

2016

ALBERTA

RAILWAY ASSESSMENT

MINISTER'S GUIDELINES



ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Lesser Slave Lake*

MINISTERIAL ORDER NO. MAG:028/16

I, Danielle Larivee, Minister of Municipal Affairs, pursuant to Sections 322 and 322.1 of the *Municipal Government Act* and the applicable regulations, make the following order:

- The 2016 Alberta Farm Land Assessment Minister's Guidelines,
- The 2016 Alberta Linear Property Assessment Minister's Guidelines,
- The 2016 Alberta Machinery and Equipment Assessment Minister's Guidelines,
- The 2016 Alberta Railway Assessment Minister's Guidelines, and
- The 2005 Alberta Construction Cost Reporting Guide

as set out in the attached document, are established and become effective for the 2016 assessment year for taxation in 2017 and subsequent years.

This Ministerial Order rescinds Ministerial Order No. MAG:017/15 as of December 31, 2016.

Dated at Edmonton, Alberta, this 12th day of December, 2016.

Danielle Larivee
Minister of Municipal Affairs



Alberta Queen's Printer holds copyright on behalf of the Government of Alberta in right of Her Majesty the Queen for all Government of Alberta legislation. Alberta Queen's Printer permits any person to reproduce Alberta's statutes and regulations without seeking permission and without charge, provided due diligence is exercised to ensure the accuracy of the materials produced, and Crown copyright is acknowledged in the following format:

© Alberta Queen's Printer, 2010*

*The year of first publication of the legal materials is to be completed.

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
5th Floor, Park Plaza
10611 – 98 Avenue, Edmonton, Alberta T5K 2P7
Phone: (780) 427-4952 Fax: (780) 452-0668

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

**2016 ALBERTA RAILWAY ASSESSMENT
MINISTER'S GUIDELINES**

1.000 APPLICATION..... 1

1.001 DEFINITIONS 1

1.002 CALCULATION OF ASSESSMENT 1

2.000 SCHEDULE A..... 1

2.001 RAILWAY VALUE BASE COST..... 1

3.000 SCHEDULE B..... 2

3.001 ASSESSMENT YEAR MODIFIER 2

4.000 SCHEDULE C..... 2

4.001 ANNUAL TRAFFIC FACTOR 2

1.000 APPLICATION

Pursuant to section 7 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2016 Alberta Railway Assessment Minister's Guidelines*.

1.001 DEFINITIONS

In this Part,

- (a) **Act** means the *Municipal Government Act* (RSA 2000 Ch.M-26);
- (b) **assessor** has the meaning given to it in the Act;
- (c) **assessment year modifier** means the factor which is applied to the base cost of railway property in order to adjust its base cost to the assessment year;
- (d) **Minister** has the meaning given to it in the Act;
- (e) **municipality** has the meaning given to it in the Act;
- (f) **railway** has the meaning given to it in the Act;
- (g) **superstructure** has the meaning given to it in the Act;
- (h) **regulation** means the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004) as amended.

1.002 CALCULATION OF ASSESSMENT

The assessed value of railway property in a municipality shall be calculated by:

- (a) establishing the base cost as prescribed in Schedule A of the *2016 Alberta Railway Assessment Minister's Guidelines*;
- (b) multiplying the base cost by the appropriate Assessment Year Modifier prescribed in Schedule B of the *2016 Alberta Railway Assessment Minister's Guidelines* to adjust the base cost to the assessment year;
- (c) multiplying the amount determined in clause (b) by the appropriate annual traffic factor prescribed in Schedule C of the *2016 Alberta Railway Assessment Minister's Guidelines*.

2.000 SCHEDULE A

2.001 RAILWAY VALUE BASE COST

Base Cost	(\$)
per kilometre	453 173

3.000 SCHEDULE B

3.001 ASSESSMENT YEAR MODIFIER

Assessment Year	Factor
2006	1.04
2007	1.06
2008	1.18
2009	1.09
2010	1.04
2011	1.09
2012	1.22
2013	1.23
2014	1.28
2015	1.36
2016	1.34

4.000 SCHEDULE C

4.001 ANNUAL TRAFFIC FACTOR

Type	Description	Factor
1	More than 25 million tonnes	0.400
2	More than 15 million tonnes to a maximum of 25 million tonnes	0.300
3	More than 7 million tonnes to a maximum of 15 million tonnes	0.150
4	More than 3 million tonnes to a maximum of 7 million tonnes	0.040
5	More than 1 million tonnes to a maximum of 3 million tonnes	0.030
6	Less than 1 million tonnes	0.025
7	Rail line/abandoned/ zero tonnes	0.010
8	Superstructure located on extra right of way for sidings, spur tracks, wyes, station grounds, marshalling or maintaining yards*	0.020

***Indicates superstructure value only, land is valued separately.**

2016 Alberta Railway Assessment Minister's Guidelines

ISBN 978-1-4601-3078-0 (Print)

ISBN 978-1-4601-3079-7 (PDF)

ISSN 2369-6117 (Print)

ISSN 2369-6087(Online)