

# A sessment Bulletin

*IB* Bulletin No. 18-03  
December 2018

## **2018 Updates Alberta Assessment Quality Minister's Guidelines, and Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual**

The Minister of Municipal Affairs has approved Ministerial Order No. MAG:015/18 (**December 2018**). This order establishes the 2018 Alberta Assessment Quality Minister's Guidelines (Guidelines), and the 2018 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual (Manual). The order is effective for the 2019 and subsequent tax years.

There are no policy changes to the 2018 Alberta Assessment Quality Minister's Guidelines.

The Ministerial Order, the guidelines, the manual, and the respective concordance table outlining the changes and clarifications to the guidelines and manual are available on the Municipal Affairs website at [www.municipalaffairs.alberta.ca](http://www.municipalaffairs.alberta.ca), under Municipalities and Communities/Property Assessment and Taxation.

If you have any questions regarding this bulletin, please contact the Assessment Services Branch at [lgsmail@gov.ab.ca](mailto:lgsmail@gov.ab.ca), or toll-free at 310-0000, then 780-422-1377.

## Attachment A 2018 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual Concordance Table

| Page     | Original  | Rationale   |
|----------|---|---|
| 1<br>RnR | <p>Submissions of data from municipalities to Alberta Municipal Affairs form the heart of the annual audit program, which checks for compliance with regulated assessment standards. <b>It is the duty of the assessor to submit the information described in this manual on behalf of the municipality.</b></p> <p>Every municipality must provide an annual return of information by April 1. Assessment roll corrections or changes, the liability code, supplementary assessments, and information on indicators of value must also be reported in the manner described in the manual.</p> <p><b>A municipality must maintain a record of all the information that it is required to report in accordance with this manual.</b></p> <p><b>Note:</b> This manual contains excerpts from legislation to assist anyone using the manual. Users should consult the applicable legal authority for the purposes of interpretation and application whenever the legislation icon is used in the manual.</p>   | See below.  |
| Page     | Proposed  | Rationale   |
| 1<br>RnR | <p>Submissions of data from municipalities to Alberta Municipal Affairs form the heart of the annual audit program, which checks for compliance with regulated assessment standards. <b>It is the duty of the assessor to submit the information described in this manual on behalf of the municipality.</b></p> <p>Every municipality must provide an annual return of information by February 28. Assessment roll corrections or changes, the liability code, supplementary assessments, and information on indicators of value must also be reported in the manner described in the manual.</p> <p><b>A municipality must maintain a record of all the information that it is required to report in accordance with this manual.</b></p> <p><b>The annual return submitted by the Municipal Assessor must NOT contain assessment data related to designated industrial property, as defined in the <i>Municipal Government Act</i>, section 284(f.01).</b></p> <p><b>Note:</b> This manual contains excerpts from legislation to assist anyone using the manual. Users should consult the applicable legal authority for the purposes of interpretation and application whenever the legislation icon is used in the manual.</p> | Added additional wording to provide clarity and reflect changes in the <i>Municipal Government Act (MGA)</i> that created the Provincial Assessor position. |

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| <b>Page</b> | <b>Original</b>   | <b>Rationale</b>  |
|-------------|---|---|
| 2<br>RnR    | (o) "Regulation" means the Matters Relating To Assessment and Taxation Regulation (AR 220/2004), as amended;  | See below.  |
| <b>Page</b> | <b>Proposed</b>   | <b>Rationale</b>  |
| 2<br>RnR    | (o) "Regulation" means the Matters Relating to Assessment and Taxation Regulation (AR 220/2004), or the Matters Relating to Assessment and Taxation Regulation, 2018 (AR 203/2017), whichever is applicable in the context. | The old Matters Relating to Assessment and Taxation Regulation (MRAT) needs to be referenced as it still applies to the City of Lloydminster. |

| <b>Page</b> | <b>Original</b>   | <b>Rationale</b>  |
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| 2<br>RnR    | (p) "requisitioning body" is an authority described in sections 326(a)(iii), (iv) and (v) of the <i>Act</i> .     | See below.  |
| <b>Page</b> | <b>Proposed</b>   | <b>Rationale</b>  |
| 2<br>RnR    | (p) "requisitioning body" is an authority described in sections 326(1)(a)(ii), (iii), and (v) of the <i>Act</i> . | Removes reference to repealed subsection. Also excludes <i>MGA</i> , 362(1)(a)(vi) which references the designated industrial property (DIP) requisition. Equalized assessments are not used to calculate DIP requisitions. |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b>                          |
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| 2<br>RnR    | No Note  | See below.                                |
| <b>Page</b> | <b>Proposed</b>  | <b>Rationale</b>                          |
| 2<br>RnR    | <b>NOTE:</b> For all parts of Alberta, other than the City of Lloydminster, the regulation sections referenced within this manual come from the Matters Relating to Assessment and Taxation Regulation, 2018 (AR | The old MRAT needs to be referenced as it |

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|             | 203/2017). For the City of Lloydminster, refer to the appropriate sections in the Matters Relating to Assessment and Taxation Regulation (AR 220/2004). | still applies to the City of Lloydminster. |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b> |
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| 3<br>RnR    | 1. For the purposes of the annual audit and the equalized assessment functions, the assessor is required to provide information pursuant to sections 293(3) and 319(1) of the Act. The information required is described in section 2.11, CAMA XML File Detail Definition. The information for these functions is provided in a specified file format: | Refer below.     |

| <b>Page</b> | <b>Proposed</b>  | <b>Rationale</b>  |
|-------------|--|---|
| 3<br>RnR    | 1. For the purposes of the annual audit and the equalized assessment functions, the assessor is required to provide information pursuant to sections 293(3) and 319(1) of the Act. The information required is described in Appendix A, CAMA XML File Detail Definition. The information for these functions is provided in a specified file format: | Updating reference to reflect section reorganization within document. |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b> |
|-------------|--|------------------|
| 3<br>RnR    | 2. The information described in section 2.11 must be provided in the form of a zipped XML file following the instructions in this Part of the Manual. The zipped file must be submitted: | Refer below.     |

| <b>Page</b> | <b>Proposed</b>  | <b>Rationale</b>  |
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| 3<br>RnR    | 2. The information described in Appendix A must be provided in the form of a zipped XML file following the instructions in this Part of the Manual. The zipped file must be submitted: | Updating reference to reflect section reorganization within document. |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b> |
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| 3<br>RnR    | 3. The information described in section 2.11 that a municipality must prepare and provide for the annual return, for each property, including all annexed properties and properties within a community revitalization levy area, includes, among others:<br>(a) the liability codes,<br>(b) the assessment(s),<br>(c) information sufficient to determine the assessment level for the properties described in section 17 of the Regulation. | Refer below.     |

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| 3<br>RnR | <p>3. The information described in Appendix A that a municipality must prepare and provide for the annual return, for each property, including all annexed properties and properties within a community revitalization levy area, includes, among others:</p> <ul style="list-style-type: none"> <li>(a) the liability codes,</li> <li>(b) the assessment(s),</li> <li>(c) information sufficient to determine the assessment level for the properties described in section 20 of the Regulation.</li> </ul> | Updating reference to reflect section reorganization within document. |
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| Page     | Original  | Rationale    |
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| 3<br>RnR | <p>4. The information described in section 2.11 that an assessor must record and provide about property in the municipality, for each property, includes, among others:</p> <ul style="list-style-type: none"> <li>(a) Property characteristics and condition attributes,</li> <li>(b) Legal description and use information,</li> <li>(c) Assessment related information,</li> <li>(d) Market value variables and parameters,</li> <li>(e) Indicators of value related information.</li> </ul> | Refer below. |

| Page     | Proposed  | Rationale  |
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| 3<br>RnR | <p>4. The information described in Appendix A that an assessor must record and provide about property in the municipality, for each property, includes, among others:</p> <ul style="list-style-type: none"> <li>(a) Property characteristics and condition attributes,</li> <li>(b) Legal description and use information,</li> <li>(c) Assessment related information,</li> <li>(d) Market value variables and parameters,</li> <li>(e) Indicators of value related information.</li> </ul> | <p>Updating reference to reflect section reorganization within document.</p> <p>To reflect changes in MRAT (AR 203/2017)</p> |

| Page     | Original  | Rationale    |
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| 6<br>RnR | <p><b>CAMA XML File Structure</b></p> <p>The W3C (World Wide Web Consortium) standards are used in the development of the XML schema for the CAMA XML file.</p> <p>XML files can be viewed with an XML editor, or with an Internet Explorer browser. The annual return submission, the indicators of value submission, supplementary submission and the revision submission files do not vary in XML structure but may vary in the relationships between parent and child files. Section 2.10, CAMA XML File Schema Relationship, describes in detail the structure and the relationships of the CAMA XML file.</p> | Refer below. |

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| 6<br>RnR | <p><b>CAMA XML File Structure</b><br/>                 The W3C (World Wide Web Consortium) standards are used in the development of the XML schema for the CAMA XML file.<br/>                 XML files can be viewed with an XML editor, or with an Internet Explorer browser. The annual return submission, the indicators of value submission, supplementary submission and the revision submission files do not vary in XML structure but may vary in the relationships between parent and child files. Appendix C, CAMA XML File Schema Relationship, describes in detail the structure and the relationships of the CAMA XML file.</p> | Updating reference to reflect section reorganization within document. |
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| 7<br>RnR | <p><b>2.7 Element and Attribute Naming Standards</b></p> <p><i>Abbreviations are used in naming attributes, are not used in naming elements (parent or child). Please refer to section 2.9, XML File Terminology, for a definition of elements and attributes. The first twenty-one (21) characters of element names will be unique.</i></p> | Refer below. |

| Page     | Proposed  | Rationale   |
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| 7<br>RnR | <p><b>2.7 Element and Attribute Naming Standards</b></p> <p><i>Abbreviations are used in naming attributes, are not used in naming elements (parent or child). Please refer to Appendix B, XML File Terminology, for a definition of elements and attributes. The first twenty-one (21) characters of element names will be unique.</i></p> | Updating reference to reflect section reorganization within document. |

| Page        | Original                            | Rationale   |
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| 9-13<br>RnR | XML File Terminology in section 2.9 | Refer below |

| Page           | Proposed                                 | Rationale             |
|----------------|--|-----------------------|
| 114-118<br>RnR | XML File Terminology moved to Appendix B | Improves readability. |

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| 14-19<br>RnR | CAMA XML File Schema Relationship in section 2.10 | Refer below. |

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| <b>Page</b>    | <b>Proposed</b>                                       | <b>Rationale</b>      |
| 119-123<br>RnR | CAMA XML File Schema Relationship moved to Appendix C | Improves readability. |

| <b>Page</b>   | <b>Original</b>                                     | <b>Rationale</b>      |
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| <b>Page</b>   | <b>Proposed</b>                                     | <b>Rationale</b>      |
| 19-49<br>RnR  | CAMA XML File Detail Definition in section 2.11     | Refer below.          |
| 83-113<br>RnR | CAMA XML File Detail Definition moved to Appendix A | Improves readability. |

| <b>Page</b>    | <b>Original</b>  | <b>Rationale</b>      |
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| <b>Page</b>    | <b>Proposed</b>  | <b>Rationale</b>      |
| 52-56<br>RnR   | Table 4 Alberta Registries Registration Document Types                     | Refer below.          |
| 124-128<br>RnR | Table 4 Alberta Registries Registration Document Types moved to Appendix D | Improves readability. |

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| <b>Page</b>  | <b>Proposed</b>  | <b>Rationale</b>                      |
| 57<br>RnR    | <b><i>Farm Land Sales</i></b><br>In rural municipalities many sales of residential and non-residential property include a component of farm land. Since it is strictly the market value of residential and non-residential uses that form the basis of the ratio study, assessors will have to flag the sales that include farm land so they are not used in the ratio study even if they are good sales. This applies to all document types where reporting is shown as required in Table 4. However, in instances where non-farm parcels trade for values similar to farm land, these sales might be relevant. | Refer below.                          |
| 10-11<br>RnR | <b><i>Farm Land Sales</i></b><br>In rural municipalities many sales of residential and non-residential property include a component of farm land. Since it is strictly the market value of residential and non-residential uses that form the  | Updating reference to reflect section |

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|             | basis of the ratio study, assessors will have to flag the sales that include farm land so they are not used in the ratio study even if they are good sales. This applies to all document types where reporting is shown as required in Appendix D. However, in instances where non-farm parcels trade for values similar to farm land, these sales might be relevant. | reorganization within document. |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b> |
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| 59<br>RnR   | The ASSET application will obtain new registrations from Registries Land Title Changes twice a month. Where the transfer document should be verified (see Table 4, Alberta Registration Document Types) ASSET will code the transaction as an unverified sale and try to match it with an existing indicator of value or annual return record in ASSET. ASSET will first try to match the transaction to a certificate of title, and second to a LINC number. The matching process stops when a matching record is found in ASSET. | Refer below.     |

| <b>Page</b> | <b>Proposed</b>   | <b>Rationale</b>  |
|-------------|---|---|
| 13<br>RnR   | The ASSET application will obtain new registrations from Registries Land Title Changes twice a month. Where the transfer document should be verified (see Appendix D, Alberta Registration Document Types) ASSET will code the transaction as an unverified sale and try to match it with an existing indicator of value or annual return record in ASSET. ASSET will first try to match the transaction to a certificate of title, and second to a LINC number. The matching process stops when a matching record is found in ASSET. | Updating reference to reflect section reorganization within document. |

| <b>Page</b> | <b>Original</b>                 | <b>Rationale</b> |
|-------------|---------------------------------|------------------|
| 61<br>RnR   | Table 5 Sale Verification Codes | Refer below.     |

| <b>Page</b> | <b>Proposed</b>                 | <b>Rationale</b>  |
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| 14<br>RnR   | Table 2 Sale Verification Codes | Updating reference to reflect section reorganization within document. |

| <b>Page</b> | <b>Original</b>   | <b>Rationale</b> |
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| 66<br>RnR   | Table 6 Indicator of Value Types Used in the Annual Audit Ratio Study | Refer below.     |

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| 20<br>RnR   | Table 3 Indicator of Value Types Used in the Annual Audit Ratio Study | Updating reference to reflect section reorganization within document. |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b> |
|-------------|--|------------------|
| 66<br>RnR   | Table 7 Indicator of Value Types That May Also Be Included in the IOV Submission | Refer below.     |

| <b>Page</b> | <b>Proposed</b>  | <b>Rationale</b>  |
|-------------|--|---|
| 20<br>RnR   | Table 4 Indicator of Value Types That May Also Be Included in the IOV Submission | Updating reference to reflect section reorganization within document. |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b> |
|-------------|--|------------------|
| 73<br>RnR   | <b>Error! Reference source not found.</b> shows a line graph of median sale price per square metre (SPPSM) with a 30-month time period. The chart indicates that sales prices began the period at \$700 per square metre and ended at approximately \$762 per square metre, which is an increase of \$62, or 8.86 percent ( $62 \div 700$ ). Over the 30-month period, this works out to an average increase of about 0.3% per month. Sales that occurred before the appraisal date would be adjusted upward at this rate. Sales after the appraisal date would be adjusted downward at the same rate. | Refer below.     |

| <b>Page</b> | <b>Proposed</b>  | <b>Rationale</b>   |
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| 27<br>RnR   | The following Figure 1 – Line Graph of Median SPPSM with Time shows a line graph of median sale price per square metre (SPPSM) with a 30-month time period. The chart indicates that sales prices began the period at \$700 per square metre and ended at approximately \$762 per square metre, which is an increase of \$62, or 8.86 percent ( $62 \div 700$ ). Over the 30-month period, this works out to an average increase of about 0.3% per month. Sales that occurred before the appraisal date would be adjusted upward at this rate. Sales after the appraisal date would be adjusted downward at the same rate. | Updating reference to reflect section reorganization within document.<br><br>Was showing an "Error." |

| <b>Page</b> | <b>Original</b>                        | <b>Rationale</b> |
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| 78<br>RnR   | <b>Listings (Adjustment Code 5007)</b> | Refer below.     |

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|  | <p>Listings are properties offered for sale to the public, such as through Multiple Listing Services, newspaper advertisements, or an agent. Listings may be included in the ratio study if the sample size needs to be increased; however, the list price must be adjusted to bring it in line with actual sale prices obtained from a comparable property group within the regional market.</p> <p>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 <math>\\$100,000 \times 0.93 = \\$93,000</math>. The adjustment amount is \$7,000. This adjustment amount should be used with the 'LIST' indicator of value type (see Table 6).</p> |  |
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| <b>Page</b> | <b>Proposed</b>   | <b>Rationale</b>  |
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| 32<br>RnR   | <p><b>Listings<br/>(Adjustment Code 5007)</b></p> <p>Listings are properties offered for sale to the public, such as through Multiple Listing Services, newspaper advertisements, or an agent. Listings may be included in the ratio study if the sample size needs to be increased; however, the list price must be adjusted to bring it in line with actual sale prices obtained from a comparable property group within the regional market.</p> <p>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 <math>\\$100,000 \times 0.93 = \\$93,000</math>. The adjustment amount is \$7,000. This adjustment amount should be used with the 'LIST' indicator of value type (see Table 3).</p> | Updating reference to reflect section reorganization within document. |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b> |
|-------------|--|------------------|
| 82<br>RnR   | <p>The determination of the assessment value range stratification will be an automated process done by ASSET. During the annual audit process, quartiles will be combined into the adjacent quartile where the sample size is less than 15 indicators of value. Combining occurs between adjacent quartiles. Thus, the first and second quartile combine; the third and fourth quartile combine. Quartiles are calculated for each group of properties listed in Table 7, Actual Use Groups except Special Purpose (SPEC).</p> | Refer below.     |

| <b>Page</b> | <b>Proposed</b>  | <b>Rationale</b>   |
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| 36<br>RnR   | <p>The determination of the assessment value range stratification will be an automated process done by ASSET. During the annual audit process, quartiles will be combined into the adjacent quartile where the sample size is less than 15 indicators of value. Combining occurs between adjacent quartiles. Thus, the first and second quartile combine; the third and fourth quartile combine. Quartiles are calculated for each group of properties listed in Table 5, Actual Use Groups except Special Purpose (SPEC).</p> | Updating and correcting reference to reflect section reorganization within document. |

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| 84<br>RnR   | Table 8 Actual Use Groups | Refer below.     |

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| 38<br>RnR   | Table 5 Actual Use Groups | Updating reference to reflect section reorganization within document. |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b> |
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| 84<br>RnR   | In this table the residential class is made up of four actual use groups: Vacant Residential (VR), Single Family Dwellings (SFD), Residential Condominiums (RC) and Multi-Family (MF). The actual use codes (level 1 and level 2 codes, as required), and descriptions within each actual use group are listed in Table 9, Actual Use Codes. | Refer below.     |


| <b>Page</b> | <b>Proposed</b>   | <b>Rationale</b>  |
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| 38<br>RnR   | In this table the residential class is made up of four actual use groups: Vacant Residential (VR), Single Family Dwellings (SFD), Residential Condominiums (RC) and Multi-Family (MF). The actual use codes (level 1 and level 2 codes, as required), and descriptions within each actual use group are listed in Appendix E, Actual Use Codes. | Updating reference to reflect section reorganization within document. |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b> |
|-------------|--|------------------|
| 85<br>RnR   | The non-residential class is made up of six actual use groups: Vacant Industrial (VIND), Industrial (IND), Vacant Commercial (VCOM), Commercial - Retail (RET), Commercial - Office (OFF), and Special Purpose (SPEC). More information on actual use codes can be found in Table 9, 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). | Refer below.     |


| <b>Page</b> | <b>Proposed</b>   | <b>Rationale</b>  |
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| 39<br>RnR   | The non-residential class is made up of six actual use groups: Vacant Industrial (VIND), Industrial (IND), Vacant Commercial (VCOM), Commercial - Retail (RET), Commercial - Office (OFF), and Special Purpose (SPEC). More information on actual use codes can be found in Appendix E, 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). | Updating reference to reflect section reorganization within document. |

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| 87<br>RnR | <p><b>3.6.1 Actual Use</b><br/>For each assessable property, a predominant actual use, and, if applicable, a secondary actual use is required information that must be reported with the CAMA XML file in the form described in Table 3, CAMA XML File Detail Definition. The expertise of the assessor will be relied upon for determining actual use. With the purpose of the actual use codes in mind, the assessor must base the decision on observation of the property relative to its use and what the market would consider the typical use to be.</p> | <br><b>con·cat·e·nate</b><br>Linked together; to link together in a series or chain. | Refer below. |
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| 41<br>RnR | <p><b>3.6.1 Actual Use</b><br/>For each assessable property, a predominant actual use, and, if applicable, a secondary actual use is required information that must be reported with the CAMA XML file in the form described in Table 20, CAMA XML File Detail Definition. The expertise of the assessor will be relied upon for determining actual use. With the purpose of the actual use codes in mind, the assessor must base the decision on observation of the property relative to its use and what the market would consider the typical use to be.</p> | <br><b>con·cat·e·nate</b><br>Linked together; to link together in a series or chain. | Updating and correcting reference to reflect section reorganization within document. |
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| 87-88<br>RnR | <p>Actual use codes will be used as query criteria for assessors and the annual audit ratio study process to find comparable assessment and sales data.<br/>Table 9, Actual Use Codes, provides the details of the coding scheme. There are four levels to the codes, which are concatenated when used. For example, the actual use code for an improved residential single family unit (fee simple) would be R101000; the actual use code for an improved commercial, retail, stand alone would be C101010. Unspecified (00) and No Conditions (0) are used as place holders in levels 3 and 4 when the information is not applicable.</p> | Refer below. |
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|              |  |   |
|--------------|--|---|
| 41-42<br>RnR | <p>Actual use codes will be used as query criteria for assessors and the annual audit ratio study process to find comparable assessment and sales data.<br/>Appendix E, Actual Use Codes, provides the details of the coding scheme. There are four levels to the codes, which are concatenated when used. For example, the actual use code for an improved residential single family unit (fee simple) would be R101000; the actual use code for an improved commercial, retail, stand alone would be C101010. Unspecified (00) and No Conditions (0) are used as place holders in levels 3 and 4 when the information is not applicable.</p> | Updating reference to reflect section reorganization within document. |
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| <b>Page</b>    | <b>Original</b>  | <b>Rationale</b>      |
|----------------|--|-----------------------|
| 89-106<br>RnR  | Actual Use Codes in section 3.6.1 Actual Use Codes Table 9 | Refer below.          |
| <b>Page</b>    | <b>Proposed</b>  | <b>Rationale</b>      |
| 129-147<br>RnR | Actual Use Codes moved to Appendix E                       | Improves readability. |

| <b>Page</b> | <b>Original</b>   | <b>Rationale</b>      |
|-------------|---|-----------------------|
| 107<br>RnR  | <b>3.6.2 MODEL QUALITY STRUCTURE CODES</b><br>The Model Quality Structure (MQS) codes in Table 10 Model Quality Structure Codes are the department's standard codes for the model, quality, and structure components of improvement classification codes. The valid combinations of model, quality, and structure codes for each cost manual are included in the ASSET Classification Cross Reference table. Only a valid municipality's classification code for each improvement on the property must be reported with the CAMA XML.     | Refer below.          |
| <b>Page</b> | <b>Proposed</b>   | <b>Rationale</b>      |
| 42<br>RnR   | <b>3.6.2 MODEL QUALITY STRUCTURE CODES</b><br>The Model Quality Structure (MQS) codes in Appendix F - Model Quality Structure Codes are the department's standard codes for the model, quality, and structure components of improvement classification codes. The valid combinations of model, quality, and structure codes for each cost manual are included in the ASSET Classification Cross Reference table. Only a valid municipality's classification code for each improvement on the property must be reported with the CAMA XML. | Improves readability. |

| <b>Page</b>    | <b>Original</b>  | <b>Rationale</b>      |
|----------------|--|-----------------------|
| 108-121<br>RnR | Table 10 Model Quality Structure Codes                     | Refer below.          |
| <b>Page</b>    | <b>Proposed</b>  | <b>Rationale</b>      |
| 148-173<br>RnR | Moved Table 10 Model Quality Structure Codes to Appendix F | Improves readability. |

| <b>Page</b> | <b>Original</b>                | <b>Rationale</b> |
|-------------|--------------------------------|------------------|
| 122<br>RnR  | <b>3.6.3 Cost Manual Codes</b> | Refer below.     |

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The source of each improvement classification code must be reported. Generally, the source is a construction cost manual or an assessment manual. The codes in Table 11 must be used to report the source. A municipality that has developed custom classification codes can have its own assessment manual code added to the table by contacting the ASSET administrator.

**Table 11 Cost Manual Codes**

| <b>Code</b> | <b>Description</b>                       |
|-------------|--|
| 7001        | Alberta 1967 Assessment Manual           |
| 7002        | Alberta 1979 Assessment Manual           |
| 7003        | Alberta 1984 Assessment Manual           |
| 7004        | Alberta 1994 Residential Manual          |
| 7005        | Alberta Minister's Guidelines*           |
| 7006        | M&S Marshall Valuation Service           |
| 7010        | ASSET MQS                                |
| 7011        | Alberta 2001 Residential Manual          |
| 7012        | Alberta 2001 Metal Buildings Manual      |
| 7203        | City of Lethbridge Class Codes           |
| 7204        | City of Calgary Class Codes              |
| 7205        | City of Edmonton Class Codes             |
| 7206        | M&S Commercial Estimator                 |
| 7207        | CAMALOT Custom Classification Codes      |
| 7208        | Medicine Hat Custom Classification Codes |

\* *Minister's Guidelines for the Assessment of Farm Land, Linear Property, Machinery and Equipment, and Railway.*

**3.6.4 Assessment Procedure Codes**

For each assessment, the valuation procedure used by the assessor must be reported using the codes in Table 12.

The procedures consist of the mass appraisal applications of the cost, sales comparison and income approaches to value. The cost approach (code 7000) requires maintenance of computerized cost schedules and equations, derivation of depreciation schedules from market data, and reconciliation of cost generated values with the market. Sales comparison procedures (code 7100) include multiple regression analysis, adaptive estimation procedure, and automated comparable analysis. Mass appraisal applications of the income approach (code 7200) include development and use of income multipliers and overall rates.

Code 7300 must be used if an assessment contains a combination of any of the cost model, sales comparison model or income model.

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| Page         | Proposed   | Rationale |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
|--------------|--|-----------|-------------|------|--------------------------------|------|--------------------------------|------|--------------------------------|------|---------------------------------|------|--------------------------------|------|--------------------------------|------|-----------|------|---------------------------------|------|-------------------------------------|------|--------------------------------|------|-----------------------------|------|------------------------------|------|--------------------------|------|-------------------------------------|------|--|---|
| 42-43<br>RnR | <p><b>3.6.3 Cost Manual Codes</b><br/>The source of each improvement classification code must be reported. Generally, the source is a construction cost manual or an assessment manual. The codes in Table 6 must be used to report the source. A municipality that has developed custom classification codes can have its own assessment manual code added to the table by contacting the ASSET administrator.</p> <p align="center"><b>Table 6 Cost Manual Codes</b></p> <table border="1" data-bbox="527 399 1247 992"> <thead> <tr> <th>Code</th> <th>Description</th> </tr> </thead> <tbody> <tr><td>7001</td><td>Alberta 1967 Assessment Manual</td></tr> <tr><td>7002</td><td>Alberta 1979 Assessment Manual</td></tr> <tr><td>7003</td><td>Alberta 1984 Assessment Manual</td></tr> <tr><td>7004</td><td>Alberta 1994 Residential Manual</td></tr> <tr><td>7005</td><td>Alberta Minister's Guidelines*</td></tr> <tr><td>7006</td><td>M&amp;S Marshall Valuation Service</td></tr> <tr><td>7010</td><td>ASSET MQS</td></tr> <tr><td>7011</td><td>Alberta 2001 Residential Manual</td></tr> <tr><td>7012</td><td>Alberta 2001 Metal Buildings Manual</td></tr> <tr><td>7203</td><td>City of Lethbridge Class Codes</td></tr> <tr><td>7204</td><td>City of Calgary Class Codes</td></tr> <tr><td>7205</td><td>City of Edmonton Class Codes</td></tr> <tr><td>7206</td><td>M&amp;S Commercial Estimator</td></tr> <tr><td>7207</td><td>CAMALOT Custom Classification Codes</td></tr> <tr><td>7208</td><td>Medicine Hat Custom Classification Codes</td></tr> </tbody> </table> <p>* <i>Minister's Guidelines for the Assessment of Farm Land, Linear Property, Machinery and Equipment, and Railway.</i></p> <p><b>3.6.4 Assessment Procedure Codes</b><br/>For each assessment, the valuation procedure used by the assessor must be reported using the codes in Table 7.<br/>The procedures consist of the mass appraisal applications of the cost, sales comparison and income approaches to value. The cost approach (code 7000) requires maintenance of computerized cost schedules and equations, derivation of depreciation schedules from market data, and reconciliation of cost generated values with the market. Sales comparison procedures (code 7100) include multiple regression analysis, adaptive estimation procedure, and automated comparable analysis. Mass appraisal applications of the income approach (code 7200) include development and use of income multipliers and overall rates.</p> | Code      | Description | 7001 | Alberta 1967 Assessment Manual | 7002 | Alberta 1979 Assessment Manual | 7003 | Alberta 1984 Assessment Manual | 7004 | Alberta 1994 Residential Manual | 7005 | Alberta Minister's Guidelines* | 7006 | M&S Marshall Valuation Service | 7010 | ASSET MQS | 7011 | Alberta 2001 Residential Manual | 7012 | Alberta 2001 Metal Buildings Manual | 7203 | City of Lethbridge Class Codes | 7204 | City of Calgary Class Codes | 7205 | City of Edmonton Class Codes | 7206 | M&S Commercial Estimator | 7207 | CAMALOT Custom Classification Codes | 7208 | Medicine Hat Custom Classification Codes | Updating reference to reflect section reorganization within document. |
| Code         | Description  |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7001         | Alberta 1967 Assessment Manual   |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7002         | Alberta 1979 Assessment Manual   |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7003         | Alberta 1984 Assessment Manual   |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7004         | Alberta 1994 Residential Manual  |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7005         | Alberta Minister's Guidelines*   |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7006         | M&S Marshall Valuation Service   |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7010         | ASSET MQS  |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7011         | Alberta 2001 Residential Manual  |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7012         | Alberta 2001 Metal Buildings Manual  |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7203         | City of Lethbridge Class Codes   |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7204         | City of Calgary Class Codes  |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7205         | City of Edmonton Class Codes   |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7206         | M&S Commercial Estimator   |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7207         | CAMALOT Custom Classification Codes  |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |
| 7208         | Medicine Hat Custom Classification Codes   |           |             |      |                                |      |                                |      |                                |      |                                 |      |                                |      |                                |      |           |      |                                 |      |                                     |      |                                |      |                             |      |                              |      |                          |      |                                     |      |  |   |

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|  | Code 7300 must be used if an assessment contains a combination of any of the cost model, sales comparison model or income model. |  |
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| <b>Page</b> | <b>Original</b>                     | <b>Rationale</b>  |
|-------------|-------------------------------------|---|
| 123<br>RnR  | Table 12 Assessment Procedure Codes | Refer below.  |
| <b>Page</b> | <b>Proposed</b>                     | <b>Rationale</b>  |
| 44<br>RnR   | Table 7 Assessment Procedure Codes  | Updating reference to reflect section reorganization within document. |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b>  |
|-------------|--|---|
| 123<br>RnR  | <b>3.6.5 Condition Desirability and Utility (CDU) Rating</b><br>For each improvement, the assessor must maintain a Condition Desirability and Utility (CDU) rating, and report the rating using the codes in Table 13. This rating system has been adopted from the Alberta assessment cost manuals. | Refer below.  |
| <b>Page</b> | <b>Proposed</b>  | <b>Rationale</b>  |
| 44<br>RnR   | <b>3.6.5 Condition Desirability and Utility (CDU) Rating</b><br>For each improvement, the assessor must maintain a Condition Desirability and Utility (CDU) rating, and report the rating using the codes in Table 8. This rating system has been adopted from the Alberta assessment cost manuals.  | Updating reference to reflect section reorganization within document. |

| <b>Page</b> | <b>Original</b>      | <b>Rationale</b>  |
|-------------|----------------------|---|
| 123<br>RnR  | Table 13 CDU Ratings | Refer below.  |
| <b>Page</b> | <b>Proposed</b>      | <b>Rationale</b>  |
| 44<br>RnR   | Table 8 CDU Ratings  | Updating reference to reflect section reorganization within document. |

| <b>Page</b> | <b>Original</b>               | <b>Rationale</b> |
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| 124<br>RnR  | <b>3.6.6 Inspection Types</b> | Refer below.     |



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|  | For each assessed property, the assessor must maintain the method and date of inspection and report the information using the codes in Table 14. The inspection type corresponds to the date that the property was last inspected. |  |
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| 45<br>RnR | <b>3.6.6 Inspection Types</b><br>For each assessed property, the assessor must maintain the method and date of inspection and report the information using the codes in Table 9. The inspection type corresponds to the date that the property was last inspected. | Updating reference to reflect section reorganization within document. |
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|            |                           |              |
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| 124<br>RnR | Table 14 Inspection Types | Refer below. |
|------------|---------------------------|--------------|

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| 45<br>RnR | Table 9 Inspection Types | Updating reference to reflect section reorganization within document. |
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| 126<br>RnR | <p><b>3.6.7 Unit of Measure</b></p> <p>For each assessed property, the assessor must maintain a unit of measure corresponding to the area or linear measurement described in Table 3, CAMA XML File Detail Definition, and report the information using the codes in Table 15.</p> <p align="center"><i>Table 15 Unit of Measure Codes</i></p> <table border="1"> <thead> <tr> <th align="center">Code</th> <th align="center">Description</th> </tr> </thead> <tbody> <tr> <td align="center">AC</td> <td align="center">acre</td> </tr> <tr> <td align="center">HA</td> <td align="center">hectare</td> </tr> <tr> <td align="center">SF</td> <td align="center">square foot</td> </tr> <tr> <td align="center">FF</td> <td align="center">front foot</td> </tr> <tr> <td align="center">SM</td> <td align="center">square metre</td> </tr> <tr> <td align="center">FM</td> <td align="center">front metre</td> </tr> </tbody> </table> | Code | Description | AC | acre | HA | hectare | SF | square foot | FF | front foot | SM | square metre | FM | front metre | Refer below. |
|------------|---|------|-------------|----|------|----|---------|----|-------------|----|------------|----|--------------|----|-------------|--------------|
| Code       | Description   |      |             |    |      |    |         |    |             |    |            |    |              |    |             |              |
| AC         | acre  |      |             |    |      |    |         |    |             |    |            |    |              |    |             |              |
| HA         | hectare   |      |             |    |      |    |         |    |             |    |            |    |              |    |             |              |
| SF         | square foot   |      |             |    |      |    |         |    |             |    |            |    |              |    |             |              |
| FF         | front foot  |      |             |    |      |    |         |    |             |    |            |    |              |    |             |              |
| SM         | square metre  |      |             |    |      |    |         |    |             |    |            |    |              |    |             |              |
| FM         | front metre   |      |             |    |      |    |         |    |             |    |            |    |              |    |             |              |

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| 46<br>RnR | <p><b>3.6.7 Unit of Measure</b></p> <p>For each assessed property, the assessor must maintain a unit of measure corresponding to the area or linear measurement described in Table 20, CAMA XML File Detail Definition, and report the information using the codes in Table 10.</p> <p align="center"><i>Table 10 Unit of Measure Codes</i></p> <table border="1" data-bbox="663 410 1108 656"> <thead> <tr> <th>Code</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>AC</td> <td>acre</td> </tr> <tr> <td>HA</td> <td>hectare</td> </tr> <tr> <td>SF</td> <td>square foot</td> </tr> <tr> <td>FF</td> <td>front foot</td> </tr> <tr> <td>SM</td> <td>square metre</td> </tr> <tr> <td>FM</td> <td>front metre</td> </tr> </tbody> </table> | Code | Description | AC | acre | HA | hectare | SF | square foot | FF | front foot | SM | square metre | FM | front metre | Updating reference to reflect section reorganization within document. |
|-----------|---|------|-------------|----|------|----|---------|----|-------------|----|------------|----|--------------|----|-------------|---|
| Code      | Description   |      |             |    |      |    |         |    |             |    |            |    |              |    |             |   |
| AC        | acre  |      |             |    |      |    |         |    |             |    |            |    |              |    |             |   |
| HA        | hectare   |      |             |    |      |    |         |    |             |    |            |    |              |    |             |   |
| SF        | square foot   |      |             |    |      |    |         |    |             |    |            |    |              |    |             |   |
| FF        | front foot  |      |             |    |      |    |         |    |             |    |            |    |              |    |             |   |
| SM        | square metre  |      |             |    |      |    |         |    |             |    |            |    |              |    |             |   |
| FM        | front metre   |      |             |    |      |    |         |    |             |    |            |    |              |    |             |   |

| Page       | Original  | Rationale      |       |             |    |                |                |              |
|------------|---|----------------|-------|-------------|----|----------------|----------------|--------------|
| 127<br>RnR | <p><b>3.6.9 Revision Type</b></p> <p>For each assessed property, the assessor must report the type of revision using the codes in Table 16. Revision Type is required information (see Table 3, CAMA XML File Detail Definition).</p> <p>In the initial reporting of data for the annual return submission and, if applicable, the supplementary assessment submission, the revision code for each property will be NA.</p> <p>If any changes to the annual return submission are reported after the annual audit stage 2 is complete, and prior to the municipality having prepared the assessment roll, the revision code must be PR.</p> <p>The revision code LC must be used if a liability code change is necessary so that it corresponds with the liability code recorded on the assessment roll.</p> <p>The revision code ANNEX must be used when the assessment roll has been updated to reflect an annexation made by an Order in Council.</p> <p>For reporting of any revisions to either submission, the revision code will be any code in Table 16 excluding NA. Where applicable, the revision code must correspond to the section of the Act by which a revision was made.</p> <p align="center"><i>Table 16 Revision Types</i></p> <table border="1" data-bbox="226 1336 1541 1403"> <thead> <tr> <th>Code</th> <th>Label</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>NA</td> <td>Not Applicable</td> <td>Not applicable</td> </tr> </tbody> </table> | Code           | Label | Description | NA | Not Applicable | Not applicable | Refer below. |
| Code       | Label   | Description    |       |             |    |                |                |              |
| NA         | Not Applicable  | Not applicable |       |             |    |                |                |              |

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|--|-----------|-------------------------------|--|
|  | PR        | Pre-Assessment Roll Change    | Pre-roll changes after the annual audit stage 2, and prior to the municipality preparing the assessment roll.  |
|  | LC        | Liability code change         | A change to a liability code so that it corresponds with the liability code on the assessment roll.  |
|  | ANNEX     | Update as per annexation O.C. | An update to the assessment roll information arising from an annexation order in council.  |
|  | MGA305(1) | Assessor correction           | Assessor correction of an error, omission or misdescription of roll information.   |
|  | MGA305(2) | No assessment was prepared    | No assessment was prepared.  |
|  | MGA305(3) | Tax Status Change per s368    | An exempt property became taxable or taxable property becomes exempt under section 368. Do not change the assessed value with this code. Use another appropriate code to change the value in a separate revision record. |
|  | MGA477    | Decision of ARB               | Decision of an assessment review board.  |
|  | MGA517    | Decision of MGB               | Decision of the Municipal Government Board.  |

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| 47<br>RnR | <p><b>3.6.9 Revision Type</b></p> <p>For each assessed property, the assessor must report the type of revision using the codes in Table 11. Revision Type is required information (see Table 20, CAMA XML File Detail Definition). In the initial reporting of data for the annual return submission and, if applicable, the supplementary assessment submission, the revision code for each property will be NA.</p> <p>If any changes to the annual return submission are reported after the annual audit stage 2 is complete, and prior to the municipality having prepared the assessment roll, the revision code must be PR. The revision code LC must be used if a liability code change is necessary so that it corresponds with the liability code recorded on the assessment roll.</p> <p>The revision code ANNEX must be used when the assessment roll has been updated to reflect an annexation made by an Order in Council.</p> <p>For reporting of any revisions to either submission, the revision code will be any code in Table 11 excluding NA. Where applicable, the revision code must correspond to the section of the Act by which a revision was made.</p> <p align="center"><i>Table 11 Revision Types</i></p> <table border="1"> <thead> <tr> <th>Code</th> <th>Label</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>NA</td> <td>Not Applicable</td> <td>Not applicable</td> </tr> </tbody> </table> | Code           | Label | Description | NA | Not Applicable | Not applicable | Updating reference to reflect section reorganization within document. |
|-----------|---|----------------|-------|-------------|----|----------------|----------------|---|
| Code      | Label   | Description    |       |             |    |                |                |   |
| NA        | Not Applicable  | Not applicable |       |             |    |                |                |   |

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|  |           |                               |  |  |
|--|-----------|-------------------------------|--|--|
|  | PR        | Pre-Assessment Roll Change    | Pre-roll changes after the annual audit stage 2, and prior to the municipality preparing the assessment roll.  |  |
|  | LC        | Liability code change         | A change to a liability code so that it corresponds with the liability code on the assessment roll.  |  |
|  | ANNEX     | Update as per annexation O.C. | An update to the assessment roll information arising from an annexation order in council.  |  |
|  | MGA305(1) | Assessor correction           | Assessor correction of an error, omission or misdescription of roll information.   |  |
|  | MGA305(2) | No assessment was prepared    | No assessment was prepared.  |  |
|  | MGA305(3) | Tax Status Change per s368    | An exempt property became taxable or taxable property becomes exempt under section 368. Do not change the assessed value with this code. Use another appropriate code to change the value in a separate revision record. |  |
|  | MGA477    | Decision of ARB               | Decision of an assessment review board.  |  |
|  | MGA517    | Decision of MGB               | Decision of the Municipal Government Board.  |  |

| <b>Page</b> | <b>Original</b> |                               |   | <b>Rationale</b> |
|-------------|-----------------|-------------------------------|---|------------------|
| 127<br>RnR  | LC              | Liability code change         | A change to a liability code so that it corresponds with the liability code on the assessment roll. | See below.       |
|             | ANNEX           | Update as per annexation O.C. | An update to the assessment roll information arising from an annexation order in council.           |                  |
|             | MGA305(1)       | Assessor correction           | Assessor correction of an error, omission or misdescription of roll information.                    |                  |

| <b>Page</b> | <b>Proposed</b> |  |   | <b>Rationale</b>       |
|-------------|-----------------|--|---|------------------------|
| 47<br>RnR   | LC              | Liability code change  | A change to a liability code so that it corresponds with the liability code on the assessment roll. | Rewording for clarity. |
|             | ANNEX           | Identifies that a property has been annexed to the municipality. | An update to the assessment roll information arising from an annexation order in council.           |                        |
|             | MGA305(1)       | Assessor correction  | Assessor correction of an error, omission or misdescription of roll information.                    |                        |

| <b>Page</b> | <b>Original</b> |  |  | <b>Rationale</b> |
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|            |   |              |
|------------|---|--------------|
| 128<br>RnR | <p><b>3.6.10 Machinery and Equipment</b></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. (A comprehensive list of codes is available in ASSET’s machinery and equipment component view.)</p> <p><b>Liability Code</b></p> <p>The liability code is comprised of a standard set of seven codes that <u>together</u> are used with assessments to determine equalized assessments for municipalities. The following are the components of the liability code:</p> <ul style="list-style-type: none"> <li>• Property Description Code</li> <li>• Tax Code</li> <li>• Tax Exemption Code</li> <li>• Assessed Person Code</li> <li>• Requisitioning Body Type</li> <li>• Requisitioning Body Percentage</li> <li>• Requisitioning Body Code</li> </ul> <p>Every assessed property must be assigned a liability code. In situations where a property has more than one use, the assessor must prorate the assessment to each use and each of these assessments must be assigned the applicable components of the liability code. Additionally, a property that has more than one type of tax levy (tax status) must have the assessment prorated to each tax status, and each of these assessments must also be assigned the applicable components of the liability code. The components of the liability code are summarized in Table 17, Provincial Liability Code Summary, and are explained in further detail throughout this section.</p> <p>For the purpose of the annual return, the assessor is required to assign the liability code to assessed property in the form and manner described in this section. In turn, municipalities are required to record the liability codes assigned by the assessor and report the information to the department. It is recommended that the municipality delegate to the assessor the duty of submitting the standard provincial liability codes on behalf of the municipality.</p> <p><b>Note:</b> The liability code assigned by the assessor pursuant to section 303(f.1) may be in a form and manner considered appropriate by the municipality to describe the standard provincial liability code. Municipalities are not required to record the standard provincial liability code on the assessment roll.</p> | Refer below. |
|------------|---|--------------|

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| Page      | Proposed  | Rationale   |
|-----------|---|---|
| 48<br>RnR | <p><b>3.6.10 Machinery and Equipment</b></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 20, CAMA XML File Detail Definition. (A comprehensive list of codes is available in ASSET’s machinery and equipment component view.)</p> <p><b>Liability Code</b></p> <p>The liability code is comprised of a standard set of seven codes that <u>together</u> are used with assessments to determine equalized assessments for municipalities. The following are the components of the liability code:</p> <ul style="list-style-type: none"> <li>• Property Description Code</li> <li>• Tax Code</li> <li>• Tax Exemption Code</li> <li>• Assessed Person Code</li> <li>• Requisitioning Body Type</li> <li>• Requisitioning Body Percentage</li> <li>• Requisitioning Body Code</li> </ul> <p>Every assessed property must be assigned a liability code. In situations where a property has more than one use, the assessor must prorate the assessment to each use and each of these assessments must be assigned the applicable components of the liability code. Additionally, a property that has more than one type of tax levy (tax status) must have the assessment prorated to each tax status, and each of these assessments must also be assigned the applicable components of the liability code. The components of the liability code are summarized in Table 12, Provincial Liability Code Summary, and are explained in further detail throughout this section.</p> <p>For the purpose of the annual return, the assessor is required to assign the liability code to assessed property in the form and manner described in this section. In turn, municipalities are required to record the liability codes assigned by the assessor and report the information to the department. It is recommended that the municipality delegate to the assessor the duty of submitting the standard provincial liability codes on behalf of the municipality.</p> | Updating reference to reflect section reorganization within document. |

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|  | <b>Note:</b> The liability code assigned by the assessor pursuant to section 303(f.1) may be in a form and manner considered appropriate by the municipality to describe the standard provincial liability code. Municipalities are not required to record the standard provincial liability code on the assessment roll. |  |
|--|---|--|

| <b>Page</b> | <b>Original</b>   | <b>Rationale</b> |
|-------------|---|------------------|
| 128<br>RnR  | <b>Note:</b> The liability code assigned by the assessor pursuant to section 303(f.1) may be in a form and manner considered appropriate by the municipality to describe the standard provincial liability code. Municipalities are not required to record the standard provincial liability code on the assessment roll. | See below.       |

| <b>Page</b> | <b>Proposed</b> | <b>Rationale</b>  |
|-------------|-----------------|---|
| 48<br>RnR   | <b>Deleted</b>  | Removed as <i>MGA</i> , Section 303(f.1) has been repealed.<br><br>This section was repealed. It was deemed the code appearing on the assessment roll is unnecessary because it is not meaningful to property owners. |

| <b>Page</b>    | <b>Original</b>                                    |   |  |   |  |   |   | <b>Rationale</b> |
|----------------|--|---|--|---|--|---|---|------------------|
| 129-130<br>RnR | <b>Table 17 Provincial Liability Code Summary</b>  |   |  |   |  |   |   | Refer below.     |
|                | <i>Property Description Code</i><br>(see Table 18) | <i>Tax Code</i><br>(see Table 19)             | <i>Tax Exemption Code</i><br>(see Table 20.) | <i>Assessed Person Code</i><br>(see Table 22) | <i>Requisitioning Body Type Code</i><br>(see Table 23) | <i>Requisitioning Body Percentage</i><br>(see Table 24) | <i>Requisitioning Body Code</i>                                     |                  |
|                | R<br>Residential                                   | T<br>Subject to all Requisitions              | NAA  | C<br>Corporation                              | SS<br>Separate School                                  | School Separate<br>% of assessment                      | A<br>requisitioning body code is a unique code that identifies each |                  |
|                | F<br>Farm land                                     | S<br>Subject to School and Other Requisitions | MGA317(d)                                    | M<br>Municipal                                | SP<br>Public School                                    | School Public<br>% of assessment                        |   |                  |

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|   |   |   |   |  |  |  |
|---|---|---|---|--|--|--|
| NR<br>Non-Residential   | G<br>Grant in Place of Taxes                                  | MGA351(1)(b)  | P<br>Provincial<br>Crown in Right<br>of Alberta | SU<br>School<br>Undeclared<br>(ASFF)             | School<br>Undeclared<br>(ASFF)<br>% of assessment                | requisitioning<br>body.<br><br>Municipalities<br>must contact<br>the department<br>to obtain the<br>relevant codes<br>for their<br>municipality. |
| NRL<br>Non-Residential –<br>Linear<br>(primary code, see<br>Table 18) | E<br>Exempt from Taxation                                     | MGA361(b)-(c)   | F<br>Federal<br>Crown in Right<br>of Canada     | F<br>Management<br>Body<br>(providing<br>lodges) | Management Body<br>(providing lodges)<br>must default to<br>100% |  |
| NRR<br>Non-Residential -<br>Railway                                   | EI<br>The exempt incremental portion of<br>the assessment     | MGA362(1)(a)-(p)  | I<br>Individual                                 |  |  |  |
| NRC<br>Non-Residential - Co-<br>Generation                            | X<br>Excluded from equalized, but subject<br>to Municipal Tax | MGA363(1)(a)-(c)  |   |  |  |  |
| ME<br>Machinery and<br>Equipment                                      | N<br>Inactive   | MGA364(1)-(1.1)   |   |  |  |  |
|   |   | MGA365(2)   |   |  |  |  |
|   |   | MGA368(4)(a)  |   |  |  |  |
|   |   | MO-H:016/96   |   |  |  |  |
|   |   | AR 281/98<br>Community Organization Prop Tax Exemption Reg.                               |   |  |  |  |
|   |   | UNSA<br>(Unsubsidized non-profit seniors' accommodation<br>exempted by Ministerial Order) |   |  |  |  |
|   |   | AR232/2006<br>Rivers District CRL area–City of Calgary                                    |   |  |  |  |
|   |   | AR57/2010<br>Belvedere CRL area – City of Edmonton  |   |  |  |  |



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|           |   |  |
|-----------|---|--|
|           | AR173/2010<br>Quarters Downtown CRL area–City of Edmonton |  |
|           | AR204/2012<br>Town of Cochrane CRL                        |  |
|           | AR141/2013<br>Capital City Downtown CRL–City of Edmonton  |  |
|           | GIPOT (Grant in Place of Taxes)                           |  |
| *Optional |   |  |

| Page | Proposed | Rationale |
|------|----------|-----------|
|------|----------|-----------|

| 49-50<br>RnR  | <b>Table 12 Provincial Liability Code Summary</b> |  |  |   |  |  | Updating reference to reflect section reorganization within document.<br><br>Spelling correction.<br><br>Removed NRR and added ASCHER to reflect changes to the MGA. |
|---|---|--|--|---|--|--|--|
| <i>Note: This table provides an overview of the seven liability coding components only and it is not intended to illustrate linkages between each component</i> |   |  |  |   |  |  |  |
| <i>Property Description Code (see Table 13)</i>   | <i>Tax Code (see Table 14.)</i>                   | <i>Tax Exemption Code (see Appendix G)</i> | <i>Assessed Person Code (see Table 16)</i> | <i>Requisitioning Body Type Code (see Table 17)</i> | <i>Requisitioning Body Percentage (see Table 18)</i> | <i>Requisitioning Body Code</i>  |  |
| R<br>Residential  | T<br>Subject to all Requisitions                  | NAA  | C<br>Corporation                           | SS<br>Separate School                               | School Separate<br>% of assessment                   | A<br>requisitioning body code is a unique code that identifies each requisitioning body. |  |
| F<br>Farm land  | S<br>Subject to School and Other Requisitions     | MGA317(d)                                  | M<br>Municipal                             | SP<br>Public School                                 | School Public<br>% of assessment                     |  |  |
| NR<br>Non-Residential   | G<br>Grant in Place of Taxes                      | MGA351(1)(b)                               | P<br>Provincial Crown in Right of Alberta  | SU<br>School Undeclared (ASFF)                      | School Undeclared (ASFF)<br>% of assessment          |  |  |

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|  |   |   |   |   |  |   |   |                     |
|--|---|---|---|---|--|---|---|---------------------|
|  | NRL<br>Non-Residential –<br>Linear<br>(primary code, see<br>Table 13) | E<br>Exempt from Taxation                                     | MGA361(b)-(c)   | F<br>Federal<br>Crown in Right<br>of Canada | F<br>Management<br>Body<br>(providing<br>lodges) | Management<br>Body (providing<br>lodges)<br>must default to<br>100% | Municipalities<br>must contact<br>the department<br>to obtain the<br>relevant codes<br>for their<br>municipality. | Provides<br>clarity |
|  | NRC<br>Non-Residential -<br>Co-Generation                             | EI<br>The exempt incremental portion of<br>the assessment     | MGA362(1)(a)-(p)  | I<br>Individual                             |  |   |   |                     |
|  | ME<br>Machinery and<br>Equipment                                      | X<br>Excluded from equalized, but subject<br>to Municipal Tax | MGA363(1)(a)-(c)  |   |  |   |   |                     |
|  |   | N<br>Inactive   | MGA364(1)-(1.1)   |   |  |   |   |                     |
|  |   |   | MGA365(2)   |   |  |   |   |                     |
|  |   |   | MGA368(4)(a)  |   |  |   |   |                     |
|  |   |   | MO-H:016/96   |   |  |   |   |                     |
|  |   |   | AR 281/98<br>Community Organization Prop Tax Exemption Reg.                               |   |  |   |   |                     |
|  |   |   | UNSA<br>(Unsubsidized non-profit seniors' accommodation<br>exempted by Ministerial Order) |   |  |   |   |                     |
|  |   |   | AR232/2006<br>Rivers District CRL area–City of Calgary                                    |   |  |   |   |                     |
|  |   |   | AR57/2010<br>Belvedere CRL area – City of Edmonton  |   |  |   |   |                     |
|  |   |   | AR173/2010<br>Quarters Downtown CRL area–City of Edmonton                                 |   |  |   |   |                     |

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|  |           |   |  |  |
|--|-----------|---|--|--|
|  |           | AR204/2012<br>Town of Cochrane CRL                        |  |  |
|  |           | AR141/2013<br>Capital City Downtown CRL-City of Edmonton  |  |  |
|  |           | GIPOT (Grant in Place of Taxes)                           |  |  |
|  |           | ASCHER (Alberta Social Housing Regulation AR<br>258/2017) |  |  |
|  | *Optional |   |  |  |

| Page       | Original   | Rationale    |
|------------|--|--------------|
| 131<br>RnR | <p><b>Property Description Code</b></p> <p>The property description codes R, F, NR and ME represent the assessment classes described in section 297 of the Act. The codes NRL, NRR and NRC refer to specific non-residential properties that must be reported separately for equalized assessment purposes.</p> <p>Every assessed property must have, at minimum, one property description code. When an assessed property has more than one use, the assessor must allocate the portion of the property's assessment that is attributable to each use, and assign the applicable property description code(s) to each assessment (see Table 25, Examples of Provincial Liability Code Applications). The information must be recorded and reported using the codes in Table 18.</p> | Refer below. |

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| <i>Table 18 Property Description Codes</i> |   |
|--|---|
| <b>R</b>                                   | Residential – has the meaning given in section 297(4)(c) of the <i>MGA</i> .  |
| <b>F</b>                                   | Farm land – has the meaning given in section 297(4)(a) of the <i>MGA</i> .  |
| <b>NR</b>                                  | Non-residential – has the meaning given in section 297(4)(b) of the <i>MGA</i> .<br>Note: This code does not apply to linear property, railway right of way (assessed using the Railway Property Assessment Minister’s Guidelines) or non-linear co-generation. These properties must be coded as NRL, NRR or NRC, as outlined below.   |
| <b>NRL</b>                                 | Non-residential linear property is a sub-category of non-residential.<br>Linear property – has the meaning given in section 284(1)(k) of the <i>MGA</i> .<br>NRL is the primary code that will be applied to all linear property. It will precede a secondary code that will be used to identify specific categories of linear properties described below:                                    |
| <b>NRL-T</b>                               | Non-residential linear property – telecommunications  |
| <b>NRL-PGEN</b>                            | Non-residential linear property – electric power generation   |
| <b>NRL-EPS</b>                             | Non-residential linear property – power systems   |
| <b>NRL-P</b>                               | Non-residential linear property – pipeline  |
| <b>NRL-W</b>                               | Non-residential linear property – wells   |
| <b>NRL-C</b>                               | Non-residential linear property - cable   |
| <b>NRL-GDP</b>                             | Non-residential linear property – gas distribution system   |
| <b>NRR</b>                                 | Non-residential railway is a sub-category of non-residential.<br>Sections 284(1)(s), (t) and (v) of the <i>MGA</i> describe types of railway property.<br>Note: Apply the property description code <b>NR</b> to all trackage and other improvements located outside of a railway right-of-way as these properties are not included in the definition of railway property in the <i>MGA</i> . |
| <b>NRC</b>                                 | Non-residential co-generating is a sub-category of non-residential.<br>Non-residential co-generating is property that is assessed by the local municipal assessor. The NRC code would not be applied to any linear property electric power system. The NRC code would be applied to a   |

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|              |  |   |                  |  |          |  |           |   |            |  |              |  |  |
|--------------|--|---|------------------|--|----------|--|-----------|---|------------|--|--------------|--|--|
|              |  | system that is owned or operated by a person generating electricity solely for the facility's own use and that does not sell power into the provincial grid system. |                  |  |          |  |           |   |            |  |              |  |  |
|              | <b>ME</b>  | Machinery and equipment – has the meaning given to it in section 297(4)(a.1) of the <i>MGA</i> and the Regulation.  |                  |  |          |  |           |   |            |  |              |  |  |
| <b>Page</b>  | <b>Proposed</b>  |   | <b>Rationale</b> |  |          |  |           |   |            |  |              |  |  |
| 51<br>RnR    | <p><b>Property Description Code</b></p> <p>The property description codes R, F, NR and ME represent the assessment classes described in section 297 of the Act. The codes NRL, NRR and NRC refer to specific non-residential properties that must be reported separately for equalized assessment purposes.</p> <p>Every assessed property must have, at minimum, one property description code. When an assessed property has more than one use, the assessor must allocate the portion of the property's assessment that is attributable to each use, and assign the applicable property description code(s) to each assessment (see Table 19, Examples of Provincial Liability Code Applications). The information must be recorded and reported using the codes in Table 13.</p> <p align="center"><b>Table 13 Property Description Codes</b></p> <table border="1"> <tr> <td><b>R</b></td> <td>Residential – has the meaning given in section 297(4)(c) of the <i>MGA</i>.</td> </tr> <tr> <td><b>F</b></td> <td>Farm land – has the meaning given in section 297(4)(a) of the <i>MGA</i>.</td> </tr> <tr> <td><b>NR</b></td> <td>Non-residential – has the meaning given in section 297(4)(b) of the <i>MGA</i>.<br/><br/>Note: This code does not apply to linear property, railway right of way (assessed using the Railway Property Assessment Minister's Guidelines) or non-linear co-generation. These properties must be coded as NRL, NRR or NRC, as outlined below.</td> </tr> <tr> <td><b>NRL</b></td> <td>Non-residential linear property is a sub-category of non-residential.<br/><br/>Linear property – has the meaning given in section 284(1)(k) of the <i>MGA</i>.<br/><br/>NRL is the primary code that will be applied to all linear property. It will precede a secondary code that will be used to identify specific categories of linear properties described below:</td> </tr> <tr> <td><b>NRL-T</b></td> <td>Non-residential linear property – telecommunications</td> </tr> </table> |   | <b>R</b>         | Residential – has the meaning given in section 297(4)(c) of the <i>MGA</i> . | <b>F</b> | Farm land – has the meaning given in section 297(4)(a) of the <i>MGA</i> . | <b>NR</b> | Non-residential – has the meaning given in section 297(4)(b) of the <i>MGA</i> .<br><br>Note: This code does not apply to linear property, railway right of way (assessed using the Railway Property Assessment Minister's Guidelines) or non-linear co-generation. These properties must be coded as NRL, NRR or NRC, as outlined below. | <b>NRL</b> | Non-residential linear property is a sub-category of non-residential.<br><br>Linear property – has the meaning given in section 284(1)(k) of the <i>MGA</i> .<br><br>NRL is the primary code that will be applied to all linear property. It will precede a secondary code that will be used to identify specific categories of linear properties described below: | <b>NRL-T</b> | Non-residential linear property – telecommunications | <p>Updating reference to reflect section reorganization within document.</p> <p>To reflect the change in the <i>MGA</i>.</p> |
| <b>R</b>     | Residential – has the meaning given in section 297(4)(c) of the <i>MGA</i> .   |   |                  |  |          |  |           |   |            |  |              |  |  |
| <b>F</b>     | Farm land – has the meaning given in section 297(4)(a) of the <i>MGA</i> .   |   |                  |  |          |  |           |   |            |  |              |  |  |
| <b>NR</b>    | Non-residential – has the meaning given in section 297(4)(b) of the <i>MGA</i> .<br><br>Note: This code does not apply to linear property, railway right of way (assessed using the Railway Property Assessment Minister's Guidelines) or non-linear co-generation. These properties must be coded as NRL, NRR or NRC, as outlined below.  |   |                  |  |          |  |           |   |            |  |              |  |  |
| <b>NRL</b>   | Non-residential linear property is a sub-category of non-residential.<br><br>Linear property – has the meaning given in section 284(1)(k) of the <i>MGA</i> .<br><br>NRL is the primary code that will be applied to all linear property. It will precede a secondary code that will be used to identify specific categories of linear properties described below:   |   |                  |  |          |  |           |   |            |  |              |  |  |
| <b>NRL-T</b> | Non-residential linear property – telecommunications   |   |                  |  |          |  |           |   |            |  |              |  |  |

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|  | <p><b>NRL-PGEN</b> Non-residential linear property – electric power generation</p> <p><b>NRL-EPS</b> Non-residential linear property – power systems</p> <p><b>NRL-P</b> Non-residential linear property – pipeline</p> <p><b>NRL-W</b> Non-residential linear property – wells</p> <p><b>NRL-C</b> Non-residential linear property - cable</p> <p><b>NRL-GDP</b> Non-residential linear property – gas distribution system</p>  |  |
|  | <p><b>NRL-RL</b> Non-residential railway is a sub-category of non-residential.<br/>Sections 284(1)(j) of the <i>MGA</i> describe types of railway property.<br/>Note: Apply the property description code <b>NR</b> to all trackage and other improvements located outside of a railway right-of-way as these properties are not included in the definition of railway property in the <i>MGA</i>.</p>   |  |
|  | <p><b>NRC</b> Non-residential co-generating is a sub-category of non-residential.<br/>Non-residential co-generating is property that is assessed by the local municipal assessor. The NRC code would not be applied to any linear property electric power system. The NRC code would be applied to a system that is owned or operated by a person generating electricity solely for the facility’s own use and that does not sell power into the provincial grid system.</p> |  |
|  | <p><b>ME</b> Machinery and equipment – has the meaning given to it in section 297(4)(a.1) of the <i>MGA</i> and the Regulation.</p>  |  |

| <b>Page</b> | <b>Original</b>   | <b>Rationale</b> |
|-------------|---|------------------|
| 132<br>RnR  | <p><b>Tax Code</b><br/>The tax code identifies the type of tax levy (tax status) that is applied to an assessed property and whether the assessed property, in whole or in part, is included in the equalized assessment.</p> <p>Every assessed property must have, at minimum, one tax code. When an assessed property has more than one type of tax levy or if the assessment is only partially included in the equalized assessment, the assessor must allocate the portion of the property’s assessment that is attributable to each type of tax levy, and assign the applicable tax code(s) to each assessment (see Table 25, Examples of Provincial Liability Code Applications). The information must be reported using the codes in Table 19.</p> | Refer below.     |

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|                           |   |
|---------------------------|---|
| <i>Table 19 Tax Codes</i> |   |
| <b>Code</b>               | <b>Description</b>  |
|                           | Subject to all requisitions.  |
| <b>T</b>                  | Identifies property that is subject to municipal tax levies and requisitions referred to in section 326 of the <i>MGA</i> . These properties are included in the municipality's equalized assessment. |

| Page        | Proposed   | Rationale   |                    |  |                              |          |   |  |
|-------------|--|-------------|--------------------|--|------------------------------|----------|---|--|
| 52<br>RnR   | <p><b>Tax Code</b></p> <p>The tax code identifies the type of tax levy (tax status) that is applied to an assessed property and whether the assessed property, in whole or in part, is included in the equalized assessment.</p> <p>Every assessed property must have, at minimum, one tax code. When an assessed property has more than one type of tax levy or if the assessment is only partially included in the equalized assessment, the assessor must allocate the portion of the property's assessment that is attributable to each type of tax levy, and assign the applicable tax code(s) to each assessment (see Table 19, Examples of Provincial Liability Code Applications). The information must be reported using the codes in Table 14.</p> <p align="center"><b>Table 14 Tax Codes</b></p> <table border="1"> <tr> <td style="text-align: center;"><b>Code</b></td> <td style="text-align: center;"><b>Description</b></td> </tr> <tr> <td></td> <td>Subject to all requisitions.</td> </tr> <tr> <td style="text-align: center;"><b>T</b></td> <td>Identifies property that is subject to municipal tax levies and requisitions referred to in section 326 of the <i>MGA</i>. These properties are included in the municipality's equalized assessment.</td> </tr> </table> | <b>Code</b> | <b>Description</b> |  | Subject to all requisitions. | <b>T</b> | Identifies property that is subject to municipal tax levies and requisitions referred to in section 326 of the <i>MGA</i> . These properties are included in the municipality's equalized assessment. | <p>Updating reference to reflect section reorganization within document.</p> <p>To reflect the change in the <i>MGA</i>.</p> |
| <b>Code</b> | <b>Description</b>   |             |                    |  |                              |          |   |  |
|             | Subject to all requisitions.   |             |                    |  |                              |          |   |  |
| <b>T</b>    | Identifies property that is subject to municipal tax levies and requisitions referred to in section 326 of the <i>MGA</i> . These properties are included in the municipality's equalized assessment.  |             |                    |  |                              |          |   |  |

| Page               | Original   | Rationale |   |          |  |              |
|--------------------|--|-----------|---|----------|--|--------------|
| 132-<br>133<br>RnR | <table border="1"> <tr> <td style="text-align: center;"><b>G</b></td> <td>Grant in place of taxes.<br/>Identifies property on which a grant in place of taxes is paid. These properties are included in the property's equalized assessment. This code should not be used for properties where the provincial GIPOT is paid.</td> </tr> <tr> <td style="text-align: center;"><b>E</b></td> <td>Exempt from taxation.<br/>Identifies property that is assessable but is exempt from taxation. These properties are excluded from the municipality's equalized assessment. <b>Note:</b> When the tax code 'E' is assigned to a property, then the applicable tax exemption code must also be assigned.</td> </tr> </table> | <b>G</b>  | Grant in place of taxes.<br>Identifies property on which a grant in place of taxes is paid. These properties are included in the property's equalized assessment. This code should not be used for properties where the provincial GIPOT is paid. | <b>E</b> | Exempt from taxation.<br>Identifies property that is assessable but is exempt from taxation. These properties are excluded from the municipality's equalized assessment. <b>Note:</b> When the tax code 'E' is assigned to a property, then the applicable tax exemption code must also be assigned. | Refer below. |
| <b>G</b>           | Grant in place of taxes.<br>Identifies property on which a grant in place of taxes is paid. These properties are included in the property's equalized assessment. This code should not be used for properties where the provincial GIPOT is paid.  |           |   |          |  |              |
| <b>E</b>           | Exempt from taxation.<br>Identifies property that is assessable but is exempt from taxation. These properties are excluded from the municipality's equalized assessment. <b>Note:</b> When the tax code 'E' is assigned to a property, then the applicable tax exemption code must also be assigned.   |           |   |          |  |              |


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|              |                 |  |                     |
|--------------|-----------------|--|---------------------|
|              | <b>EI</b>       | Identifies properties or parts of properties located in an area designated as a Community Revitalization Levy (CRL) area, which were exempt from taxation as at December 31 in the year prior to the year the CRL bylaw comes into effect. The “EI” code is assigned to the entire assessed value of an exempt property and a value of zero is assigned to the corresponding baseline. The applicable CRL regulation number must be assigned.  |                     |
|              | <b>X</b>        | Excluded from equalized assessment, but subject to municipal tax or to a Community Revitalization Levy.<br><br>Identifies property that is subject to municipal tax but is exempt from the equalized assessment.<br><br><b>Note:</b> When tax code ‘X’ is assigned to a property, then an applicable tax exemption corresponding to section 317(d) of the <i>MGA</i> , Ministerial Order H:016/96 or UNSA (unsubsidized non-profit seniors’ accommodation exempted by Ministerial Order), must also be assigned.<br><br>This code should be used for provincial GIPOT properties.  |                     |
|              | <b>N</b>        | Inactive<br><br>Identifies property that was submitted with the annual return using any of the other tax codes and has since become inactive as a result of a revision or an annexation.   |                     |
| <b>Page</b>  | <b>Proposed</b> |  | <b>Rationale</b>    |
| 52-53<br>RnR | <b>G</b>        | Grant in place of taxes.<br><br>Identifies that the property is eligible for a payment in place of lieu (PILT) from the Crown in Right of Canada. Property eligible for PILT is included in the preparation of equalized assessments.<br><br>IMPORTANT: Tax code “G” must not be assigned to property that is held by the Crown in Right of Alberta.. See tax code “X” for additional information.   | To provide clarity. |
|              | <b>E</b>        | Exempt from taxation.<br><br>Identifies property that is assessable but is exempt from taxation. These properties are excluded from the municipality’s equalized assessment. <b>Note:</b> When the tax code ‘E’ is assigned to a property, then the applicable tax exemption code must also be assigned.   |                     |
|              | <b>EI</b>       | Exempt Incremental assessment<br><br>Identifies properties or parts of properties located in an area designated as a Community Revitalization Levy (CRL) area, which were exempt from taxation as at December 31 in the year prior to the year the CRL bylaw comes into effect. The “EI” code is assigned to the entire assessed value of an exempt property and a value of zero is assigned to the corresponding baseline. The applicable CRL regulation number must be assigned.<br><br>Note: When tax code “EI” is assigned to property then the appropriate CRL exemption reason code must be assigned to the property. The CRL exemption reason codes will refer to the municipality’s applicable CRL regulation. |                     |




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|   |  |
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| X | <p>Excluded from equalized assessment, but subject to municipal tax or to a Community Revitalization Levy.</p> <p>Identifies that property is subject to only the municipal tax levy but is exempt from paying education property tax and the seniors lodge requisition.</p> <p>Listed below are some types of property that tax code “X” would apply to:</p> <ul style="list-style-type: none"> <li>• Student dormitories made taxable through bylaw,</li> <li>• Property held by the Crown in Right of Alberta that is eligible for a grant in place of municipal property tax as authorized under the <i>Municipal Government Act</i>,</li> <li>• Seniors self-contained property that is excluded from the equalized assessment by Ministerial Order. See Ministerial Orders at <a href="http://www.municipalaffairs.gov.ab.ca/mc_property_assessment_and_taxation_legislation">http://www.municipalaffairs.gov.ab.ca/mc_property_assessment_and_taxation_legislation</a></li> <li>• The incremental assessment of a property that is located within a community revitalization levy area and is subject to the community revitalization levy</li> </ul> <p><b>Note:</b> When tax code ‘X’ is assigned to a property, then the applicable tax exemption reason code, as listed in Appendix G, must also be assigned to the property.</p> |
| N | <p>Inactive</p> <p>Identifies property that was submitted with the annual return using any of the other tax codes and has since become inactive as a result of a revision or an annexation.</p>  |

| Page       | Original   | Rationale    |
|------------|--|--------------|
| 133<br>RnR |  <p><b><i>Municipal Government Act</i></b></p> <p><b>326(1)</b> In this Part,</p> <p>(a) “requisition” means</p> <p>(i) repealed 1995 c24 s45,</p> <p>(ii) any part of the amount required to be paid into the Alberta School Foundation Fund under section 174 of the <i>School Act</i> that is raised by imposing a rate referred to in section 174 of the <i>School Act</i>,</p> <p>(iii) any part of the requisition of school boards under Part 6, Division 3 of the <i>School Act</i>, or</p> <p>(iv) repealed 2008 cE-6.6 s55,</p> <p>(v) the amount required to be paid to a management body under section 7 of the Alberta Housing Act;</p> <p><b>317</b> In this Division, “equalized assessment” means an assessment that is prepared by the Minister in accordance with this Division for an entire municipality and reflects</p> <p>(a) assessments of property in the municipality that is taxable under Part 10,</p> <p>(b) repealed 2016 c24 s46, (c) assessments of property in the municipality in respect of which a grant may be paid by the Crown in right of Canada under the <i>Municipal Grants Act</i> (Canada),</p> | Refer below. |


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|           | <p>(d) assessments of property in the municipality made taxable or exempt as a result of a council passing a bylaw under Part 10, except any property made taxable under section 363(1)(d), and</p> <p>(e) assessments of property in the municipality that is the subject of a tax agreement under section 333.1 or 360, from the year preceding the year in which the equalized assessment is effective.</p>  |   |
|-----------|---|---|
| Page      | Proposed  | Rationale   |
| 53<br>RnR |  <p><b>Municipal Government Act</b></p> <p><b>326(1)</b> In this Part,</p> <p>(a) “requisition” means</p> <p>(i) repealed 1995 c24 s45,</p> <p>(ii) any part of the amount required to be paid into the Alberta School Foundation Fund under section 174 of the <i>School Act</i> that is raised by imposing a rate referred to in section 174 of the <i>School Act</i>,</p> <p>(iii) any part of the requisition of school boards under Part 6, Division 3 of the <i>School Act</i>, or</p> <p>(iv) repealed 2008 cE-6.6 s55,</p> <p>(v) the amount required to be paid to a management body under section 7 of the Alberta Housing Act;</p> <p>(vi) the amount required to recover the costs incurred for matters related to</p> <p>(A) the assessment of designed industrial property, and</p> <p>(B) any other matters related to the provincial assessor’s operations;</p> <p><b>317</b> In this Division, “equalized assessment” means an assessment that is prepared by the Minister in accordance with this Division for an entire municipality and reflects</p> <p>(a) assessments of property in the municipality that is taxable under Part 10,</p> <p>(b) repealed 2016 c24 s46,</p> <p>(c) assessments of property in the municipality in respect of which a grant may be paid by the Crown in right of Canada under the <i>Municipal Grants Act</i> (Canada),</p> <p>(d) assessments of property in the municipality made taxable or exempt as a result of a council passing a bylaw under Part 10, except any property made taxable under section 363(1)(d), and</p> <p>(e) assessments of property in the municipality that is the subject of a tax agreement under section 333.1 or 360, from the year preceding the year in which the equalized assessment is effective.</p> | <p>To reflect the change in the <i>MGA</i>.</p> <p>Needed to bring 317(c) down into its own line.</p> |
| Page      | Original  | Rationale   |

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|            |  |  |              |
|------------|--|--|--------------|
| 133<br>RnR | <p><b>Tax Exemption Code</b></p> <p>Every assessed property, including taxable property, must be assigned a tax exemption code. If an assessed property has been assigned more than one property description code or more than one tax code, then an applicable tax exemption code must be applied to each. The information must be reported using the codes listed in Table 20 Tax Exemption Codes. The codes cite the legal authority that exempts property from taxation or the equalized assessment. Users should consult the applicable legal authority for the purposes of interpretation and application.</p> | <div style="border: 1px solid black; padding: 5px;">  <p>As per the CAMA Data Load – XML file specifications, the tax exemption codes are mandatory in ASSET. The following applies:</p> <p><b>Taxable properties:</b><br/>All taxable properties must be assigned the “NAA” exemption code.</p> <p><b>Exempt properties</b><br/>All exempt properties must have the applicable exemption code from Table 19 assigned.</p> </div> | Refer below. |
|------------|--|--|--------------|

|             |                 |                  |
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| <b>Page</b> | <b>Proposed</b> | <b>Rationale</b> |
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|           |   |  |   |
|-----------|---|--|---|
| 54<br>RnR | <p><b>Tax Exemption Code</b></p> <p>Every assessed property, including taxable property, must be assigned a tax exemption code. If an assessed property has been assigned more than one property description code or more than one tax code, then an applicable tax exemption code must be applied to each. The information must be reported using the codes listed in Appendix G, Tax Exemption Codes. The codes cite the legal authority that exempts property from taxation or the equalized assessment. Users should consult the applicable legal authority for the purposes of interpretation and application.</p> | <div style="border: 1px solid black; padding: 5px;">  <p>As per the CAMA Data Load – XML file specifications, the tax exemption codes are mandatory in ASSET. The following applies:</p> <p><b>Taxable properties:</b><br/>All taxable properties must be assigned the “NAA” exemption code.</p> <p><b>Exempt properties</b><br/>All exempt properties must have the applicable exemption code from Appendix G assigned.</p> </div> | Updating reference to reflect section reorganization within document. |
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| <b>Page</b> | <b>Original</b> | <b>Rationale</b> |
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| 134-<br>139<br>RnR | Table 20 Tax Exemption Codes | Refer below. |
|--------------------|------------------------------|--------------|

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| <b>Page</b>    | <b>Proposed</b>                                  | <b>Rationale</b>      |
|----------------|--|-----------------------|
| 174-179<br>RnR | Table 20 Tax Exemption Codes moved to Appendix G | Improves readability. |

| <b>Page</b>                 | <b>Original</b>   | <b>Rationale</b>                        |                              |   |                             |  |              |              |
|-----------------------------|---|---|------------------------------|---|-----------------------------|--|--------------|--------------|
| 140-141<br>RnR              | <p><b>Tax Exemption Codes for Lloydminster</b></p> <p>The following property is exempt from taxation under <b>The Lloydminster Charter</b>:</p> <p align="center"><i>Table 21 Tax Exemption Codes for the City of Lloydminster</i></p> <table border="1"> <thead> <tr> <th><b>Definition</b></th> <th><b>Exemption Description</b></th> <th><b>Exemption Reason Code (required)</b></th> </tr> </thead> <tbody> <tr> <td><b>Exempt from taxation</b></td> <td>designated manufactured homes unless Council passes a bylaw pursuant to section 404;</td> <td>TLC462(1)(b)</td> </tr> </tbody> </table> | <b>Definition</b>                       | <b>Exemption Description</b> | <b>Exemption Reason Code (required)</b> | <b>Exempt from taxation</b> | designated manufactured homes unless Council passes a bylaw pursuant to section 404; | TLC462(1)(b) | Refer below. |
| <b>Definition</b>           | <b>Exemption Description</b>  | <b>Exemption Reason Code (required)</b> |                              |   |                             |  |              |              |
| <b>Exempt from taxation</b> | designated manufactured homes unless Council passes a bylaw pursuant to section 404;  | TLC462(1)(b)                            |                              |   |                             |  |              |              |

| <b>Page</b>                 | <b>Proposed</b>   | <b>Rationale</b>                        |                              |   |                             |  |              |   |
|-----------------------------|---|---|------------------------------|---|-----------------------------|--|--------------|---|
| 54-55<br>RnR                | <p><b>Tax Exemption Codes for Lloydminster</b></p> <p>The following property is exempt from taxation under <b>The Lloydminster Charter</b>:</p> <p align="center"><i>Table 15 Tax Exemption Codes for the City of Lloydminster</i></p> <table border="1"> <thead> <tr> <th><b>Definition</b></th> <th><b>Exemption Description</b></th> <th><b>Exemption Reason Code (required)</b></th> </tr> </thead> <tbody> <tr> <td><b>Exempt from taxation</b></td> <td>designated manufactured homes unless Council passes a bylaw pursuant to section 404;</td> <td>TLC462(1)(b)</td> </tr> </tbody> </table> | <b>Definition</b>                       | <b>Exemption Description</b> | <b>Exemption Reason Code (required)</b> | <b>Exempt from taxation</b> | designated manufactured homes unless Council passes a bylaw pursuant to section 404; | TLC462(1)(b) | Updating reference to reflect section reorganization within document. |
| <b>Definition</b>           | <b>Exemption Description</b>  | <b>Exemption Reason Code (required)</b> |                              |   |                             |  |              |   |
| <b>Exempt from taxation</b> | designated manufactured homes unless Council passes a bylaw pursuant to section 404;  | TLC462(1)(b)                            |                              |   |                             |  |              |   |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b> |
|-------------|--|------------------|
| 142<br>RnR  | <p><b>Assessed Person Code</b></p> <p>The assessed person code is used to group the assessed persons (described in section 304 of the <i>Act</i>) and the assessments that correspond to each assessed person into specific categories for the purpose of preparing the equalized assessment. The specific categories of assessed persons also enable a municipality to charge a special school tax levy should one be authorized through a plebiscite. The assessor is required to assign only one assessed person code to each assessed property and the</p> | Refer below.     |

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information must be reported following the Assessed Person Codes in Table 22. **Note:** Property must be coded as ‘C’ when the assessed person for a property is both an individual and a corporation.

**Table 22 Assessed Person Codes**

| <b>Code</b> | <b>Description</b>   |
|-------------|--|
| <b>C</b>    | <b>Corporation</b><br>This code indicates that a corporation is recorded as the assessed person. A corporation is a body incorporated or registered under the <i>Business Corporations Act</i> . |
| <b>M</b>    | <b>Municipal</b><br>This code indicates that the municipality is recorded as the assessed person.  |
| <b>P</b>    | <b>Provincial</b><br>This code indicates that the Crown in right of Alberta is recorded as the assessed person.  |
| <b>F</b>    | <b>Federal</b><br>This code indicates that the Crown in right of Canada is recorded as the assessed person.  |
| <b>I</b>    | <b>Individual</b><br>This code indicates that the assessed person is not a corporation, municipality, or Crown in right of Alberta or Canada.  |

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| 56<br>RnR   | <p><b>Assessed Person Code</b></p> <p>The assessed person code is used to group the assessed persons (described in section 304 of the <i>Act</i>) and the assessments that correspond to each assessed person into specific categories for the purpose of preparing the equalized assessment. The specific categories of assessed persons also enable a municipality to charge a special school tax levy should one be authorized through a plebiscite. The assessor is required to assign only one assessed person code to each assessed property and the information must be reported following the Assessed Person Codes in Table 16. <b>Note:</b> Property must be coded as ‘C’ when the assessed person for a property is both an individual and a corporation.</p> <p align="center"><b>Table 16 Assessed Person Codes</b></p> <table border="1" style="width:100%;"> <thead> <tr> <th><b>Code</b></th> <th><b>Description</b></th> </tr> </thead> <tbody> <tr> <td align="center"><b>C</b></td> <td><b>Corporation</b><br/>This code indicates that a corporation is recorded as the assessed person. A corporation is a body incorporated or registered under the <i>Business Corporations Act</i>.</td> </tr> <tr> <td align="center"><b>M</b></td> <td><b>Municipal</b></td> </tr> </tbody> </table> | <b>Code</b> | <b>Description</b> | <b>C</b> | <b>Corporation</b><br>This code indicates that a corporation is recorded as the assessed person. A corporation is a body incorporated or registered under the <i>Business Corporations Act</i> . | <b>M</b> | <b>Municipal</b> | Updating reference to reflect section reorganization within document. |
|-------------|--|-------------|--------------------|----------|--|----------|------------------|---|
| <b>Code</b> | <b>Description</b>   |             |                    |          |  |          |                  |   |
| <b>C</b>    | <b>Corporation</b><br>This code indicates that a corporation is recorded as the assessed person. A corporation is a body incorporated or registered under the <i>Business Corporations Act</i> .   |             |                    |          |  |          |                  |   |
| <b>M</b>    | <b>Municipal</b>   |             |                    |          |  |          |                  |   |

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|  |          | This code indicates that the municipality is recorded as the assessed person.   |  |
|  | <b>P</b> | <b>Provincial</b><br>This code indicates that the Crown in right of Alberta is recorded as the assessed person.                               |  |
|  | <b>F</b> | <b>Federal</b><br>This code indicates that the Crown in right of Canada is recorded as the assessed person.                                   |  |
|  | <b>I</b> | <b>Individual</b><br>This code indicates that the assessed person is not a corporation, municipality, or Crown in right of Alberta or Canada. |  |

| Page       | Original   | Rationale |             |    |   |    |   |    |   |   |  |              |
|------------|--|-----------|-------------|----|---|----|---|----|---|---|--|--------------|
| 143<br>RnR | <p><b>Requisitioning Body Type</b></p> <p>The requisitioning body type identifies:</p> <ul style="list-style-type: none"> <li>• the particular school support category, and</li> <li>• the type of requisitioning body area.</li> </ul> <p>The assessor must assign the following requisitioning body types, where applicable, for each assessed property and report the information using the codes in Table 23.</p> <ul style="list-style-type: none"> <li>• separate school district,</li> <li>• public school district,</li> <li>• undeclared school, and</li> <li>• management body providing lodge accommodation.</li> </ul> <p style="text-align: center;"><i>Table 23 Requisitioning Body Type Codes</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Code</th> <th style="text-align: left;">Description</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">SS</td> <td>School Separate identifies the requisitioning body as a <b>separate school district</b>.</td> </tr> <tr> <td style="text-align: center;">SP</td> <td>School Public identifies the requisitioning body as a <b>public school district</b>.</td> </tr> <tr> <td style="text-align: center;">SU</td> <td>School Undeclared identifies the requisitioning body as <b>undeclared school (ASFF)</b>.</td> </tr> <tr> <td style="text-align: center;">F</td> <td>Identifies the requisitioning body as a <b>management body providing lodge accommodation</b>.</td> </tr> </tbody> </table> | Code      | Description | SS | School Separate identifies the requisitioning body as a <b>separate school district</b> . | SP | School Public identifies the requisitioning body as a <b>public school district</b> . | SU | School Undeclared identifies the requisitioning body as <b>undeclared school (ASFF)</b> . | F | Identifies the requisitioning body as a <b>management body providing lodge accommodation</b> . | Refer below. |
| Code       | Description  |           |             |    |   |    |   |    |   |   |  |              |
| SS         | School Separate identifies the requisitioning body as a <b>separate school district</b> .  |           |             |    |   |    |   |    |   |   |  |              |
| SP         | School Public identifies the requisitioning body as a <b>public school district</b> .  |           |             |    |   |    |   |    |   |   |  |              |
| SU         | School Undeclared identifies the requisitioning body as <b>undeclared school (ASFF)</b> .  |           |             |    |   |    |   |    |   |   |  |              |
| F          | Identifies the requisitioning body as a <b>management body providing lodge accommodation</b> .   |           |             |    |   |    |   |    |   |   |  |              |
| Page       | Proposed   | Rationale |             |    |   |    |   |    |   |   |  |              |

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| <p>57<br/>RnR</p> | <p><b>Requisitioning Body Type</b></p> <p>The requisitioning body type identifies:</p> <ul style="list-style-type: none"> <li>• the particular school support category, and</li> <li>• the type of requisitioning body area.</li> </ul> <p>The assessor must assign the following requisitioning body types, where applicable, for each assessed property and report the information using the codes in Table 17.</p> <ul style="list-style-type: none"> <li>• separate school district,</li> <li>• public school district,</li> <li>• undeclared school, and</li> <li>• management body providing lodge accommodation.</li> </ul> <p align="center"><i>Table 17 Requisitioning Body Type Codes</i></p> <table border="1"> <thead> <tr> <th>Code</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>SS</td> <td>School Separate identifies the requisitioning body as a <b>separate school district</b>.</td> </tr> <tr> <td>SP</td> <td>School Public identifies the requisitioning body as a <b>public school district</b>.</td> </tr> <tr> <td>SU</td> <td>School Undeclared identifies the requisitioning body as <b>undeclared school (ASFF)</b>.</td> </tr> <tr> <td>F</td> <td>Identifies the requisitioning body as a <b>management body providing lodge accommodation</b>.</td> </tr> </tbody> </table> | Code | Description | SS | School Separate identifies the requisitioning body as a <b>separate school district</b> . | SP | School Public identifies the requisitioning body as a <b>public school district</b> . | SU | School Undeclared identifies the requisitioning body as <b>undeclared school (ASFF)</b> . | F | Identifies the requisitioning body as a <b>management body providing lodge accommodation</b> . | <p>Updating reference to reflect section reorganization within document.</p> |
|-------------------|---|------|-------------|----|---|----|---|----|---|---|--|--|
| Code              | Description   |      |             |    |   |    |   |    |   |   |  |  |
| SS                | School Separate identifies the requisitioning body as a <b>separate school district</b> .   |      |             |    |   |    |   |    |   |   |  |  |
| SP                | School Public identifies the requisitioning body as a <b>public school district</b> .   |      |             |    |   |    |   |    |   |   |  |  |
| SU                | School Undeclared identifies the requisitioning body as <b>undeclared school (ASFF)</b> .   |      |             |    |   |    |   |    |   |   |  |  |
| F                 | Identifies the requisitioning body as a <b>management body providing lodge accommodation</b> .  |      |             |    |   |    |   |    |   |   |  |  |

| Page               | Original   | Rationale           |
|--------------------|--|---------------------|
| <p>144<br/>RnR</p> | <p><b>Requisition Body Percentage</b></p> <p>The requisitioning body percentage is used to:</p> <ol style="list-style-type: none"> <li>allocate a property’s assessment into public, separate, and/or undeclared school support categories, and</li> <li>allocate a property’s assessment to specific requisitioning body types.</li> </ol> <p>The assessor must assign the percentage of school support to a property’s assessment and report the information in the manner described in Table 24. <b>Note:</b> The total school percentage for a property must always equal 100%.</p> <p>The assessor must always assign 100 percent as the percentage to a management body providing seniors lodge accommodation.</p> | <p>Refer below.</p> |

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| <i>Table 24 Requisitioning Body Percentage</i> |            |   |
|--|------------|---|
| Code   | Percentage | Description   |
| SS   |            | <b>School Separate</b><br>Is the portion, as a percentage, of a property’s assessment that is declared, in accordance with the <i>School Act</i> , for separate school purposes for individuals of the Roman Catholic faith, or for corporations that have provided written notice of school support, and<br>(a) where both a Roman Catholic separate school district and a Public school district exists,<br>or<br>(b) where both a Protestant separate school district and a Public school district exists. |



| Page         | Proposed   | Rationale  |            |             |    |  |  |   |
|--------------|--|--|------------|-------------|----|--|--|---|
| 57-58<br>RnR | <p><b>Requisition Body Percentage</b></p> <p>The requisitioning body percentage is used to:<br/>                     allocate a property’s assessment into public, separate, and/or undeclared school support categories, and<br/>                     allocate a property’s assessment to specific requisitioning body types.</p> <p>The assessor must assign the percentage of school support to a property’s assessment and report the information in the manner described in Table 18. <b>Note:</b> The total school percentage for a property must always equal 100%.</p> <p>The assessor must always assign 100 percent as the percentage to a management body providing seniors lodge accommodation.</p> <p align="center"><b>Table 18 Requisitioning Body Percentage</b></p> <table border="1"> <thead> <tr> <th>Code</th> <th>Percentage</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>SS</td> <td></td> <td> <b>School Separate</b><br/>                     Is the portion, as a percentage, of a property’s assessment that is declared, in accordance with the <i>School Act</i>, for separate school purposes for individuals of the Roman Catholic faith, or for corporations that have provided written notice of school support, and<br/>                     (c) where both a Roman Catholic separate school district and a Public school district exists<br/>                     or<br/>                     (d) where both a Protestant separate school district and a Public school district exists.                 </td> </tr> </tbody> </table> | Code   | Percentage | Description | SS |  | <b>School Separate</b><br>Is the portion, as a percentage, of a property’s assessment that is declared, in accordance with the <i>School Act</i> , for separate school purposes for individuals of the Roman Catholic faith, or for corporations that have provided written notice of school support, and<br>(c) where both a Roman Catholic separate school district and a Public school district exists<br>or<br>(d) where both a Protestant separate school district and a Public school district exists. | Updating reference to reflect section reorganization within document. |
| Code         | Percentage   | Description  |            |             |    |  |  |   |
| SS           |  | <b>School Separate</b><br>Is the portion, as a percentage, of a property’s assessment that is declared, in accordance with the <i>School Act</i> , for separate school purposes for individuals of the Roman Catholic faith, or for corporations that have provided written notice of school support, and<br>(c) where both a Roman Catholic separate school district and a Public school district exists<br>or<br>(d) where both a Protestant separate school district and a Public school district exists. |            |             |    |  |  |   |

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| 146<br>RnR  | <i>Table 25 Examples of Liability Code Application</i> | Refer below.  |
| <b>Page</b> | <b>Proposed</b>  | <b>Rationale</b>  |
| 59<br>RnR   | <i>Table 19 Examples of Liability Code Application</i> | Updating reference to reflect section reorganization within document. |

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|-------------|---|---|
| <b>Page</b> | <b>Original</b>   | <b>Rationale</b>  |
| 147<br>RnR  |  <p>The tax code, property description code and exemption reason codes are components of the liability code. More Information on these codes can be found in section 3.6.11 of this manual.</p>            | Refer below.  |
| <b>Page</b> | <b>Proposed</b>   | <b>Rationale</b>  |
| 60<br>RnR   |  <p>The tax code, property description code and exemption reason codes are components of the liability code. More Information on these codes can be found in the tables and appendixes of this manual.</p> | Updating reference to reflect section reorganization within document. |



|                |  |                                       |
|----------------|--|---------------------------------------|
| <b>Page</b>    | <b>Original</b>  | <b>Rationale</b>                      |
| 148-149<br>RnR | <b><i>Incremental assessment:</i></b> To distinguish incremental assessments from the baseline, the assessor must assign the tax code “X” to the incremental assessed value of each taxable property, or “EI” to each property that is exempt from taxation (Table 18). The assessor must also assign the CRL regulation number (the Tax Exemption Reason Code - Table 19) to the incremental portion of the assessment. | Refer below.                          |
| <b>Page</b>    | <b>Proposed</b>  | <b>Rationale</b>                      |
| 61-62<br>RnR   | <b><i>Incremental assessment:</i></b> To distinguish incremental assessments from the baseline, the assessor must assign the tax code “X” to the incremental assessed value of each taxable property, or “EI” to each  | Updating reference to reflect section |

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|  | property that is exempt from taxation (Table 13). The assessor must also assign the CRL regulation number (the Tax Exemption Reason Code – Appendix G) to the incremental portion of the assessment. | reorganization within document.<br><br>Corrected reference |
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| 159<br>RnR |  <p><b>Municipal Government Act</b></p> <p><b>Section 284(1)(d)</b></p> <p>“assessor” means a person who has the qualifications set out in the regulations and</p> <ul style="list-style-type: none"> <li>(i) is designated by the Minister to carry out the duties and responsibilities of an assessor under this <i>Act</i>, or</li> <li>(ii) is appointed by a municipality to the position of designated officer to carry out the duties and responsibilities of an assessor under this <i>Act</i>,</li> </ul> <p>and includes any person to whom those duties and responsibilities are delegated by the person referred to in subclause (i) or (ii);</p> <p><b>Section 210</b></p> <p>A council may by bylaw establish one or more positions to carry out the powers, duties and functions of a designated officer under this or any other enactment or bylaw.</p>  <p><b>Qualifications of Assessor Regulation:</b></p> <ul style="list-style-type: none"> <li>2 No person is eligible to be an assessor within the meaning of section 284(1)(d) of the <i>Act</i> unless the person <ul style="list-style-type: none"> <li>(a) is registered as an accredited municipal assessor of Alberta (AMAA) under the <i>Municipal Assessor Regulation</i> (AR 84/94),</li> <li>(b) holds the designation Certified Assessment Evaluator (CAE) issued by the International Association of Assessing Officers,</li> <li>(c) holds the designation Accredited Appraiser Canadian Institute (AACI) issued by the Appraisal Institute of Canada, or</li> <li>(d) has qualifications or experience or a combination of qualifications and experience that, in the opinion of the Minister, is equivalent to one or more of the qualifications referred to in clauses (a) to (c).</li> </ul> </li> <li>3 Each municipality shall, not later than April 1 each year, provide to the Minister a list showing the names of all persons carrying out the duties and responsibilities of an assessor under the <i>Act</i> on behalf of the municipality, together with the qualifications held by each such person.</li> </ul> | Refer below. |

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| 73<br>RnR |  <p><b>Municipal Government Act</b></p> <p><b>Section 284(1)(d)</b><br/> “assessor” means<br/> (i) the provincial assessor, or<br/> (ii) a municipal assessor,<br/> and includes any person to whom those duties and responsibilities are delegated by the person referred to in subclause (i) or (ii);</p> <p><b>Section 210</b><br/> A council may by bylaw establish one or more positions to carry out the powers, duties and functions of a designated officer under this or any other enactment or bylaw.</p>  <p><b>Qualifications of Assessor Regulation:</b></p> <p><b>2</b> No person is eligible to be an assessor within the meaning of section 284(1)(d) of the <i>Act</i> unless the person</p> <ul style="list-style-type: none"> <li>(a) is registered as an accredited municipal assessor of Alberta (AMAA) under the <i>Municipal Assessor Regulation</i> (AR 84/94),</li> <li>(b) holds the designation Certified Assessment Evaluator (CAE) issued by the International Association of Assessing Officers,</li> <li>(c) holds the designation Accredited Appraiser Canadian Institute (AACI) issued by the Appraisal Institute of Canada, or</li> <li>(d) has qualifications or experience or a combination of qualifications and experience that, in the opinion of the Minister, is equivalent to one or more of the qualifications referred to in clauses (a) to (c).</li> </ul> <p><b>3</b> Each municipality shall, not later than April 1 each year, provide to the Minister a list showing the names of all persons carrying out the duties and responsibilities of an assessor under the <i>Act</i> on behalf of the municipality, together with the qualifications held by each such person.</p> | To reflect changes in the <i>MGA</i> . |

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|-------------|---|-----------------------|
| 161<br>RnR  | <b>Government of Alberta</b> ■<br>Municipal Affairs<br><b>Annual Return Declaration<br/>Appointed Assessor</b>          | Refer below.          |
| <b>Page</b> | <b>Proposed</b>   | <b>Rationale</b>      |
| 75<br>RnR   | <b>Government of Alberta</b> ■<br>Municipal Affairs<br><b>Form 1 - Annual Return Declaration Appointed<br/>Assessor</b> | Improves readability. |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b>      |
|-------------|--|-----------------------|
| 162<br>RnR  | <b>Government of Alberta</b> ■<br>Municipal Affairs<br><b>Supplementary Assessment Declaration<br/>Appointed Assessor</b>          | Refer below.          |
| <b>Page</b> | <b>Proposed</b>  | <b>Rationale</b>      |
| 76<br>RnR   | <b>Government of Alberta</b> ■<br>Municipal Affairs<br><b>Form 2 - Supplementary Assessment<br/>Declaration Appointed Assessor</b> | Improves readability. |

| <b>Page</b> | <b>Original</b>  | <b>Rationale</b>      |
|-------------|--|-----------------------|
| 163<br>RnR  | <b>Government of Alberta</b> ■<br>Municipal Affairs<br><b>Assessment Revisions Declaration<br/>Appointed Assessor</b>              | Refer below.          |
| <b>Page</b> | <b>Proposed</b>  | <b>Rationale</b>      |
| 77<br>RnR   | <b>Government of Alberta</b> ■<br>Municipal Affairs<br><b>Form 3 - Assessment Revisions<br/>Declaration<br/>Appointed Assessor</b> | Improves readability. |

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| Page         | Original  | Rationale                                 |
|--------------|---|---|
| 164<br>RnR   | <p><b>REPORTING LINEAR PROPERTY ASSESSMENTS</b></p> <p>The assessor designated by the Minister must prepare the assessment for linear property. The assessor designated by the Minister must also prepare assessment notices for all linear property and send copies of the assessment notices to the applicable municipality. Each municipality must then record this information on the assessment roll in the assessment notices.</p> <p>For the purposes of equalized assessments, the linear property assessor will report a summary of the linear property assessments annually to the Minister. A municipality may include a summary of the linear property assessments in their annual return, but this information will not be used to prepare the equalized assessment. If there are any concerns or questions about the information reported by the linear property assessor, the municipality should contact the Linear Property Assessment Unit of Alberta Municipal Affairs.</p> <p><i>Linear Property Assessor’s Declaration</i></p> <p>As part of the Annual Audit, the assessor designated by the Minister must complete an Annual Declaration. An example of a linear property assessor’s declaration form is provided on the following page.</p> | Refer below.                              |
| Page         | Proposed  | Rationale                                 |
| 78-79<br>RnR | <p><b>6.0 REPORTING DESIGNATED INDUSTRIAL PROPERTY ASSESSMENTS</b></p> <p>The assessor designated by the Minister must prepare the assessment for designated industrial property. The assessor designated by the Minister must also prepare assessment notices for all designated industrial property and send copies of the assessment notices to the applicable municipality. Each municipality must then record this information on the assessment roll in the assessment notices.</p> <p>For the purposes of equalized assessments, the designated industrial property assessor will report a summary of the designated industrial property assessments annually to the Minister. A municipality may include a summary of the designated industrial property assessments in their annual return, but this information will not be used to prepare the equalized assessment. If there are any concerns or</p>  | To reflect the change in the <i>MGA</i> . |

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| <p>questions about the information reported by the designated industrial property assessor, the municipality should contact the Designated Industrial Property Assessment Unit of Alberta Municipal Affairs.</p> <p><b><i>Designated Industrial Property Assessor’s Declaration</i></b></p> <p>As part of the Annual Audit, the assessor designated by the Minister must complete an Annual Declaration. An example of a designated industrial property assessor’s declaration form is provided on the following page.</p> <p>Designated Industrial properties include the linear properties that have been assessed by the provincial assessor as well as non-linear properties that are designated industrial properties as described in section 284(1)(f.01) of the <i>MGA</i>.</p> <p>Details of the designated industrial property assessments will be reported using the codes specified in this manual.</p> <p><b><i>6.1 Reporting Linear Property Assessments</i></b></p> <p>The assessor designated by the Minister must prepare the assessment and assessment notices for all linear property and send copies of the assessment notices to the applicable municipality. Each municipality must then record this information on the assessment roll in the assessment notices.</p> <p>For the purposes of equalized assessments, the linear property assessor will report a summary of the linear property assessments annually to the Minister. A municipality may include a summary of the linear property assessments in their annual return, but this information will not be used to prepare the equalized assessment. If there are any concerns or questions about the information reported by the linear property assessor, the municipality should contact the Linear Property Assessment Unit of Alberta Municipal Affairs.</p> <p><b><i>6.2 Reporting NON-LINEAR DESIGNATED INDUSTRIAL PROPERTY ASSESSMENTS</i></b></p> <p>The assessor designated by the Minister must prepare the assessment for designated industrial property (DI property). The assessor designated by the Minister must also prepare assessment notices for all DI properties and send copies of the assessment notices to the applicable property owner.</p> |  |
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|  | <p>For the purposes of equalized assessments, the DI property assessor will report details of the DI property assessments annually to the Minister with the Audit Submission Types DANN for DIP Annual, DRAN for DIP Revised Annual, DSUP for DIP Supplementary, and DRSP for DIP Revised Supplementary. If there are any concerns or questions about the information reported by the DI property assessor, the municipality should contact the Centralized Industrial Property Assessment (CIPA) Unit of Alberta Municipal Affairs.</p> <p><b>6.3 Designated Industrial Property Assessor's Declaration</b></p> <p>As part of the Annual Audit, the assessor designated by the Minister must complete an Annual Declaration. An example of a Designated Industrial property assessor's declaration form is provided on the following page.</p> |  |
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| Page       | Original   | Rationale    |
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| 165<br>RnR | <p><b>Government of Alberta</b> ■ <b>Annual Declaration</b><br/> <b>Municipal Affairs</b> <b>Linear Property Assessor</b></p> <p>In connection with the preparation of the linear property assessments for the assessment year ending December 31, _____, I confirm that I have done the following to the best of my knowledge and belief:</p> <p><b>LEGISLATION</b></p> <ol style="list-style-type: none"> <li>1. The duties and responsibilities of the assessor designated by the Minister in preparing linear property assessments have been carried out in accordance with the <i>Municipal Government Act</i>.</li> <li>2. The information submitted for the equalized assessment is the linear property information requested of municipalities under section 319 (1) of the <i>Municipal Government Act</i>, and includes information pursuant to the Extension of Linear Property Regulation and the Electric Energy Generation Exemption Regulation.</li> </ol> <p><b>QUALIFICATIONS OF ASSESSOR</b></p> | Refer below. |

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| <p>1. The provisions of the Qualifications of Assessor Regulation have been met.</p> <p>2. The person designated by the Minister to carry out the duties and responsibilities of an assessor is listed below.</p>  |           |      |   |
| Assessor Name  | Title     |      | <input type="checkbox"/> AMAA <input type="checkbox"/> AACI<br><input type="checkbox"/> CAE <input type="checkbox"/> Equivalency as per the Qualifications of Assessor Regulation |
| <p><b>ASSESSMENT OF LINEAR PROPERTY</b></p> <p>1. The assessment of linear property, as defined in the <i>Municipal Government Act</i>, was prepared in accordance with the Matters Relating to Assessment and Taxation Regulation, and the applicable Alberta Linear Property Assessment Minister's Guidelines.</p> |           |      |   |
| <p><b>CONFIRMATION OF ASSESSOR DESIGNATED BY THE MINISTER</b></p>  |           |      |   |
| Designated Assessor Name   | Signature | Date |   |

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| 80<br>RnR | <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p><b>Government of Alberta</b> ■<br/>Municipal Affairs</p> <p>In connection with the preparation of the designated industrial property assessments for the assessment year ending December 31, _____, I confirm that I have done the following to the best of my knowledge and belief:</p> <p><b>LEGISLATION</b></p> </div> <div style="width: 45%; text-align: center;"> <p><b>Form 4 - Annual Declaration<br/>Designated Industrial Property<br/>Assessor</b></p> </div> </div> | <p>Improves readability.</p> <p>To reflect the change in the MGA.</p> <p>Although Railway is now part of Linear, both Ministers' Guidelines are still in use. As such, both need to be referenced.</p> |
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|  | <p>1. The duties and responsibilities of the assessor designated by the Minister in preparing designated industrial property assessments have been carried out in accordance with the <i>Municipal Government Act</i>.</p> <p>2. The information submitted for the equalized assessment is the designated industrial property information requested of municipalities under section 319 (1) of the <i>Municipal Government Act</i>, and includes information pursuant to the Extension of Designated Industrial Property Regulation and the Electric Energy Generation Exemption Regulation.</p> <p><b>QUALIFICATIONS OF ASSESSOR</b></p> <p>1. The provisions of the Qualifications of Assessor Regulation have been met.</p> <p>2. The person designated by the Minister to carry out the duties and responsibilities of an assessor is listed below.</p> |   |      |
|  | Assessor Name   | Title <input type="checkbox"/> AMAA <input type="checkbox"/> AACI<br><input type="checkbox"/> CAE <input type="checkbox"/> Equivalency as per the Qualifications of Assessor Regulation |      |
|  | <p><b>ASSESSMENT OF DESIGNATED INDUSTRIAL PROPERTY</b></p> <p>1. The assessment of designated industrial property, as defined in the <i>Municipal Government Act</i>, was prepared in accordance with the Matters Relating to Assessment and Taxation Regulation, the applicable Alberta Railway Assessment Minister's Guidelines, and the applicable Alberta Lineal Property Assessment Minister's Guidelines.</p> <p><b>CONFIRMATION OF ASSESSOR DESIGNATED BY THE MINISTER</b></p>   |   |      |
|  | Designated Assessor Name  | Signature   | Date |

| Page       | Original                    | Rationale    |
|------------|-----------------------------|--------------|
| 167<br>RnR | <b>Equalized Assessment</b> | Refer below. |

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|  | <p>The equalized assessment report is prepared by the date prescribed in the <i>Act</i> and is made available to municipalities.</p> <p><b>Assessment Revisions</b><br/>If an assessment is changed pursuant to section 305 of the <i>Act</i>, 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> |  |
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| <p>82<br/>RnR</p> | <p><b>Equalized Assessment</b><br/>The equalized assessment report is prepared by the date prescribed in the <i>Act</i> and is made available to municipalities.</p> <p><b>Annual Equalized Assessment Report</b></p> <p>The <i>Municipal Government Act</i> requires that equalized assessments must be prepared by November 1st and this Report constitutes the official equalized assessments. The report contains a summary of each municipality’s equalized assessment and is published on the Municipal Affairs website. In addition, municipal stakeholders that have access to the milenet ASSET system also have the option of logging into the ASSET system to obtain:</p> <ul style="list-style-type: none"> <li>• the current year equalized assessment report that reflects revisions to equalized assessments or,</li> <li>• previous year’s equalized assessment reports.</li> </ul> <p><b>Assessment Revisions</b><br/>If an assessment is changed pursuant to section 305(1) of the <i>Act</i>, 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>Provides clarity and correction.</p> |
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| <p>19-49<br/>RnR</p> | <p>Section 2.11 CAMA XML File Detail Definition</p> | <p>Refer below.</p> |
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| 83-113<br>RnR | CAMA XML File Detail Definition moved to Appendix A | Improves readability. |
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| 20<br>RnR | <p><b>Table 3 CAMA XML File Detail Definition</b></p> <p><b>Note:</b></p> <ol style="list-style-type: none"> <li>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 <b>ParcelSize= ""</b></li> </ol> | Refer below. |
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|-----------|---|---|
| 83<br>RnR | <p><b>Table 20 CAMA XML File Detail Definition</b></p> <p><b>Note:</b></p> <ol style="list-style-type: none"> <li>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 <b>ParcelSize= ""</b></li> </ol> | Updating reference to reflect section reorganization within document. |
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| 49<br>RnR |  | IOVAdjCode<br>(va_vac_adj_code) | Standardized assessment audit indicator of value adjustment code that describes the reason that the indicator of value was adjusted. More than one adjustment can be made. | Varchar2(4) | Mandatory, if ValueAdjustment element exists.<br><br>Must be a valid code in ASSET table (as_value_adjustment_codes).<br><br><i>Refer to Note: item 3. above.</i> | Refer below. |
|           |  | IOVAdjAmt<br>(va_adj_amt)       | The adjustment amount pertaining to the indicator of value (records) adjustment code.  | Number(9)   | Mandatory, if ValueAdjustment element exists.<br><br>Can be Zero (0).<br><br><i>Refer to Note: item 3. above.</i>   |              |

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| 113<br>RnR |          |  | IOVAdjCode<br>(va_vac_adj_code)       | Standardized assessment audit indicator of value adjustment code that describes the reason that the indicator of value was adjusted. More than one adjustment can be made. | Varchar2(4)    | Mandatory, if ValueAdjustment element exists.<br><br>Must be a valid code in ASSET table (as_value_adjustment_codes).<br><br><i>Refer to Note: item 3. above.</i> | Detailed description of the new attribute. |
|            |          |  | IOVAdjNarrative<br>(va_adj_narrative) | Comments regarding the adjusted sale price.  | Varchar2(1000) | Optional. Refer to Note item 1 above.   |  |
|            |          |  | IOVAdjAmnt<br>(va_adj_amt)            | The adjustment amount pertaining to the indicator of value (records) adjustment code.  | Number(9)      | Mandatory, if ValueAdjustment element exists.<br><br>Can be Zero (0).<br><br><i>Refer to Note: item 3. above.</i>   |  |

| Page      | Original  | Rationale     |
|-----------|---|---------------|
| 12<br>RnR | <pre> &lt;ValueAdjustment IOVAdjCode="5010" IOVAdjAmnt="10000" /&gt; &lt;/IndicatorOfValue&gt; &lt;/AssessableProperty&gt; &lt;/MarketArea&gt; &lt;/MunicipalityDataLoad&gt; </pre> | Refer below.. |

| Page       | Proposed  | Rationale   |
|------------|---|---|
| 116<br>RnR | <pre> &lt;ValueAdjustment IOVAdjCode="5010" IOVAdjAmnt="10000" IOVAdjNarrative="5 parcels" /&gt; &lt;/IndicatorOfValue&gt; &lt;/AssessableProperty&gt; &lt;/MarketArea&gt; &lt;/MunicipalityDataLoad&gt; </pre> | Auditors would like to receive the IOV Adjustment Narrative from Assessors. |

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|             |  |   |
|-------------|--|---|
| 13<br>RnR   | <ul style="list-style-type: none"> <li>Parent and child elements have relationships. A parent element can have one occurrence of a child element (one record), multiple occurrences of the child element (records), or no occurrence of a child element (the tag will not exist). Section 2.10, CAMA XML File Schema Relationship, illustrates these relationships.</li> </ul> | Refer below.  |
| <b>Page</b> | <b>Proposed</b>  | <b>Rationale</b>  |
| 117<br>RnR  | <ul style="list-style-type: none"> <li>Parent and child elements have relationships. A parent element can have one occurrence of a child element (one record), multiple occurrences of the child element (records), or no occurrence of a child element (the tag will not exist). Appendix C, CAMA XML File Schema Relationship, illustrates these relationships.</li> </ul>   | Updating reference to reflect section reorganization within document. |

|                |   |                       |
|----------------|---|-----------------------|
| <b>Page</b>    | <b>Original</b>                                       | <b>Rationale</b>      |
| 14-19<br>RnR   | Section 2.10 CAMA XML File Schema Relationship        | Refer below.          |
| <b>Page</b>    | <b>Proposed</b>                                       | <b>Rationale</b>      |
| 119-123<br>RnR | CAMA XML File Schema Relationship moved to Appendix C | Improves readability. |

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|-------------|---|---|
| <b>Page</b> | <b>Original</b>   | <b>Rationale</b>  |
| 14<br>RnR   | The following table illustrates the general structure and relationships (cardinalities) of the CAMA XML file. Section 2.11, CAMA XML File Detail Definition, provides a detailed description of each element and attribute of the CAMA XML file. The structure of the CAMA XML file will not vary based on the different types of assessment submissions (annual return, indicators of value, Supplementary, and Revisions to annual return and Supplementary Submissions). | Refer below.  |
| <b>Page</b> | <b>Proposed</b>   | <b>Rationale</b>  |
| 119<br>RnR  | The following table illustrates the general structure and relationships (cardinalities) of the CAMA XML file. Appendix A, CAMA XML File Detail Definition, provides a detailed description of each element and attribute of the CAMA XML file. The structure of the CAMA XML file will not vary based on the different types of assessment submissions (annual return, indicators of value, Supplementary, and Revisions to annual return and Supplementary Submissions).   | Updating reference to reflect section reorganization within document. |

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|-------------|---|---|
| 15<br>RnR   | <i>Table 2 General Structure and Relationships of the CAMA XML File</i>         | Refer below.  |
| <b>Page</b> | <b>Proposed</b>   | <b>Rationale</b>  |
| 120<br>RnR  | <b>Table 21</b> <i>General Structure and Relationships of the CAMA XML File</i> | Updating reference to reflect section reorganization within document. |

| <b>Page</b>  | <b>Original</b>  | <b>Rationale</b> |
|--------------|--|------------------|
| 15-16<br>RnR | <p><b>Note:</b> Table 2 does not apply to linear property.</p> <p>The following notes further describe the table above:</p> <ul style="list-style-type: none"> <li>• All mandatory child attributes must have values if the parent element exists.</li> <li>• Each XML file must have only one MunicipalityDataLoad parent element. <ul style="list-style-type: none"> <li>○ The MunicipalityDataLoad parent element must consist of the following mandatory attributes. Refer to section 2.11, CAMA XML File Detail Definition for a detailed description of the attributes.</li> </ul> </li> </ul> | Refer below.     |

| <b>Page</b>    | <b>Proposed</b>   | <b>Rationale</b>  |
|----------------|---|---|
| 120-121<br>RnR | <p><b>Note:</b> Table 21 does not apply to linear property.</p> <p>The following notes further describe the table above:</p> <ul style="list-style-type: none"> <li>• All mandatory child attributes must have values if the parent element exists.</li> <li>• Each XML file must have only one MunicipalityDataLoad parent element. <ul style="list-style-type: none"> <li>○ The MunicipalityDataLoad parent element must consist of the following mandatory attributes. Refer to Appendix A, CAMA XML File Detail Definition for a detailed description of the attributes.</li> </ul> </li> </ul> | Updating reference to reflect section reorganization within document. |

| <b>Page</b> | <b>Original</b> | <b>Rationale</b> |
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| 52-56<br>RnR   | Table 4 Alberta Registries Registration Document Types             | Refer below.          |
| <b>Page</b>    | <b>Proposed</b>  | <b>Rationale</b>      |
| 124-128<br>RnR | Alberta Registries Registration Document Types moved to Appendix D | Improves readability. |

|                |                                      |                       |
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| <b>Page</b>    | <b>Original</b>                      | <b>Rationale</b>      |
| 89-106<br>RnR  | Table 9 Actual Use Codes             | Refer below.          |
| <b>Page</b>    | <b>Proposed</b>                      | <b>Rationale</b>      |
| 129-147<br>RnR | Actual Use Codes moved to Appendix E | Improves readability. |

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| <b>Page</b>      | <b>Original</b>   | <b>Rationale</b>      |
| 107-121<br>RnR   | Model Quality Structure in section 3.6.2 Model Quality Structure Codes Table 10 | Refer below.          |
| <b>Page</b>      | <b>Proposed</b>   | <b>Rationale</b>      |
| 148 – 173<br>RnR | Model Quality Structure moved to Appendix F                                     | Improves readability. |

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|----------------|---|-----------------------|
| <b>Page</b>    | <b>Original</b>   | <b>Rationale</b>      |
| 134-139        | Tax Exemption Codes in section 3.6.11 Liability Code Table 20 | Refer below.          |
| <b>Page</b>    | <b>Proposed</b>   | <b>Rationale</b>      |
| 174-179<br>RnR | Tax Exemption Codes moved to Appendix G                       | Improves readability. |

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|-------------|-------------------------------|--|------------|----------------------|
| 139<br>RnR  | Community Revitalization Levy | AR57/2010 Property within the Belvedere CRL area – City of Edmonton        | AR57/2010  | Refer below.         |
|             | Community Revitalization Levy | AR173/2010 Property with the Quarters Downtown CRL area – City of Edmonton | AR173/2010 |                      |
|             | Community Revitalization Levy | AR204/2012 Town of Cochrane CRL regulation                                 | AR204/2012 |                      |
|             | Community Revitalization Levy | AR141/2013 Property with the Capital City Downtown CRL                     | A141/2013  |                      |
| <b>Page</b> | <b>Proposed</b>               |  |            | <b>Rationale</b>     |
| 179<br>RnR  | Community Revitalization Levy | AR57/2010 Property within the Belvedere CRL area – City of Edmonton        | AR57/2010  | Correcting spelling. |
|             | Community Revitalization Levy | AR173/2010 Property with the Quarters Downtown CRL area – City of Edmonton | AR173/2010 |                      |
|             | Community Revitalization Levy | AR204/2012 Town of Cochrane CRL regulation                                 | AR204/2012 |                      |
|             | Community Revitalization Levy | AR141/2013 Property with the Capital City Downtown CRL                     | A141/2013  |                      |

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| <b>Page</b> | <b>Original</b>   |  |  | <b>Rationale</b>     |
| 113<br>RnR  | <b>497 Computer Center</b><br><b>498 Broadcast Facility</b><br><b>499 Dry Cleaners / Laundry</b><br><b>511 Drug Store</b><br><b>515 Casino</b><br><b>518 Greenhouse Lath Shade House</b><br><b>519 Greenhouse Shade Shelter</b><br><b>520 Greenhouse, Modified Hoop</b><br><b>521 Greenhouse, Hoop, Arch-rib</b><br><b>522 Greenhouse, Straight</b> |  |  | Refer below.         |
| <b>Page</b> | <b>Proposed</b>   |  |  | <b>Rationale</b>     |
| 154<br>RnR  | <b>497 Computer Center</b><br><b>498 Broadcast Facility</b><br><b>499 Dry Cleaners / Laundry</b><br><b>511 Drug Store</b><br><b>515 Casino</b><br><b>518 Greenhouse Lath Shade House</b><br><b>519 Greenhouse Shade Shelter</b><br><b>520 Greenhouse, Modified Hoop</b><br><b>521 Greenhouse, Hoop, Arch-rib</b>                                    |  |  | Correcting spelling. |



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| <b>522</b> | <b>Greenhouse, Straight Wall</b> |
|------------|----------------------------------|

| Page           | Original                                   |                |   | Rationale                               |            |
|----------------|--|----------------|---|---|------------|
| 134-139<br>RnR | <b>Definition</b>                          |                | <b>Authority and description of exempt property</b>   | <b>Exemption Reason Code (required)</b> | See below. |
|                | <b>NAA</b>                                 |                | Not applicable/Not available. All taxable or partially taxable property must be assigned the NAA code.  | NAA                                     |            |
|                | <b>Equalized Assessment</b>                | <b>317 (d)</b> | Excludes, from the equalized assessment, property made taxable under section 363(1)(d).   | MGA317(d)                               |            |
|                | <b>Non-taxable property</b>                | <b>351 (1)</b> | The following are exempt from taxation under this Part:<br><br>(b) any property or business in respect of which an exemption from assessment or taxation, or both, was granted before January 1, 1995<br><br>(i) by a private <i>Act</i> , or<br>(ii) by an order of the Lieutenant Governor in Council based on an order of the Local Authorities Board. | MGA351(1)(b)                            |            |
|                | <b>Exemptions based on use of property</b> | <b>361</b>     | The following are exempt from taxation under this Division:<br><br>(b) residences and farm buildings to the extent prescribed in the regulations;   | MGA361(b)                               |            |
|                |  |                | (c) environmental reserves, municipal reserves, school reserves, municipal and school reserves and other undeveloped property reserved for public utilities.  | MGA361(c)                               |            |
|                |  | <b>362 (1)</b> | The following are exempt from taxation under this Division:   |   |            |

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| <b>Exemptions for government, churches and other bodies</b> | (a) any interest held by the Crown in right of Alberta or Canada in property;  | MGA362(1)(a)                            |
|   | (b) property held by a municipality, <b>except</b> the following:<br><br>(i) property from which the municipality earns revenue and which is not operated as a public benefit;<br><br>(ii) property that is operated as a public benefit but that has annual revenue that exceeds the annual operating costs;  | MGA362(1)(b)                            |
| <b>Definition</b>   | <b>Authority and description of exempt property</b>  | <b>Exemption Reason Code (required)</b> |
| <b>Exemptions for government, churches and other bodies</b> | (iii) an electric power system<br><br>(iv) a telecommunications systems;<br><br>(v) a natural gas or propane system located in a hamlet, village, summer village, town or city or in a school district that is authorized under the <i>School Act</i> to impose taxes and has a population in excess of 500 people;  |   |
|   | (c) property, other than a student dormitory, used in connection with school purposes and held by<br><br>(i) the board of trustees of a school district, school division or regional division,<br><br>(i.1) the Regional authority for a Francophone Education Region established under the <i>School Act</i> ,<br><br>(i.2) the operator of a charter school established under the <i>School Act</i> , or<br><br>(ii) the operator of a private school registered under the <i>School Act</i> ; | MGA362(1)(c)                            |
|   | (d) property, other than a student dormitory, used in connection with educational purposes and held by any of the following:   | MGA362(1)(d)                            |

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|   |  | <ul style="list-style-type: none"> <li>(i) the board of governors of <ul style="list-style-type: none"> <li>(A) a university under the <i>Universities Act</i>;</li> <li>(B) a technical institute under the <i>Technical Institutes Act</i>;</li> <li>(C) a public college under the <i>Colleges Act</i>;</li> </ul> </li> <li>(ii) the governing body of an educational institution affiliated with a university under the <i>Universities Act</i>;</li> <li>(iii) a students' union or a graduate students' association of a university under the <i>Universities Act</i>;</li> <li>(iv) a students' association of a technical institute under the <i>Technical Institutes Act</i> or a public college under the <i>Colleges Act</i>;</li> </ul> |  |                                  |   |   |  |   |              |  |              |   |                |   |              |  |              |   |              |  |              |  |  |  |
|---|--|--|--|----------------------------------|---|---|--|---|--------------|--|--------------|---|----------------|---|--------------|--|--------------|---|--------------|--|--------------|--|--|--|
|   | <table border="1"> <thead> <tr> <th data-bbox="205 630 508 690">Definition</th> <th data-bbox="508 630 1512 690">Authority and description of exempt property</th> <th data-bbox="1512 630 1827 690">Exemption Reason Code (required)</th> </tr> </thead> <tbody> <tr> <td data-bbox="205 690 508 1349" rowspan="8"><b>Exemptions for government, churches and other bodies</b></td> <td data-bbox="508 690 1512 738">(v) The Governors of the Banff Centre for Continuing Education;</td> <td data-bbox="1512 690 1827 738"></td> </tr> <tr> <td data-bbox="508 738 1512 852">(e) property, other than a student dormitory, used in connection with hospital purposes and held by a hospital board that receives financial assistance from the Crown;</td> <td data-bbox="1512 738 1827 852">MGA362(1)(e)</td> </tr> <tr> <td data-bbox="508 852 1512 901">(f) property held by a regional services commission;</td> <td data-bbox="1512 852 1827 901">MGA362(1)(f)</td> </tr> <tr> <td data-bbox="508 901 1512 1015">(g.1) property used in connection with health region purposes and held by a health region under the <i>Regional Health Authorities Act</i> that receives financial assistance from the Crown under any Act;</td> <td data-bbox="1512 901 1827 1015">MGA362(1)(g.1)</td> </tr> <tr> <td data-bbox="508 1015 1512 1088">(h) property used in connection with nursing home purposes and held by a nursing home administered under the <i>Nursing Homes Act</i>;</td> <td data-bbox="1512 1015 1827 1088">MGA362(1)(h)</td> </tr> <tr> <td data-bbox="508 1088 1512 1169">(j) property used in connection with library purposes and held by a library board established under the <i>Libraries Act</i>;</td> <td data-bbox="1512 1088 1827 1169">MGA362(1)(j)</td> </tr> <tr> <td data-bbox="508 1169 1512 1307">(k) property held by a religious body and used chiefly for divine service, public worship or religious education and any parcel of land that is held by the religious body and used only as a parking area in connection with those purposes;</td> <td data-bbox="1512 1169 1827 1307">MGA362(1)(k)</td> </tr> <tr> <td data-bbox="508 1307 1512 1349">(l) property consisting of any of the following:</td> <td data-bbox="1512 1307 1827 1349">MGA362(1)(l)</td> </tr> </tbody> </table> | Definition   | Authority and description of exempt property | Exemption Reason Code (required) | <b>Exemptions for government, churches and other bodies</b> | (v) The Governors of the Banff Centre for Continuing Education; |  | (e) property, other than a student dormitory, used in connection with hospital purposes and held by a hospital board that receives financial assistance from the Crown; | MGA362(1)(e) | (f) property held by a regional services commission; | MGA362(1)(f) | (g.1) property used in connection with health region purposes and held by a health region under the <i>Regional Health Authorities Act</i> that receives financial assistance from the Crown under any Act; | MGA362(1)(g.1) | (h) property used in connection with nursing home purposes and held by a nursing home administered under the <i>Nursing Homes Act</i> ; | MGA362(1)(h) | (j) property used in connection with library purposes and held by a library board established under the <i>Libraries Act</i> ; | MGA362(1)(j) | (k) property held by a religious body and used chiefly for divine service, public worship or religious education and any parcel of land that is held by the religious body and used only as a parking area in connection with those purposes; | MGA362(1)(k) | (l) property consisting of any of the following: | MGA362(1)(l) |  |  |  |
| Definition  | Authority and description of exempt property   | Exemption Reason Code (required)   |  |                                  |   |   |  |   |              |  |              |   |                |   |              |  |              |   |              |  |              |  |  |  |
| <b>Exemptions for government, churches and other bodies</b> | (v) The Governors of the Banff Centre for Continuing Education;  |  |  |                                  |   |   |  |   |              |  |              |   |                |   |              |  |              |   |              |  |              |  |  |  |
|   | (e) property, other than a student dormitory, used in connection with hospital purposes and held by a hospital board that receives financial assistance from the Crown;  | MGA362(1)(e)   |  |                                  |   |   |  |   |              |  |              |   |                |   |              |  |              |   |              |  |              |  |  |  |
|   | (f) property held by a regional services commission;   | MGA362(1)(f)   |  |                                  |   |   |  |   |              |  |              |   |                |   |              |  |              |   |              |  |              |  |  |  |
|   | (g.1) property used in connection with health region purposes and held by a health region under the <i>Regional Health Authorities Act</i> that receives financial assistance from the Crown under any Act;  | MGA362(1)(g.1)   |  |                                  |   |   |  |   |              |  |              |   |                |   |              |  |              |   |              |  |              |  |  |  |
|   | (h) property used in connection with nursing home purposes and held by a nursing home administered under the <i>Nursing Homes Act</i> ;  | MGA362(1)(h)   |  |                                  |   |   |  |   |              |  |              |   |                |   |              |  |              |   |              |  |              |  |  |  |
|   | (j) property used in connection with library purposes and held by a library board established under the <i>Libraries Act</i> ;   | MGA362(1)(j)   |  |                                  |   |   |  |   |              |  |              |   |                |   |              |  |              |   |              |  |              |  |  |  |
|   | (k) property held by a religious body and used chiefly for divine service, public worship or religious education and any parcel of land that is held by the religious body and used only as a parking area in connection with those purposes;  | MGA362(1)(k)   |  |                                  |   |   |  |   |              |  |              |   |                |   |              |  |              |   |              |  |              |  |  |  |
|   | (l) property consisting of any of the following:   | MGA362(1)(l)   |  |                                  |   |   |  |   |              |  |              |   |                |   |              |  |              |   |              |  |              |  |  |  |

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|  |  | <ul style="list-style-type: none"> <li>(i) a parcel of land, to a maximum of 10 hectares, that is used as a cemetery as defined in the <i>Cemeteries Act</i>;</li> <li>(ii) any additional land that has been conveyed by the owner of the cemetery to individuals to be used as burial sites;</li> <li>(iii) any improvement on land described in subclause (i) or (ii) that is used for burial purposes;</li> </ul>   |   |  |
|  | <p align="center"><b>Definition</b></p> <p><b>Exemptions for government, churches and other bodies</b></p> | <p align="center"><b>Authority and description of exempt property</b></p> <ul style="list-style-type: none"> <li>(m) property held by <ul style="list-style-type: none"> <li>(i) a foundation constituted under the <i>Senior Citizens Housing Act</i>, RSA 1980 cS-13, before July 1, 1994, or</li> <li>(ii) a management body established under the <i>Alberta Housing Act</i>,</li> </ul>                     and used to provide senior citizens with lodge accommodation as defined in the <i>Alberta Housing Act</i> </li> <li>(n) property that is <ul style="list-style-type: none"> <li>(i) owned by a municipality and held by a non-profit organization in an official capacity on behalf of the municipality,</li> <li>(ii) held by a non-profit organization and used solely for community games, sports, athletics or recreation for the benefit of the general public,</li> <li>(iii) used for a charitable or benevolent purpose that is for the benefit of the general public, and owned by <ul style="list-style-type: none"> <li>(A) the Crown in right of Alberta or Canada, a municipality or any other body that is exempt from taxation under this Division and held by a non-profit organization, or</li> <li>(B) by a non-profit organization</li> </ul> </li> <li>(iv) held by a non/profit organization and used to provide senior citizens with lodge accommodation as defined in the <i>Alberta Housing Act</i>, or</li> <li>(v) held by and used in connection with a society as defined in the <i>Agricultural Societies Act</i> or with a community association as defined in the regulations,</li> </ul> </li> </ul> | <p align="center"><b>Exemption Reason Code (required)</b></p> <p>MGA362(1)(m)</p> <p>MGA362(1)(n)</p> |  |

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|   | <p>(o) Property</p> <p>(i) owned by a municipality and used solely for the operation of an airport by the municipality, or</p> <p>(ii) held under a lease, licence or permit from a municipality and used solely for the operation of an airport by the lessee, licensee or permittee;</p> | MGA362(1)(o)                            |
|   |  |   |
| <b>Definition</b>   | <b>Authority and description of exempt property</b>  | <b>Exemption Reason Code (required)</b> |
| <b>Exemptions for government, churches and other bodies</b>   | (p) a municipal seed cleaning plant constructed under an agreement authorized by section 7 of the <i>Agricultural Service Board Act</i> , to the extent of 2/3 of the assessment prepared under Part 9 for the plant, but not including the land attributable to the plant.                | MGA362(1)(p)                            |
| <b>Exempt property that can be made taxable</b>   | <b>363 (1)</b> The following are exempt from taxation under this Division:   |   |
|   | (a) property held by and used in connection with Ducks Unlimited (Canada) under a lease, licence or permit from the Crown in right of Alberta or Canada;   | MGA363(1)(a)                            |
|   | (b) property held by and used in connection with   |   |
|   | (i) the Canadian Hostelling Association -- Northern Alberta District,  |   |
|   | (ii) the Southern Alberta Hostelling Association,  | MGA363(1)(b)                            |
| (iii) Hostelling International -- Canada -- Northern Alberta, or  |  |   |
| (iv) Hostelling International -- Canada -- Southern Alberta, unless the property is operated for profit or gain;  |  |   |
| (c) property held by and used in connection with a branch or local unit of the Royal Canadian Legion, the Army, Navy and Air Force Veterans in Canada or other organization of former members of any allied forces; | MGA363(1)(c)   |   |
| (d) student dormitories   | MGA363(1)(d)   |   |
| <b>Exemptions granted by bylaw</b>  | <b>364 (1)</b> A council may by bylaw exempt from taxation under this Division property held by a non-profit organization.   | MGA364(1)                               |
|   | <b>(1.1)</b> A council may by bylaw exempt from taxation under this Division machinery and equipment used for manufacturing or processing.   | MGA364(1.1)                             |

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| <b>Licensed premises</b>  | <b>365 (2)</b>                           | Despite subsection (1), property listed in section 362(1)(n) in respect of which a licence that is specified in the regulations has been issued is exempt from taxation under this Division.   | MGA365(2)                               |
| <b>Definition</b>   |  | <b>Authority and description of exempt property</b>  | <b>Exemption Reason Code (required)</b> |
| <b>Changes in taxable status of property</b>                    | <b>368 (4)</b>                           | When a designated manufactured home is moved out of a municipality,<br><br>(a) it becomes exempt from taxation by that municipality when it is moved.  | MGA368(4)(a)                            |
| <b>Ministerial Order</b>  | <b>MO-H:016/96</b>                       | Removes the amount of taxable assessment for self-contained senior citizen housing accommodation from the equalized assessment.  | MO-H:016/96                             |
| <b>Ministerial Order</b>  | <b>MO-L:016/06</b>                       | Excludes the taxable assessment of lands and improvements within the Garden River community, I.D. No. 24 from the equalized assessment.  | MO-L:016/06                             |
| <b>Ministerial Order</b>  |  | Unsubsidized Non-Profit Seniors Accommodations. As directed by ministerial order, the taxable assessment of land and improvements is to be removed from the equalized assessment for certain unsubsidized seniors accommodation units that are owned by a non-profit organization. | UNSA                                    |
| <b>Community Organization Property Tax Exemption Regulation</b> | <b>AR 281/98</b>                         | Property held by a non-profit organization or used for a charitable or benevolent purpose.   | AR281/98                                |
| <b>Community Revitalization Levy</b>                            | <b>AR232/2006</b>                        | Property within the Rivers District CRL area – City of Calgary   | AR232/2006                              |
| <b>Community Revitalization Levy</b>                            | <b>AR57/2010</b>                         | Property within the Belvedere CRL area – City of Edmonton  | AR57/2010                               |
| <b>Community Revitalization Levy</b>                            | <b>AR173/2010</b>                        | Property with the Quarters Downtown CRL area – City of Edmonton  | AR173/2010                              |
| <b>Community Revitalization Levy</b>                            | <b>AR204/2012</b>                        | Town of Cochrane CRL regulation  | AR204/2012                              |
| <b>Community Revitalization Levy</b>                            | <b>AR141/2013</b>                        | Property with the Capital City Downtown CRL  | A141/2013                               |
| <b>Grant in Place of Taxes (GIPOT)</b>                          | <b>Removal of section 317 b from MGA</b> | Removes GIPOT properties from the Equalized Assessment.  | GIPOT                                   |

**Attachment A 2018 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual  
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| Page               | Proposed   |  |   | Rationale   |                     |                          |
|--------------------|--|--|---|---|---------------------|--------------------------|
| 174-179<br>RnR     | Definition   | Authority and description of exempt property   |   | Exemption Reason Code (required)  | To improve clarity. |                          |
|                    | NAA  | Not applicable/Not available. All taxable or partially taxable property must be assigned the NAA code. |   | NAA   | Removing duplicates |                          |
|                    | Equalized Assessment                                 | 317  | (d)   | Excludes, from the equalized assessment, property made taxable under section 363(1)(d).   | MGA317(d)           | To correct the spelling. |
|                    | Non-taxable property                                 | 351  | (1)   | The following are exempt from taxation under this Part:<br><br>(b) any property or business in respect of which an exemption from assessment or taxation, or both, was granted before January 1, 1995<br><br>(i) by a private <i>Act</i> , or<br><br>(ii) by an order of the Lieutenant Governor in Council based on an order of the Local Authorities Board. | MGA351(1)(b)        | To correct the spelling. |
|                    | Exemptions based on use of property                  | 361  |   | The following are exempt from taxation under this Division:   |                     |                          |
|                    |  |  |   | (b) residences and farm buildings to the extent prescribed in the regulations;  | MGA361(b)           |                          |
|                    |  |  |   | (c) environmental reserves, municipal reserves, school reserves, municipal and school reserves and other undeveloped property reserved for public utilities.  | MGA361(c)           |                          |
|                    | Exemptions for government, churches and other bodies | 362  | (1)   | The following are exempt from taxation under this Division:   |                     |                          |
|                    |  |  | (a) any interest held by the Crown in right of Alberta or Canada in property; | MGA362(1)(a)  |                     |                          |
| Municipal Property |  |  | (b) property held by a municipality, <b>except</b> the following:             | MGA362(1)(b)  |                     |                          |

**Attachment A 2018 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual  
Concordance Table**

|  |   |   |   |  |
|--|---|---|---|--|
|  |   | <ul style="list-style-type: none"> <li>(i) property from which the municipality earns revenue and which is not operated as a public benefit;</li> <li>(ii) property that is operated as a public benefit but that has annual revenue that exceeds the annual operating costs;</li> </ul>  |   |  |
|  |   |   |   |  |
|  | <b>Definition</b>                       | <b>Authority and description of exempt property</b>   | <b>Exemption Reason Code (required)</b> |  |
|  | Property connected with school purposes | <ul style="list-style-type: none"> <li>(iii) an electric power system</li> <li>(iv) a telecommunications systems;</li> <li>(v) a natural gas or propane system located in a hamlet, village, summer village, town or city or in a school district that is authorized under the <i>School Act</i> to impose taxes and has a population in excess of 500 people;</li> </ul>   |   |  |
|  |   | <ul style="list-style-type: none"> <li>(c) property, other than a student dormitory, used in connection with school purposes and held by                             <ul style="list-style-type: none"> <li>(i) the board of trustees of a school district, school division or regional division,                                     <ul style="list-style-type: none"> <li>(i.1) the Regional authority for a Francophone Education Region established under the <i>School Act</i>,</li> <li>(i.2) the operator of a charter school established under the <i>School Act</i>, or</li> </ul> </li> <li>(ii) the operator of a private school registered under the <i>School Act</i>;</li> </ul> </li> </ul> | MGA362(1)(c)                            |  |
|  | Property connected with education       | <ul style="list-style-type: none"> <li>(d) property, other than a student dormitory, used in connection with educational purposes and held by any of the following:</li> </ul>  | MGA362(1)(d)                            |  |



### Attachment A 2018 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual Concordance Table

|  |                           |  |   |  |
|--|---------------------------|--|---|--|
|  |                           | <p>(i) the board of governors of</p> <ul style="list-style-type: none"> <li>(A) a university under the <i>Universities Act</i>;</li> <li>(B) a technical institute under the <i>Technical Institutes Act</i>;</li> <li>(C) a public college under the <i>Colleges Act</i>;</li> </ul> <p>(ii) the governing body of an educational institution affiliated with a university under the <i>Universities Act</i>;</p> <p>(iii) a students' union or a graduate students' association of a university under the <i>Universities Act</i>;</p> <p>(iv) a students' association of a technical institute under the <i>Technical Institutes Act</i> or a public college under the <i>Colleges Act</i>;</p> |   |  |
|  | <b>Definition</b>         | <b>Authority and description of exempt property</b>  | <b>Exemption Reason Code (required)</b> |  |
|  |                           | (v) The Governors of the Banff Centre for Continuing Education;  |   |  |
|  | Regional Service          | (e) property, other than a student dormitory, used in connection with hospital purposes and held by a hospital board that receives financial assistance from the Crown;  | MGA362(1)(e)                            |  |
|  | Regional Health Authority | (f) property held by a regional services commission;   | MGA362(1)(f)                            |  |
|  | Nursing Home              | (g.1) property used in connection with health region purposes and held by a health region under the <i>Regional Health Authorities Act</i> that receives financial assistance from the Crown under any Act;  | MGA362(1)(g.1)                          |  |
|  | Library                   | (h) property used in connection with nursing home purposes and held by a nursing home administered under the <i>Nursing Homes Act</i> ;  | MGA362(1)(h)                            |  |
|  | Religious Body            | (j) property used in connection with library purposes and held by a library board established under the <i>Libraries Act</i> ;   | MGA362(1)(j)                            |  |
|  | Cemeteries                | (k) property held by a religious body and used chiefly for divine service, public worship or religious education and any parcel of land that is held by the religious body and used only as a parking area in connection with those purposes;  | MGA362(1)(k)                            |  |
|  |                           | (l) property consisting of any of the following:   | MGA362(1)(l)                            |  |

**Attachment A 2018 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual  
Concordance Table**

|  |   |  |   |  |
|--|---|--|---|--|
|  |   | <ul style="list-style-type: none"> <li>(i) a parcel of land, to a maximum of 10 hectares, that is used as a cemetery as defined in the <i>Cemeteries Act</i>;</li> <li>(ii) any additional land that has been conveyed by the owner of the cemetery to individuals to be used as burial sites;</li> <li>(iii) any improvement on land described in subclause (i) or (ii) that is used for burial purposes;</li> </ul>  |   |  |
|  | <b>Definition</b>                       | <b>Authority and description of exempt property</b>  | <b>Exemption Reason Code (required)</b> |  |
|  |   | <ul style="list-style-type: none"> <li>(m) property held by                             <ul style="list-style-type: none"> <li>(i) a foundation constituted under the <i>Senior Citizens Housing Act</i>, RSA 1980 cS-13, before July 1, 1994, or</li> <li>(ii) a management body established under the <i>Alberta Housing Act</i>,</li> </ul>                             and used to provide senior citizens with lodge accommodation as defined in the <i>Alberta Housing Act</i> </li> </ul> | MGA362(1)(m)                            |  |
|  | Non-profits and Community organizations | <ul style="list-style-type: none"> <li>(n) property that is</li> </ul>   | MGA362(1)(n)                            |  |

**Attachment A 2018 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual  
Concordance Table**

|   |   |   |              |  |
|---|---|---|--------------|--|
| Airports  | <ul style="list-style-type: none"> <li>(i) owned by a municipality and held by a non-profit organization in an official capacity on behalf of the municipality,</li> <li>(ii) held by a non-profit organization and used solely for community games, sports, athletics or recreation for the benefit of the general public,</li> <li>(iii) used for a charitable or benevolent purpose that is for the benefit of the general public, and owned by                             <ul style="list-style-type: none"> <li>(A) the Crown in right of Alberta or Canada, a municipality or any other body that is exempt from taxation under this Division and held by a non-profit organization, or</li> <li>(B) by a non-profit organization</li> </ul> </li> <li>(iv) held by a non/profit organization and used to provide senior citizens with lodge accommodation as defined in the <i>Alberta Housing Act</i>, or</li> <li>(v) held by and used in connection with a society as defined in the <i>Agricultural Societies Act</i> or with a community association as defined in the regulations,</li> </ul> |   |              |  |
|   | <ul style="list-style-type: none"> <li>(o) Property                             <ul style="list-style-type: none"> <li>(i) owned by a municipality and used solely for the operation of an airport by the municipality, or</li> <li>(ii) held under a lease, licence or permit from a municipality and used solely for the operation of an airport by the lessee, licensee or permittee;</li> </ul> </li> </ul>   | MGA362(1)(o)                            |              |  |
| <b>Definition</b>                               | <b>Authority and description of exempt property</b>   | <b>Exemption Reason Code (required)</b> |              |  |
|   | (p) a municipal seed cleaning plant constructed under an agreement authorized by section 7 of the <i>Agricultural Service Board Act</i> , to the extent of 2/3 of the assessment prepared under Part 9 for the plant, but not including the land attributable to the plant.   | MGA362(1)(p)                            |              |  |
| <b>Exempt property that can be made taxable</b> | <b>363 (1)</b> The following are exempt from taxation under this Division:  |   |              |  |
|   | <ul style="list-style-type: none"> <li>(a) property held by and used in connection with Ducks Unlimited (Canada) under a lease, licence or permit from the Crown in right of Alberta or Canada;</li> <li>(b) property held by and used in connection with</li> </ul>  | MGA363(1)(a)                            | MGA363(1)(b) |  |

**Attachment A 2018 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual  
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|   |   |   |
|---|---|---|
|   | (i) the Canadian Hostelling Association -- Northern Alberta District,<br>(ii) the Southern Alberta Hostelling Association,<br>(iii) Hostelling International -- Canada -- Northern Alberta, or<br>(iv) Hostelling International -- Canada -- Southern Alberta,<br>unless the property is operated for profit or gain; |   |
|   | (c) property held by and used in connection with a branch or local unit of the Royal Canadian Legion, the Army, Navy and Air Force Veterans in Canada or other organization of former members of any allied forces;   | MGA363(1)(c)                            |
|   | (d) student dormitories   | MGA363(1)(d)                            |
| <b>Exemptions granted by bylaw</b>                              | <b>364 (1)</b> A council may by bylaw exempt from taxation under this Division property held by a non-profit organization.  | MGA364(1)                               |
|   | <b>(1.1)</b> A council may by bylaw exempt from taxation under this Division machinery and equipment used for manufacturing or processing.  | MGA364(1.1)                             |
| <b>Licensed premises</b>  | <b>365 (2)</b> Despite subsection (1), property listed in section 362(1)(n) in respect of which a licence that is specified in the regulations has been issued is exempt from taxation under this Division.   | MGA365(2)                               |
|   |   |   |
| <b>Definition</b>   | <b>Authority and description of exempt property</b>   | <b>Exemption Reason Code (required)</b> |
| <b>Changes in taxable status of property</b>                    | <b>368 (4)</b> When a designated manufactured home is moved out of a municipality,<br>(a) it becomes exempt from taxation by that municipality when it is moved.  | MGA368(4)(a)                            |
| <b>Ministerial Order</b>  | <b>MO-H:016/96</b> Removes the amount of taxable assessment for self-contained senior citizen housing accommodation from the equalized assessment.  | MO-H:016/96                             |
| <b>Ministerial Order</b>  | <b>MO-L:016/06</b> Excludes the taxable assessment of lands and improvements within the Garden River community, I.D. No. 24 from the equalized assessment.  | MO-L:016/06                             |
| <b>Ministerial Order</b>  | Unsubsidized Non-Profit Seniors Accommodations. As directed by ministerial order, the taxable assessment of land and improvements is to be removed from the equalized assessment for certain unsubsidized seniors accommodation units that are owned by a non-profit organization.                                    | UNSA                                    |
| <b>Community Organization Property Tax Exemption Regulation</b> | <b>AR 281/98</b> Property held by a non-profit organization or used for a charitable or benevolent purpose.   | AR281/98                                |

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|  |  |  |   |            |  |
|--|--|--|---|------------|--|
|  | <b>Community Revitalization Levy</b>   | <b>AR232/2006</b>                        | Property within the Rivers District CRL area – City of Calgary  | AR232/2006 |  |
|  | <b>Community Revitalization Levy</b>   | <b>AR57/2010</b>                         | Property within the Belvedere CRL area – City of Edmonton       | AR57/2010  |  |
|  | <b>Community Revitalization Levy</b>   | <b>AR173/2010</b>                        | Property with the Quarters Downtown CRL area – City of Edmonton | AR173/2010 |  |
|  | <b>Community Revitalization Levy</b>   | <b>AR204/2012</b>                        | Town of Cochrane CRL regulation                                 | AR204/2012 |  |
|  | <b>Community Revitalization Levy</b>   | <b>AR141/2013</b>                        | Property with the Capital City Downtown CRL                     | A141/2013  |  |
|  | <b>Grant in Place of Taxes (GIPOT)</b> | <b>Removal of section 317 b from MGA</b> | Removes GIPOT properties from the Equalized Assessment.         | GIPOT      |  |

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| <b>Summary of Section Change</b> |                      |                       |
|----------------------------------|----------------------|-----------------------|
| <b><u>2017</u></b>               | <b><u>STATUS</u></b> | <b><u>2018</u></b>    |
| Table 1                          | NO<br>CHANGE         | Table 1               |
| Section 2.1 & Table 2            | changed to           | Appendix C & Table 21 |
| Section 2.11 & Table 3           | changed to           | Appendix A & Table 20 |
| Section 2.9                      | changed to           | Appendix B            |
| Table 4                          | changed to           | Appendix D            |
| Table 5                          | changed to           | Table 2               |
| Table 6                          | changed to           | Table 3               |
| Table 7                          | changed to           | Table 4               |
| Table 8                          | changed to           | Table 5               |
| Table 9                          | changed to           | Appendix E            |
| Table 10                         | changed to           | Appendix F            |
| Table 11                         | changed to           | Table 6               |
| Table 12                         | changed to           | Table 7               |
| Table 13                         | changed to           | Table 8               |
| Table 14                         | changed to           | Table 9               |
| Table 15                         | changed to           | Table 10              |
| Table 16                         | changed to           | Table 11              |
| Table 17                         | changed to           | Table 12              |
| Table 18                         | changed to           | Table 13              |
| Table 19                         | changed to           | Table 14              |
| Table 20                         | changed to           | Appendix G            |
| Table 21                         | changed to           | Table 15              |
| Table 22                         | changed to           | Table 16              |
| Table 23                         | changed to           | Table 17              |
| Table 24                         | changed to           | Table 18              |
| Table 25                         | changed to           | Table 19              |