

**CONSOLIDATION OF THE  
2005 MINISTER'S GUIDELINES  
REGARDING THE ASSESSMENT  
OF  
FARM LAND,  
LINEAR PROPERTY,  
MACHINERY AND EQUIPMENT,  
AND RAILWAY PROPERTY**

*2005 Alberta Farm Land Assessment Minister's Guidelines*  
*2005 Alberta Linear Property Assessment Minister's Guidelines*  
*2005 Alberta Machinery and Equipment Assessment Minister's Guidelines*  
*2005 Alberta Railway Property Assessment Minister's Guidelines*  
*2005 Alberta Construction Cost Reporting Guide*

**ALBERTA MUNICIPAL AFFAIRS**

The logo for the province of Alberta, featuring the word "Alberta" in a stylized, bold, sans-serif font. The letter "A" is significantly larger and more prominent than the other letters, and the "l" is also tall. The remaining letters "berta" are in a smaller, consistent font size.





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ALBERTA  
MINISTER OF MUNICIPAL AFFAIRS

*Office of the Minister  
MLA, Medicine Hat*

MINISTERIAL ORDER NO. L:158/05

I, Rob Renner, Minister of Municipal Affairs, pursuant to sections 4(2), 7(2), 8(2), and 9(2) of the Matters Relating to Assessment and Taxation Regulation (AR 220/2004) make the following order:

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

as set out in the attached consolidated document, are established and become effective for the 2006 and subsequent taxation years.

This Ministerial Order rescinds Ministerial Order No. L:010/05 upon this Ministerial Order coming into force and effect.

Dated at Edmonton, Alberta, this 19 day of December, 2005.

  
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Rob Renner  
Minister of Municipal Affairs



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

**CONSOLIDATION OF THE 2005 MINISTER'S GUIDELINES**

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MINISTER'S GUIDELINES**

  

**APPENDIX II    2005 ALBERTA LINEAR PROPERTY ASSESSMENT  
MINISTER'S GUIDELINES**

  

**APPENDIX III    2005 ALBERTA MACHINERY AND EQUIPMENT ASSESSMENT  
MINISTER'S GUIDELINES**

  

**APPENDIX IV    2005 ALBERTA RAILWAY PROPERTY ASSESSMENT  
MINISTER'S GUIDELINES**

  

**APPENDIX V    2005 ALBERTA CONSTRUCTION COST REPORTING GUIDE**





# Consolidation of the 2005 Minister's Guidelines Regarding Farm Land, Linear Property, Machinery and Equipment and Railway Property Assessment

## 1.000 DEFINITIONS

- (a) **Act** means the *Municipal Government Act* (RSA 2000, Ch.M-26)
- (b) **assessor** has the meaning given to it in the Act
- (c) **farming operations** has the meaning given to it in the Regulation;
- (d) **linear property** has the meaning given to it in the Act;
- (e) **machinery and equipment** has the meaning given to it in the Regulation;
- (f) **Minister** has the meaning given to it in the Act;
- (g) **municipality** has the meaning given to it in the Act;
- (h) **railway** has the meaning given to it in the Act.
- (i) **regulation** means the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004)

## 2.000 GENERAL

Pursuant to section 4(2) of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2005 Alberta Farm Land Assessment Minister's Guidelines*.

Pursuant to section 7 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2005 Alberta Railway Property Assessment Minister's Guidelines*.

Pursuant to section 8 of the Regulation, the assessor designated by the Minister must follow the procedures set out in the *2005 Alberta Linear Property Assessment Minister's Guidelines*.

Pursuant to section 9 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2005 Alberta Machinery and Equipment Assessment Minister's Guidelines*.

## 3.000 APPLICATION

Pursuant to sections 4, 7, 8, 9 in the *Matters Relating to Assessment and Taxation Regulation*, the Consolidation of the *2005 Minister's Guidelines* regarding Farm Land, Linear Property, Machinery and Equipment and Railway Property Assessment consists of:

- (a) *Appendix I 2005 Alberta Farm Land Assessment Minister's Guidelines*,
  - (b) *Appendix II 2005 Alberta Linear Property Assessment Minister's Guidelines*,
  - (c) *Appendix III 2005 Alberta Machinery and Equipment Assessment Minister's Guidelines*,
  - (d) *Appendix IV 2005 Alberta Railway Property Assessment Minister's Guidelines*, and
  - (e) *Appendix V 2005 Construction Cost Reporting Guide*,
- and are referred to collectively as the Minister's Guidelines.

## 4.000 HEADINGS

The headings do not form part of the Minister's Guidelines and are shown for convenience only.

**Consolidation of the 2005 Minister's Guidelines**  
**ISBN 0-7785-4209-2**