

**2008 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
Concordance Table**

Original	Suggested Changes
Title Page – Alberta Municipal Affairs – 2007 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual	Title Page – Alberta Municipal Affairs – 2008 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual ¹
Table of Contents – 3.0 – Annual Audit Process – 3.6 – Standardized Codes – Annexation Codes	Table of Contents – 3.0 – Annual Audit Process – 3.6 – Standardized Codes – 3.6.12 – Annexation Codes
Table of Contents – TABLES	Table of Contents – TABLES <i>Table 12 was missing; therefore, all tables following Table 11 were renumbered.</i>
Table of Contents FORMS TABLES	Tables of Contents FORMS FIGURES Figure 1 Line Graph of Median SPPSM with Time.....74 Figure 2 Graph of SPSSM with Time.....75 Figure 3 Line Graph of Median S/A Ratios with Time.....77 TABLES
P.1 – 1.1 – (b) – “AMA” or “department” means Alberta Municipal Affairs and Housing	P.1 – 1.1 – (b) – “AMA” or “department” means Alberta Municipal Affairs and Housing ²
P.3 – 2.0 – 3. – The information described in section 2.11 that a municipality must prepare and provide for the annual return, for each property, includes: (a) the liability code(s), (b) the	P.3 – 2.0 – 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

¹ All dates within the manual have been changed to reflect the current year.

² All changes have been made to Alberta Municipal Affairs and Housing logo and title to reflect the current Ministry name of Alberta Municipal Affairs.

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assessment(s), (c) information sufficient to determine the assessment level for the properties described in section 17 of the Regulation.	within a community revitalization area , includes, among others: (a) the liability code(s), (b) the assessment(s), (c) information sufficient to determine the assessment level for the properties described in section 17 of the Regulation.
P.4 – 2.1 – The annual return submission contains the information about every assessable property in a municipality for the purposes of conducting the annual audit and for determining the equalized assessment.	P.4 – 2.1 – The annual return submission contains the information about every assessable property in a municipality, including all annexed properties and property within a community revitalization area , for the purposes of conducting the annual audit and for determining the equalized assessment.
P.44 – Second Row under “Description” – The number of units in the complex.	P.44 – Second Row under “Description” – For multi-family and non-residential properties , the number of units in the complex.
P.50 – 3.1 – 3.1.1 – COLLECTION – Sales reporting for assessment audit – For the purposes of assessment audit, the assessor must annually report sales that occurred within the three sales periods (i.e., 36 months) prior to the valuation date for all actual use groups. For example, for the 2007 assessment year the valuation date would be July 1, 2007, and the three sales periods would be: (1) from July 1, 2006, to June 30, 2007, (2) July 1, 2005, to June 30, 2006, and (3) July 1, 2004, to June 30, 2005. however, when there are more than 500 sales combined in the vacant residential (VR), single family dwelling (SFD), and residential condominium (RC) actual use groups, it may be acceptable to report only the sales from the most recent sales period for residential properties (in the above example the most recent sales period is July 1, 2006, to June 30, 2007).	P.50 – 3.1 – 3.1.1 – COLLECTION – Sales reporting for assessment audit – For the purposes of assessment audit, the assessor must annually report sales that occurred within the three sales periods (i.e., 36 months) prior to the valuation date for all actual use groups. For example, for the 2008 assessment year the valuation date would be July 1, 2008 , and the three sales periods would be: (1) from July 1, 2007 , to June 30, 2008 , (2) July 1, 2006 , to June 30, 2007 , and (3) July 1, 2005 , to June 30, 2006 . however, when there are more than 500 sales combined in the vacant residential (VR), single family dwelling (SFD), and residential condominium (RC) actual use groups, it may be acceptable to report only the sales from the most recent sales period for residential properties (in the above example the most recent sales period is July 1, 2007 , to June 30, 2008).

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P.61 – 3.2.1 – Submit Verification Information	P.61 – 3.2.1 – Submitting of Verification Information																																																								
P.68 – 3.3 – Sale Price Adjustments – 3.3.1 – Introduction – Even arm’s length sales may involve non-real estate components, such as chattels, and may be influenced by financing.	P.68 – 3.3 – Sale Price Adjustments – 3.3.1 – Introduction – Even arm’s length sales may involve non-real estate components, such as chattels (defined in section 3.3.2), and may be influenced by financing.																																																								
P.102 – 3.6.2 – The Model Quality Structure (MQS) codes in Table 9 are the department’s standard for improvement classification codes. Each municipality must maintain a table on ASSET that cross-references its classification codes to the department’s standard Model Quality Structure codes. A municipality’s classification for each improvement on the property must be reported with the CAMA XML file.	P.102 – 3.6.2 – The Model Quality Structure (MQS) codes in Table 9 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. 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.103</p> <p align="center">Table 1 Model Quality Structure Codes</p> <p align="center">Model Type</p> <table border="1" data-bbox="191 1122 1024 1354"> <thead> <tr> <th>Code</th> <th>Description</th> <th>Code</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>001</td> <td>Single family – all ages</td> <td>360</td> <td>Medical/dental office</td> </tr> <tr> <td>002</td> <td>Single family – before 1940</td> <td>362</td> <td>Mortuary</td> </tr> <tr> <td>003</td> <td>Single family – after 1940</td> <td>375</td> <td>Auto dealership, complete</td> </tr> <tr> <td>004</td> <td>Single family – after 1970</td> <td>390</td> <td>Skywalk pedways</td> </tr> <tr> <td>005</td> <td>Single family – after 1980</td> <td>391</td> <td>Underground pedways</td> </tr> <tr> <td>008</td> <td>Single family – cedar/log</td> <td>400</td> <td>Restaurants</td> </tr> </tbody> </table>	Code	Description	Code	Description	001	Single family – all ages	360	Medical/dental office	002	Single family – before 1940	362	Mortuary	003	Single family – after 1940	375	Auto dealership, complete	004	Single family – after 1970	390	Skywalk pedways	005	Single family – after 1980	391	Underground pedways	008	Single family – cedar/log	400	Restaurants	<p>P.103</p> <p align="center">Table 2 Model Quality Structure Codes</p> <p align="center">Model Type</p> <table border="1" data-bbox="1066 1122 1900 1354"> <thead> <tr> <th>Code</th> <th>Description</th> <th>Code</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>001</td> <td>Single family – all ages</td> <td>360</td> <td>Medical/dental office</td> </tr> <tr> <td>002</td> <td>Single family – before 1940</td> <td>362</td> <td>Mortuary</td> </tr> <tr> <td>003</td> <td>Single family – after 1940</td> <td>375</td> <td>Auto dealership, complete</td> </tr> <tr> <td>004</td> <td>Single family – after 1970</td> <td>390</td> <td>Skywalk pedways</td> </tr> <tr> <td>005</td> <td>Single family – after 1980</td> <td>391</td> <td>Underground pedways</td> </tr> <tr> <td>008</td> <td>Single family – cedar/log</td> <td>400</td> <td>Restaurants</td> </tr> </tbody> </table>	Code	Description	Code	Description	001	Single family – all ages	360	Medical/dental office	002	Single family – before 1940	362	Mortuary	003	Single family – after 1940	375	Auto dealership, complete	004	Single family – after 1970	390	Skywalk pedways	005	Single family – after 1980	391	Underground pedways	008	Single family – cedar/log	400	Restaurants
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022	Swimming pool buildings	405	Fast food restaurant	022	Swimming pool buildings	405	Fast food restaurant
025	Greenhouses	430	Parkades	025	Greenhouses	430	Parkades
030	Garages	441	Theatre	026	Solariums	441	Theatre
031	Multiple garages	450	Multiple theatres	030	Garages	450	Multiple theatres
035	Carports	490	Banks	031	Multiple garages	490	Banks
040	Single wide manufactured homes	500	Warehouses	035	Carports	500	Warehouses
045	Double wide manufactured homes	505	Warehouses/metal clad	040	Single wide manufactured homes	505	Warehouses/metal clad
048	Manufactured home parks	510	Sales warehouses	045	Double wide manufactured homes	510	Sales warehouses
050	Summer cottages	515	Mini storage warehouse	048	Manufactured home parks	515	Mini storage warehouse
052	Summer cottages cedar/log	520	Bag fertilizer warehouses	050	Summer cottages	520	Bag fertilizer warehouses
060	Duplex housing	521	Bulk & bag fertilizer whse	052	Summer cottages cedar/log	521	Bulk & bag fertilizer whse
061	Fourplex housing	522	Bulk elevator fertilizer whse	060	Duplex housing	522	Bulk elevator fertilizer whse
062	Triplex housing	525	Archrib fertilizer warehouse	061	Fourplex housing	525	Archrib fertilizer warehouse
070	Multiple housing – side-by-side	600	Quonset metal warehouses	062	Triplex housing	600	Quonset metal warehouses
071	Multiple housing – back-to-back	605	Agro metal warehouses	070	Multiple housing – side-by-side	605	Agro metal warehouses
088	Rooming houses	610	Self framing metal warehouses	071	Multiple housing – back-to-back	610	Self framing metal warehouses
090	Low rise apartments	615	Rigid frame metal warehouses	088	Rooming houses	615	Rigid frame metal warehouses
095	Low rise apartments, senior citizen	620	Modular rigid frame metal whse	090	Low rise apartments	620	Modular rigid frame metal whse
100	High rise apartments	622	Rigid frame metal whse side ex	095	Low rise apartments, senior citizen	622	Rigid frame metal whse side ex
120	Group care home	630	Archrib warehouses	100	High rise apartments	630	Archrib warehouses
150	Motels – side-by-side units	640	Hangar airport	120	Group care home	640	Hangar airport
151	Motels – back-to-back	752	Service station	150	Motels – side-by-side units	752	Service station
200	Hotels	760	Service station – kiosks	151	Motels – back-to-back	760	Service station – kiosks
207	Motor hotels	762	Service station – canopies	200	Hotels	762	Service station – canopies
300	Stores	770	Bulk oil warehouses	207	Motor hotels	770	Bulk oil warehouses
310	Strip shopping centres	775	Bulk oil offices	300	Stores	775	Bulk oil offices
312	Mall shopping centres	850	Grain elev/composit grain elev	310	Strip shopping centres	850	Grain elev/composit grain elev
320	Box/discount stores	852	Twin elevators	312	Mall shopping centres	852	Twin elevators

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350	Offices	854	High-throughput grain elevator	320	Box/discount stores	854	High-throughput grain elevator																																																										
		855	Cribbed annexes	350	Offices	855	Cribbed annexes																																																										
P.103 – Table 9				P.103 – Table 9 <i>The titles of “Model Type” and “Quality” were brought out of the tables to make it clear that they are titles, and the sub-headings “Code” and “Description” were bolded.</i>																																																													
P.104 <p align="center">Table 3 Cost Manual Codes</p> <table border="1"> <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>Marshall & Swift</td></tr> <tr><td>7008</td><td>Means</td></tr> <tr><td>7009</td><td>Other</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> </tbody> </table> <p align="center">* Minister's Guidelines for the Assessment of Farm Land, Linear Property, Machinery and Equipment, Railway.</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	Marshall & Swift	7008	Means	7009	Other	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	P.104 <p align="center">Table 4 Cost Manual Codes</p> <table border="1"> <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>Marshall & Swift</td></tr> <tr><td>7008</td><td>Means</td></tr> <tr><td>7009</td><td>Other</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> </tbody> </table> <p align="center">* Minister's Guidelines for the Assessment of Farm Land, Linear Property, Machinery and Equipment, Railway.</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	Marshall & Swift	7008	Means	7009	Other	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
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P.104 – 3.6.3 Cost Manual Codes – Table 10 Cost Manual Codes	P.104 – 3.6.3 Cost Manual Codes – Table 10 Cost Manual Codes – <i>include the city of Edmonton’s assessment manual code (7205) in this table.</i>																																																										
P.112 – Tax Code – Table 18 – Tax Codes – Code – EI – 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 portion of the assessed value of a property attributable to the incremental portion of the assessment. The applicable CRL regulation number must be assigned.	P.112 – Tax Code – Table 18 – Tax Codes – Code – EI – 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.																																																										
P.127 – Community Revitalization Levy – The assessment baseline will not include changes due to decisions of the Assessment Review Board, Municipal Government Board, and/or courts that are made after December 31 in the year prior to the CRL coming into effect.	P.127 – Community Revitalization Levy – The assessment baseline will not include changes due to decisions of the Assessment Review Board, Municipal Government Board, and/or courts that are made after December 31 in the year prior to the CRL coming into effect, with the exception of changes to property classification.																																																										
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