

**2010 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual  
Concordance Table**

<b>Page</b>	<b>Original</b>	<b>Suggested Change</b>	<b>Rationale</b>		
2	(o) "Regulation" means the Matters Relating To Assessment and Taxation Regulation (AR 220/2004), as amended;	(o) "Regulation" means the Matters Relating To Assessment and Taxation Regulation (AR 310/2009), as amended;	Administrative update --legislation.		
3	For the purposes of the annual audit and the equalized assessment functions, the information that the assessor is required to provide pursuant to section 293(3) of the Act and the annual return of information that the municipality is required to provide pursuant to section 319(1) of the Act, is described in section 2.11, CAMA XML File Detail Definition. The information for these functions is consolidated into a single file: <ul style="list-style-type: none"> <li>• So the information requested by the Minister to conduct annual audits and to determine the equalized assessments can be received in a common form and at the same time, and</li> </ul>	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: <ul style="list-style-type: none"> <li>• So the information used to conduct annual audits and to determine the equalized assessments can be received in a common form and at the same time, and</li> </ul>	Administrative – wording to correct a misstatement and add clarity.		
60	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 try to match the transaction to a certificate of title first, to a LINC number second, and to a short legal description last. The matching process stops when a matching record is found in ASSET.	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.	Administrative – wording for clarity		
61	<b>Table 5 Sale Verification Codes</b>	New: <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">8015</td> <td style="padding: 2px;">Developer-to-Builder sale</td> </tr> </table>	8015	Developer-to-Builder sale	This code addresses a common transaction between developers and builders.
8015	Developer-to-Builder sale				

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66	New:	<p><b>8015 Developer-to-Builder Sale</b> Sales between a land developer and a builder need to be reviewed before accepting or rejecting them from inclusion in the ratio study analysis. Developer-to-Builder sales can be included as market value indicators if made on the open market with both parties seeking the best possible price. The assessor must determine if the Developer-to-Builder sales were exposed to the open market. The open market may be the local builders bidding on the local parcels where the developers will not accept less than market value, nor will the builders pay more than market value. Always document the rationale for accepting or rejecting Developer-to-Builder sales from the analysis and report this information in the sale narrative.</p>	New code to address a common transaction. Responds to stakeholder requests.
85	An assessor, in consultation with an auditor, will establish the comparable strata and record the information in ASSET. Adjustments may also be assigned to account for differences due to location and other economic factors. Comparable strata are not used currently in the annual audit process, but they may be used in the annual audit process after 2004.	An assessor, in consultation with an auditor, will establish the comparable strata and record the information in ASSET. Adjustments may also be assigned to account for differences due to location and other economic factors. <b>Comparable strata are not currently used in the annual audit process.</b>	Administrative – wording for clarity
85		<b>NEW: Note:</b> All of the tables described in this section are available for your use by downloading from the ASSET system.	Administrative – general advice to assessors
86	<ul style="list-style-type: none"> <li>there are some special conditions that require</li> </ul>	<ul style="list-style-type: none"> <li>a special condition exists, (users of the</li> </ul>	Administrative – wording for clarity

**2010 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual  
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	<p>users of the information to be aware of (contact the municipal source of the information for details), or</p> <ul style="list-style-type: none"> <li>a unique or special purpose property was built for one purpose only and is not readily comparable to other properties.</li> </ul>	<p>information should review the IOV narrative and if needed contact the source , or</p> <ul style="list-style-type: none"> <li>a unique or special purpose property was built for one purpose only and is not readily comparable to other properties for appraisal purposes.</li> </ul>					
92	Table 8 – Actual Use Codes	<p><b>NEW:</b> New hotel actual use codes added.</p> <ul style="list-style-type: none"> <li>Condominium, No Conditions, C102050</li> <li>Condominium, Special Conditions, C102051</li> <li>Condominium, Special Purpose, C102052</li> </ul>	Additions address municipal requests				
101	<p>The Model Quality Structure (MQS) codes in <b>Error! Reference source not found.</b> are the department’s standard codes for the model... The municipality’s classification for each improvement on the property must be reported with the CAMA XML file and the reported classification must be on the ASSET Classification Cross Reference table.</p>	<p>The Model Quality Structure (MQS) codes in Table 9 are the department’s standard codes for the model... <b>Only a valid</b> municipality’s classification code for each improvement on the property must be reported with the CAMA XML file.</p>	Administrative – wording for clarity				
102	Table 9 – Model Quality Structure Codes	Updated Table 9: Updated Model Quality and Structure codes are added to the tables for the Marshall and Swift cost manual classifications.	M&S now being used due to the retirement of the 1984 Alberta Assessment Manual				
116	Table 10 – Cost Manual Codes	<p><b>NEW:</b> 7006 M&amp;S Valuation Service 7206 M&amp;S Commercial Estimator 7207 CAMALOT Custom Classification Code</p>	Two codes added due to the increased use of the Marshall and Swift manual and one code added in response to user requests				
121	3.6.10 Machinery and Equipment	<p><b>New:</b> (A comprehensive list of codes is available in ASSET’s machinery and equipment component view.)</p>	Administrative – to assist assessors				
123	<table border="1"> <tr> <td><b>NR</b></td> <td>Non-residential – has the meaning given</td> </tr> </table>	<b>NR</b>	Non-residential – has the meaning given	<table border="1"> <tr> <td><b>NR</b></td> <td>Non-residential – has the meaning</td> </tr> </table>	<b>NR</b>	Non-residential – has the meaning	This amendment is to clarify for assessors the
<b>NR</b>	Non-residential – has the meaning given						
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	<p>in section 297(4)(b) of the <i>MGA</i>.</p> <p>Note: This code does not apply to linear property, railway or non-linear co-generation. These properties must be coded as NRL, NRR or NRC, as outlined below.</p>	<p>given in section 297(4)(b) of the <i>MGA</i>.</p> <p>Note: This code does not apply to linear property, railway <b>right of way</b> (assessed using the <b>Railway Property Assessment Minister's Guidelines</b>) or non-linear co-generation. These properties must be coded as NRL, NRR or NRC, as outlined below.</p>	correct coding of railway property.
123	<p><b>NRR</b></p> <p>Non-residential railway is a sub-category of non-residential. Sections 284(1)(s), (t) and (v) of the <i>MGA</i> describe types of railway property.</p>	<p><b>NRR</b></p> <p>Non-residential railway is a sub-category of non-residential. Sections 284(1)(s), (t) and (v) of the <i>MGA</i> describe types of railway property.</p> <p>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>	
126	<p><b>Note:</b> Municipalities will have until 2006 to integrate the "tax exemption" component of the liability code into their assessment system. Until then properties that are exempt from taxation or exempt from equalized assessment must have, at minimum, the "NAA" code entered as the tax exemption code. The "description of exempt property" is not required to be stored; however, if it is incorporated into the system it will provide assessors and municipal officials a convenient reference.</p>	<b>Deleted</b>	Administrative – this provision is out of date

**2010 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual  
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139		<b>NEW:</b> For the purposes of a Community Revitalization Levy Regulation, “property” does not include linear property as defined in section 284(1)(k) of the <i>Municipal Government Act</i> .	Administrative addition for clarity – the cities of Calgary and Edmonton are aware that linear property cannot be included in the baseline or result in incremental assessments in a CRL area because it cannot be attributed to separate assessment rolls within a single jurisdiction.  This change has no impact on existing regulations.
148	The assessor for the municipality in which assessed properties were annexed from must assign the tax code “N” and the applicable Order in Council (OC) number for the annexation (e.g., OC123/2006) to each affected property.  The assessor for the municipality that now contains the annexed properties must report in the annual return submission the applicable OC number and all other property attributes for the affected properties, beginning with the year in which the annexation takes effect.	The assessor for the <b>old municipal authority</b> must assign the tax code “N” and the applicable Order in Council (OC) number for the annexation (e.g., OC123/2006) to each affected property.  The assessor for the <b>new municipal authority</b> must report in the annual return submission the applicable OC number and all other property attributes for the affected properties, beginning with the year in which the responsibility for <b>preparing the assessments is transferred to the new municipal authority</b> .	Administrative – wording for clarity “Old” and “new municipal authority” are terms consistent with sec. 135 of the MGA.  This change clarifies the requirement to report the assessment of annexed property occurs in the year in which the responsibility for preparing the assessment is transferred to the new municipal authority.
149	Scheduled detailed assessment audits are conducted in every municipality <b>on a five-year cycle</b> to monitor whether assessments are prepared in accordance with legislation, and consistently in relation to other municipalities.	Scheduled detailed assessment audits are conducted in every municipality to monitor whether assessments are prepared in accordance with legislation, and consistently in relation to other municipalities.	Update to remove reference to the 5 year cycle for detailed audits. Align manual with the current process of scheduled detailed audits.