

2014
ALBERTA
FARM LAND ASSESSMENT
MINISTER'S GUIDELINES



MINISTERIAL ORDER NO. L:155/14

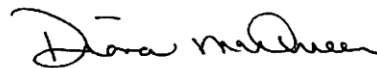
I, Diana McQueen, Minister of Municipal Affairs, pursuant to Sections 322 and 322.1 of the *Municipal Government Act* and the applicable regulations, make the following order:

- The 2014 Alberta Farm Land Assessment Minister's Guidelines,
- The 2014 Alberta Linear Property Assessment Minister's Guidelines,
- The 2014 Alberta Machinery and Equipment Assessment Minister's Guidelines,
- The 2014 Alberta Railway Assessment Minister's Guidelines, and
- The 2005 Alberta Construction Cost Reporting Guide

as set out in the attached document, are established and become effective for the 2014 assessment year for taxation in 2015 and subsequent years.

This Ministerial Order rescinds Ministerial Order No. L:183/13 as of December 31, 2014.

Dated at Edmonton, Alberta, this 2nd day of December, 2014.



Diana McQueen
Minister of Municipal Affairs



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**2014 ALBERTA FARM LAND ASSESSMENT
MINISTER'S GUIDELINES**

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1.000 APPLICATION

Pursuant to section 4(2) of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2014 Alberta Farm Land Assessment Minister's Guidelines*.

1.001 DEFINITIONS

In the *2014 Alberta Farm Land Assessment Minister's Guidelines*,

- (a) **Act** means the *Municipal Government Act* (RSA 2000 Ch.M-26);
- (b) **agricultural use value** has the meaning given to it in the Regulation;
- (c) **assessment year** has the meaning given to it in the Regulation;
- (d) **assessment year modifier** means the factor which is applied to the value of land used for farming operations in order to determine its value in the assessment year;
- (e) **assessor** has the meaning given to it in the Act;
- (f) **farming operations** has the meaning given to it in the Regulation;
- (g) **field** means a separately valued area within a parcel of land that is used for farming operations;
- (h) **regulation** means the *Matters Relating To Assessment and Taxation Regulation* (AR 220/2004) as amended.

1.002 CALCULATION OF AGRICULTURAL USE VALUE

The agricultural use value of land used for farming operations shall be calculated by:

- (a) selecting the agricultural use value base rate from the table in Schedule A of the *2014 Alberta Farm Land Assessment Minister's Guidelines* to establish the property's agricultural use value base rate;
- (b) multiplying the agricultural use value base rate by the appropriate Assessment Year Modifier prescribed in Schedule B of the *2014 Alberta Farm Land Assessment Minister's Guidelines* to determine the agricultural use value base rate per acre for the assessment year;
- (c) multiplying the agricultural use value base rate per acre, as determined in 1.002(b), by a Final Rating Factor prescribed in Schedule C of the *2014 Alberta Farm Land Assessment Minister's Guidelines* to determine the agricultural use value per acre for the field;
- (d) multiplying the agricultural use value per acre for the field, as determined in (c), by the number of acres in each field to determine the agricultural use value of the field;
- (e) adding together the agricultural use value for each field to determine the agricultural use value of the parcel;
- (f) multiplying the agricultural use value of the parcel by the Farm Service Centre Rating factor prescribed in Schedule D of the *2014 Alberta Farm Land Assessment Minister's Guidelines*.

2.000 SCHEDULE A**2.001 AGRICULTURAL USE VALUE BASE RATE**

	Dry Arable Land	Dry Pasture Land	Irrigated Arable Land	Woodlot
Base Rate	350	350	450	135

3.000 SCHEDULE B**3.001 ASSESSMENT YEAR MODIFIER**

Assessment Year	Dry Arable Modifier	Dry Pasture Modifier	Irrigated Arable Modifier	Woodlot
2006	1.00	1.00	1.03	1.00
2007	1.00	1.00	1.03	1.00
2008	1.00	1.00	1.03	1.00
2009	1.00	1.00	1.03	1.00
2010	1.00	1.00	1.03	1.00
2011	1.00	1.00	1.03	1.00
2012	1.00	1.00	1.03	1.00
2013	1.00	1.00	1.03	1.00
2014	1.00	1.00	1.03	1.00

4.000 SCHEDULE C**4.001 FINAL RATING FACTOR**

The Final Rating Factors for dry arable land, dry pasture land and irrigated arable land are contained in Schedule 7 of the *1984 Alberta Assessment Manual*.

5.000 SCHEDULE D**5.001 FARM SERVICE CENTRE RATING FACTOR**

The Farm Service Centre Rating factors are contained in Schedule 7, section 7.060.500 of the *1984 Alberta Assessment Manual*.

2014 Alberta Farm Land Assessment Minister's Guidelines

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