

**Concordance Table for the
2007 Alberta Assessment Quality Minister's Guidelines and
2007 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual**

Section	NEW 2007 Alberta Assessment Quality Minister's Guidelines	OLD 2006 Alberta Assessment Quality Minister's Guidelines
	<p>PART 2 RECORDING AND REPORTING INFORMATION FOR ASSESSMENT AUDIT AND EQUALIZED ASSESSMENT</p> <p>2.0 DUTIES AND PROCEDURES FOR PREPARING AN ASSESSMENT</p> <p>The duties and procedures described in the Act, the Regulation and these Guidelines that an assessor must follow in preparing an assessment or in reporting information include meeting the requirements of an annual assessment audit.</p> <p>2.1 DUTY TO RECORD INFORMATION</p> <p>2.2 DUTY TO PROVIDE INFORMATION</p> <p>(iii) for supplementary assessments, the assessor must provide the information no later than February 28 of the year following the year that the supplementary assessments are prepared.</p> <p>2.3 DECLARATIONS BY THE ASSESSOR</p> <p>(a) For the purposes of section 10(4) of the Regulation, the assessor must provide to the Minister declarations in the form prescribed in the Manual.</p> <p>(b) The Minister must receive the annual return declaration</p> <p>(d) The Minister must receive a supplementary assessment declaration no later than February 28 of the year following the year that the supplementary assessments were prepared.</p> <p>(e) The assessor must provide to the Minister an Assessment Revisions Declaration for each submission of revisions of assessments or supplementary assessments.</p> <p>2.4 REPORTING ASSESSMENT ROLL CORRECTIONS OR CHANGES</p> <p>For the purposes of section 15 of the Regulation:</p>	<p>2.3 RULES AND PROCEDURES FOR PREPARING AN ASSESSMENT</p> <p>The roles and procedures described in the Act and the Regulation that an assessor must follow in preparing an assessment include meeting the requirements of an annual assessment audit.</p> <p>2.0 DUTY TO RECORD INFORMATION</p> <p>2.1 DUTY TO PROVIDE INFORMATION</p> <p>(iii) for supplementary assessments, the assessor must provide the information no later than January 31 of the year following the year that the supplementary assessments are prepared.</p> <p>2.4 ANNUAL DECLARATION BY THE ASSESSOR</p> <p>(a) For the purposes of section 10(4) of the Regulation, the assessor must provide to the Minister an annual declaration in the form prescribed in the Manual.</p> <p>(b) The Minister must receive the annual declaration</p> <p style="padding-left: 40px;">No subcategory (d)</p> <p style="padding-left: 40px;">No subcategory (e)</p> <p>2.2 REPORTING ASSESSMENT ROLL CORRECTIONS OR CHANGES</p> <p>For the purposes of section 15 of the Regulation:</p>

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	<p>(a) A municipality must report corrections or changes to the assessment roll or to a supplementary assessment roll in the form prescribed in the Manual.</p> <p>(b) The assessor must report and declare the information described in clause (a) within 120 days following the end of the tax year that the assessment roll is in effect or 90 days following the final expiry date to appeal a decision on an assessment made by any board, tribunal or court, whichever is later.</p> <p>PART 4 EQUALIZED ASSESSMENT</p>	<p>(i) a municipality must report corrections or changes to the assessment roll in the form prescribed in the Manual.</p> <p>(ii) the municipality must provide the information described in clause (i) in the tax year that the assessment roll is in affect.</p>
	<p>4.0 EQUALIZED ASSESSMENT</p> <p>(b) Pursuant to section 319(2) of the Act and section 16(4) of the Regulation</p> <p>(i) if it has been determined that the annual return provided by a municipality is not acceptable, or</p> <p>(ii) if the Annual Audit Stage 2 has not been deemed complete, or</p> <p>(iii) if the Minister determines that information required in section 2.4(a) of these Guidelines has not been reported by the assessor or the information reported is not acceptable,</p> <p>the Minister may prepare the equalized assessment using whatever information is available about the municipality.</p>	<p>4.0 EQUALIZED ASSESSMENT</p> <p>(b) Pursuant to section 319(2) of the Act and section 16(4) of the Regulation</p> <p>(i) if it has been determined that the annual return provided by a municipality is not acceptable, or</p> <p>(ii) if the Annual Audit Stage 2 has not been deemed complete</p> <p>the equalized assessment may be prepared using whatever information is deemed appropriate.</p>

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<p>2.3</p> <p>2.10</p>	<p>Supplementary Submission</p> <p>A property can have more than one supplementary assessment per year.</p> <p>CAMA XML File Schema Relationship</p> <ul style="list-style-type: none"> • Each LegalLandIdentifier parent element must have zero, one, or many ATS child element(s). • Each LegalLandIdentifier parent element must have zero, one, or many LincNbr child elements(s). • Each LegalLandIdentifier parent element must have zero, one, or many LongLegalDesc child element(s). 	<p>A municipality can have more than one supplementary assessment per year.</p> <ul style="list-style-type: none"> • Each LegalLandIdentifier parent element must have 0 zero, one, or many ATS child element(s). <p>New</p> <p>New</p>
<p>2.11</p>	<p><i>CAMA XML File Detail Definition</i> <i>Table 3 CAMA XML File Detail Definition</i></p> <ol style="list-style-type: none"> 1. For attributes that are designated 'Optional' for import into ASSET, if data exists for the attribute it must be included in the submission. If no data exists for that attribute, the attribute name must still exist in the CAMA XML file with a null/blank indicator. The null/blank indicator is two double quote marks (""). For example, if there is no data for Parcel Size then the attribute will appear in the file as ParcelSize= "". 2. For elements that are designated 'Optional' for import into ASSET, the element name and any of its child elements should not exist in the CAMA XML file. For example, if there are no Farmland properties, then the Farmland, Field, FieldAssessment and Marketland elements should not exist in the CAMA XML file. 3. For Master Table Elements, if the business requirements identified in the <i>Requirements for Import into ASSET</i> column are not met, then the ASSET CAMA Data Load process will not 	<ol style="list-style-type: none"> 1. For optional attributes, if no data exists for that attribute, the attribute name must still exist in the CAMA XML file with a null/blank indicator. The null/blank indicator is two double quotes (" "). For example, if there is no data for Parcel Size then the attribute will appear in the file as ParcelSize= "" 2. For optional elements, the element name and any of its child elements should not exist in the CAMA XML file. For example, if there are no Farmland properties, then the Farmland, Field, FieldAssessment and Marketland elements should not exist in the CAMA XML file. 3. For Master Table Elements, if the business requirements identified in the Requirements for Import into ASSET column are not met, then the ASSET CAMA Data Load process will prevent

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	<table border="1"> <tr> <td>TotalImprvAsmnt (apa_tot_impr_asmnt)</td> <td>The total improvement assessment for the assessable property (parcel); null field for single value assessments.</td> <td>Optional Must be provided if the improvement is valued separately from land, and the procedure code is 7000, 7300, 7400 or 7500. Must not be negative. <i>Refer to Note: item 1. above.</i></td> </tr> <tr> <td>TotalLandAsmnt (apa_tot_land_asmnt)</td> <td>The total market land assessment for the assessable property (parcel); null field for single value assessments.</td> <td>Optional Must not be negative <i>Refer to Note: item 1. above.</i></td> </tr> <tr> <td>TotalFarmlandAsmnt (apa_tot_frmlnd_asmnt)</td> <td>Total farm land assessment (sum of the field assessments)</td> <td>Mandatory, if farmland element exists. Can be zero (0). Must not be negative Optional, if farmland element does not exist. If farmland element does not exist must be null/blank. <i>Refer to Note: item 3. above.</i></td> </tr> </table>	TotalImprvAsmnt (apa_tot_impr_asmnt)	The total improvement assessment for the assessable property (parcel); null field for single value assessments.	Optional Must be provided if the improvement is valued separately from land, and the procedure code is 7000, 7300, 7400 or 7500. Must not be negative. <i>Refer to Note: item 1. above.</i>	TotalLandAsmnt (apa_tot_land_asmnt)	The total market land assessment for the assessable property (parcel); null field for single value assessments.	Optional Must not be negative <i>Refer to Note: item 1. above.</i>	TotalFarmlandAsmnt (apa_tot_frmlnd_asmnt)	Total farm land assessment (sum of the field assessments)	Mandatory, if farmland element exists. Can be zero (0). Must not be negative Optional, if farmland element does not exist. If farmland element does not exist must be null/blank. <i>Refer to Note: item 3. above.</i>	<table border="1"> <tr> <td>TotalImprvAsmnt (apa_tot_impr_asmnt)</td> <td>The total improvement assessment for the assessable property (parcel); null field for single value assessments.</td> <td>Optional</td> </tr> <tr> <td>TotalLandAsmnt (apa_tot_land_asmnt)</td> <td>The total market land assessment for the assessable property (parcel); null field for single value assessments.</td> <td>Optional</td> </tr> <tr> <td>TotalFarmlandAsmnt (apa_tot_frmlnd_asmnt)</td> <td>Total farm land assessment (sum of the field assessments)</td> <td>Mandatory, if farmland element exists. Can be zero (0). Optional, if farmland element does not exist. If farmland element does not exist must be null/blank. <i>Refer to Note: 3) Above.</i></td> </tr> </table>	TotalImprvAsmnt (apa_tot_impr_asmnt)	The total improvement assessment for the assessable property (parcel); null field for single value assessments.	Optional	TotalLandAsmnt (apa_tot_land_asmnt)	The total market land assessment for the assessable property (parcel); null field for single value assessments.	Optional	TotalFarmlandAsmnt (apa_tot_frmlnd_asmnt)	Total farm land assessment (sum of the field assessments)	Mandatory, if farmland element exists. Can be zero (0). Optional, if farmland element does not exist. If farmland element does not exist must be null/blank. <i>Refer to Note: 3) Above.</i>
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	LiabilityAsmnt (aplib_ap_liability_asmnt)	The portion of the property's total assessment pertaining to each of the property description- liability code combinations.	Mandatory Can be zero (0). Must not be negative. <i>Refer to Note: item 3. above.</i>	ActualUseCode (autx_munc_use_code)	The municipality's actual use codes, which must be cross-referenced to the department's standard codes.	Mandatory Must be a valid actual use code in actual use type cross reference table (as_actual_use_type_xrefs) in ASSET. Refer to Note: 3) Above Note: Only two actual use records are expected for the property, however, if more than two are provided ASSET CAMA Data Load process will create the additional record(s) in ASSET.
	ActualUseCode (autx_munc_use_code)	The municipality's actual use codes, which must be cross-referenced to the department's standard codes before submitting them to ASSET.	Mandatory Must be a valid actual use code in actual use code table in ASSET. <i>Refer to Note: item 3. above.</i> Note: Only two actual use records can be submitted for the property. <i>Refer to Note: item 3. above.</i>	Vacancy (as_vacancy)	Typical market losses from potential gross income for probable vacancy and turnover. Expressed as a percentage of potential gross income.	Optional
	Vacancy (as_vacancy)	Typical market losses from potential gross income for probable vacancy and turnover. Expressed as a ratio of potential gross income.	Optional	ImprvAsmnt (apia_asmnt_value)	The improvement's assessment, if valued separately from land.	Mandatory, if ImprovementAssessment element exists. Can be zero (0). Refer to Note: 3) Above.
	ImprvAsmnt (apia_asmnt_value)	The improvement's assessment, if valued separately from land.	Mandatory, if ImprovementAssessment element exists, the improvement is valued separately from land, and the assessment procedure code is 7000, 7300, 7400, or 7500. Can be zero (0). <i>Refer to Note: item 3. above.</i>			

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3.1	<p>Sales Data</p> <p>3.1.1 Collection</p> <p><i>Sales reporting for assessment audit</i></p> <p>For the purposes of assessment audit, the assessor must annually report sales that occurred within the three sales periods (i.e., 36 months) prior to the valuation date for all actual use groups. For example, for the 2007 assessment year the valuation date would be July 1, 2007, and the three sales periods would be: (1) from July 1, 2006, to June 30, 2007, (2) July 1, 2005, to June 30, 2006, and (3) July 1, 2004, to June 30, 2005. However, when there are more than 500 sales combined in the vacant residential (VR), single family dwelling (SFD), and residential condominium (RC) actual use groups, it may be acceptable to report only the sales from the most recent sales period for residential properties (in the above example the most recent sales period is July 1, 2006 to June 30, 2007). Note: In conjunction with an audit, an auditor may request the assessor to provide sales outside the aforementioned sales periods for any actual use group.</p> <p>When an indicator of value (IOV) contains a market value based assessment component and a farm land assessment component, the assessor should record the market value component as the predominant actual use and the farm land component as the secondary use. In such cases, the above three sales periods rule applies.</p> <p>For property where the actual use is farm land only and is assessed using the agricultural use value standard, the most recent sales period is sufficient for annual audit reporting.</p> <p>If there are still inadequate sales over the extended sales period time frame, assessors should consider the addition of listings, offers to purchase or independent appraisals conducted for the purpose of estimating probable sale price to increase the sales database. Listings often require a downward adjustment, based on the typical ratio of actual price to asking price.</p>	New

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3.3.2	<p><i>Sale Price Adjustment Types</i></p> <p><i>Adjustments for Price Since Time of Sale (Adjustment Code 5005)</i></p> <p>A very effective way to increase sample size for a ratio study is to use older, time-adjusted sales. Given that the sales period ends on June 30 of the assessment year and the statutory valuation date is July 1, all sales should be analyzed for time adjustments and adjusted accordingly.</p> <p>The certificate of title (C of T) registration date has historically been used by assessors as the sale date standard. However, in recent years the C of T registration date has been significantly later than the sale date shown on other sale date sources, such as the Multiple Listing Service (MLS). The difference in dates began to appear when the large volume of property transactions in some parts of the province, which were spurred on by Alberta's recent unprecedented economic growth, affected the property transaction registration process.</p> <p>Spikes in economic activity and rapid changes in property values are often short term and localized. As such, assessors should continue to use the C of T registration date as the starting point for establishing a property's sale date, and for making adjustments for price since the time of sale. The C of T is the most reliable and most readily available date for all property transactions in Alberta.</p> <p>Information from alternate sale date sources may be limited, may be unaffordable for some assessors, and is not always efficiently obtainable. For example, assessors should not rely on MLS data as a definitive source for sale date because:</p> <ul style="list-style-type: none"> • The data is not available in all areas of the province, • Where it is available, MLS data does not encompass transactions for all types of 	<p>A very effective way to increase sample size for a ratio study is to use older, time-adjusted sales. Given that the sales period ends on June 30 of the assessment year and the statutory valuation date is July 1, all sales should be analyzed for time adjustments and adjusted accordingly.</p> <p>New</p>

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	<p style="text-align: center;">property, and</p> <ul style="list-style-type: none"> • The variance in time between the MLS sale date and the C of T registration date constantly fluctuates. <p><i>Listings (Adjustment Code 5007)</i> The amount of adjustment should reflect the typical ratio of sale price to list price for similar properties. For example, if the typical ratio of sale price to list price is 0.93, and the list price for a property is \$100,000, the adjusted sale price will be \$100,000 x 0.93 = \$93,000. The adjustment amount is \$7,000. This adjustment amount should be used with the 'LIST' indicator of value type (see Table 6).</p>	<p><i>Listings (Adjustment Code 5007)</i> The amount of adjustment should reflect the typical ratio of sale price to list price for similar properties. For example, if the typical ratio of sale price to list price is 0.93, and the list price for a property is \$100,000, the adjusted sale price will be \$100,000 x 0.93 = \$93,000. The adjustment amount is \$7,000.</p>
3.5.2	<p>Stratification for Assessment Audit and Equalized Assessment Purposes For audit and equalized assessment stratification purposes, the total assessment attribute corresponding to each percentile (0, 10, 25, 50, 75, 90, 100) is used as the minimum or maximum boundary of the value range.</p> <p>The determination of the assessment value range stratification will be an automated process done by ASSET. During the annual audit process value ranges will be combined (collapsed) into the adjacent value range where the sample size is less than 15 indicators of value. Collapsing occurs from the outside value ranges towards the centre. Value ranges are calculated for each group of properties listed in Table 7, Actual Use Groups except Special Purpose (SPEC).</p>	<p>For audit and equalized assessment stratification purposes, the total assessment attribute corresponding to each percentile (0, 10, 25, 50, 75, 90, 100) is used as the minimum or maximum boundary of the value range. Determining the assessment value range stratification is an automated process performed by ASSET.</p> <p>The determination of the assessment value range stratification will be an automated process done by ASSET. During the annual audit process value ranges will be combined (collapsed) into the adjacent value range where the sample size is less than 15 indicators of value. Collapsing occurs from the outside value ranges towards the centre. Value ranges are calculated for each group of properties listed in Table 7, Actual Use Groups.</p>

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	<p style="text-align: center;"><i>Table 7 Actual Use Groups</i></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2" style="text-align: center;">Special Purpose (SPEC)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">#####2</td> <td style="text-align: center;">A code 2 in level 4</td> </tr> </tbody> </table> <p>The non-residential class is made up of seven actual use groups: Vacant Industrial (VIND), Industrial (IND), Vacant Commercial (VCOM), Commercial - Retail (RET), Commercial - Lodging (LOD), Commercial - Office (OFF), and Special Purpose (SPEC). More information on actual use codes can be found in Table 8, Actual Use Codes. Any non-residential property with a special purpose code in level 4 of the actual use codes will be assigned the actual use group Special Purpose (SPEC).</p>	Special Purpose (SPEC)		#####2	A code 2 in level 4	<p>The non-residential class is made up of six actual use groups: Vacant Industrial (VIND), Industrial (IND), Vacant Commercial (VCOM), Commercial - Retail (RET), Commercial - Lodging (LOD), and Commercial - Office (OFF). The actual use codes (level 1 to level 3 codes, as required), and descriptions within each actual use group are listed in Table 8, Actual Use Codes.</p>
Special Purpose (SPEC)						
#####2	A code 2 in level 4					
3.6	<p>Standardized Codes 3.6.1 Actual Use</p> <p>Levels 1, 2 and 3 identify property types. Level 4 is an indicator that:</p> <ul style="list-style-type: none"> a unique or special purpose property was built for one purpose only and is not readily comparable to other properties. 	<p>Levels 1, 2 and 3 identify property types. Level 4 is an indicator that:</p> <ul style="list-style-type: none"> a unique property was built for one purpose only and is not readily comparable to other properties. 				
	Table 8 Actual Use Codes - Composite	New Table				
	<p>3.6.2 Model Quality Structure Codes</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tbody> <tr> <td style="text-align: center;">525</td> <td style="text-align: center;">Archrib fertilizer warehouse</td> </tr> </tbody> </table>	525	Archrib fertilizer warehouse	Missing code		
525	Archrib fertilizer warehouse					
	<p>3.6.9 Revision Type</p> <p>The revision code ANNEX must be used when the assessment roll has been updated to reflect an annexation made by Order in Council.</p> <p>For reporting of any revisions to either submission, the revision code will be any code in Table 15 excluding NA. Where applicable, the revision code must correspond to the section of the Act by which a revision was made.</p>	<p>For reporting of any revisions to either submission, the revision code will be any code in Table 15 excluding NA. The revision code must correspond to the section of the Act by which a revision was made. Revision submissions may be made in years following the tax year for which the assessment was initially prepared. Such submissions may only include revision code MGA477 or MGA517.</p>				

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	<p>3.6.10 Machinery and Equipment</p> <p>The assessor must report information about machinery and equipment using the codes in the applicable Alberta Machinery and Equipment Assessment Minister's Guidelines, and following the form and manner described in Table 3, CAMA XML File Detail Definition.</p>	<p>The assessor must report information about machinery and equipment using the codes in the applicable Alberta Machinery and Equipment Assessment Manual, and following the form and manner described in Table 3, CAMA XML File Detail Definition.</p>												
3.6.11	Liability Code													
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Section	NEW 2007 Alberta Assessment Quality Minister's Guidelines	OLD 2006 Alberta Assessment Quality Minister's Guidelines
	<i>Table 20 Tax Exemption Codes for the City of Lloydminster</i>	New Table
	<p>Community Revitalization Levy</p> <p>Pursuant to section 381.4(1) of the <i>MGA</i>, and subject to provincial approval of a regulation and the passing of a municipal CRL bylaw, the incremental assessed value of property within the designated area shall be excluded from the equalized assessment and any applicable requisitions outlined under part 10 of the <i>MGA</i>.</p> <p>The assessment baseline is the amount that is included in the calculation of the equalized assessment. It reflects the taxable assessment as at December 31 in the year prior to the CRL bylaw coming into effect.</p> <p>The assessment baseline will include any supplementary assessments that were taxed on in the year prior to the CRL bylaw coming into effect. The supplementary assessment reflects the prorated amount described in section 314(4) of the <i>MGA</i>.</p> <p>The assessment baseline will not include changes due to decisions of the Assessment Review Board, Municipal Government Board and/or courts that are made after December 31 in the year prior to the CRL coming into effect.</p> <p>Properties that are exempt from taxation at December 31 in the year prior to the CRL bylaw coming into effect will have an assessment baseline of zero. In the year that the CRL bylaw comes into effect, the assessments for those properties will be included in the incremental assessment.</p> <p>In most instances, the tax coding for the assessment baseline will not change after December 31 of the year prior to the CRL bylaw coming into effect. However, the Tax Code and the Exemption Reason Code may change for the incremental assessed value. For example, the assessor must assign the tax code “X” to the incremental assessed value of a taxable property, or “EI” to a property that is exempt from taxation (see Table 18). These tax codes exclude the incremental assessment value from the equalized assessment. In addition, the</p>	<p>Community Revitalization Levy</p> <p>Pursuant to section 381.4(1) of the <i>MGA</i>, and subject to provincial approval of a regulation and the passing of a municipal CRL bylaw, the incremental assessed value of property within the designated area shall be excluded from the equalized assessment and any applicable requisitions outlined under part 10 of the <i>MGA</i>.</p>

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	<p>CRL regulation number is the Tax Exemption Reason Code that must be assigned to the incremental portion of the assessment (see Table 19).</p> <p>The assessor must apply the appropriate liability codes to each CRL property that identify the tax status and exemption reason for the assessment baseline and for the incremental assessment. Proper application of the liability codes will ensure that the incremental assessment values for the properties within the CRL area are excluded from the equalized assessment and requisitions outlined under section 10 of the MGA.</p> <p>Where a property has more than one use, the assessor must apportion the assessment to each use and each of these assessments, and assign the applicable components of the liability code.</p> <p>Every property within the CRL area must be assigned the liability codes (see section 3.611).</p> <p>NOTE: For the purpose of reconciling the assessment baseline, the municipality must provide the department a list of each property in the approved CRL area and its assessment baseline as at December 31 of the year prior to the CRL bylaw coming into effect. This list must be provided by January 31 in the year the bylaw comes into effect.</p> <p>In each subsequent year, the municipality must provide a complete list of changes that affect the assessment baseline reported in a given year, which may include assessment reductions, tax code changes, consolidation or subdivision of a property, and any changes</p>	<p>For the purposes of the annual return, if a municipality has an appropriately established CRL area, liability codes must be assigned to the designated properties. Specifically, the assessor must apply the appropriate liability codes that identify the tax status and exemption reason for the baseline assessment and for the incremental assessment to each CRL property. Proper application of the liability codes will ensure that the incremental assessment values for the properties within the CRL area are excluded from the equalized assessment and requisitions outlined under section 10 of the MGA.</p> <p>Every property within the CRL area must be assigned the following components of the liability code:</p> <ul style="list-style-type: none"> ⊖ Property Description Code ⊖ Tax Code ⊖ Tax Exemption Reason Code ⊖ Assessed Person Code ⊖ Requisitioning Body Percentage ⊖ Requisitioning Body Type ⊖ Requisitioning Body Code

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	<p>to assessment roll numbers.</p> <p>Following are some examples of how the liability codes must be applied to a property's baseline assessment and incremental assessment.</p> <p>Six examples are included in the <i>Recording and Reporting Manual</i>.</p>	<p>Below are some examples of how the liability codes must be applied to a property's baseline assessment and incremental assessment.</p>
	<p>5.0 Declaration By Appointed Assessor</p> <p>Supplementary Assessments Declaration form – if the municipality has passed a supplementary assessment bylaw and prepared supplementary assessments, the appointed assessor must complete a Supplementary Declaration form for each supplementary assessment submission.</p> <p>ANNUAL RETURN DECLARATION – APPOINTED ASSESSOR</p> <p>PART 1 LEGISLATION</p> <p>2. The recording and reporting procedures set out in the Matters Relating to Assessment and Taxation Regulation and the applicable Alberta Assessment Quality Minister's Guidelines have been followed.</p> <p>SALES</p> <p>1. All sales of property have been considered, screened, and adjusted according to the applicable Alberta Assessment Quality Minister's Guidelines, and this information has been submitted as required.</p>	<p>Supplementary Assessments Declaration form – if the municipality has passed a supplementary assessment bylaw and prepared supplementary assessments, the appointed assessor must complete a Supplementary Declaration form.</p> <p>PART 1 LEGISLATION</p> <p>2. The recording and reporting procedures set out in the Matters Relating to Assessment and Taxation Regulation and the 2006 Alberta Assessment Quality Minister's Guidelines have been followed.</p> <p>SALES</p> <p>1. All sales of property have been considered, screened, and adjusted according to the 2006 Alberta Assessment Quality Minister's Guidelines, and this information has been submitted as required.</p>

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	<p>SUPPLEMENTARY ASSESSMENT DECLARATION</p> <p>LEGISLATION</p> <p>2. The recording and reporting procedures set out in the Matters Relating to Assessment and Taxation Regulation and the applicable Alberta Assessment Quality Minister's Guidelines have been followed.</p> <p>ASSESSMENT REVISIONS DECLARATION</p> <p>LEGISLATION</p> <p>2. The recording and reporting procedures set out in the Matters Relating to Assessment and Taxation Regulation and the applicable Alberta Assessment Quality Minister's Guidelines have been followed.</p>	<p>LEGISLATION</p> <p>2. The recording and reporting procedures set out in the Matters Relating to Assessment and Taxation Regulation and the 2006 Alberta Assessment Quality Minister's Guidelines have been followed.</p> <p>LEGISLATION</p> <p>2. The recording and reporting procedures set out in the Matters Relating to Assessment and Taxation Regulation and the 2006 Alberta Assessment Quality Minister's Guidelines have been followed.</p>
	<p>7.0 Municipal Assessment and Audit Process</p> <p>ASSET Audit Tests</p> <p>An assessor may load assessments and run the ASSET audit tests at any time, and as often as is necessary. Each load of data will trigger the ASSET compliance tests to be run. The assessor can also select other analysis programs to run. A new annual return submission will cause previous submissions to be deleted. An auditor will not review the compliance tests for a municipality until the appointed assessor makes the declaration or requests an auditor to review the results of the compliance test.</p> <p>Declaration</p> <p>The appointed assessor for the municipality must declare that the</p>	<p>ASSET Audit Tests</p> <p>An assessor may load assessments and run the ASSET audit tests at any time, and as often as is necessary. Each load of data will trigger the ASSET compliance tests to be run. The assessor can also select other analysis programs to run. A new annual return submission will cause previous submissions to be deleted. An auditor will not review the compliance tests for a municipality until the appointed assessor makes the declaration.</p> <p>Declaration</p> <p>The appointed assessor for the municipality must declare that the</p>

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	<p>assessments are complete and correct by the date prescribed in the Guidelines. Requests to extend the declaration date will be considered on a case-by-case basis. Once assessments are declared they cannot be replaced with a new submission.</p> <p>Assessment Revisions If an assessment is changed pursuant to section 305 of the Act, or because of a decision by the Assessment Review Board or the Municipal Government Board, the assessor is required to report and declare the changes in ASSET.</p> <p>Supplementary Assessments If a municipality has passed a supplementary assessment bylaw, the assessor must make an ASSET submission for supplementary assessments (see section 2.3).</p>	<p>assessments are complete and correct by the date prescribed in the Guidelines. Requests to extend the declaration date will not be permitted. Once assessments are declared they cannot be replaced with a new submission.</p> <p>Assessment Revisions If an assessment is changed pursuant to section 305 of the Act, or because of a decision by the Assessment Review Board or the Municipal Government Board, the assessor is required to report the changes into ASSET. The assessor must also make submissions for supplementary assessments.</p>