINISTER'S GUIDELINES	
	APPENDIX III 2004 ALBERTA MACHINERY AND EQUIPMENT ASSESSMENT MINISTER'S GUIDELINES	
	APPENDIX IV 2004 ALBERTA RAILWAY PROPERTY ASSESSMENT MINISTER'S GUIDELINES	
	APPENDIX V 2004 ALBERTA CONSTRUCTION COST REPORTING GUIDE	

Consolidation of the 2004 Minister's Guidelines Regarding Farm Land, Linear Property, Machinery and Equipment and Railway Property Assessment

1.000 DEFINITIONS

- (a) **Act** means the *Municipal Government Act* (RSA 2000, Ch.M-26)
- (b) **assessor** has the meaning given to it in the Act
- (c) **farming operations** has the meaning given to it in the Regulation;
- (d) **linear property** has the meaning given to it in the Act;
- (e) **machinery and equipment** has the meaning given to it in the Regulation;
- (f) **Minister** has the meaning given to it in the Act;
- (g) **municipality** has the meaning given to it in the Act;
- (h) **railway** has the meaning given to it in the Act.
- (i) **regulation** means the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004)

2.000 GENERAL

Pursuant to section 4(2) of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2004 Alberta Farm Land Assessment Minister's Guidelines*.

Pursuant to section 7 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2004 Alberta Railway Property Assessment Minister's Guidelines*.

Pursuant to section 8 of the Regulation, the assessor designated by the Minister must follow the procedures set out in the *2004 Alberta Linear Property Assessment Minister's Guidelines*.

Pursuant to section 9 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2004 Alberta Machinery and Equipment Assessment Minister's Guidelines*.

3.000 APPLICATION

Pursuant to sections 4, 7, 8, 9 in the *Matters Relating to Assessment and Taxation Regulation*, the Consolidation of the *2004 Minister's Guidelines* regarding Farm Land, Linear Property, Machinery and Equipment and Railway Property Assessment consists of:

- (a) *Appendix I 2004 Alberta Farm Land Assessment Minister's Guidelines*,
 - (b) *Appendix II 2004 Alberta Linear Property Assessment Minister's Guidelines*,
 - (c) *Appendix III 2004 Alberta Machinery and Equipment Assessment Minister's Guidelines*,
 - (d) *Appendix IV 2004 Alberta Railway Property Assessment Minister's Guidelines*, and
 - (e) *Appendix V 2004 Construction Cost Reporting Guide*,
- and are referred to collectively as the Minister's Guidelines.

4.000 HEADINGS

The headings do not form part of the Minister's Guidelines and are shown for convenience only.