

ALBERTA MUNICIPAL AFFAIRS

2015 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual



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Assessment Audit and Equalized Assessment Manual

Assessment Services
15th Floor, Commerce Place
10155 102 Street
Edmonton, Alberta T5J 4L4
Phone 780-422-7125 • Fax 780-422-3110

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1.0 2015 RECORDING AND REPORTING OF ASSESSMENT AUDIT AND EQUALIZED ASSESSMENT INFORMATION

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. **It is strongly recommended that the municipality assign the assessor the duty of submitting the information described in this manual on behalf of the municipality.**

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.

A municipality must maintain a record of all the information that it is required to report in accordance with this manual.

Icon Key	
<i>The following icons indicate certain subject matter:</i>	
	Legislation
	References to publications
	Explanations of technical terms
	Notes

Note: 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.

1.1 INTERPRETATION

In this Manual,

- (a) “Act” or “MGA” means the *Municipal Government Act*;
- (b) “AMA” or “department” means Alberta Municipal Affairs;
- (c) “annual return” has the meaning given in the Guidelines;
- (d) “ASR” means an assessment to sale ratio;
- (e) “assessment year” has the meaning given in the Regulation;
- (f) “ASSET” is an acronym for Assessment Shared Services Environment, an Internet-based application and database of liability codes, and assessment and sales information for use by municipalities and the Government of Alberta;
- (g) “auditor” has the meaning given in the Guidelines;

- (h) “CAMA system” means Computer Assisted Mass Appraisal system;
- (i) “Guidelines” means the 2015 Alberta Assessment Quality Minister’s Guidelines;
- (j) “IAAO” is an acronym for the International Association of Assessing Officers;
- (k) “land use” means the permitted use for a parcel of land, and/or the type, size, and location of improvements that can be built on the land, according to the municipality’s land use bylaw;
- (l) “liability code” has the meaning given in the Guidelines;
- (m) “Manual” means the 2015 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual;
- (n) “regulated property” has the meaning given in the Regulation;
- (o) “Regulation” means the Matters Relating To Assessment and Taxation Regulation (AR 220/2004), as amended;
- (p) “requisitioning body” is an authority described in sections 326(a)(iii), (iv) and (v) of the *Act*.

2.0 ANNUAL RETURN AND INFORMATION RETURNS

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:
 - 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
 - To facilitate the sharing of assessment and equalized assessment related information between municipalities and assessors.
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:
 - (a) through the web-based ASSET application accessed through the Alberta Municipal Affairs' milenet gateway (www.milenet.ca), or
 - (b) using an ASSET alternate reporting process as described in the December 2003 Equalized Assessment Panel Technical Committee Bulletin 03-05.
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:
 - (a) the liability codes,
 - (b) the assessment(s),
 - (c) information sufficient to determine the assessment level for the properties described in section 17 of the Regulation.
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:
 - (a) Property characteristics and condition attributes,
 - (b) Legal description and use information,
 - (c) Assessment related information,

- (d) Market value variables and parameters,
 - (e) Indicators of value related information.
5. For the purposes of a detailed assessment audit, the information that the municipality and its assessor are required to provide pursuant to Part 4 of the Regulation is described in the Guidelines.

2.1 ANNUAL RETURN SUBMISSION

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. The annual return submission is the CAMA XML file designated with the assessment submission type 'ANN'.

Even though an annual return submission may be reloaded as many times as needed to pass the annual audit tests, only one submission per year is kept on ASSET at any time. As such, each annual return submission replaces the information from the previous submission.

Once the annual return submission is made, ASSET reviews whether the information meets the data specification requirements of the CAMA XML file. If the data meets the requirements, ASSET will perform the annual audit tests of Stage 1 as described in the Guidelines. If the assessor is notified that the information in the annual return submission does not meet the requirements, the assessor must correct the information and re-submit the submission.

2.2 INDICATORS OF VALUE SUBMISSION

Indicators of value (IOV) submissions are made throughout the year to facilitate the sharing of verified sales data. The indicators of value submission is the CAMA XML file designated with the assessment submission type 'IOV'.

The assessor's CAMA system will prepare the file with the sales verification information that the assessor recorded, such as standard verification codes, include/exclude from analysis flag, indicator of value type (e.g., sale, appraisal, manufactured home-no land, etc.), sale price adjustments with the standard codes, and any narratives that explain the sale circumstances.

All of a property's information, such as legal description and property characteristics, is included in the file. For sales of property that are included in the analysis, the assessment information (e.g., value and characteristics) in the IOV submission must reflect the property at the time of the sale. For example, if a property sold and a new garage was built after the sale, the assessment at the time of sale must not contain the assessed value of the garage. Recording the property characteristics and assessment at the time of sale is

especially necessary when sales activity is limited and steps have to be taken to increase the number of sales that can be used in the analysis.

An IOV submission can be made on ASSET before or after the annual return submission is loaded. Either submission will automatically launch the ratio study program.

To change or update IOV information for ASSET, simply resubmit all the IOV information for the applicable properties *after* the properties' data has been updated in the CAMA system. For example, if you want to change an 'include flag' to an 'exclude flag' for a property, resubmit all of the IOV data with the updated information for that property.

To facilitate data sharing, it is recommended that IOV submissions be made throughout the year, even before the modeling is complete and the property assessments are known. However, the assessor can make changes at any time as required. For example, when the modeling is finished, an assessor should resubmit all of the IOV information with the final assessments (at the time of sale), or change any sales to an 'include flag' from an 'exclude flag'.

2.3 SUPPLEMENTARY SUBMISSION

The supplementary submission contains information about each property where a supplementary assessment is prepared, including property within an established community revitalization levy area. The properties that do not have a supplementary assessment are not contained in the submission. The supplementary submission is the CAMA XML file designated with the assessment submission type 'SUP'.

The supplementary submission may be reloaded as many times as required to satisfy the municipality's expectations for completeness and accuracy. When the appointed assessor indicates that the loading is finished by declaring the supplementary assessments, no further reloads of that supplementary assessment can be made.

A property can have more than one supplementary assessment per year.

2.4 REVISION SUBMISSION

The revision submission contains all the information about each property where the assessor has recorded a revision. The properties that do not have a revision are not contained in the submission. A municipality can have more than one revision submission per year.

Only a declared annual return submission and a supplementary submission can be revised. A revision submission for the annual return submission is the CAMA XML file designated with the assessment submission type 'RANN'; a revision submission for a supplementary submission is the CAMA XML file designated with the assessment submission type 'RSUP'.

2.5 CAMA DATA LOAD – XML FILE

CAMA XML File Structure

The W3C (World Wide Web Consortium) standards are used in the development of the XML schema for the CAMA XML file.

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.

2.6 CAMA XML FILE STANDARDS

File Naming Standards

Each CAMA XML file name will consist of the following three components in the order presented. Each component will be separated by an underscore.

Assessment Year - four digits representing the assessment year for which information is being submitted.

Assessment Submission Type - three characters representing the type of assessment submission. Valid assessment submission codes are: IOV, ANN and SUP.

If the submission type is a revision to the annual return submission or a Supplementary Submission, then the letter 'R' will precede the submission type. For example, RANN is a revision to the annual return submission and RSUP is a revision to a supplementary submission.

Municipality Code - the four digits representing the municipality assigned by Alberta Municipal Affairs. The auditor for the municipality can provide the codes.

Example:

The XML file name for an annual return submission made by the City of Edmonton for assessment year 2002 is as follows:

2002_ANN_0098.XML

The standard naming convention for the zip file is the same as the CAMA XML file with a file extension of .zip.

Example:

2002_ANN_0098.ZIP

2.7 ELEMENT AND ATTRIBUTE NAMING STANDARDS

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.

The following table contains a list of standard abbreviations used in naming attributes.

Table 1 Attributes Standard Abbreviations

Name	Abbreviated Name
Adjustment, Adjusted	Adj
Amount	Amt
Assessment	Asmnt
Alberta Township System	ATS
Count	Cnt
Description	Desc
Improvement	Imprv
Indicators of Value	IOV
Land Identification Number Code	LINC
Machinery and Equipment	ME
Number	Nbr
Percent	Pct
Sequence	Seq

Element and attribute names are case-sensitive. They must appear in the CAMA XML file using mixed case (sentence case style), where the first character of a word is in uppercase and the remaining characters of a word are in lowercase. For example:

AssessableProperty
ImprovementType
MunicipalityName

Underscores are not used to separate words in an element or attribute name.

In the case of optional attributes, 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 ParcelSize, then the attribute will appear in the file as ParcelSize="".

In the case of optional elements, the element name and any of its child elements should not exist in the CAMA XML file. For example, if there are no 'Farmland' properties, then the 'Farmland, Field, FieldAssessment and Marketland' elements would not exist in the CAMA XML file.

2.8 SUBMISSION CONTENT STANDARDS

For a specified municipality and assessment year:

- Only one submission for an annual return data load can be declared by the assessor.
 - An annual return load is expected to contain all the annual return information; there is no provision for partial loads.
 - A reload of annual return data replaces the previous load.
- There can be only one submission for indicators of value.
 - The indicators of value submissions can be made many times during the year. Periodic submissions will ensure that the ASSET sales data is kept current and in sync with CAMA sales data.
 - The first IOV submission for an assessment year is inserted into ASSET. A subsequent IOV submission for the assessment year deletes the previous IOV data for that assessment year and inserts the new records. Each IOV submission must contain all the IOV information. There is no provision for partial loads.
- To accommodate municipalities with multiple supplementary assessments in one assessment year there can be more than one submission (data load file with ‘new’ information) for supplementary assessment data.
 - Each supplementary assessment submission, identified by the Municipality, Assessment Year, Data Load Type, and Audit Submission Label will contain ‘new’ information that will be created in ASSET.
 - Data loaded from another supplementary assessment submission (identified by a different Audit Submission Label) will not be updated or deleted in ASSET.
- There can be more than one submission for revisions to annual assessment data, and for revisions to supplementary assessment data.
 - Each revision submission (identified by the Municipality, Assessment Year, Data Load Type, and Audit Submission Label) will contain ‘new’ information that will be created in ASSET.
 - Data from a previous revision submission that has been declared by the assessor will not be updated or deleted in ASSET by a new load.
 - A revision to an annual return (RANN) or supplementary submission (RSUP) must have a unique label.

- For Supplementary Revisions, the user will use the Audit Submission Label on the data load screen drop down list to identify the particular Supplementary submission (SUP) for which the revisions apply.

2.9 XML FILE TERMINOLOGY

To help understand the description of the CAMA XML file, the following example of an XML file illustrates terminology definitions using a schema that follows W3C conventions. What should be noted is the naming standards, and the empty attribute `ParcelSize=""`, which indicates that the attribute called `ParcelSize` for this AssessableProperty record has a content of null/blank.

Note: The purpose of this example is to help explain the XML terminology and description of the CAMA XML file. Attributes may not contain valid data.

```
<?xml version="1.0" encoding="UTF-8" ?>
<MunicipalityDataLoad MunicipalityCode="9999" AsmntYear="2002"
  AuditSubmissionType="IOV" RevisionFlag="N"
  AuditSubmissionDate="2003-01-31" AuditSubmissionLabel="IOV Load"
  AssessorName="Joe Assessor" ContractorName="">
  <LocationCode LocationCode="TestCode1" LocationDesc="Test
    Location Description1" />
  <LocationCode LocationCode="TestCode2" LocationDesc="Test
    Location Description2" />
  <ZoningCode ZoningCode="A" ZoningLabel="Label for Zone Code A"
    ZoningDesc="Description for Zoning Code A" />
  <ZoningCode ZoningCode="B" ZoningLabel="Label for Zone Code B"
    ZoningDesc="Description for Zoning Code B" />
  <NeighborhoodCode NeighborhoodCode="test"
    NeighborhoodName="test" />
  <SpaceCategoryCode SpaceCategoryCode="test"
    SpaceCategoryDesc="test" />
  <SpaceTypeCode SpaceTypeCode="test" SpaceTypeDesc="test" />
  <SpaceQualityCode SpaceQualityCode="test" SpaceQualityDesc="test"
    />
</MunicipalityDataLoad MarketAreaCode="3" MarketAreaDesc="Central">
  <AssessableProperty RollINbr="136294007" ParcelSize="156.46"
    UnitOfMeasure="AC" NeighborhoodCode="100"
    AnnexationCode="OC57/2003">
    <Location LocationCode="test" LocationAdjPct="test"
      LocationAdjAmt="test" />
  </AssessableProperty>
</AssessableProperty>
```

```

- <Assessment RevisionCode="NA" AsmntEffectiveDate="2000-
  09-20" AsmntProcedureCode="7100"
  TotalImprvAsmnt="93430" TotalLandAsmnt="81650"
  TotalFarmlandAsmnt="16650" TotalAsmnt="191730"
  AssessablePartyCode="I">
  <Liability PropertyDescType="F" TaxCode="T"
    ExemptReasonCode="N" LiabilityAsmnt="999999999"
    />
</Assessment >
<RequisitionBody RequisitionBodyCode="6"
  RequisitionBodyType="A" RequisitionBodyPct="100"/>
<RequisitionBody RequisitionBodyCode="S6"
  RequisitionBodyType="SS" RequisitionBodyPct="75"/>
<RequisitionBody RequisitionBodyCode="P6"
  RequisitionBodyType="SP" RequisitionBodyPct="25"/>
<RequisitionBody RequisitionBodyCode="ASFF"
  RequisitionBodyType="SU" RequisitionBodyPct="0" />
<Inspection InspectionTypeCode="INT"
  InspectionDate="1967-08-13" />
<MunicipalAddress MunicipalAddress="test" />
- <LegalLandIdentifier LincNbr="21669734"
  LongLegalDesc="test">
  <PlanBlockLot Plan="3653HW" Block="" Lot="" />
  <ATS Meridian="4" Range="13" Township="46"
    Section="29" QuarterSection="SW"
    LegalSubdivision="" SurveyLotNbr=""
    SurveyLotType="" />
</LegalLandIdentifier >
<ActualUse ActualUseCode="R1000" PredominantUseFlag="Y"
  />
<Zoning ZoningCode="A" />
- <IncomeSpace SpaceCategCode="test"
  SpaceTypeCode="test" SpaceQualityCode="test"
  Quantity="test" Area="test" Rate="test" Total="test"
  Vacancy="test">
  <Income PotentialGrossIncome="1" MiscIncome="1"
    EffectiveGrossIncome="1" StructureExpense="1"
    ManagementExpense="1" NonRecoverableExpense="1"
    VacantSpaceOperatingCost="1"
    NetOperatingIncome="1" CapitalizationRate="1.00"
    GrossIncomeMultiplier="" />
</Income >

```

```

- <Farmland TotalFarmAcres="153.46"
  FarmServiceCentreRating="0.98">
- <Field FieldNbr="1869" FieldTypeCode="DA"
  FieldAcres="82" NetProductivityRating=".55"
  FinalRating=".49" PastureType="" PastureRating=""
  AsmntYearModifier="1.000">
  <FieldAssessment FieldAsmnt="13948" />
</Field>
<Marketland MarketLandSize="1" UnitOfMeasure="AC"
  HasServicesFlag="N" />
</Farmland>
- <Improvement ImprvNbr="387" ImprvType="R"
  CondDesirabilityUtilityCode="3" ActualYearBuilt="1980"
  EffectiveYearBuilt="1980" ClassificationCode="0080400"
  CostManualCode="7003" NormalDepreciation="20"
  AbnormalDepreciation="10">
<ImprovementAssessment ImprvAsmnt="93431" />
<NonRegulatedImprovement TotalFloorArea="148.25"
  BasementFloorArea="148.25"
  BasementFinishArea="28.9" UnitOfMeasure="SM"
  PlumbingFixtureCnt="6" FireplaceCnt="0"
  BasementFinishQuality="03" PremiumRoofFlag="N"
  RentalSitesCnt="" LodgingRoomsCnt=""
  AnnualRoomOccupancyRate=""
  NetLeasableFloorArea="" ExcessLandFlag=""
  GolfHolesCnt="" DrivingRangeFlag=""
  WalkoutBasementFlag="" AirConditionFlag=""
  SwimPoolFlag="N" StoriesCnt="" TotalNbrOfUnits=""
  OneBedRoomCnt="" TwoBedRoomCnt=""
  ThreeBedRoomCnt="" BachelorUnitCnt=""
  PenthouseUnitCnt="" IndoorParkStallsCnt=""
  OutdoorParkStallsCnt="" />
<MachineryEquipment MECategoryCode="test"
  MESubCategoryCode="test"
  MEComponentCode="test"
  MEDescription=""
  MENonAssessablePct=""
  Quantity="1" Units="1" Cost="0.00" CostFactor=".5"
  AsmntYearModifier="1.170" AgeLife="5" />
</Improvement>
- <IndicatorOfValue CertificateOfTitle="002275091"
  IOVValue="60000" IOVDate="2000-09-20"
  VerificationCode="8000" ValueIndicatorType="SALE"
  UsedInAnalysisFlag="Y" IOVAdjPrice="70000"
  IOVNarrative="" IOVAPCombinedID="">

```

```
<ValueAdjustment IOVAdjCode="5010"  
    IOVAdjAmnt="10000" />  
</IndicatorOfValue>  
</AssessableProperty>  
</MarketArea>  
</MunicipalityDataLoad>
```

- An XML file consists of a number of elements.
- All elements except the first element in an XML file can be child elements. This means that there is a higher-level element (the parent). A child element cannot exist without its parent element.
- Elements are identified by tags:
 - Parent elements with attributes:

After the last attribute in the parent element: a greater than sign is placed >. For example:

```
<MunicipalityDataLoad MunicipalityCode="9999"  
    AsmntYear="2002" AuditSubmissionType="IOV"  
    AuditSubmissionDate="2003-01-31"  
    AuditSubmissionLabel="IOV Load" AssessorName="Joe  
    Assessor" ContractorName="">  
    <ChildElements />  
</MunicipalityDataLoad>
```

In this example, the <MunicipalityDataLoad element's Opening Tag has attributes and child elements. The list of attributes is ended with a greater than sign >, which indicates the end of the Opening Tag for the attributes, and that child elements should follow.

- Elements with child elements:

Opening Tags: <AssessableProperty, and Closing Tags:
</AssessableProperty>.
- Elements without child elements:

Opening Tags: <ZoningCode, and Closing Tags: />
- Child elements are enclosed within the Opening and Closing Tags of the parent element. In the above example <AssessableProperty> is a parent element of <RequisitionBody />.
- Parent and child elements also consist of attributes.
- Attributes do not have child elements but do hold data. In the above example MunicipalityCode="9999" is an attribute of <MunicipalityDataLoad. All of the attributes of MunicipalityDataLoad and its child elements are enclosed within the Opening and Closing Tags of MunicipalityDataLoad.

- Attributes that have a content of null/blank must be present in the XML file with the empty attribute indicator. For example, `ParcelSize=""` indicates that the `ParcelSize` attribute is null/blank. The empty attribute indicator is two double quotes (“ ”)
- 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.



Parent/child tables/records

In a database, a child record is a sub-record to a top-level (or parent) table.

A top-level record may contain more overview information such as municipality code and name, while child records contain specific information such as assessments, population lists, administrators, etc. The tables “join” together with a “key” field. In the examples below, the key field is municipality code.

Table 1 Main table (parent)	
<i>MunCode</i>	Name
<i>BC</i>	Big City
<i>DS</i>	Down South
<i>LLC</i>	Lotsaland County
<i>PV</i>	Pine Village

Table 2 Sub-municipalities & assessments (child table)		
<i>MunCode</i>	Neighbourhood	TotalAsmt
<i>BC</i>	Downtown	1,500,000
<i>LLC</i>	Green Acres	500,000
<i>BC</i>	North Side	250,000
<i>LLC</i>	Rolling Pastures	5,000,000

Table 3 Population (child table)	
<i>MunCode</i>	Population
<i>BC</i>	1,250,000
<i>DS</i>	80,000
<i>LLC</i>	250
<i>PV</i>	700

Table 4 Administrators (child table)	
<i>MunCode</i>	Administrator
<i>BC</i>	C. Slicker
<i>LLC</i>	Joe Farmer
<i>DS</i>	Penny Lane
<i>PV</i>	R.E. Tired

2.10 CAMA XML FILE SCHEMA RELATIONSHIP



XML Schemas provide a means for defining the structure, content and semantics of XML documents.

What is an XML Schema?

The purpose of an XML Schema is to define the legal building blocks of an XML document.

An XML Schema defines:

- Elements that can appear in a document.
- Attributes that can appear in a document.
- Which elements are child elements.
- The order of child elements.
- The number of child elements.
- Whether an element is empty or can include text.
- Data types for elements and attributes.
- Default and fixed values for elements and attributes.

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).

Table 2 General Structure and Relationships of the CAMA XML File

<i>Element</i>	<i>Number of child elements in parent</i>
MunicipalityDataLoad (parent tag)	1
LocationCode	1 or many
ZoningCode	1 or many
NeighborhoodCode	1 or many
SpaceCategoryCode	1 or many
SpaceTypeCode	1 or many
SpaceQualityCode	1 or many
MarketArea	1 or many
AssessableProperty	1 or many
Location	0 or many
Assessment	1
Liability	1 or many
RequisitionBody	1 or many
Inspection	1
MunicipalAddress	0 or many
LegalLandIdentifier	0 or many
PlanBlockLot	0 or many
ATS	0 or many
ActualUse	1 or many
Zoning	1 or many
IncomeSpace	0 or many
Income	1
Farmland	0 or 1
Field	1 or many
FieldAssessment	1
MarketLand	0 or many
Improvement	0 or many
ImprovementAssessment	0 or 1
NonRegulatedImprovement	1 if MachineryEquipment does not exist 0 if MachineryEquipment exists
MachineryEquipment	1 if NonRegulatedImprovement does not exist 0 if NonRegulatedImprovement exists
IndicatorOfValue	0 if AuditSubmissionType='ANN' or 'SUP' 1 if AuditSubmissionType='IOV'
ValueAdjustment	0 or many

Note: Table 2 does not apply to linear property.

The following notes further describe the table above:

- All mandatory child attributes must have values if the parent element exists.
- Each XML file must have only one MunicipalityDataLoad parent element.

- 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.
 - MunicipalityCode
 - AsmntYear
 - AuditSubmissionType
 - RevisionFlag
 - AuditSubmissionDate
 - AuditSubmissionLabel
 - AssessorName
 - ContractorName
- Each MunicipalityDataLoad parent element must have one or many LocationCode child element(s). LocationCode child elements consist of the attributes (code, description and value of the location adjustment) that measure the contribution of location to the property value. These are the code table values that make up the municipality's valid list of location codes.
- Each MunicipalityDataLoad parent element must have one or many ZoningCode child element(s). ZoningCode child elements consist of the land use (zoning) codes and the corresponding land use descriptions established in the municipality's land use bylaw. These are the code table values that make up the municipality's valid list of land use (zoning) codes.
- Each MunicipalityDataLoad parent element must have one or many NeighborhoodCode child element(s). These are the code table values that make up the municipality's valid list of neighborhood codes and corresponding names.
- Each MunicipalityDataLoad parent element must have one or many SpaceCategoryCode child element(s). These are the code table values that make up the municipality's valid list of space category codes and corresponding descriptions.
- Each MunicipalityDataLoad parent element must have one or many SpaceTypeCode child element(s). These are the code table values that make up the municipality's valid list of space type codes and corresponding descriptions.
- Each MunicipalityDataLoad parent element must have one or many SpaceQualityCode child element(s). These are the code table values that make up the municipality's valid list of space quality codes and corresponding descriptions.
- Each MunicipalityDataLoad parent element must have one or many MarketArea child element(s).

- Each MarketArea parent element must have one or many AssessableProperty child element(s).
- Each AssessableProperty parent element must have zero, one, or many Location child element(s). This element consists of the LocationCode attribute that was used to measure the contribution of the property value specific to the assessable property as well as the value of the adjustment (expressed as a percentage) and the adjustment amount.
- Each AssessableProperty parent element must have only one Assessment.
- Each Assessment parent element must have one or many Liability child element(s).
- Each AssessableProperty parent element must have one or more RequisitionBody child element(s) with a minimum of one RequisitionBody with a RequisitionBody type starting with ‘S’:
 - The RequisitionBodyCode(s) that represents school and the ASFF (Undeclared) must be supplied in the CAMA XML file. The RequisitionBodyPct attribute in this element will capture the percentage declared for the separate and/or public school support as well as the undeclared percentage of school support for RequisitionBodyType attributes of SS (School Separate), SP (School Public), and SU (School Undeclared). The separate, public and undeclared percentage must be supplied in the CAMA XML file and the sum must equal 100 percent. For all other requisition body types (not SS - School Separate, SP - School Public or SU - School Undeclared) the percentage supplied in the CAMA XML file must be defaulted to 100.
- Each AssessableProperty parent element must have one or more Inspection child element(s).
- Each AssessableProperty parent element must have zero, one or many MunicipalAddress child element(s). Only one municipal address is expected; however, if more than one is supplied, the ASSET data load process will create the additional record(s).
- Each AssessableProperty parent element must have zero, one or many LegalLandIdentifier child element(s).
- Each LegalLandIdentifier parent element must have zero, one or many PlanBlockLot child element(s).
- Each LegalLandIdentifier parent element must have zero, one, or many ATS child element(s).

- If PlanBlockLot exists it is not necessary to provide the ATS.
- Each LegalLandIdentifier parent element must have zero, one, or many LincNbr child elements(s).
- Each LegalLandIdentifier parent element must have zero, one, or many LongLegalDesc child element(s).
- Each AssessableProperty parent element must have at least one ActualUse child element. When a property has many ActualUse elements, only the primary and one secondary actual use need to be reported; however, if more than two are reported, the ASSET data load process will create the additional record(s).
- Each AssessableProperty parent element must have one or more “Zoning” (land use) child element(s). The land use is specific to the assessable property.
- Each AssessableProperty parent element must have zero, one or many IncomeSpace child element(s).
- Each IncomeSpace parent element must have only one Income child element.
- Each AssessableProperty parent element must have zero or one Farmland child element. If more than one Farmland child element is supplied, this constitutes an error and the ASSET data load process will not create the record in ASSET.
- Each Farmland parent element must have one or more Field child element(s).
- Each Field parent element must have only one FieldAssessment child element.
- Each Farmland parent element must have zero, one or many Marketland child element(s).
- Each AssessableProperty parent element must have zero, one or many Improvement child element(s).
- Each Improvement parent element must have zero or one ImprovementAssessment child element.
- Each Improvement parent element must have one of either NonRegulatedImprovement or MachineryEquipment child elements.
 - If the ImprvType attribute = ‘R’ (Residential), ‘C’ (Commercial) or ‘M’ (MultiFamily), then NonRegulatedImprovement child element must exist, and MachineryEquipment must *not* exist.
 - If the ImprvType attribute = ‘E’, then MachineryEquipment child element must exist, and NonRegulatedImprovement child element must *not* exist.

- If the attribute `AuditSubmissionType='ANN'` in the `MunicipalityDataLoad` parent element, then each `AssessableProperty` parent element must have zero `IndicatorOfValue` child element(s).
- If the attribute `AuditSubmissionType='IOV'` in the `MunicipalityDataLoad` parent element, then each `AssessableProperty` parent element must have one `IndicatorOfValue` child element.
- Each `IndicatorOfValue` parent element must have zero, one or many `ValueAdjustment` child elements.

2.11 CAMA XML FILE DETAIL DEFINITION

The following table identifies in detail the elements (e.g., parent, child) and attributes in the CAMA XML file.

Beneath each element and attribute name, in brackets, is the corresponding ASSET table or column name.

Table 3 CAMA XML File Detail Definition

Note:

1. 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 **ParcelSize= ""**
2. For elements that are designated ‘Optional’ for import into ASSET, the element name and any of its child elements should not exist in the CAMA XML file. For example, if there are no Farmland properties, then the Farmland, Field, FieldAssessment and Marketland elements should not exist in the CAMA XML file.
3. For Master Table Elements, if the business requirements identified in the *Requirements for Import into ASSET* column are not met, then the ASSET CAMA Data Load process will not load the submission and a report will show each occurrence that does not meet the requirements.
4. For Code Table Elements (LocationCode, ZoningCode, NeighborhoodCode, etc.), if the business requirements identified in the *Requirements for Import into ASSET* column are not met, the ASSET CAMA Data Load process will prevent only the code table record from loading into ASSET (not the entire property definition). If the requirements for import into ASSET are met, then the ASSET CAMA Data Load process will either create new records when the code does not already exist in the ASSET code table, or it will update the description field when the code already exists in the ASSET code table.

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
MunicipalityDataLoad (as_municipality_ar_years)			Header record. Each XML file must have one Header record that contains municipality specific information, and information about the type of assessment submission in the XML file.		Mandatory CAMA Data Load process will not proceed if this element is not present in the CAMA XML file. Upon submission of the file through the ASSET Data Load interface screen the appropriate error message will be displayed.
		MunicipalityCode (mary_munc_code)	A unique code that represents the municipality for which the assessment submission is loaded.	Number(4)	Mandatory CAMA Data Load process will not proceed if this attribute is null/blank. Upon submission of the file through the ASSET Data Load interface screen the appropriate error message will be displayed.
		AsmntYear (mary_asmnt_year)	The assessment year for which the assessment submission is for.	Number(4) Format: YYYY	Mandatory CAMA Data Load process will not proceed if this attribute is null/blank. Upon submission of the file through the ASSET Data Load interface screen the appropriate error message will be displayed.

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		AuditSubmissionType (art_ar_type_code)	A code that indicates the type of assessment submission. Valid types are: 'ANN' (Annual) 'IOV' (indicators of values or Sales) 'SUP' (Supplemental) Note: For revisions, the AuditSubmissionType will be either 'ANN' (Annual), or 'SUP' (Supplemental). The attribute RevisionCode in the ASSESSMENT element will contain the type of revision (e.g. MGA305(1), MGA305(2), MGA305(3), MGA477, MG517, NA - Not Applicable etc.) This allows the data file to contain more than one type of revision.	Varchar2(4)	Mandatory ASSET CAMA Data Load process will not proceed if this attribute is null/blank or is not a valid code in ASSET table (asrt_ar_type_code).
		RevisionFlag	A flag use to indicate if the submission contains Revisions.	Varchar2(1) Format: Y or N	Mandatory Must be 'N' if AuditSubmissionType Attribute is 'IOV' - indicators of value If the RevisionFlag = 'N', the RevisionCode Attribute in the Assessment Element must be 'NA' - Not Applicable for all records. If the RevisionFlag = 'Y', the RevisionCode Attribute in the Assessment Element CANNOT be 'NA' - Not Applicable for all records. <i>Refer to Note: item 3. above.</i>
		AuditSubmissionDate (mar_munc_ar_date)	Date that the CAMA XML File has been prepared.	Date Format: yyyy-mm-dd 2002-12-31	Mandatory ASSET CAMA data load process will not proceed if this attribute is null/blank. Upon submission of the file through the ASSET Data Load interface screen the appropriate error message will be displayed.

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		AuditSubmissionLabel (mar_munc_ar_label)	<p>An identifier of the Audit Submission given by the municipality; an easy identifier other than date. Note: The main purpose of this field is to identify the Supplementary Audit Submission for which Revisions are to be applied.</p> <p>A revision to an annual return (RANN) or supplementary submission (RSUP) must have a unique label.</p> <p>For Supplementary Revisions the user will be able to use the Audit Submission Label on the data load screen drop down list to identify the particular Supplementary submission (SUP) for which the revisions apply.</p>	Varchar2(15)	Mandatory ASSET CAMA Data Load process will not proceed if this attribute is null/blank. Upon submission of the file through the ASSET Data Load interface screen the appropriate error message will be displayed.
		AssessorName (mary_appt_asr_name)	First and last name of the appointed assessor.	Varchar2(40)	Mandatory ASSET CAMA Data Load process will not proceed if this attribute is null/blank. Upon submission of the file through the ASSET Data Load interface screen the appropriate error message will be displayed.
		ContractorName (mary_asmnt_contr_name)	Name of the assessor service provider, or name of the firm, or municipality if in house.	Varchar2(40)	Mandatory ASSET CAMA Data Load process will not proceed if this attribute is null/blank. Upon submission of the file through the ASSET Data Load interface screen the appropriate error message will be displayed.
LocationCode (as_location_codes)	MunicipalityData Load		Contains the municipality location code (and corresponding description) used in the file to indicate the contribution of location to the property value.		Mandatory Note: Code of 'NAA' - Not Applicable / Available, is to be included.

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		LocationCode (aplclc_loc_code)	An attribute that measures the contribution of location to the property value.	Varchar2(15)	Mandatory, if LocationCode Element exists. <i>Refer to Note: item 4. above.</i>
		LocationDesc (aplclc_loc_desc)	A brief description of the location feature.	Varchar2(160)	Mandatory, if LocationCode Element exists. <i>Refer to Note: item 4. above.</i>
ZoningCode (as_land_use_types)	MunicipalityData Load		Contains the municipality's land use (zoning) attributes.		Mandatory
		ZoningCode (lut_use_type)	The land use (zoning) code established in the municipal bylaw.	Varchar2(10)	Mandatory <i>Refer to Note: item 4. above.</i>
		ZoningLabel (lut_use_label)	A short description of the land use (zoning) code.	Varchar2(30)	Mandatory <i>Refer to Note: item 4. above.</i>
		ZoningDesc (lut_use_desc)	A long description of the land use (zoning) code.	Varchar2(1000)	Optional <i>Refer to Note: item 1. above.</i>
NeighborhoodCode (as_neighborhood_codes)	MunicipalityData Load		Contains the municipality's neighborhood attributes.		Mandatory Note: Code of 'NAA' - Not Applicable / Available, is to be included.
		NeighborhoodCode (nc_neighborhood_code)	A code used to identify the municipality neighborhood.	Varchar2(6)	Mandatory, if NeighborhoodCode Element exists. <i>Refer to Note: item 4. above.</i>
		NeighborhoodName (nc_neighborhood_name)	The name of the neighborhood.	Varchar2(40)	Mandatory, if NeighborhoodCode Element exists. <i>Refer to Note: item 4. above.</i>
SpaceCategoryCode (as_space_categ_codes)	MunicipalityData Load		Contains the municipality's space category attributes.		Mandatory Note: Code of 'NAA' - Not Applicable / Available, is to be included.

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		SpaceCategoryCode (scc_space_catag_code)	A code used to identify the municipality space category.	Varchar2(8)	Mandatory, if SpaceCategoryCode Element exists. <i>Refer to Note: item 4. above.</i>
		SpaceCategoryDesc (scc_space_catag_desc)	The description of the municipality space category.	Varchar2(40)	Mandatory, if SpaceCategoryCode Element exists. <i>Refer to Note: item 4. above.</i>
SpaceTypeCode (as_space_type_codes)	MunicipalityData Load		Contains the municipality's space type attributes.		Mandatory Note: Code of 'NAA' - Not Applicable / Available, is to be included.
		SpaceTypeCode (stc_space_type_code)	A code used to identify the municipality space type.	Varchar2(8)	Mandatory, if SpaceTypeCode Element exists. <i>Refer to Note: item 4. above.</i>
		SpaceTypeDesc (stc_space_type_desc)	The description of the municipality space type.	Varchar2(40)	Mandatory, if SpaceTypeCode Element exists. <i>Refer to Note: item 4. above.</i>
SpaceQualityCode (as_space_quality_codes)	MunicipalityData Load		Contains the municipality's space quality code attributes.		Mandatory Note: Code of 'NAA' - Not Applicable / Available, is to be included.
		SpaceQualityCode (sqc_space_quality_code)	A code used to identify the municipality space quality.	Varchar2(8)	Mandatory, if SpaceQualityCode Element exists. <i>Refer to Note: item 4. above.</i>
		SpaceQualityDesc (sqc_space_quality_desc)	The description of the municipality space quality code.	Varchar2(40)	Mandatory, if SpaceQualityCode Element exists. <i>Refer to Note: item 4. above.</i>
MarketArea (as_market_area)	MunicipalityData Load		Contains the market area attributes and child elements for the assessable property.		Mandatory

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		MarketAreaCode (ma_mrkt_area_code)	A unique code that describes the market area or study area that the assessor has assigned to recognize groups of similar properties; not necessarily on geographic boundaries (formally called sub municipality codes). This code pertains specifically to the assessable property.	Varchar2(6)	Mandatory <i>Refer to Note: item 4. above.</i>
		MarketAreaDesc (ma_mrkt_area_desc)	The description that describes the market area or study area that the assessor has assigned to recognize groups of similar properties; not necessarily on geographic boundaries (formally called sub municipality codes). This description pertains specifically to the assessable property.	Varchar2(40)	Mandatory <i>Refer to Note: item 4. above.</i>
AssessableProperty (as_assessable_properties)	MarketArea		Contains the AssessableProperty (parcel) attributes and child elements.		Mandatory
		RollNbr (ap_munc_roll_nbr)	Municipality Roll Number. Must be unique for each property on the roll.	Varchar2(30)	Mandatory <i>Refer to Note: item 3. above.</i>
		ParcelSize (ap_prop_size)	The land area of the whole parcel. This is provided for all but manufactured homes on lease lots.	Number(12,3)	Optional <i>Refer to Note: item 1. above.</i>
		UnitOfMeasure (ap_prop_size_um)	Standard assessment audit unit of measure code.	Varchar2(2)	Optional <i>Refer to Note: item 1. above.</i>
		NeighborhoodCode (ap_nc_neighborhood_code)	The code used to identify the neighborhood that the assessable property is located in. Usually, the municipal planning demarcation.	Varchar2(6)	Mandatory Must be a valid code in ASSET table (as_nc_neighborhood_codes). <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		AnnexationCode (Annex_oc)	Contains the code of the annexation order in council number if the property has been annexed.	Varchar2(10)	Optional Must be a valid code in ASSET table. <i>Refer to Note: item 1. above.</i>
Location (as_ap_locations)	AssessableProperty				Optional <i>Refer to Note: item 2. above.</i>
		LocationCode (aplc_lc_loc_code)	The Location Code that measures the contribution of location to the property value for the specific assessable property (site influences).	Varchar2(15)	Mandatory, if Location Element exists. Must be a valid code in ASSET table (as_location_codes). <i>Refer to Note: item 3. above.</i>
		LocationAdjPct (aplc_loc_adj_pct)	The value of the location adjustment expressed as a factor.	Number(4,3)	Mandatory, if LocationAdjAmt is not provided (is null/blank). Can be Zero (0). Optional, if LocationAdjAmt is provided (is not null/blank). <i>Refer to Note: item 3. above.</i>
		LocationAdjAmt (aplc_loc_adj_amt)	The location adjustment amount.	Number(9)	Mandatory, if LocationAdjPct is not provided (is null/blank). Can be Zero (0). Optional, if LocationAdjPct is provided. <i>Refer to Note: item 3. above.</i>
Assessment (as_ap_assessments)	AssessableProperty		Contains the assessment totals attributes for the assessable property and AssessablePropertyLiability child elements.		Mandatory

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		RevisionCode (apa_arty_asmnt_rev_code)	A code that indicates the type of revision to the assessment submission for each property (e.g. MGA305(1), MGA305(2), MGA305(3), MGA477, MG517, NA - Not Applicable etc.) A code of 'NA' is used to indicate that the assessment submission (data load) is not a revision.	Varchar2(10)	Mandatory Must be a valid code in ASSET table (as_assessment_revision_type) If the RevisionFlag attribute in MunicipalityDataLoad Element = 'N' RevisionCode must be 'NA' - Not Applicable for all records. If the RevisionFlag attribute in MunicipalityDataLoad Element = 'Y' RevisionCode CANNOT be 'NA' - Not Applicable for all records. <i>Refer to Note: item 3. above.</i>
		AsmntEffectiveDate (apa_asmnt_eff_date)	The date for which the assessment is in effect. For Annual submission: This date is December 31 (plus the Assessment Year). For Supplementary and Supplementary Revision submissions: This date is usually defined by occupancy (i.e. occupancy date). For Annual revisions: This is the revision decision date. For indicators of value: This is the Sales Date; since this is the effective date of the assessment it should be the same date as the Sale (i.e. Assessment at time of Sales).	Date Format: yyyy-mm-dd 2002-12-31	Mandatory <i>Refer to Note: item 3. above.</i>
		AsmntProcedureCode (apa_apc_asmnt_proc_code)	The Assessment/Appraisal procedure code.	Varchar2(4)	Mandatory Must be a valid code in ASSET table (as_assessment_procedure_codes) <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		TotalImprvAsmnt (apa_tot_impr_asmnt)	The total improvement assessment for the assessable property (parcel); null field for single value assessments.	Number(12)	Optional Must be provided if the improvement is valued separately from land, and the procedure code is 7000, 7300, 7400 or 7500. Must not be negative. <i>Refer to Note: item 1. above.</i>
		TotalLandAsmnt (apa_tot_land_asmnt)	The total market land assessment for the assessable property (parcel); null field for single value assessments.	Number(9)	Optional Must not be negative. <i>Refer to Note: item 1. above.</i>
		TotalFarmlandAsmnt (apa_tot_fmLnd_asmnt)	Total farm land assessment (sum of the field assessments)	Number(9)	Mandatory, if farmland element exists. Can be zero (0). Must not be negative Optional, if farmland element does not exist. If farmland element does not exist must be null/blank. <i>Refer to Note: item 3. above.</i>
		TotalAsmnt (apa_tot_ap_asmnt)	The total assessment for the assessable property (parcel).	Number(12)	Mandatory. Can be zero (0). Must not be negative <i>Refer to Note: item 3. above.</i>
		AssessablePartyCode (appty_assess_party_type_code)	A unique code that identifies the type of assessable party (from the standard liability codes, for example: individual, corporate, municipal property, provincial property, etc.)	Varchar2(4)	Mandatory Must be a valid code in ASSET table (as_assessable_party_codes) <i>Refer to Note: item 3. above.</i>
Liability (as_ap_liabilities)	Assessment		Contains the assessable property codes that make up the assessable property liability as well as the assessment per liability (attributes).		Mandatory

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		PropertyDescType (pdt_property_code)	A unique code that identifies the property description. Property descriptions are a break down of assessment class.	Varchar2(4)	Mandatory Must be a valid code in ASSET table (as_property_description_types) <i>Refer to Note: item 3. above.</i>
		TaxCode (tc_tax_code)	A unique code that identifies to what extent the property is subject to taxation and equalized assessment.	Varchar2(4)	Mandatory Must be a valid code in ASSET table (as_tax_codes). <i>Refer to Note: item 3. above.</i>
		ExemptReasonCode (erc_exempt_reason_code)	A unique code that identifies the exemption qualifier MGA sections, AR, MO.	Varchar2(25)	Mandatory Must be a valid code in ASSET table (as_exemption_reason_codes) <i>Refer to Note: item 3. above.</i>
		LiabilityAsmnt (aplib_ap_liability_asmnt)	The portion of the property's total assessment pertaining to each of the property description-liability code combinations.	Number(12)	Mandatory Can be zero (0). Must not be negative. <i>Refer to Note: item 3. above.</i>
RequisitionBody (as_ap_requisition_bodies)	AssessableProperty		Contains the requisitioning bodies jurisdiction the property is in (attributes).		Mandatory A property cannot have more than one requisition body with the same requisition body type (e.g. A property cannot have 2 or more ambulance authorities, 2 or more health regions, 2 or more separate schools, 2 or more public schools, etc). A minimum of one RequisitionBody with a RequisitionBody type starting with 'S' is required to pass validation. <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		RequisitionBodyCode (aprb_req_body_code)	A code that identifies the requisitioning bodies including the school(s) that the property is in.	Varchar2(6)	Mandatory Must be a valid combination of MunicipalityCode, RequisitionBodyCode, and RequisitionBodyType in ASSET table (as_munc_requisition_bodies) <i>Refer to Note: item 3. above.</i>
		RequisitionBodyType (rb_rbt_req_body_type)	A code that identifies the type of requisition body.	Varchar2(6)	Mandatory Must be a valid combination of MunicipalityCode, RequisitionBodyCode, and RequisitionBodyType in ASSET table (as_munc_requisition_bodies) <i>Refer to Note: item 3. above.</i>
		RequisitionBodyPct (aprb_liability_pct)	An apportionment amongst school requisition bodies. For Requisition Body Type of SS (School Separate); SP (School Public), and SU (School Undeclared): contains the percentage of public, separate, and undeclared school support. For all other Requisition Body Types - must be defaulted to 100.	Number (6,3)	Mandatory Percentage of separate, and/or public, and undeclared school support must exist and the sum of school support must equal 100%. For Requisition Body Type of SS (School Separate); SP (School Public), and SU (School Undeclared) can be zero (0). For all other Requisition Body Types - must be defaulted to 100 (supplied in CAMA file). <i>Refer to Note: item 3. above.</i>
Inspection (as_ap_asmnt_inspections)	AssessableProperty		Contains the inspection type and inspection date attributes.		Mandatory
		InspectionTypeCode (apai_ait_insp_type_code)	Standard codes for interior, exterior, phone interview, drive by, survey, MLS, door interview.	Varchar2(8)	Mandatory Must be a valid code in ASSET table (as_assessment_insp_types) <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		InspectionDate (apai_asmnt_insp_date)	The date of the last inspection.	Date Format: yyyy-mm-dd 2002-12-31	Mandatory <i>Refer to Note: item 3. above.</i>
MunicipalAddress (as_ap_munc_addresses)	AssessableProperty		Contains the municipality address attribute		Optional <i>Refer to Note: item 2. above.</i> Note: Only one municipal address record is expected for the property; however, if more than one is provided ASSET will create the additional record(s) in ASSET.
		MunicipalAddress (apma_munc_address)	The account address (house number, suite, street, and street type supplied as a string of text).	Varchar2(100)	Mandatory, if MunicipalAddress element exists <i>Refer to Note: item 3. above.</i>
LegalLandIdentifier (as_ap_linc_identifiers)	AssessableProperty		Contains the LINC and legal land description assigned to the assessable property (parcel) attribute. Does not need to be provided for manufactured homes on leased lots.		Optional <i>Refer to Note: item 2. above.</i>
		LincNbr (apli_linc_nbr)	LINC number of the property.	Number(10)	Mandatory, if LegalLandIdentifier element exists. <i>Refer to Note: item 3. above.</i>
		LongLegalDesc (apli_long_legal_desc)	Long legal description	Varchar2(240)	Optional <i>Refer to Note: item 1. above.</i>
PlanBlockLot (as_ap_pbl_addresses)	LegalLandIdentifier		Contains the plan, block, lot attributes of the assessable property (parcel).		Optional <i>Refer to Note: item 1. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		Plan (appa_pbl_plan)	Legal description (standard or nonstandard).	Varchar2(7)	Mandatory, if PlanBlockLot element exists. Do not include spaces, + sign or – dashes in the plan number. An example of a correct plan number is 7920621. <i>Refer to Note: item 3. above.</i>
		Block (appa_pbl_block)	Legal description (standard or nonstandard).	Varchar2(32)	Optional <i>Refer to Note: item 1. above.</i>
		Lot (appa_pbl_lot)	Legal description (standard or nonstandard).	Varchar2(31)	Optional <i>Refer to Note: item 1. above.</i>
ATS (as_ap_ats_addresses)	LegalLandIdentifier		Contains the standard or non-standard ATS address attributes.		Optional <i>Refer to Note: item 2. above.</i>
		Meridian (apaa_ats_meridian)	Standard or non-standard ATS meridian.	Number(1)	Mandatory, if ATS element exists. <i>Refer to Note: item 3. above.</i>
		Range (apaa_ats_range)	Standard or non-standard ATS range.	Number(2)	Mandatory, if ATS element exists. <i>Refer to Note: item 3. above.</i>
		Township (apaa_ats_township)	Standard or non-standard ATS township.	Number(3)	Mandatory, if ATS element exists. <i>Refer to Note: item 3. above.</i>
		Section (apaa_ats_section)	Standard ATS section.	Varchar2(31)	Mandatory, if SurveyLotNbr is not provided. <i>Refer to Note: item 3. above.</i>
		QuarterSection (apaa_ats_qtr_section)	Standard ATS quarter Section	Varchar2(11)	Optional <i>Refer to Note: item 1. above.</i> Note: Should be provided (not null/blank), if LegalSubdivision or SurveyLotNbr are not provided (are null/blank).

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		LegalSubdivision (apaa_ats_lsd_nbr)	Standard ATS legal subdivision	Number2(30)	Optional <i>Refer to Note: item 1. above.</i> Note: Should be provided (not null/blank), if QuarterSection or SurveyLotNbr are not provided (are null/blank).
		SurveyLotNbr (survey lot number) (apaa_survey_lot_nbr)	Non-Standard ATS survey lot number.	Number2(31)	Mandatory, if Section not provided.
		SurveyLotType (apaa_survey_lot_type)	Non-Standard ATS Survey lot type.	Varchar2(31)	Optional <i>Refer to Note: item 1. above.</i> Note: Should be provided (not null/blank), if SurveyLotNbr is provided (is null/blank).
ActualUse (as_ap_actual_uses)	AssessableProperty		Contains the actual use code attributes (this includes a flag that indicates predominant).		Mandatory Must have one ActualUse with PredominantUseFlag = 'Y'. <i>Refer to Note: item 3. above.</i>
		ActualUseCode (autx_munc_use_code)	The municipality's actual use codes, which must be cross-referenced to the department's standard codes before submitting them to ASSET.	Varchar2(10)	Mandatory Must be a valid actual use code in actual use code table in ASSET. <i>Refer to Note: item 3. above.</i> Note: Only two actual use records can be submitted for the property.
		PredominantUseFlag (apau_predom_use_flag)	A flag use to indicate if the actual use code is the predominant or not.	Varchar2(1) Format: Y or N	Mandatory Must have only one ActualUse with PredominantUseFlag = 'Y'. Note: ASSET CAMA Data Load process will reject record(s) if an Actual Use is not provided that has a PredominantUseFlag = 'Y' or if there is more than one Actual Use provided with the PredominantUseFlag = 'Y'. <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
Zoning (as_ap_land_uses)	AssessableProperty		Contains the land use (zoning) code specific to the assessable property.		Mandatory
		ZoningCode (aplu_lut_use_type)	The code for the land use (zoning) established in the municipal bylaw that pertains to the assessable property.	Varchar2(10)	Mandatory Must be a valid land use code in ASSET table (as_land_use_types). <i>Refer to Note: item 3. above.</i>
IncomeSpace (as_ap_spaces)	AssessableProperty		Contains the attributes that belong to the income space.		Optional <i>Refer to Note: item 2. above.</i>
		SpaceCategCode (as_scc_space_catcg_code)	Example are: Warehouse, Office, Apartment, Ground, and Retail. SpaceCategoryCode is the highest level in a hierarchical structure. This to be a description of the income property type. SpaceCategCode can be 'NAA' - Not Applicable / Available.	Varchar2(8)	Mandatory, if the IncomeSpace element exists. Must be a valid code in ASSET table (as_space_catcg_codes). <i>Refer to Note: item 3. above.</i>
		SpaceTypeCode (as_stc_space_type_code)	SpaceTypeCode would be subgroups or a breakdown of the property into income producing areas such as office, retail, parking, warehouse, ground, storage, 2 bedroom, one bedroom, bachelor, etc. SpaceTypeCode can be 'NAA' - Not Applicable / Available.	Varchar2(8)	Mandatory, if the IncomeSpace element exists. Must be a valid code in ASSET table (as_space_type_codes). <i>Refer to Note: item 3. above.</i>
		SpaceQualityCode (as_sqc_space_quality_code)	Quality rating for the space relative to the rental income the property could command.	Varchar2(8)	Mandatory, if the IncomeSpace element exists. Must be a valid code in ASSET table (sqc_space_quality_code). <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		Quantity (as_quantity)	Number of units where income parameters are based on the units.	Number(4)	Optional <i>Refer to Note: item 1. above.</i>
		Area (as_area)	The area of the space.	Number(12,2)	Optional <i>Refer to Note: item 1. above.</i>
		Total (as_total)	Product of quantity and area.	Number(12,3)	Mandatory, if the IncomeSpace element exists. Can be zero (0). <i>Refer to Note: item 3. above.</i>
		Rate (as_rate)	Typical Income per unit of area.	Number(12,3)	Mandatory, if the IncomeSpace element exists. Can be zero (0). <i>Refer to Note: item 3. above.</i>
		Vacancy (as_vacancy)	Typical market losses from potential gross income for probable vacancy and turnover. Expressed as a ratio of potential gross income.	Number(4,3)	Optional <i>Refer to Note: item 1. above.</i>
Income (as_space_incomes)	IncomeSpace		Contains the attributes that belong to property income.		Mandatory, if the IncomeSpace parent element exists. <i>Refer to Note: item 3. above.</i>
		PotentialGrossIncome (si_potential_gross_income)	The typical market income from rent and other sources that a property could generate with normal management, before allowing for vacancies, collection losses, and normal operating expenses.	Number(9)	Mandatory, if Income element exists. Can be Zero (0). <i>Refer to Note: item 3. above.</i>
		MiscIncome (si_misc_income)	Typical market income generated by the property other than rent.	Number(9)	Optional <i>Refer to Note: item 1. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		EffectiveGrossIncome (si_effective_gross_income)	Typical market potential gross income less vacancy and collection losses, plus miscellaneous income.	Number(9)	Optional <i>Refer to Note: item 1. above.</i>
		StructureExpense (si_structure_expense)	Typical market maintenance and repair.	Number(9)	Optional <i>Refer to Note: item 1. above.</i>
		ManagementExpense (si_management_expense)	Typical market expenses under typical management to operate and maintain the property and to provide for replacements.	Number(9)	Optional <i>Refer to Note: item 1. above.</i>
		NonRecoverableExpense (si_non_recoverable_expense)	Typical market losses for non-recoverables.	Number(9)	Optional <i>Refer to Note: item 1. above.</i>
		VacantSpaceOperatingCost (si_vac_space_operating_cost)	Typical market operating cost on vacant space.	Number(9)	Optional <i>Refer to Note: item 1. above.</i>
		NetOperatingIncome (si_net_operating_income)	Typical market income expected from a property after deduction of allowable expenses from effective gross income (EGI).	Number(9)	Mandatory, if Income element exists. Can be zero (0). <i>Refer to Note: item 3. above.</i>
		CapitalizationRate (si_capitalization_rate)	The typical rate used to convert an estimate of future income to an estimate of market value; the ratio of net operating income to market value.	Number(5,3)	Optional If provided must be greater than zero (0) and the GrossIncomeMultiplier attribute must be null/blank. <i>Refer to Note: item 3. above.</i>
		GrossIncomeMultiplier (si_gross_income_multiplier)	Typical market gross income multiplier. Determined by calculating the value of the property divided by PGI.	Number(5,3)	Optional If provided must be greater than zero (0) and the CapitalizationRate attribute must be null/blank. <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
Farmland (as_farmland_assess_props)	AssessableProperty		Contains attributes related to the farmland assessable property.		Mandatory, if TotalFarmlandAsmnt attribute in assessment element is zero (0) or greater. Optional, if TotalFarmlandAsmnt attribute in assessment element is null/blank. <i>Refer to Note: item 2. above.</i>
		TotalFarmAcres (fap_frmLnd_total_acres)	Total farmland acres.	Number(9,3)	Mandatory, if Farmland element exists. Must be greater than zero (0). <i>Refer to Note: item 3. above.</i>
		FarmServiceCentreRating (fap_frm_serv_cntr_rating)	Farm service centre rating established from the Alberta Farm Land Assessment Manual.	Number(4,3)	Mandatory, if Farmland element exists. Can be zero (0). <i>Refer to Note: item 3. above.</i>
Field (as_field_assess_prop_details)	Farmland		Contains the attributes pertaining to the field.		Mandatory, if Farmland parent element exists.
		FieldNbr (fapd_field_nbr)	The number assigned to the field by the assessor.	Varchar2 (6)	Mandatory, if Field element exists. May not be NULL. <i>Refer to Note: item 3. above.</i>
		FieldTypeCode (fapd_field_type_code)	The agricultural use classification code (dryland arable, dryland non-arable, irrigated arable, no economic value).	Varchar2 (4)	Mandatory, if Field element exists. <i>Refer to Note: item 3. above.</i>
		FieldAcres (fapd_field_size_acres)	The number of acres in the field.	Number(9,3)	Mandatory, if Field element exists. Must be greater than zero (0). <i>Refer to Note: item 3. above.</i>
		NetProductivityRating (fapd_field_npr)	For arable fields only, the net productivity rating assigned by the assessor using the Alberta Farm Land Assessment Manual.	Number(6,3)	Optional Note: Should be provided (not null/blank), if PastureRating is not provided. <i>Refer to Note: item 1. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		FinalRating (fapd_final_rating)	The final rating assigned by the assessor using the Alberta Farm Land Assessment Manual.	Number(6,3)	Mandatory, if Field element exists. Can be zero (0).
		PastureType (fapd_pasture_type)	Native (NAT) Improved (IMP) IMPW (improved grey wooded) NATW (native grey wooded) IMPP (improved parkland) NATP (native parkland)	Varchar2(3)	Optional If provided must be a valid value. Valid values are: 'NAT', 'IMP', 'IMPW', 'NATW', 'IMPP', or 'NATP'. <i>Refer to Note: item 3. above.</i>
		PastureRating (fapd_pasture_rating)	Pasture rating assigned by the assessor using the Alberta Farm Land Assessment Manual.	Number(4,1)	Optional Note: Should be provided (not null/blank), if NetProductivityRating is not provided. <i>Refer to Note: item 1. above.</i>
		AsmntYearModifier (fapd_aym)	Assessment year modifier (AYM) for each field.	Number(5,3)	Mandatory, if Field element exists. Must be greater than zero (0). <i>Refer to Note: item 3. above.</i>
FieldAssessment (as_ap_field_asmnts)	Field		Contains the field assessment attribute.		Mandatory, if Field parent element exists.
		FieldAsmnt (apflda_asmnt_value)	The assessed value for the field.	Number(9)	Mandatory, if FieldAssessment element exists. Can be zero (0). <i>Refer to Note: item 3. above.</i>
Marketland (as_marketland_assess_props)	Farmland		Contains the attributes pertaining to marketland.		Optional <i>Refer to Note: item 2. above.</i>
		MarketLandSize (map_mrktlnd_size)	The area of land valued at market value within a parcel of land which has land assessed at both agricultural use value and market value.	Number(9,3)	Mandatory, if Marketland parent element exists. Must be greater than zero (0). <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		UnitOfMeasure (map_mrktlnd_size_um)	Unit of measurement for the marketland.	Varchar2(2)	Mandatory, if Marketland element exists. <i>Refer to Note: item 3. above.</i>
		HasServicesFlag (map_has_services_flag)	A flag to indicate if there are services to the farm land assessable property (parcel).	Varchar2(1) Format: Y or N	Mandatory, if Marketland element exists. <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
Improvement (as_ap_improvements)	AssessableProperty		Contains the attributes of the improvement that are common to all improvement types (as well as any child elements).		Optional If the property is vacant, the Improvement Element and Child Elements should not be provided. If the Predominant <i>ActualUseCode</i> attribute in the <i>ActualUse</i> Element is cross referenced to any of the following standard codes (indicating that the property is vacant the property definition will be rejected in ASSET): R00000 - 'Vacant Residential, Unspecified, Unspecified, No Conditions' R00001 - 'Vacant Residential, Unspecified, Unspecified, Special Conditions' C00000 - 'Vacant Commercial, Unspecified, Unspecified, No Conditions' C00001 - 'Vacant Commercial, Unspecified, Unspecified, Special Conditions' P00000 - 'Vacant Public Service, Unspecified, Unspecified, No Conditions' P00001 - 'Vacant Public Service, Unspecified, Unspecified, Special Conditions' M00000 - 'Vacant Industrial, Unspecified, Unspecified, No Conditions' M00001 - 'Vacant Industrial, Unspecified, Unspecified, Special Conditions' <i>Refer to Note: item 2. above.</i>
		ImprvNbr (api_impr_number)	The assessor assigned unique building number.	Number(8)	Mandatory, if Improvement element exists. Must be greater than zero (0). <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		ImprvType (api_impr_type)	Type of improvement.	Varchar2(1)	Mandatory, if Improvement element exists. Must be a valid value. Valid values are: 'R' - Residential 'C' - Commercial 'M' - Multi family 'E' - Machinery and Equipment. Corresponding child element must exist based on the ImprvType value. For example If 'R', or 'C' or 'M' NonRegulatedImprovement child element must exist. If 'E' then MachineryEquipment child element must exist. <i>Refer to Note: item 3. above.</i>
		CondDesirabilityUtilityCode (ccd_cond_code)	Standard assessment audit code for condition.	Varchar2(1)	Mandatory, if Improvement element exists. <i>Refer to Note: item 3. above.</i>
		ActualYearBuilt (api_act_year_built)	The actual year built for the improvement.	Number(4)	Optional <i>Refer to Note: item 1. above.</i>
		EffectiveYearBuilt (api_act_year_built)	The effective year built for the improvement.	Number(4)	Optional <i>Refer to Note: item 1. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		ClassificationCode (cc_munc_classf_code)	The classification code assigned by the assessor to the improvement. This may be a concatenation of model, quality, and structure.	Varchar2(9)	Mandatory, if Improvement element exists. Note: CAMA Load process will create record, if it does not exist in the classification code table, the model, quality, and structure codes will be defaulted to a placeholder value (e.g. 99), indicating unknown. It is expected that the municipality's appointed assessor or assessor assistant will update the model, quality, and structure in ASSET to the proper values through the ASSET classification cross reference screen. Note: A classification code can be associated to more than one manual code. <i>Refer to Note: item 3. above.</i>
		CostManualCode (amc_asmnt_man_code)	Standard assessment audit codes for the cost manual used to classify the improvement.	Varchar2(4)	Mandatory, if Improvement element exists. Must be a valid code in ASSET table (as_assessment_manual_codes). Note: A classification code can be associated to more than one manual code. <i>Refer to Note: item 3. above.</i>
		NormalDepreciation (api_normal_depr)	Normal depreciation (whole number).	Number(3)	Optional <i>Refer to Note: item 1. above.</i>
		AbnormalDepreciation (api_abnormal_depr)	Abnormal depreciation (whole number).	Number(3)	Optional <i>Refer to Note: item 1. above.</i>
ImprovementAssessment (as_ap_impr_asmnts)	Improvement		Contains the improvement assessment attribute.		Optional <i>Refer to Note: item 2. above.</i>
		ImprvAsmnt (apia_asmnt_value)	The improvement's assessment, if valued separately from land.	Number(12)	Mandatory, if ImprovementAssessment element exists, the improvement is valued separately from land, and the assessment procedure code is 7000, 7300, 7400, or 7500. Can be zero (0). <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
NonRegulatedImprovement (as_nonregulated_improvements)	Improvement		Contains the attributes that pertain only to the non-regulated improvement type.		Mandatory, if the attribute ImprvType = 'R', 'C', or 'M' in the Improvement parent element. Must not exist in file if ImprvType <> 'R', or 'C', or 'M'. <i>Refer to Note: item 3. above.</i>
		TotalFloorArea (nri_tot_floor_area)	The total floor area excluding the basement area and lower level area that is below grade if a residential split level.	Number(9,2)	Mandatory, if the NonRegulatedImprovement element exists. Can be zero (0). <i>Refer to Note: item 3. above.</i>
		BasementFloorArea (nri_bsmnt_floor_area)	The area of the basement.	Number(9,2)	Optional <i>Refer to Note: item 1. above.</i>
		BasementFinishArea (nri_bsmnt_finish_area)	The area of finish in the basement. For a residential property this includes the area of finish in the lower level of a split level.	Number(9,2)	Mandatory, if the NonRegulatedImprovement element exists. Can be zero (0). <i>Refer to Note: item 3. above.</i>
		UnitOfMeasure (nri_area_um)	Standard assessment audit code for unit of measure for the area.	Varchar2(2)	Optional <i>Refer to Note: item 1. above.</i>
		PlumbingFixtureCnt (nri_plumb_fixtures_cnt)	The number of plumbing fixtures (including basement).	Number(2)	Optional <i>Refer to Note: item 1. above.</i>
		FireplaceCnt (nri_fireplace_cnt)	The number of fireplaces.	Number(2)	Optional <i>Refer to Note: item 1. above.</i>
		BasementFinishQuality (nri_finshished_bsmnt_qual)	Quality of the basement finish.	Varchar2(2)	Optional <i>Refer to Note: item 1. above.</i>
		PremiumRoofFlag (nri_premium_roof_flag)	For residential properties, a flag that indicates if there is premium roofing (cedar shakes, tile, metal, etc).	Varchar2(1) Format: Y or N	Optional <i>Refer to Note: item 1. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		RentalSitesCnt (nri_rental_sites_cnt)	The number of rental sites in a manufactured home community.	Number(4)	Optional <i>Refer to Note: item 1. above.</i>
		LodgingRoomsCnt (nri_lodging_rooms_cnt)	Number of rooms in a hotel/motel.	Number(3)	Optional <i>Refer to Note: item 1. above.</i>
		AnnualRoomOccupancyRate (nri_annual_room_occu_rate)	The annual occupancy expressed as a percentage of the potential.	Number(4,3)	Optional <i>Refer to Note: item 1. above.</i>
		NetLeasableFloorArea (nri_net_leasable_floor_area)	The area within a building or structure that is actually occupied by the individual tenant(s).	Number(6,2)	Optional <i>Refer to Note: item 1. above.</i>
		ExcessLandFlag (nri_excess_land_flag)	A flag that indicates if land is in excess of the typical needs for the occupants business.	Varchar2(1) Format: Y or N	Optional <i>Refer to Note: item 1. above.</i>
		GolfHolesCnt (nri_golf_holes_cnt)	Number of holes on the golf course.	Number(2)	Optional <i>Refer to Note: item 1. above.</i>
		DrivingRangeFlag (nri_driving_range_flag)	A flag that indicates if there is a driving range.	Varchar2(1) Format: Y or N	Optional <i>Refer to Note: item 1. above.</i>
		WalkoutBasementFlag (nri_walkout_bsmnt_flag)	A flag that indicates if there is a walkout basement.	Varchar2(1) Format: Y or N	Optional <i>Refer to Note: item 1. above.</i>
		AirConditionFlag (nri_air_cond_flag)	A flag that indicates if there is air conditioning.	Varchar2(1) Format: Y or N	Optional <i>Refer to Note: item 1. above.</i>
		SwimPoolFlag (nri_swimming_pool_flag)	A flag that indicates if there is a swimming pool.	Varchar2(1) Format: Y or N	Optional <i>Refer to Note: item 1. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		StoriesCnt (nri_stories_count)	For non-residential properties, the number of stories in the improvement.	Number(2)	Optional <i>Refer to Note: item 1. above.</i>
		TotalNbrOfUnits (nri_units_in_complex_cnt)	For multi-family and non-residential properties, the number of units in the complex.	Number(4)	Optional <i>Refer to Note: item 1. above.</i>
		OneBedRoomCnt (nri_one_bdrm_unit_cnt)	For apartments, number of one bedroom units.	Number(4)	Optional <i>Refer to Note: item 1. above.</i>
		TwoBedRoomCnt (nri_two_bdrm_unit_cnt)	For apartments, number of two bedroom units.	Number(4)	Optional <i>Refer to Note: item 1. above.</i>
		ThreeBedRoomCnt (nri_three_bdrm_unit_cnt)	For apartments, number of three bedroom units.	Number(4)	Optional <i>Refer to Note: item 1. above.</i>
		BachelorUnitCnt (nri_bachelor_unit_cnt)	For apartments, number of bachelor units.	Number(4)	Optional <i>Refer to Note: item 1. above.</i>
		PenthouseUnitCnt (nri_penthouse_cnt)	For apartments, number of penthouse units.	Number(4)	Optional <i>Refer to Note: item 1. above.</i>
		IndoorParkStallsCnt (nri_indoor_prkg_cnt)	Number of indoor parking units.	Number(3)	Optional <i>Refer to Note: item 1. above.</i>
		OutdoorParkStallsCnt (nri_outdoor_prkg_cnt)	Number of outdoor parking units.	Number(3)	Optional <i>Refer to Note: item 1. above.</i>
MachineryEquipment (as_m_and_e_improvements)	Improvement		Contains the attributes that pertain only to machinery and equipment improvement type.		Mandatory, if the attribute ImprvType = 'E' in the Improvement parent element. Must not exist in file if ImprvType <> 'E'. <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		MECategoryCode (mei_mesc_m_and_e_categ_code)	Category from the Assessment Manual used to identify the category of the Machinery and Equipment (e.g. 10 - Tanks, 20 - Heaters, Gauges, and Switches, 30 - Treaters, etc.).	Varchar2(3)	Mandatory, if the MachineryEquipment element exists. Must be a valid combination of MECategoryCode, MESubCategoryCode, and MEComponentCode in ASSET table (as_m_and_e_component_codes). Use the code 'NAA' if regulated rate not available and Cost provided. <i>Refer to Note: item 3. above.</i>
		MESubCategoryCode (mei_mesc_m_and_e_subcateg_code)	Breakdown of Category from the Assessment Manual used to identify the subcategory of the Machinery and Equipment. (a sub-category of Tanks are 10 - Steel Bolted, Welded or Pop Tanks - Above Ground, a sub-category of Heaters is 10 - Tank Heater, etc.).	Varchar2(3)	Mandatory, if the MachineryEquipment element exists. Must be a valid combination of MECategoryCode, MESubCategoryCode, and MEComponentCode in ASSET table (as_m_and_e_component_codes). Use the code 'NAA' if regulated rate not available and Cost provided. <i>Refer to Note: item 3. above.</i>
		MEComponentCode (mei_mec_m_and_e_code)	Code from the Assessment Manual used to identify the component of Machinery and Equipment. This is the most detailed level.	Varchar2(3)	Mandatory, if the MachineryEquipment element exists. Must be a valid combination of MECategoryCode, MESubCategoryCode, and MEComponentCode in ASSET table (as_m_and_e_component_codes). Use the code 'NAA' if regulated rate not available and Cost provided. <i>Refer to Note: item 3. above.</i>
		MEDescription	Description of property if regulated rate not available and cost provided.	Varchar2(200)	Mandatory if MECategoryCode, MESubCategoryCode and MEComponentCode are NAA

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		MENonAssessablePct	The amount of the cost that is non assessable expressed as a factor	Number(4,3)	Mandatory if MECategoryCode, MESSubCategoryCode and MEComponentCode are NAA Optional, if the MachineryEquipment cost attribute is null/blank. <i>Refer to Note: item 1. above.</i>
		Quantity (mei_m_and_e_cnt)	Number of Machinery and Equipment items.	Number(4)	Mandatory, if the MachineryEquipment element exists. Can be zero (0). <i>Refer to Note: item 3. above.</i>
		Units (mei_m_and_e_units)	Size/length/rise.	Number(6,2)	Optional <i>Refer to Note: item 1. above.</i>
		Cost (mei_m_and_e_cost)	Cost of Machinery and Equipment if regulated rate not available.	Number(12)	Optional <i>Refer to Note: item 1. above.</i>
		CostFactor (mei_m_and_e_cost_factor)	Machinery and Equipment Cost Factor from the guidelines.	Number(7,3)	Mandatory, if the MachineryEquipment cost attribute is not null/blank. Must be greater than zero (0). Optional, if the MachineryEquipment cost attribute is null/blank. <i>Refer to Note: item 3. above.</i>
		AsmntYearModifier (mei_m_and_e_aym)	Machinery and Equipment Assessment Year Modifier (actually used for this equipment).	Number(5,3)	Mandatory, if the MachineryEquipment element exists. Must be greater than zero (0). <i>Refer to Note: item 3. above.</i>
		AgeLife (mei_m_and_e_age_life)	Machinery and Equipment age life (actually used for this equipment).	Number(3)	Mandatory, if the MachineryEquipment element exists. Must be greater than zero (0). <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
IndicatorOfValue (as_indicators_of_values)	AssessableProperty				Mandatory, if Type = 'IOV' in parent element MunicipalityDataLoad <i>Refer to Note: item 3. above.</i>
		CertificateOfTitle (iov_certif_of_title)	The certificate of title number for the sale.	Varchar2(12)	Optional Use the CofT format found in the LTCS and LTC Land Title data products. This format has 9 to 12 characters. The last 3 characters (0 – 999) indicate the number assigned when more than one copy of the title exists. E.g., 992123456001, 992123456002. Note: The CofT cannot contain spaces or be formatted with the + sign. <i>Refer to Note: item 1. above.</i>
		IOVValue (iov_price)	This is the value for the indicator of value. For a sale this is the sale price, for an appraisal, it is the appraised value.	Number(9)	Mandatory Can be zero (0). <i>Refer to Note: item 3. above.</i>
		IOVDate (iov_val_date)	The effective date of the IOV.	Date Format: yyyy-mm-dd 2002-12-31	Mandatory, if the IndicatorOfValue element exists. The year (yyyy) portion of the IOVDate cannot be greater than the AsmntYear attribute in the MunicipalityDataLoad element; and If the year (yyyy) portion of the IOVDate is equal to the AsmntYear attribute in the MunicipalityDataLoad element the month portion of the IOVDate must be less than 07 (cannot be July to December). <i>Refer to Note: item 3. above.</i>
		VerificationCode (vvc_val_verifn_code)	Standard assessment audit code for sales verification for the sale.	Varchar2(4)	Mandatory, if the IndicatorOfValue element exists. Must be a valid code in ASSET table (as_value_verification_codes). <i>Refer to Note: item 3. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		ValueIndicatorType (vit_value_ind_type)	Standard assessment audit code that indicates the type of indicator of value (sale, appraisal, listing, offer to purchase, opinion of value, manufactured home no land, farmland appraisal by ASB).	Varchar2(4)	Mandatory, if the IndicatorOfValue element exists. Must be a valid code in ASSET table (as_value_indicator_types). <i>Refer to Note: item 3. above.</i>
		UsedInAnalysisFlag (iov_used_in_audit_flg)	A flag used to indicate if the indicators of value record should be 'N' - Excluded from Analysis; 'Y' - Included in Analysis.	Varchar2(1)	Mandatory, if the IndicatorOfValue element exists. <i>Refer to Note: item 3. above.</i>
		IOVAdjPrice (iov_adjusted_price)	The adjusted indicator of value price (calculated field).	Number(9)	Optional <i>Refer to Note: item 1. above.</i>
		IOVNarrative (iov_narrative)	Comments regarding the sale. Note: There is only one narrative regarding the indicator of value.	Varchar2(1000)	Optional <i>Refer to Note: item 1. above.</i>
		IOVAPCombinedID	This attribute will hold the certificate of title number of the primary property in a multiple parcel sale. Each property that is part of the multiple parcel sale will have this certificate of title in this attribute. This attribute will identify the properties from a multiple parcel sale where the total assessment needs to be combined in the ASSET annual audit ratio study.	Varchar2(12)	Optional <i>Refer to Note: item 1. above.</i>
ValueAdjustment (as_value_adjustments)	IndicatorOfValue		Contains all of the attributes that pertain to an Indicator of Value adjustment.		Optional <i>Refer to Note: item 2. above.</i>

Element Name (asset table name)	Parent Element	Attribute Name (asset table column name)	Description	Datatype Format	Requirements for Import Into ASSET
		IOVAdjCode (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. Must be a valid code in ASSET table (as_value_adjustment_codes). <i>Refer to Note: item 3. above.</i>
		IOVAdjAmt (va_adj_amt)	The adjustment amount pertaining to the indicator of value (records) adjustment code.	Number(9)	Mandatory, if ValueAdjustment element exists. Can be Zero (0). <i>Refer to Note: item 3. above.</i>

3.0 ANNUAL AUDIT PROCESS

The annual audit ratio study involves five steps:

1. Sales data collection, verification and processing.
2. Sale price adjustments.
3. Matching sale data to assessment data.
4. Stratification.
5. Calculation of ratio statistics.

These tasks are shared between the assessor and the auditor.



IAAO Standard on Ratio Studies, 1999. Definitions

Ratio Study

A study of the relationship between appraised or assessed values and market values. Indicators of market values may be either sales (sales ratio study) or independent “expert” appraisals (appraisal ratio study). Of common interest in ratio studies are the level and uniformity of the appraisals or assessments.

3.1 SALES DATA

3.1.1 COLLECTION

The most important (and most time-consuming) part of the ratio study is building the sales database. Fortunately, assessors collect and use the same data to prepare assessments. The sales database is the focal point of sales ratio studies, general market analyses and the sales comparison approach to value.

The annual audit ratio study period ends June 30 of the assessment year being analyzed. In large urban areas, there are usually adequate sales in a one-year period to conduct meaningful analyses for residential properties. Most other property types and markets require several years to collect enough sales records to complete the ratio study.

When necessary, up to three years of sales records can be used for the ratio study to achieve an adequate sample size - if the sales are adjusted for the time period.

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 2013 assessment year the valuation date would be July 1, 2013, and the three sales periods would be: (1) from July 1, 2012, to June 30, 2013, (2) July 1, 2011, to June 30, 2012, and (3) July 1, 2010, to June 30, 2011. However, within municipalities that have an average of 100 single family dwelling (SFD) sales per year flagged for inclusion in the ratio study, it may be acceptable to report only the sales from the most recent sales period for SFD properties (in the above example the most recent sales period is July 1, 2012 to June 30, 2013). A list of such municipalities is made available through ASSET

Note: In conjunction with an audit, an auditor may request the assessor to provide sales outside the aforementioned sales periods for any actual use group.

When an indicator of value (IOV) contains a market value based assessment component and a farm land assessment component, the assessor should record the market value component as the predominant actual use and the farm land component as the secondary use.

If there are still inadequate sales over the extended sales period time frame, assessors should consider the addition of listings, offers to purchase or independent appraisals conducted for the purpose of estimating probable sale price in their analysis. Such indicators of value will not be used in the annual audit ratio study but should be included in the ASSET IOV submission. Listings often require a downward adjustment, based on the typical ratio of actual price to asking price.

Sales Data Acquisition

The comprehensive source of property sales data in Alberta is Alberta Registries Land Titles. The Land Titles Change Summary (LTCS) or the Land Title Change (LTC) are both available by computer file. Either serves as the starting point for sales research. The LTC computer files are the preferred source of information for assessors because they will be used as the primary data source for ASSET sales information. The LTC files are provided to each municipality by Alberta Government Services Registries. The assessor who is appointed by the municipality should arrange to have access to this information or make arrangements with Registries to receive the LTCS.

In some instances, transfer documents associated with a title's registration must also be obtained from Alberta Government Services Registries, Land Titles. Transfer documents are currently available only in paper format. The aim is to identify transfers that represent arm's length, open-market transfers.

The following table lists Land Titles documents and identifies the types that should be verified by the assessor. All other types are deemed to be of little use as indicators of market value. Although not valid for ratio study analysis, many of the other document types may prove useful in identifying assessable property.

Note: The descriptions for the types of registration documents are presented as they appear in the Land Titles database.

Table 4 Alberta Registries Registration Document Types

<i>DESCRIPTION</i>	<i>VERIFICATION REQUIRED FOR ASSESSMENT AUDIT</i>
ADJUDICATION	
ADJUDICATION REVIVAL	
AFFID OF SURVIVING JT - ENDORSE (RE:INST #)	
AFFID OF SURVIVING JT - TITLE (OWNER)	
AFFIDAVIT OF SURVIVING JOINT TENANT	
AGREEMENT	
AMENDED WRIT	
AMENDING AGREEMENT	
AMENDMENT (PPSA, ETC.)	
AMENDMENT OF LEGAL DESCRIPTION	
AMENDMENT-LEGAL DESCRIPTION	
BANKRUPTCY	
BANKRUPTCY - ENDORSEMENT	
BANKRUPTCY - NEW TITLE	
BANKRUPTCY CAUTION	
BUILDERS' LIEN	
CANCEL TITLE (NO NEW TITLE)	
CASH SALE	Yes
CAVEAT	
CAVEAT RE INCOM SUPP RECOV ACT	
CAVEAT RE PUBLIC TRUSTEE	
CERT OF APPROVAL - ENDORSEMENT	
CERT OF APPROVAL - NEW TITLE	
CERTIFICATE OF APPROVAL	
CERTIFICATE OF INCAPACITY (PUB TRUS)	
CERTIFICATE OF LIS PENDENS	
CERTIFIED STATEMENT (WCB)	
CHANGE OF ADDRESS	
CHANGE OF ADDRESS FOR SERVICE	
CHANGE OF BLANK ADDRESS	
CHANGE OF CONDO BY-LAWS	
CHANGE OF DIRECTORS	
CHANGE OF NAME	
CONDOMINIUM AMALGAMATION PLAN	
CONDOMINIUM PLAN	
CONSERVATION EASEMENT	
CONSOLIDATION - INTERESTS	
CONSOLIDATION - LINCS	
CONSOLIDATION - PARCELS	
CONSOLIDATION OF TITLE - INTERESTS	

Table 4 Alberta Registries Registration Document Types - continued

<i>DESCRIPTION</i>	<i>VERIFICATION REQUIRED FOR ASSESSMENT AUDIT</i>
CONSOLIDATION OF TITLE (NEW PARCEL & LINC#S)	
CONSOLIDATION OF TITLE LINC#S (GROUP LINC#S)	
CORRECTION OF INSTRUMENT	
CORRECTION OF TITLE	
DESCRIPTIVE PLAN	
DESCRIPTIVE PLAN (NEW TITLE)	
DISCHARGE OF INST/CAVEAT (GENERAL)	
DISCHARGE TAX NOTIFICATION	
DISCHARGING BY ORDER	
DRAINAGE DISTRICT ORDER	
EASEMENT	
ENCROACHMENT AGREEMENT	
ENCUMBRANCE	
ENVIRONMENTAL RESERVE EASEMENT	
EXPIRATION	
FINAL ACQUISITION	
HABENDUM CLAUSE	
HISTOR RESOURCES ACT CON/COV	
HISTOR RESOURCES ACT NOTICE	
HISTORICAL RESOURCES ACT BYLAW	
INSTRUMENT	
IRRIGATION DISTRICT RESOLUTION	
IRRIGATION ORDER/NOTICE	
LAPSE OF BUILDERS' LIEN	
LAPSE OF CAVEAT	
LAPSE OF WRIT	
LEASE	
LEASEHOLD TITLE APPLICATION	
LETTER OF ROAD ABANDONMENT (NON PATENT)	
LIEN	
LIFE ESTATE TITLE	
LIFE ESTATE TITLE (CREATION)	
MERGER	
MONUMENT PLAN	
MONUMENTATION CERTIFICATE (SURVEY ACT)	
MORTGAGE	
MORTGAGE OF UTILITY RIGHT OF WAY	
NATIONAL PARK LEASE	Yes

Table 4 Alberta Registries Registration Document Types - continued

<i>DESCRIPTION</i>	<i>VERIFICATION REQUIRED FOR ASSESSMENT AUDIT</i>
NON-PATENT SHEET	
NOTICE OF EXTENSION (EXPROPRIATION)	
NOTICE OF HEALTH HAZARD REG'N	
NOTICE OF INTENTION TO EXPROP	
NOTICE OF MAINTENANCE ENFORCEMENT	
NOTICE OF SECURITY INTEREST (PPSA)	
NOTICE OF SEIZURE	
NOTICE OF WRIT	
NOTICE RE AGRICULTURE SERVICE BD ACT	
NOTIF - ABAND RD (NO REF+CREATE NEW TITLE)	
NOTIF - CONSOL & ABAND (CREATE NEW TITLE)	
NOTIF - PUBLIC WORKS ACT (TFLA)	
NOTIF - PUBLIC WORKS ACT (TFPL=NEW LINCS)	
NOTIF CONSOL & ABAND (ENDORSE WITH ROAD PLAN)	
NOTIFICATION - PUBLIC WORKS ACT	
NOTIFICATION - PUBLIC WORKS ACT (PART)	
NOTIFICATION - RD ABAND & CONSOL	
NOTIFICATION (PATENT-NO REF+CREATE NEW TITLE)	
NOTIFICATION (RD ABAND=CREATE TITLE)	
NOTIFICATION OF MUNICIPAL ACQUISITION	Yes
NOTIFICATION OF REVIVAL OF TITLE	
NOTIFICATION TO PATENT	
ORDER	Yes
ORDER (ENDORSEMENT)	
ORDER (TFLA)	Yes
ORDER (TFPL=NEW LINCS)	
ORDER (SUBDIVISION)	
ORDER IN COUNCIL	Yes
ORDER IN COUNCIL - (TFLA)	Yes
PARK LEASE	Yes
PARTY WALL AGREEMENT	
PHASED CONDOMINIUM PLAN	
PLAN (MISC - NO NEW TITLE)	
PLAN CANCELLATION BYLAW	
PLAN CORRECTION	
PLAN CORRECTION - AFFECTS TITLE (AMEL)	
PLAN CORRECTIONS INSTRUMENT	
PLAN OF SURVEY - NEW TITLE	
PLAN OF SURVEY - NEW TITLE (BOUND,CONSOL,ETC)	

Table 4 Alberta Registries Registration Document Types - continued

<i>DESCRIPTION</i>	<i>VERIFICATION REQUIRED FOR ASSESSMENT AUDIT</i>
PLANNING BOARD ORDER	
PLANNING BOARD ORDER (AMEL)	
POSTPONEMENT	
POWER OF ATTORNEY (GENERAL)	
POWER OF ATTORNEY (SPECIAL)	
PUBLIC UTILITIES BOARD ORDER	
PUBLIC WORKS PLAN	
RAILWAY PLAN	
REGISTRAR'S CAVEAT	
RELEASE OF DOWER RIGHTS	
RENEWAL OF LEASE TERM	
RENEWAL OF NOTICE (PPSA)	
REPLOT NOTICE	
REPLOT PLAN	
REQ ISSUE SUBLEASEHOLD TITLE	
REQ LIFE ESTATE CANCELLATION	
REQUEST ISSUE LEASEHOLD TITLE	
REQUEST TO ENDORSE EXIST INST.#	
RESERVE DESIGNATION CANCELLED	
RESERVE DESIGNATION CANCELLED(AMEL)	
RESTRICT DEVELOPM AREA NOTICE	
RESTRICTIVE COVENANT	
REVOCAT OF POWER OF ATTORNEY	
REVOCATION NOTICE	
RIGHT OF WAY PLAN	
ROAD CLOSURE (NO REF & CREATE NEW TITLE)	
ROAD CLOSURE BYLAW	
ROAD PLAN	
SEPARATION - INTERESTS	
SEPARATION - LINCS	
SEPARATION - PARCEL	
SEPARATION TITLE - INTEREST	
SEPARATION TITLE (NEW PARCEL & LINC#S)	
SEPARATION TITLE (REGROUP LINC#S)	
STANDARD FORM MORTGAGE	
STAT DECLARATION RE TENANCY	
STATUTORY DECLARATION	
STRATA PLAN	
SUBDIVISION PLAN	

Table 4 Alberta Registries Registration Document Types - continued

<i>DESCRIPTION</i>	<i>VERIFICATION REQUIRED FOR ASSESSMENT AUDIT</i>
SUBLEASE	
SUBLEASEHOLD TITLE APPLICATION	
SURF RIGHTS BOARD AMEND ORDER	
SURFACE RIGHTS BOARD ORDER	
SURRENDER OF LEASE	
(SURVEYS) DISCHARGE	
TAX ARREARS LIST	
TAX REDEMPTION AND REVIVAL	
TAX TRANSFER – CASH SALE	Yes
TERMINATION OF CONDO STATUS	
TITLE CANCELLED - NO NEW TITLE ISSUED	
TITLE CANCELLED - NO NEW TITLE ISSUES	
TRANSF PT. COM PROP (NO REF&CREATE NEW TITLE)	
TRANSFER OF INSTRUMENT # (GENERAL)	
TRANSFER OF LAND	Yes
TRANSFER OF LEASEHOLD TITLE	Yes
TRANSFER OF LEASEHOLD TITLE (TITLE EXISTS)	Yes
TRANSFER OF LIFE ESTATE	Yes
TRANSFER OF LIFE ESTATE TITLE (TITLE EXISTS)	Yes
TRANSFER OF MINERAL INTEREST	
TRANSFER OF MINERALS	
TRANSFER OF MINERALS (FROM BOTH M. & S.)	
TRANSFER OF PART OF LAND	Yes
TRANSFER OF PT. OF LAND (NEW PARCEL&LINC#S)	Yes
TRANSFER OF PT. OF MINERAL INTEREST	
TRANSFER OF SURFACE	Yes
TRANSFER OF SURFACE (FROM BOTH M. & S.)	Yes
TRANSFER PART OF CONDOMINIUM COMMON PROPERTY	Yes
TRANSMISSION OF INSTRUMENT # (GENERAL)	
TRANSMISSION OF LAND	Yes
TRANSMISSION OF LEASEHOLD TITLE	Yes
UNITIZATION AGREEMENT	
UTILITY RIGHT OF WAY	
WRIT	
ZONING REGULATIONS	

Farm Land Sales

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.

All sales should be reported. In practice, parcel size is frequently a cut-off in the determination of which sales to include in the analysis. For example, in a municipality or an area of a municipality in which the majority of parcels assessed at market value are smaller acreages, the assessor may flag for inclusion only small acreage sales representative of the non-farm market. In municipalities where larger acreages are assessed at market value and where non-farm uses and farm uses compete in the market, the assessor might flag for inclusion large acreage sales as well as small acreage sales.

Manufactured Home Sales Exclusive of Land

In the case of manufactured homes, assessors should supplement land title registrations with sales of manufactured homes for both valuation and ratio study purposes. Information about the sales of manufactured homes can be collected from dealers, real estate services or, in some cases, from Alberta Registries' personal property registry.

3.1.2 SALES VERIFICATION

The importance of proper sales verification and processing cannot be overemphasized. The reliability of market analyses and sales ratio studies depend on the accuracy of sales data. Only qualified assessors familiar with real estate finance should be assigned to the task of verifying sales.

The very nature of Alberta's title registration verifies that a sale occurred. Registration documents contain both the consideration paid and the transferee's (purchaser's) declared opinion of market value for land and buildings for assurance fund purposes. Typically, the stated consideration is used to represent the sale price; however, there will be times when the stated opinion of value represents a more accurate representation of market value.

Sales verification is an important step in determining whether a sale is indicative of market value or if it can be adjusted to be indicative of market value. Through



IAAO Glossary for Property Appraisal and Assessment, Copyright 1997

Consideration – The amount of money and other valuable goods or services on which a buyer and a seller agree, to consummate a sale.

verification, the assessor determines whether the sale is arm's length and if the buyer has received a benefit or obligation other than the value of the real property. Sales verification can include any one of the following four methods:

1. Examine land titles data. Non-arm's length transfers between related parties can be identified through:
 - A comparison of the current owner's name (buyer) and the previous owner's (seller) name fields on titles.
 - A search for individual owners under corporate registration at Alberta Registries if corporations or companies are a party to the sale.
 - A review of buyer and seller names or the owner status field to identify sales involving governments or lending institutions that are not open market transactions with the seller seeking the highest possible price.
 - The document types (e.g., order, etc.) and/or consideration text (e.g., foreclosure, estate, settlement, quit claim, gift, etc.) if the sale involved duress or related parties.
2. Review multiple listing services (MLS). MLS provide a cost effective source to verify large volumes of sales and to determine property conditions at the time of the sale. These sales are generally arm's length.
3. Contact a party to the sale (vendor, purchaser or realtor.) Questionnaires, phone calls or personal contact can be used to verify any sales not eliminated by either of the first two methods.
4. Conduct a field inspection of the property. If the MLS information and/or contact with buyer/seller have not defined the condition of the property at the time of sale, it will be necessary to conduct field inspections of at least assessment ratio outliers or, preferably, all sales.

Assessors should attempt to verify all sales with as many methods as possible within feasible time and financial constraints. Automated screening methods may be developed and used.

To facilitate building a sales database for province wide sharing of sales data, sales verification will occur throughout the year. The sales period for inclusion in the current tax year analysis ends June 30 of the assessment year.

3.1.3 SALES PROCESSING

Each sale must be screened and assigned a sales verification code that designates whether the sale is an arm's length sale, an open-market transfer that can be used in assessment audit ratio studies, or a sale for market analysis. There will be some sales that are valid for *appraisal* purposes but not for ratio study purposes. For example, the last vacant lot sale in a neighbourhood can be used to help establish land values. However, it is useless for ratio study purposes because there is no vacant land left to include in the study.

The importance of proper sales screening cannot be overemphasized. The reliability of market analyses and sales ratio studies depend on the accuracy of sales data. Only qualified assessors familiar with real estate finance should be assigned to the task of screening sales.



Mass Appraisal of Real Property, Gloudemans, Robert J., International Association of Assessing Officers, Copyright 1999

Sales Screening and Analysis, pgs 52-54

Standard on Ratio Studies, International Association of Assessing Officers, July 1999, pgs 15-17

Each sale should be considered usable unless there is valid evidence to indicate that it is not an arm's length, open-market transfer or that it is unusable for other valid reasons. Industry standards are quite specific in outlining sales that are ordinarily invalid for appraisal or sales ratio purposes. The Assessment Services Branch has developed a series of sales verification codes and criteria (see the following section) that are for use with ratio studies prepared for the annual assessment audit. Each assessor should adopt or develop sales codes that reference these sales verification codes. These standard codes must be used on the annual indicators of value audit submission.

3.2 ASSESSMENT AUDIT SALES VERIFICATION CODES

Assessment audit sales verification code assignment is a three-part process:

1. determine the type of indicator of value (sale appraisal, listing, etc.),
2. assign a verification code to the transaction, and
3. indicate (flag) if the transaction is to be used in the ratio study.

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.

The assessor will use the indicator of value submission to update the IOV sales records created by the ASSET matching process.

Sales that meet the criteria of an arm's length, open market transfer should be included in the ratio study. These sales would normally be assigned assessment audit verification codes 8001 (good sale – stated consideration used and verified) or 8011 (opinion of value from transfer document) and flagged for inclusion in the ratio study. Including sales that are normally excluded (codes 8002 through 8010 and 8012) requires documentation in the sale narrative.

Sales of property that meet the descriptions of codes 8002 through 8010 and 8012 would normally be rejected unless strata samples were small and research showed these sales to be valid representations of market value.

3.2.1 SUBMITTING OF VERIFICATION INFORMATION

To facilitate timely sales data sharing, verified sales information are to be submitted to ASSET regularly throughout the year. This could be at weekly, bi-weekly or monthly intervals. This submission of assessment information, sales adjustments and verification information is called an indicators of value submission.

The sales on ASSET from Registries Land Title Changes will be matched to existing IOV or annual return records. It will be the responsibility of the municipality to provide more specific and current verification, adjustment and assessment information. If a sample size needs to be increased, a submission at the end of the year will allow previously excluded sales to be adjusted and included in the ratio analysis.

A submission after the models have been tested and finalized is necessary to facilitate the calculation and provision of ‘assessments at the time of sale’.

An ‘assessment at the time of sale’ may differ from the assessment on the roll due to changes in the property since it sold (for example, a new garage is built), or because a sold property had a regulated assessment component that was, for the purposes of the ratio study assessment, changed to the market value model.

3.2.2 ASSESSMENT AUDIT SALE VERIFICATION CODES

Table 5 Sale Verification Codes

<i>Verification Code</i>	<i>Definition of Code</i>
8000	Not verified
8001	Good sale
8002	Non-arm’s length
8003	Involved trade
8004	Special financing
8005	Duress
8006	Partial interest
8007	From a sales agreement
8008	Foreclosure
8009	Sale of tax recovery property
8010	Sale by municipality
8011	Opinion of value from transfer document
8012	Leasehold interest
8013	Multiple parcel sale – apportion sale price
8014	Multiple parcel sale – combine AP assessment
8015	Developer-to-Builder sale

8000 Unverified Sale

Ideally, all sales will be verified through land titles data, buyer/seller questionnaires or third party sources, such as multiple listing services. A field inspection to determine the property's condition at the time of sale may also be necessary. At minimum, verification of assessment to sale ratio (ASR) outliers is required. Municipalities should consider developing an electronic sales verification program.

Sales that have not been verified should be included in the study if the price is comparable with sales of similar properties. Exclude these sales if the price seems implausible or if any of the conditions for excluding verified good sales apply. Assessors must explicitly document why any transactions coded 8000 were not included in the ratio study analysis.



Mass Appraisal of Real Property, Gloude-mans, Robert J., International Association of Assessing Officers, Copyright 1999, pages 54-55

Standard on Ratio Studies, International Association of Assessing Officers, July 1999, pages 19-21.

8001 Good Sale

Open market, arm's length transactions that are verified by the buyer, seller or third-party sources, and sometimes by a field inspection, are almost always included in ratio studies. Good sales can be excluded only when the assessor explicitly documents one of the following situations:

- The sold property involves non-assessable property or includes an abnormal amount of personal property value that cannot be reliably estimated.
- There is an unexplainable discrepancy between the property's sale price and the property's assessed value that makes it difficult to estimate the assessable value at the time of sale.
- The ratios are not representative of the assessment-to-market relationship for the property group. Some sales that appear to meet the requirements of a usable sale will have very low or very high ratios.



Standard on Ratio Studies, International Association of Assessing Officers, July 1999. Definitions.

Outliers

Observations that have unusual values, that is, differ markedly from a measure of central tendency. Some outliers occur naturally; others are due to data errors.



The impact of these "outliers" is minimized through the use of the median ratio and adequate sale samples in ratio studies. Outliers should be carefully reviewed to determine whether the requirements of a market value sale have, in fact, been met especially when sale samples are inadequate. If the required information cannot be obtained or if the sale price is atypical, outliers can be excluded from the study provided that documentation is provided.

8002 Non-arm's Length Sale

Non-arm's length sales are sales between related parties or sales in which both parties do not seek to maximize their position. These sales are ordinarily rejected but can be used if:

- The sample size is too small otherwise.
- Research confirms that the price is representative of market value.
- The sale is explicitly documented in the narrative.

These sales are normally identified through comparisons of the previous and current owners' names, examination of text in land title data, or through sales questionnaires.



Sales involving dominant buyers or sellers warrant careful review by the sales analyst. Real estate markets are normally comprised of many sellers and buyers, each with similar motives and objectives. Sometimes it may appear that one or several participants dominate the market or act differently than the rest. For example, several major real estate investment trusts may appear to dominate the market for downtown office towers, or a single company may account for a large proportion of apartment property sales.

The first thing to understand in analyzing such transactions is that major participants are, by definition, an important part of the market. Thus, these sales should never be rejected or somehow adjusted automatically. Nevertheless, special consideration is appropriate if a sale occurs outside of the open market. This would be the case where the buyers actively seek and make offers for properties not for sale. Upon review, the assessor may determine that the sale price is reasonable and typical, in which case the sale can be left in the ratio study; however, if the price is atypical, it should be rejected.

8003 Trade

Sales involving trades are normally rejected; however, if the trade represents only a part of the consideration and if its value can be determined from the parties involved or through an appraisal, the sale can be used to bolster small samples. Sales documentation should explain the basis for value assigned to the traded property.

Sales that involve trades can be identified through sales verification examination of transfer documents. There is a difference in the stated consideration and opinion of value on the land title.

8004 Special Financing

If an adjustment can be made for the financing, these sales may be included in the ratio study, provided the basis for the adjustment is documented. If the sale cannot be adequately adjusted and samples are otherwise adequate, sales that involve special financing should be rejected.

8005 Duress

The majority of sales made under duress will be rejected; however, these sales may be used if samples are few and both parties confirm that the sale price represents market value. The inclusion of a duress sale must be carefully documented in the IOV narrative attribute.

8006 Partial Interest Sale

Partial interest sales can be identified through land titles. Reject such sales unless:

- the sale sample size is otherwise too small, and
- the sale value can be reliably prorated.

The inclusion of any partial interest sale must be carefully documented in the IOV narrative attribute.

8007 Agreement for Sale

Agreements for sale do not involve a transfer of title until some later date. Agreements for sale are ordinarily rejected from ratio studies; however, they can be used if research confirms that the agreement is arm's length and the price is representative of current market value. An agreement for purchase can be registered on a land title, but is not reported with the Land Titles Change (LTC) data.

8008 Foreclosure

Foreclosure orders that return properties to lending institutions, identifiable by "foreclosure" on the land title, should always be excluded from ratio studies. Sales by lending institutions of repossessed property are generally made at reduced prices and are usually also rejected. However, these sales can be valid if exposed to the open market with the seller seeking the highest possible price. In depressed markets, foreclosure sales can represent a significant market segment and are a viable part of the ratio study. Inclusion of foreclosure sales should always be documented as to why the price represents market value.

8009 Sale of Tax Recovery Property

Sales of tax recovery property should be rejected unless:

- the sales are required to obtain adequate samples,
- the sales are made on the open market, or
- research confirms that the price represents market value.

The inclusion of a sale of a tax recovery property must be carefully documented in the IOV narrative attribute.

8010 Government Sale

Sales to or from government agencies should be rejected, particularly if duress or philanthropy are involved. Government sales can be included only if made on the open market with both parties seeking the best possible price.

8011 Opinion of Value from Transfer Document

Ordinarily, the price used in the ratio study is the consideration amount stated on the face of the title. But if the consideration amount is missing or if research indicates that the declared value from the transfer document better represents market value, then the declared value may be used as the adjusted price. Always document the rationale for using the declared opinion of value, and use the same criteria for including or excluding the declared opinion of value. When an opinion of value from a transfer document occurs, a corresponding adjustment (code 5017) must be reported. This will indicate the adjustment between the consideration amount and the declared opinion of value.

8012 Leasehold Interest

Normally sales of a leasehold interest would not be used in a ratio study. An exception might be where samples are overly small and the leasehold interest has been appraised separately. Leasehold interest sales require careful research and documentation before they are included in the ratio study.

It may also be appropriate to include transfers of leasehold interest for Crown property, property in Indian reserves or Metis settlements, or partially exempt property for which the leasehold interest is assessable.

8013 Multiple Parcel Sale – Apportion Sale Price

A sale that includes more than one parcel is common, especially in the non-residential property categories. A sale of multiple parcels would be flagged and excluded from the analysis if the parcels are not operated as an economic unit, or if the sale price cannot be adequately adjusted for plottage value. If a sale of multiple parcels is included in the analysis as a ‘good sale’, a sale price adjustment is required. See Multiple Parcel Sale, Adjustment Code 5010. Another alternative is to use 8014 Multiple Parcel Sale – Combine AP assessment.

8014 Multiple Parcel Sale – Combine AP Assessment

If a sale of multiple parcels is included in the analysis and it is not possible to apportion the sale price to the parcels, then using this sales verification code indicates that the assessments for each parcel are to be combined by ASSET during the annual audit ratio study procedure.

The IOV submission has an attribute where the certificate of title number of the primary property will be recorded as a flag to identify the properties that need to be combined in the ASSET annual audit ratio study.

Sale price adjustments such as “personal property/chattels” are recorded for each property. The “price since time of sale” adjustment is recorded for the primary property only. Summation of all adjustments should reconcile the difference between the price and adjusted price. Each property in this multiple parcel sale will have the same sale price and adjusted sale price.

8015 Developer-to-Builder Sale

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. The rationale for accepting or rejecting Developer-to-Builder sales from the analysis should always be documented and reported in the sale narrative.

Include or Exclude Flag

The flag to include an indicator of value in the analysis is ‘Y’, and the flag to exclude an indicator of value is ‘N’.

3.2.3 INDICATOR OF VALUE TYPES

Table 6a Indicator of Value Types Used in the Annual Audit Ratio Study

<i>Indicator of Value</i>	<i>Definition of Code</i>
SALE	Sale
MANH	Manufactured home; no land
NTLS	Non-titled lease sale

Note: Use the 8000 Sales Verification codes for these indicators of value.

Table 7b Indicator of Value Types That May Also Be Included in the IOV Submission

<i>Indicator of Value</i>	<i>Definition of Code</i>
APPR	Appraisal
LIST	Listing
OTP	Offer to purchase
EEV	Expert Estimate of value

Note: Use the 8000 Sales Verification codes for these indicators of value.

SALE-Sale

A sale is a transfer of real property that is recorded at the land title registries office and is assigned a new certificate of title number. The primary source of property sales data is Alberta Registries Land Titles.

MANH- Manufactured Home Sale, No Land

When dealing with manufactured homes, the assessor should supplement land title registrations with sales of manufactured homes, exclusive of land, for both valuation and ratio study purposes. This sales information can be collected from dealers, real estate services or from Alberta Registries' personal property registry. Include these sales if they meet the usual market value criteria; otherwise, they should be rejected.

NTLS – Non-Titled Lease Sale

Assessors should include an untitled sale of improvements on leased land for both valuation and ratio study purposes. This type of IOV is found in Redwood Meadows, some national park leases with lease holder owned improvements, cottages on leased sites, etc.

APPR- Appraisal

Independent appraisals from third parties may be included in the IOV submission but will not be included in the ratio study. The appraisal should be made to estimate fee simple market value and performed in accordance with professional standards.

LIST- Listing

Listings of property for sale may be included in the IOV submission but will not be included in the ratio study. Adjustment should be made for the typical relationship between the sale price and the list price. Listings should not be included in the analysis if adequate sales are available nor if the list price appears to be out-of-line.

OTP- Offer to Purchase

An offer to purchase may be included in the IOV submission but will not be included in the ratio study. If used in the assessor's analysis these should be adjusted to reflect the typical ratio of sale price to purchase price.

EEV- Expert Estimate of Value

An expert's estimate of value may be included in the IOV submission but will not be used in the ratio study. Expert Estimates of Value must be provided by an impartial expert who has a sound basis for the estimate. The expert's opinion of value must be made for the purpose of representing market value.

3.3 SALE PRICE ADJUSTMENTS

3.3.1 INTRODUCTION

Ratio studies serve to measure the level and uniformity of assessments relative to market value. Since market values are not known, they must be estimated from available market data, such as recent sale prices. However, there are a number of factors that may influence sale prices, and adjustments must be made accordingly.

If price levels have changed, sales must be adjusted for time to reflect the market value on the statutory valuation date. 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. Sales must be investigated to determine whether adjustments to the sold price are warranted to counter the non-real estate components. Unwarranted adjustments will compromise the integrity of the ratio study.

Well-designed and well-executed sale price adjustment programs increase the sample of sales available for analysis. This is especially important when the sample of available sales is small.

The general rule to establish whether an adjustment to the sale price is appropriate is to determine whether the buyer received an added benefit or obligation beyond that of the real property transferred. For example, if the buyer received additional benefits, the market value of the non-real estate benefits should be *subtracted* from the sale price. If the buyer incurred extraordinary obligations as a result of the sale, the value of the obligations should be *added* to the sale price.

The more common sale price adjustments that the assessor will make include adjustments for: price since the time of sale, personal property, financing, or assumed leases. The assessor will also encounter situations where other types of sale price adjustments are required, such as duress, taxes, partial interest, listings, offsite levies, multiple parcel sales, or non-assessable property.

Standard sale adjustment codes have been developed for use in ratio studies that are prepared for the annual audit. These codes are reported with the indicators of value submission. Each assessor should adopt or develop codes that reference the standard adjustment codes. If the assessor has established his/her own adjustment codes, he/she may need to develop a cross-referencing table because only the standard adjustment codes can be submitted.

Special Situation Sale Price Adjustments	
5001	Personal property/chattels
5002	Duress
5003	Financing
5004	Partial interest
5005	Price since time of sale
5006	Assumed leases
5007	Listings
5008	Tax
5009	Off-site levies
5010	Multiple parcel sale
5011	Non-assessable property
5014	Occupancy adjustment
5015	Rental income adjustment
5016	Operating expenses adjustment
5017	Opinion of value from transfer document

3.3.2 SALE PRICE ADJUSTMENT TYPES

Adjustments for Personal Property/Chattels (Adjustment Code 5001)

Property sales often include personal property, referred to as chattels. Residential sales may include the purchase of chattels, such as stoves, refrigerators, washers, dryers, lawn equipment, furniture and draperies. Built-in items, such as dishwashers, microwave ovens and intercoms, are classified as real property. Personal property included in non-residential sales includes machinery, equipment, inventory, business licenses, franchises, receivables, and agreements to not compete.



Property Appraisal and
Assessment Administration,
*International Association of Assessing
Officers, Copyright 1990. Pages 138-139*

Mass Appraisal of Real Property,
*International Association of Assessing
Officers, 1999. Pages 55-56.*

All sales should be screened to determine whether *significant* personal property was included in the transfer. Sale confirmation questionnaires or interviews with the buyer or seller can be used to determine if the transfer included chattels, and if so, the attributed value. Assessors may accept declared amounts that appear reasonable; however, if an unusually large percentage of the full consideration was attributed to chattels, the assessor should obtain information through an inspection or from supplemental information on the transfer to determine the reasonableness of the reported amount. If the amount cannot be verified and the assessor cannot reasonably determine an adjustment, the sale should be excluded from the ratio study.

Most residential sales and many non-residential sales involve a small but insignificant amount of personal property, such as draperies, appliances or furnishings. These items may be ignored on the basis that they do not materially change the result of the ratio study.

Another acceptable although less preferred method of handling chattels is to make a standard adjustment to all non-residential sales of a given property type, based on an in-depth analysis of previous sales of the same type. For example, if physical inspections and appraisals of chattels in previous sales of “mom-and-pop” retail stores find that four percent of the sale price is typically attributable to store fixtures, furnishings and equipment, the same amount could be applied as an adjustment to similar sales if actual data is lacking or unavailable.

Assessors who make chattel adjustments must provide documentation as to how the adjustment was developed.

Note: Across-the-board adjustments for any type of residential or non-residential properties are unacceptable.

Personal property adjustments should *not* be made for intangibles, such as business enterprise value, going concern value or goodwill, *unless* parties to the sale have fixed a

price for them in the sale transaction. An exception might arise if the business commands an extraordinary reputation or stigma that can be quantified through comparative sales analysis.

Well-managed businesses ordinarily enjoy typical profits and new investors should only pay a premium for an extraordinary name or well-established clientele. Premiums are most common for sales of international franchises like Starbucks or McDonald's restaurants. Decrements are most common for locally owned restaurants and the like.

It should *never* be assumed that the values reported by Land Titles do not reflect the value of chattels merely because the parties attest that the price is solely for realty. Too often, the involved parties and their legal advisors overlook the subtleties involved in the sale transaction. On occasion, there will also be individuals who do not report accurately.

Duress
(Adjustment Code 5002)

Duress occurs when a seller is forced to sell at whatever price can be had due to external pressures, such as foreclosure or pressing financial commitments.

Property sold under duress cannot be considered representative of market value and is usually excluded from the ratio study. However, when samples are few, duress sales may be included if the circumstances of the sale are studied and an adjustment to the sale price is made. For example, assume that a property is listed for sale at an amount in line with similar properties, and the seller accepts a much lower price because of external pressures to sell. If a list price versus sale price analysis for similar properties shows that the typical difference between list price and sale price is five percent, then the sale could be included in the ratio study (sale code 8005) with an adjustment for duress (adjustment code 5002) that brings the selling price to 95% of the list price.

Note: Not all duress sales involve a list price versus sales price analysis. If a sale is known to take place under duress and a listing amount is not known, an analysis of comparable sold properties could also be used to establish the amount of the duress adjustment.

Adjustments for Financing
(Adjustment Code 5003)

Sales that are financed conventionally or otherwise reflect current market rates require no adjustment. Adjustments may be required when:

- The seller and lender are the same party and financing is *not* at prevailing market rates (vendor take-back),
- The buyer assumes an existing mortgage at a non-market interest rate, or
- The lender charges the seller “points” based on a percentage of the loan amount extended to the purchaser.

Financing adjustments are usually only appropriate when sale prices include a premium for favourable financing, or during periods of tight money and comparatively high interest rates.

In periods of moderate or low interest rates, relatively few sales require a financing adjustment. Sales that involve unusual financing will require the assessor to either make adjustments on an individual basis, or to exclude the sale from the ratio study.

Periods of high interest rates are historically known to involve sales that incorporate creative financing, often at below-market rates. Assessors must closely monitor financing arrangements during these periods. Typical adjustments based on an analysis of sales for which complete financing data is available can be developed and applied to sales with missing or incomplete information. The accuracy of these adjustments can be increased if some information regarding the financing arrangements is known. This way, only the missing information needs to be estimated from typical figures. Again, the best practice will involve a market analysis to determine the actual impact of creative financing arrangements upon sales prices.

Assessors must indicate any sales for which they make financing adjustments and the amount of each adjustment. If typical adjustments are made based on the type of property or the type of financing, the assessor must provide a brief explanation through the IOV narrative in the data load. The study that forms the basis for such adjustments must be produced upon request.

***Partial Interest
(Adjustment Code 5004)***

Partial interest sales are normally excluded from ratio studies; however, exceptions can be made provided that the partial interest conveyed equals a meaningful percentage of the full rights in the property (generally 25% or more).

The full price is estimated by dividing the sale price by the percentage conveyed. For example, if one-third of the rights in the property are sold for a price of \$100,000, the adjusted price will be $\$100,000 \div 0.333 = \$300,000$ (rounded). The adjustment amount is \$200,000.

The assessor should use caution when analyzing partial interest sales to ensure that the adjusted price is a reasonable reflection of what the full property would typically command on the open market.

***Adjustments for Price Since Time of Sale
(Adjustment Code 5005)***

A very effective way to increase sample size for a ratio study is to use older, time-adjusted sales. Given that the sales period ends on June 30 of the assessment year and the statutory valuation date is July 1, all sales should be analyzed for time adjustments and adjusted accordingly.

The certificate of title (C of T) registration date has historically been used by assessors as the sale date standard. However, in recent years the C of T registration date has been significantly later than the sale date shown on other sale date sources, such as the Multiple Listing Service (MLS). The difference in dates began to appear when the large volume of property transactions in some parts of the province, which were spurred on by Alberta's recent unprecedented economic growth, affected the property transaction registration process.

Spikes in economic activity and rapid changes in property values are often short term and localized. As such, assessors should continue to use the C of T registration date as the starting point for establishing a property's sale date, and for making adjustments for price since the time of sale. The C of T is the most reliable and most readily available date for all property transactions in Alberta.

Information from alternate sale date sources may be limited, may be unaffordable for some assessors, and is not always efficiently obtainable. For example, assessors should not rely on MLS data as a definitive source for sale date because:

- The data is not available in all areas of the province,
- Where it is available, MLS data does not encompass transactions for all types of property, and
- The variance in time between the MLS sale date and the C of T registration date constantly fluctuates.

There are four recognized methods of making time-adjustments in mass appraisal:

1. average-unit value analysis,
2. sales ratio trend analysis,
3. multiple regression models, and
4. resale analysis.

Generally, several years of sales can be used in the ratio study provided that time adjustments are considered. The International Association of Assessing Officers *Standard on Ratio Studies* (1999) states: "In order to secure an adequate sample, sales used in ratio studies can span a period of as long as five years, provided there have been no major economic shifts and sales prices have been adjusted for time as necessary." The adjustments can be developed by month or by quarter (annual adjustments tend to be too broad) and can be applied on either a straight line or a compounding basis. (The analyses discussed here use the former method.)

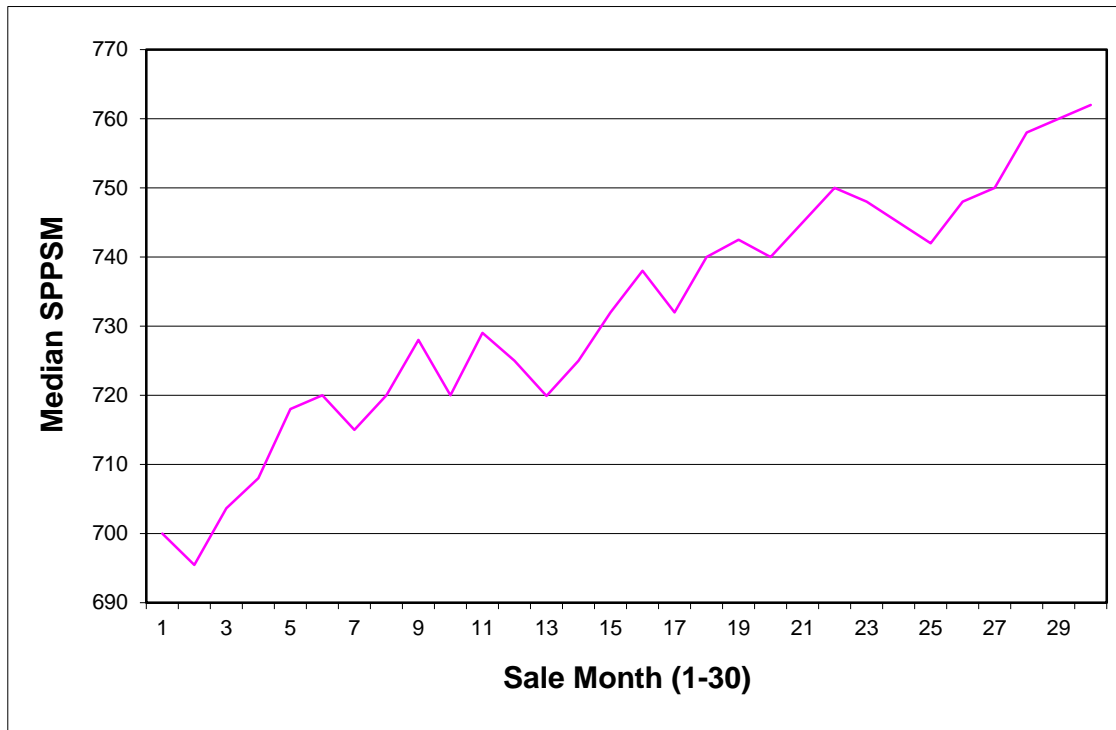
Average-Unit Value Analysis

Although sale prices can be compared over periods of time, the degree to which prices differ greatly depends on the size of the properties. A more uniform and consistent method of comparison is to express sales prices on an appropriate per-unit basis. The unit of comparison should correspond to the standard unit of the property type. Single-family

residences, as well as most commercial and industrial properties, are compared by the amount of functional square feet (or metres) of space.

Figure 1 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.

Figure 1 - Line Graph of Median SPPSM with Time



The example plots the median price-per-unit against time. Although the mean could also be used, the median has the advantage of discounting outliers.

A scatter graph could be used to achieve similar results. Figure 2 shows a plot of sale price per square metre (SPPSM) over a 36-month period, with a regression line fit to the data. The regression line shows that prices generally moved upwards over the period, from a stabilized starting point (constant) of just over \$144 to \$300 by the end of the period. The average sale price per square metre for all 72 cases used in the analysis is \$224.31. The regression of SPPSM on MONTH produces the following equation:

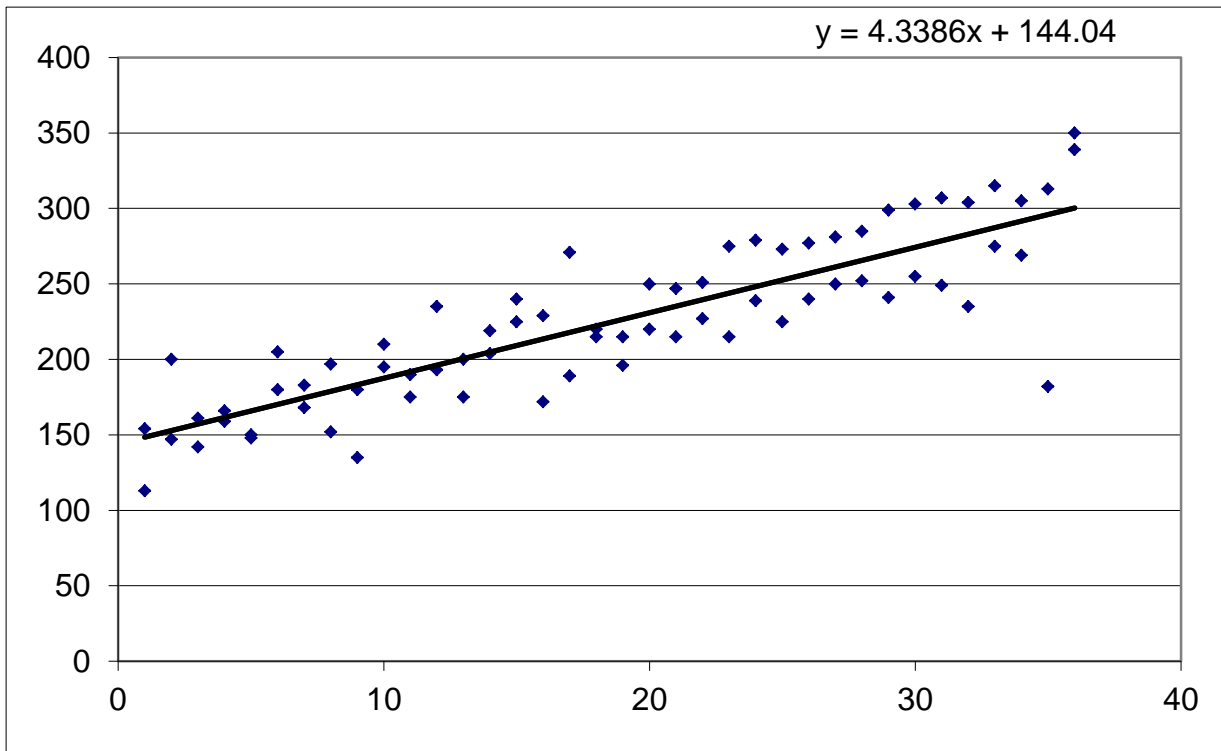
$$\text{SPPSM} = 144.04 + 4.3386 \times \text{MONTHS}.$$

As a result, sales prices could be increased by \$4.34 per square metre (rounded) per month if the sale occurred before the appraisal date and decreased at the same amount if they occurred after the appraisal date.

Alternatively, the trend could be converted to a percentage by dividing 4.34 by the average price of \$224.31 per square metre:

$$4.34 \div 224.31 = 0.019348, \text{ or } 1.934\% \text{ per month}$$

Figure 2 - Graph of SPSSM with Time



A simple comparison of the start and end of the trend line would indicate much the same information. Assume the beginning and end SPSSM to be 150 and 300 respectively, then:

$$300 - 150 = 150$$

$$\text{then, } 150 \div 224.31 = 0.668717$$

$$\text{then, } 0.668717 \div 36 = 0.018575$$

In both examples, the assumption of a linear (straight line) trend fits the data well; however, there will be situations where the analysis will show either no trend or different trends over the period studied. The “spline” approach can be used to apply no trend to the flat portion and to add one or more straight lines to the periods of growth or decline.

In other situations, a curve may provide the best fit. Although beyond the scope of this manual, curvilinear trends can be captured through an exponential function, by raising MONTHS to an appropriate power, or through a polynomial transformation.

Sales Ratio Trend Analysis

Expressing sale prices relative to the previous year's assessments has the advantage of reflecting the majority of major value influences on assessments.

In order that the sales ratio trend analysis be effective, it is necessary that all assessments be at a constant, defined date and reflective of actual market value at that date. In other words, the assessments used in the ratio must be at 100 per cent of market at the valuation date (i.e.: July 1st of the previous year).

When sale/assessment (S/A) ratios reflect an upward trend, it is an indication of inflation. A downtrend points to deflation of the market.



Spline

Function: *noun*

A function that is defined on an interval, used to approximate a given function, and composed of pieces of simple functions defined on subintervals and joined at their endpoints with a suitable degree of smoothness.

Cur·vi·lin·ear

Function: *adjective*

Consisting of or bounded by curved lines : represented by a curved line.

Figure 3 plots 24 median sale/assessment ratios, against time, over a 24-month period.

The regression trend line indicates that the sales/assessment ratio increased from approximately 0.91 at the beginning of the period to approximately 1.21 by the end of the period – and increase of 0.30. Thus, property values increased at a rate of approximately 1.37% per month.

$$0.30 \div 24 = 0.0125$$

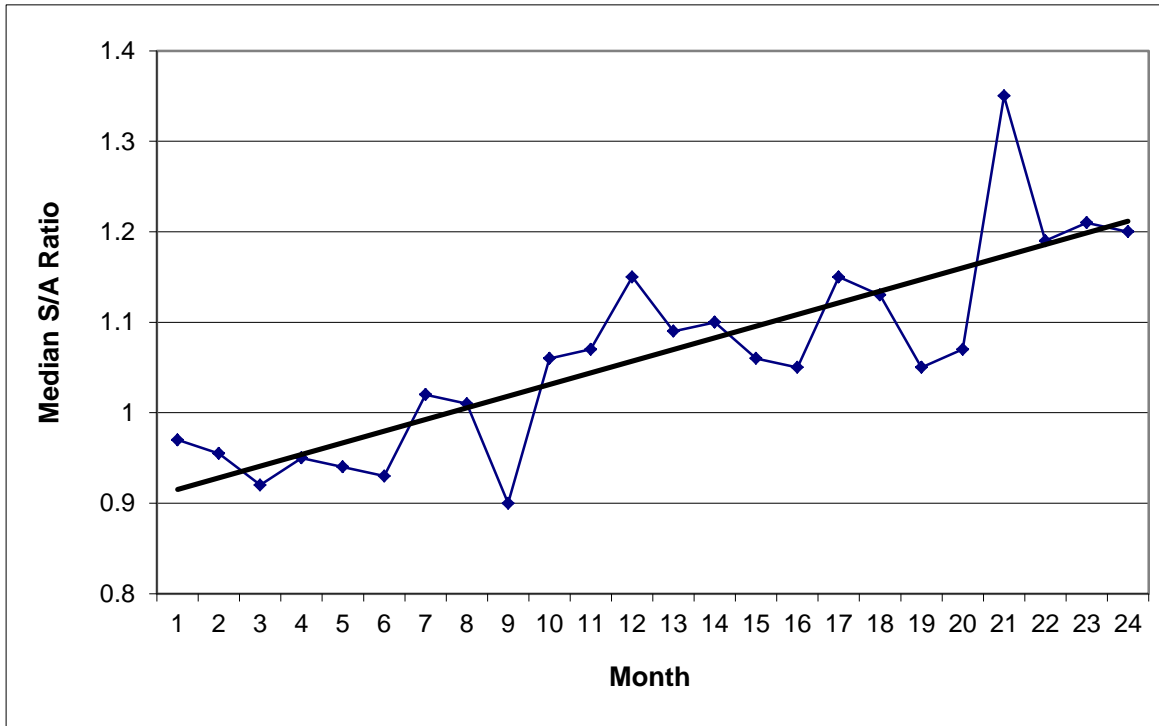
$$\text{then, } 0.0125 \div 0.91 = 0.01374, \text{ or } 1.37\%.$$

The regression analysis equation yields a similar result:

$$Y = 0.0129x + 0.9025$$

Where 0.0129 is the slope of the line, or the rate of change per month. The percentage change per month equals $0.0129 \div 0.9025 = 0.01429$, or 1.43% per month.

Since it only requires data on sale price, the previous year's assessed value and sale date, a sales ratio trend analysis can be effectively applied against any property type with adequate sales. As with value per unit analysis, non-linear trends can be fit with splines or curvilinear techniques.

Figure 3 - Line Graph of Median S/A Ratios with Time

Time as a Regression Variable

The coefficient for the time variable indicates the change in value of property per month. Larger municipalities that use multiple regression analysis or similar techniques to apply the direct sales comparison approach can include time variables in their models with relative ease.

For example, assume that the variable MONTHS (1-24) was included in a model with a coefficient of -320. If MONTH #1 represents the earliest month and MONTH #24 the most recent, the results would indicate that values were declining by \$320 per month. If the average sale price were \$100,000, this would imply an average decline of 0.0032, or 0.32% per month.

Slightly better results, in terms of statistical confidence, can be obtained by multiplying the time variable by the amount of living space. Assume a coefficient of -2.59 and an average house size of 1,290 square feet. The indicated rate per month would be:

$$-2.59 \times 1290 = -3,341$$

$$\text{then, } -3,341 \div 100,000 = -0.0034, \text{ or a decline of } 0.34\% \text{ per month.}$$

Regression models have an advantage in that they explicitly control the effects of all variables included in the model, such as neighbourhood, lot size, building size, quality and year built. The assessor also has the ability to employ appropriate transformations to account for any non-linear trends.

Resale Analysis

Resale analysis is another method to measure time trends. The analyst can compute the difference in price between the two sales and express it as a percentage of the earlier price. For example, if an investor buys a four-plex for \$300,000 and sells it 20 months later for \$350,000, the indicated trend is:

$$50,000 \div 300,000 = 0.1667$$

then, $0.1667 \div 20 = 0.0083$, or 0.83% per month.

Many re-sales can be analyzed this way and the time trend computed as the mean or, preferably, as the median of the indicated rates for each sale. However, the analyst must be careful to ensure that both sales are valid and that there were not significant renovations or other changes to the property between sales. Also, re-sales over a very short time period (e.g., less than six months) may be invalid for resale analysis particularly when there are minimal fluctuations in market prices.

Although it is often difficult to obtain adequate resale information for a statistically reliable analysis, resale analysis and the associated paired sales analysis of highly similar properties can provide helpful benchmarks to determine time trends.

Adjustments for Assumed Leases (Adjustment Code 5006)

Sometimes the buyer of an income-producing property will assume a lease that carries a non-market rent, either above or below the current market rate. If the rent is above typical market rates, the extra income, if sustainable, may provide income to the buyer above what could be negotiated in the current market and may increase the sale price. If the rent is below typical market rates, future income may be adversely impacted for the life of the lease and may decrease the sale price.

For example, a buyer assumes an existing lease with 20 months remaining. The lease provides for payments of \$2,000 per month but the current market rate is \$2,400 per month. The current discount rate for the type of property in question is 10 percent. Therefore, the present value of the anticipated rent loss of \$400 per month for 20 months is calculated as follows:

$$\$400 \times 18.35 = \$7,340$$

where 18.35 is the present worth of 1 per period factor for 20 months at a discount rate of ten percent. Thus, if the sale price were \$300,000, the adjusted price would be:

$$\$300,000 + \$7,340 = \$307,340$$

This is the probable market price, if the property were not encumbered by the below-market lease.

Listings
(Adjustment Code 5007)

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.

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 $\$100,000 \times 0.93 = \$93,000$. The adjustment amount is \$7,000. This adjustment amount should be used with the 'LIST' indicator of value type (see Table 6).

Tax
(Adjustment Code 5008)

A sale price adjustment may be necessary if a sale involves delinquent property taxes or amortized local improvement taxes.

Delinquent property taxes constitute a lien against the property, payable by the current owner (seller). If the buyer agrees to pay the delinquent taxes, the sale price will generally be reduced accordingly, and the amount of delinquent taxes should be *added* to the sale price. If the seller pays the delinquent taxes from the proceeds of the sale, no adjustment is required.

Properties are sometimes subject to local improvement taxes (see Division 7 of Part 10 of the *Act*) for capital improvements, such as sewers or sidewalks. These taxes are amortized over a period of years. Upon buying a property, the buyer either inherits the debt or the debt is paid out. The valid adjustment amount can either be the payout figure *or* the amount calculated by comparing a sold property with an outstanding local improvement tax to comparable property sales that don't have local improvement taxes.

Off-Site Levies
(Adjustment Code 5009)

Properties are sometimes subject to a municipal off-site levy for development costs attributable to the property, such as utility servicing, traffic lights, or a service road. Typically, an off-site levy is applied to vacant land during the development and subdivision process. If a property sells to the developer who subsequently pays the off site levy, the sale price can be adjusted by adding the levy amount to determine the value of the property.

Re-sales of property for which off-site levies exist should be reviewed to determine how much of the levy amount is recaptured. This should be reflected in the adjustment amount.

***Multiple Parcel Sale
(Adjustment Code 5010)***

The multiple parcel sales adjustment should only be used with sale verification code 8013 (multiple parcel sale). A multiple parcel exists when the property described on the certificate of title includes more than one parcel. A multiple parcel sale should be analyzed like any other sale for use in the ratio study if it is arm's length in nature. If a multiple parcel sale is included, the sale price must be apportioned to each parcel. Apportionment adjustments should only be made where information about the sale price apportionment is available or can be derived.



plottage value - The increment of value created when two or more sites are combined to produce greater utility.

A multiple parcel sale that involves plottage value should be excluded, or the adjustment amount should reflect this shortfall.



Municipal Government Act

Interpretation

1(1) In this *Act*,

- (v) “parcel of land” means
 - (i) where there has been a subdivision, any lot or block shown on a plan of subdivision that has been registered in a land titles office;
 - (ii) where a building affixed to the land that would without special mention be transferred by a transfer of land has been erected on 2 or more lots or blocks shown on a plan of subdivision that has been registered in a land titles office, all those lots or blocks;
 - (iii) a quarter section of land according to the system of surveys under the *Surveys Act* or any other area of land described on a certificate of title;

***Non-Assessable Property
(Adjustment Code 5011)***

This adjustment allows assessors to include sales that involve non-assessable property described in section 298 of the *Act*. These sales can be included in the ratio study if the non-assessable property is identified, appraised and deducted from the sale price. Where there are adequate sales to perform the ratio study, exclude the sales for which non-assessable property involved.

***Occupancy Adjustment
(Adjustment Code 5014)***

Occupancy is the relationship between the rental income received from units that are occupied and the income that would be received if all the units were occupied. Normally a sale of an investment or income producing property with a non-typical occupancy

would not be used in a ratio study. However, the sale could be used when the sales sample size is inadequate to produce reliable results. Variations in occupancy are expected and extraordinary occupancy situations may be found where the actual sale price could be adjusted to a price that reflects the property's occupancy had it been within the typical amount. The adjusted sale could then be included in the ratio study to increase the sample size. A sale of a property that received an occupancy adjustment should be carefully researched and properly documented before it is included in the ratio study

***Rental Income Adjustment
(Adjustment Code 5015)***

Rental income is an amount received in exchange for the right to use land and/or improvements. Normally a sale of an investment or income producing property with atypical rental income would not be used in a ratio study. However, the sale could be used when the sales sample size is inadequate to produce reliable results. Variations in rental income are expected and extraordinary rental situations may be found where the actual sale price could be adjusted to a price that reflects the property's rental income had it been within the typical amount. The adjusted sale could then be included in the ratio study to increase the sample size. A sale of a property that received a rental income adjustment should be carefully researched and properly documented before it is included in the ratio study.

***Operating Expenses Adjustment
(Adjustment Code 5016)***

Operating expenses are normal periodic expenditures that are necessary to maintain the real property and to continue the production of the effective gross income, assuming prudent and competent management. Normally a sale of an investment or income producing property with atypical operating expenses would not be used in a ratio study. However, the sale could be used when the sales sample size is inadequate to produce reliable results. Variations in operating expenses are expected and extraordinary operating expense situations may be found where the actual sale price could be adjusted to a price that reflects the property's operating expenses had it been within the typical amount. The adjusted sale could then be included in the ratio study to increase the sample size. A sale of a property that received a rental income adjustment should be carefully researched and properly documented before it is included in the ratio study.

***Opinion of Value from Transfer Document
(Adjustment Code 5017)***

This adjustment allows assessors to include sales where the consideration amount on the title is a token amount, missing, or if research indicates that the declared opinion of value better represents market value. The adjustment amount is the difference between the consideration paid and the declared opinion of value. The consideration and value amounts come from the land title transfer documents. This adjustment is only used with sale verification code 8011.

3.4 MATCHING SALES DATA TO ASSESSMENT DATA

The indicators of value submission (see section 3.2.1, Submit Verification Information) requires sales data, data on assessed values, and property attributes that reflect the property when it was sold. Each indicator of value must be matched to assessment data. The assessed value reported for this submission should reflect the characteristics and physical condition of the property at the time of the sale, rather than the characteristics and physical condition as of the legislated condition date.

When an assessment cannot be recalculated, or if it is difficult to adjust, the sale should be flagged to be excluded from ratio studies. If at a later date the assessor finds a need to increase the sample size, the exclusion flag may be changed and updated sales information may be submitted.

For the purpose of the annual audit, it is imperative that the assessed values used in the ratio study be those generated by the municipality's appraisal system (CAMA system) for inclusion in the assessment roll, or otherwise set during the value review and appeals process. The assessed value of a property must not be set based only on the sale of that property.

The practice of selective appraisals, or "sales chasing", invalidates the ratio study, and requires that either a new study be conducted or that the assessment auditor closely supervise the municipality in a new study. Sales chasing not only masks the true level of the assessments but also causes inequities between property assessments.



*Standard on Ratio
Studies, International
Association of Assessing
Officers, July 1999, page 31,
Solutions to "Sales Chasing".*

3.5 STRATIFICATION

The next important step in the annual audit ratio study is stratification, which involves grouping properties based on their use or on other factors such as geographic location. Although stratification can increase the accuracy of the study significantly, analysts must guard against creating too many strata with too few samples for reliable analysis. Once defined, the stratification methodology should remain the same from year to year to ensure consistency.

The ratio study should be designed with two criteria in mind:

- There must be enough sales from which to draw reliable conclusions.
- The stratification must allow the sales to be representative of all property in the municipality.

If the number of recent sales in a stratum is insufficient, measures must be taken to reliably supplement the numbers before analysis. This can be achieved by combining strata

3.5.1 **LEGALLY REQUIRED STRATA**

In accordance with section 297(1) of the *Act*, assessors are required to assign property into one or more of the following four assessment classes:

- a) Class 1 - residential
- b) Class 2 - non-residential
- c) Class 3 - farm land
- d) Class 4 - machinery and equipment

In Alberta, the assessment classes are the highest order of strata and they form the basis of all other strata used in the annual audit ratio studies, or to calculate assessment levels.

3.5.2 **STRATIFICATION FOR ASSESSMENT AUDIT AND EQUALIZED ASSESSMENT PURPOSES**

Assessments will be stratified by quartile for the purposes of the annual audit, and for the calculation of assessment levels used to prepare the equalized assessments of non-regulated property.

For every municipality quartiles are determined for the actual use groups and the total assessment attributes for each property that is provided in the municipality's annual return, except exempt and special purpose property, which is not considered when establishing the quartiles.



*Standard on Ratio Studies ,
International Association of
Assessing Officers, 2013*

Quartiles.

The values that divide a set of data into four equal parts when the data are arrayed in ascending order. The first quartile includes the lowest quarter of the data, the second quartile, the second lowest quarter, and so forth.

For audit and equalized assessment stratification purposes, the total assessment attribute corresponding to each quartile is used as the minimum or maximum boundary of the quartile.

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).

This prescribed stratification methodology is for annual audit and equalized assessment purposes only. Assessment modeling should not use this methodology; geographic location and property type stratification should be used instead.

Combining strata is necessary during the annual audit when there is little or no market data available for one or more of the strata. The decision as to which strata to combine depends on the type of properties involved, the relative market values, and the sample sizes. For example, warehouses and office properties can be more readily combined than offices with oil and gas properties.

Note: A detailed assessment audit will use complex stratification, most often based on property characteristics, to identify groups that need attention.

Table 8 Actual Use Groups

RESIDENTIAL			
Actual Use Code	Description	Actual Use Code	Description
Vacant Residential (VR)		Residential Condominiums (RC)	
R0	Vacant residential	R103	Residential condominium
Single Family Dwellings (SFD)		Multi-Family (MF)	
R100	Unspecified	R102	Multi-residential unit rental (4 or more dwelling units on a single title)
R101	Single family unit – fee simple (1,2 or 3 dwelling units)	R105	Manufactured home community
R104	Designated manufactured home		
R106	Other		

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.

NON-RESIDENTIAL			
Actual Use Code	Description	Actual Use Code	Description
Vacant Industrial (VIND)		C10205	Lodging – condominium
M0	Vacant industrial	C10206	Lodging – full service hotel
Industrial (IND)		C10207	Lodging – casino
M1	Improved industrial	C10208	–Lodging – all suite / extended stay
Vacant Commercial (VCOM)		C10209	Lodging – boutique
C0	Vacant commercial	C10210	Lodging – work accommodations
P0	Vacant public service	C10400	Pedway - unspecified
Commercial – Retail (RET)		C10401	Pedway – plus fifteen
C10000	Retail – unspecified	P100	Improved public service – unspecified
C10101	Retail – stand alone	P101	Improved public service – recreational
C10102	Retail – gas station		
C10103	Retail – strip commercial		
C10104	Retail – shopping centre		
C10105	Retail – regional shopping centre		
C10106	Retail – power centre	Commercial – Office (OFF)	
C10107	Retail - parkade	C10300	Office – unspecified
C10108	Retail – condominium	C10301	Office – condominium
C10109	Retail – fast food restaurant	P102	Improved public service - institutional
C10110	Retail – major car dealership		
C10200	Lodging – unspecified		
C10201	Lodging – motel	Special Purpose (SPEC)	
C10202	Lodging – limited service hotel	#####2	A code 2 in level 4
C10203	Lodging – gallonage hotel		
C10204	Lodging - resort		

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).

3.5.3 **COMPARABLE STRATA**

One method of expanding sample size is to look for sales outside the municipality. Comparable strata are collections of two or more municipalities with similar economic conditions, physical characteristics and values. Similar municipalities should be identified as being a comparable stratum.

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 currently used in the annual audit process.

3.6 **STANDARDIZED CODES**

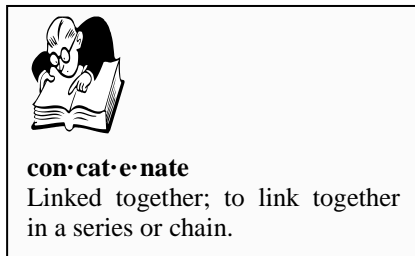
Classification schemes group like items for the purpose of comparative analysis. The property assessment and property tax system requires classification of land, improvements, occupants, and owners or holders of property to determine value and taxes.

Sharing assessment data between municipalities requires every municipality to use a single set of codes, or a cross-reference table must be established in ASSET to translate between each municipality's code set. ASSET has been developed to use the latter approach. The ASSET code set meets the need for province-wide information collection and sharing. While a municipality may choose to adopt this code set as its standard, there is no requirement to do so. If a municipality does not use the standard codes, it must maintain the cross-reference table between its custom code set and the ASSET standard set. Any number (zero, one or many) of a municipality's custom codes may map to one, and only one, ASSET standard code.

Note: All of the tables described in this section are available for use by downloading from the ASSET system.

3.6.1 **ACTUAL USE**

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.



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.

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.

Levels 1, 2 and 3 identify property types. Level 4 is an indicator that:

- the property is typical or that no special conditions exist for that property type,
- a special condition exists, (users of the information should review the IOV narrative and if needed contact the source , or
- a unique or special purpose property was built for one purpose only and is not readily comparable to other properties for appraisal purposes.

Note: Some combinations of the levels will not produce valid codes. A complete list of codes is available from Alberta Municipal Affairs.



A list of the actual use codes is posted on the Alberta Municipal Affairs web site (www.municipalaffairs.gov.ab.ca) and on the ASSET web site. This list is the actual use code reporting standard for municipalities. It contains the valid codes and may be updated from time to time. Municipalities may choose to have more detailed actual use classifications, but they will be required to cross-reference their custom codes to the standard set for audit reporting purposes.

Table 9 Actual Use Codes

PROPERTY TYPE – RESIDENTIAL									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
R0	Vacant Residential	00	Unspecified	00	Unspecified	0	No Conditions	R000000	VR
R0	Vacant Residential	00	Unspecified	00	Unspecified	1	Special Conditions	R000001	VR
R1	Improved Residential	00	Unspecified	00	Unspecified	0	No Conditions	R100000	SFD
R1	Improved Residential	00	Unspecified	00	Unspecified	1	Special Conditions	R100001	SFD
R1	Improved Residential	01	Single Family Unit (fee simple)	00	Unspecified	0	No Conditions	R101000	SFD
R1	Improved Residential	01	Single Family Unit (fee simple)	01	One Farm Residence	0	No Conditions	R101010	SFD
R1	Improved Residential	01	Single Family Unit (fee simple)	02	Two Farm Residences	0	No Conditions	R101020	SFD
R1	Improved Residential	01	Single Family Unit (fee simple)	03	Three Or More Farm Residences	0	No Conditions	R101030	SFD
R1	Improved Residential	01	Single Family Unit (fee simple)	07	Seniors Housing-Self Contained	0	No Conditions	R101070	SFD
R1	Improved Residential	01	Single Family Unit (fee simple)	00	Unspecified	1	Special Conditions	R101001	SFD
R1	Improved Residential	01	Single Family Unit (fee simple)	01	One Farm Residence	1	Special Conditions	R101011	SFD
R1	Improved Residential	01	Single Family Unit (fee simple)	02	Two Farm Residences	1	Special Conditions	R101021	SFD
R1	Improved Residential	01	Single Family Unit (fee simple)	03	Three Or More Farm Residences	1	Special Conditions	R101031	SFD
R1	Improved Residential	01	Single Family Unit (fee simple)	07	Seniors Housing-Self Contained	1	Special Conditions	R101071	SFD
R1	Improved Residential	02	Multi-Residential Unit (Rental)	00	Unspecified	0	No Conditions	R102000	MF
R1	Improved Residential	02	Multi-Residential Unit (Rental)	01	One Farm Residence	0	No Conditions	R102010	MF
R1	Improved Residential	02	Multi-Residential Unit (Rental)	02	Two Farm Residences	0	No Conditions	R102020	MF
R1	Improved Residential	02	Multi-Residential Unit (Rental)	03	Three Or More Farm Residences	0	No Conditions	R102030	MF

PROPERTY TYPE – RESIDENTIAL									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
R1	Improved Residential	02	Multi-Residential Unit (Rental)	06	Seniors Housing-Supervised	0	No Conditions	R102060	MF
R1	Improved Residential	02	Multi-Residential Unit (Rental)	07	Seniors Housing-Self Contained	0	No Conditions	R102070	MF
R1	Improved Residential	02	Multi-Residential Unit (Rental)	00	Unspecified	1	Special Conditions	R102001	MF
R1	Improved Residential	02	Multi-Residential Unit (Rental)	01	One Farm Residence	1	Special Conditions	R102011	MF
R1	Improved Residential	02	Multi-Residential Unit (Rental)	02	Two Farm Residences	1	Special Conditions	R102021	MF
R1	Improved Residential	02	Multi-Residential Unit (Rental)	03	Three Or More Farm Residences	1	Special Conditions	R102031	MF
R1	Improved Residential	02	Multi-Residential Unit (Rental)	06	Seniors Housing-Supervised	1	Special Conditions	R102061	MF
R1	Improved Residential	02	Multi-Residential Unit (Rental)	07	Seniors Housing-Self Contained	1	Special Conditions	R102071	MF
R1	Improved Residential	03	Residential Condominium	00	Unspecified	0	No Conditions	R103000	RC
R1	Improved Residential	03	Residential Condominium	01	One Farm Residence	0	No Conditions	R103010	RC
R1	Improved Residential	03	Residential Condominium	02	Two Farm Residences	0	No Conditions	R103020	RC
R1	Improved Residential	03	Residential Condominium	03	Three Or More Farm Residences	0	No Conditions	R103030	RC
R1	Improved Residential	03	Residential Condominium	04	Bareland Condominium	0	No Conditions	R103040	RC
R1	Improved Residential	03	Residential Condominium	06	Seniors Housing-Supervised	0	No Conditions	R103060	RC
R1	Improved Residential	03	Residential Condominium	07	Seniors Housing-Self Contained	0	No Conditions	R103070	RC
R1	Improved Residential	03	Residential Condominium	08	Parking Stall	0	No Conditions	R103080	RC
R1	Improved Residential	03	Residential Condominium	09	Condominium Storage	0	No Conditions	R103090	RC
R1	Improved Residential	03	Residential Condominium	00	Unspecified	1	Special Conditions	R103001	RC
R1	Improved Residential	03	Residential Condominium	01	One Farm Residence	1	Special Conditions	R103011	RC
R1	Improved Residential	03	Residential Condominium	02	Two Farm Residences	1	Special Conditions	R103021	RC

PROPERTY TYPE – RESIDENTIAL									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
R1	Improved Residential	03	Residential Condominium	03	Three Or More Farm Residences	1	Special Conditions	R103031	RC
R1	Improved Residential	03	Residential Condominium	04	Bareland Condominium	1	Special Conditions	R103041	RC
R1	Improved Residential	03	Residential Condominium	06	Seniors Housing-Supervised	1	Special Conditions	R103061	RC
R1	Improved Residential	03	Residential Condominium	07	Seniors Housing-Self Contained	1	Special Conditions	R103071	RC
R1	Improved Residential	03	Residential Condominium	08	Parking Stall	1	Special Conditions	R103081	RC
R1	Improved Residential	03	Residential Condominium	09	Condominium Storage	1	Special Conditions	R103091	RC
R1	Improved Residential	04	Designated Manufactured Home	00	Unspecified	0	No Conditions	R104000	SFD
R1	Improved Residential	04	Designated Manufactured Home	01	One Farm Residence	0	No Conditions	R104010	SFD
R1	Improved Residential	04	Designated Manufactured Home	02	Two Farm Residences	0	No Conditions	R104020	SFD
R1	Improved Residential	04	Designated Manufactured Home	03	Three Or More Farm Residences	0	No Conditions	R104030	SFD
R1	Improved Residential	04	Designated Manufactured Home	04	Manufactured Home in MHC	0	No Conditions	R104040	SFD
R1	Improved Residential	04	Designated Manufactured Home	05	Manufactured Home out MHC	0	No Conditions	R104050	SFD
R2	Improved Residential	04	Designated Manufactured Home	06	Seniors Housing-Supervised	0	No Conditions	R204060	SFD
R3	Improved Residential	04	Designated Manufactured Home	07	Seniors Housing-Self Contained	0	No Conditions	R304070	SFD
R1	Improved Residential	04	Designated Manufactured Home	00	Unspecified	1	Special Conditions	R104001	SFD
R1	Improved Residential	04	Designated Manufactured Home	01	One Farm Residence	1	Special Conditions	R104011	SFD
R1	Improved Residential	04	Designated Manufactured Home	02	Two Farm Residences	1	Special Conditions	R104021	SFD
R1	Improved Residential	04	Designated Manufactured Home	03	Three Or More Farm Residences	1	Special Conditions	R104031	SFD
R1	Improved Residential	04	Designated Manufactured Home	04	Manufactured Home in MHC	1	Special Conditions	R104041	SFD
R1	Improved Residential	04	Designated Manufactured Home	05	Manufactured Home out MHC	1	Special Conditions	R104051	SFD
R1	Improved Residential	04	Designated Manufactured Home	06	Seniors Housing-	1	Special	R104061	SFD

PROPERTY TYPE – RESIDENTIAL									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
	Residential		Home		Supervised		Conditions		
R1	Improved Residential	04	Designated Manufactured Home	07	Seniors Housing-Self Contained	1	Special Conditions	R104071	SFD
R1	Improved Residential	05	Manufactured Home Community	00	Unspecified	0	No Conditions	R105000	MF
R1	Improved Residential	05	Manufactured Home Community	00	Unspecified	1	Special Conditions	R105000	MF
R1	Improved Residential	06	Other	00	Unspecified	0	No Conditions	R106000	SFD
R1	Improved Residential	06	Other	01	One Farm Residence	0	No Conditions	R106010	SFD
R1	Improved Residential	06	Other	02	Two Farm Residences	0	No Conditions	R106020	SFD
R1	Improved Residential	06	Other	03	Three Or More Farm Residences	0	No Conditions	R106030	SFD
R1	Improved Residential	06	Other	04	Manufactured Home in MHC	0	No Conditions	R106040	SFD
R1	Improved Residential	06	Other	05	Manufactured Home out MHC	0	No Conditions	R106050	SFD
R1	Improved Residential	06	Other	06	Seniors Housing-Supervised	0	No Conditions	R106060	SFD
R1	Improved Residential	06	Other	07	Seniors Housing-Self Contained	0	No Conditions	R106070	SFD
									SFD
R1	Improved Residential	06	Other	00	Unspecified	1	Special Conditions	R106001	SFD
R1	Improved Residential	06	Other	01	One Farm Residence	1	Special Conditions	R106011	SFD
R1	Improved Residential	06	Other	02	Two Farm Residences	1	Special Conditions	R106021	SFD
R1	Improved Residential	06	Other	03	Three Or More Farm Residences	1	Special Conditions	R106031	SFD
R1	Improved Residential	06	Other	04	Manufactured Home in MHC	1	Special Conditions	R106041	SFD
R1	Improved Residential	06	Other	05	Manufactured Home out MHC	1	Special Conditions	R106051	SFD
R1	Improved Residential	06	Other	06	Seniors Housing-Supervised	1	Special Conditions	R106061	SFD
R1	Improved Residential	06	Other	07	Seniors Housing-Self Contained	1	Special Conditions	R106071	SFD

PROPERTY TYPE – NON-RESIDENTIAL (COMMERCIAL)									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
C0	Vacant Commercial	00	Unspecified	00	Unspecified	0	No Conditions	C000000	VCOM
C0	Vacant Commercial	00	Unspecified	01	Surface Parking	0	No Conditions	C000010	VCOM
C0	Vacant Commercial	00	Unspecified	00	Unspecified	1	Special Conditions	C000001	VCOM
C0	Vacant Commercial	00	Unspecified	01	Surface Parking	1	Special Conditions	C000011	VCOM
C0	Vacant Commercial	00	Unspecified	01	Surface Parking	2	Special Purpose	C000012	SPEC
C1	Improved Commercial	00	Unspecified	00	Unspecified	0	No Conditions	C100000	RET
C1	Improved Commercial	00	Unspecified	00	Unspecified	1	Special Conditions	C100001	RET
C1	Improved Commercial	00	Unspecified	00	Unspecified	2	Special Purpose	C100002	SPEC
C1	Improved Commercial	01	Retail	00	Unspecified	0	No Conditions	C101000	RET
C1	Improved Commercial	01	Retail	01	Stand Alone	0	No Conditions	C101010	RET
C1	Improved Commercial	01	Retail	02	Gas Station	0	No Conditions	C101020	RET
C1	Improved Commercial	01	Retail	03	Strip Commercial	0	No Conditions	C101030	RET
C1	Improved Commercial	01	Retail	04	Shopping Center	0	No Conditions	C101040	RET
C1	Improved Commercial	01	Retail	05	Regional Shopping Center	0	No Conditions	C101050	RET
C1	Improved Commercial	01	Retail	06	Power Center	0	No Conditions	C101060	RET
C1	Improved Commercial	01	Retail	07	Parkade	0	No Conditions	C101070	RET
C1	Improved Commercial	01	Retail	08	Condominium	0	No Conditions	C101080	RET
C1	Improved Commercial	01	Retail	09	Fast Food Restaurant	0	No Conditions	C101090	RET
C1	Improved Commercial	01	Retail	10	Major Car Dealership	0	No Conditions	C101100	RET

PROPERTY TYPE – NON-RESIDENTIAL (COMMERCIAL)									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
C1	Improved Commercial	01	Retail	00	Unspecified	1	Special Conditions	C101001	RET
C1	Improved Commercial	01	Retail	01	Stand Alone	1	Special Conditions	C101011	RET
C1	Improved Commercial	01	Retail	02	Gas Station	1	Special Conditions	C101021	RET
C1	Improved Commercial	01	Retail	03	Strip Commercial	1	Special Conditions	C101031	RET
C1	Improved Commercial	01	Retail	04	Shopping Center	1	Special Conditions	C101041	RET
C1	Improved Commercial	01	Retail	05	Regional Shopping Center	1	Special Conditions	C101051	RET
C1	Improved Commercial	01	Retail	06	Power Center	1	Special Conditions	C101061	RET
C1	Improved Commercial	01	Retail	07	Parkade	1	Special Conditions	C101071	RET
C1	Improved Commercial	01	Retail	08	Condominium	1	Special Conditions	C101081	RET
C1	Improved Commercial	01	Retail	09	Fast Food Restaurant	1	Special Conditions	C101091	RET
C1	Improved Commercial	01	Retail	10	Major Car Dealership	1	Special Conditions	C101101	RET
C1	Improved Commercial	01	Retail	00	Unspecified	2	Special Purpose	C101002	SPEC
C1	Improved Commercial	01	Retail	01	Stand Alone	2	Special Purpose	C101012	SPEC
C1	Improved Commercial	01	Retail	02	Gas Station	2	Special Purpose	C101022	SPEC
C1	Improved Commercial	01	Retail	03	Strip Commercial	2	Special Purpose	C101032	SPEC
C1	Improved Commercial	01	Retail	04	Shopping Center	2	Special Purpose	C101042	SPEC
C1	Improved Commercial	01	Retail	05	Regional Shopping Center	2	Special Purpose	C101052	SPEC
C1	Improved Commercial	01	Retail	06	Power Center	2	Special Purpose	C101062	SPEC
C1	Improved Commercial	01	Retail	07	Parkade	2	Special Purpose	C101072	SPEC
C1	Improved Commercial	01	Retail	08	Condominium	2	Special Purpose	C101082	SPEC
C1	Improved Commercial	01	Retail	09	Fast Food Restaurant	2	Special Purpose	C101092	SPEC
C1	Improved Commercial	01	Retail	10	Major Car Dealership	2	Special Purpose	C101102	SPEC

PROPERTY TYPE – NON-RESIDENTIAL (COMMERCIAL)									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
	Commercial						Purpose		
C1	Improved Commercial	02	Lodging	00	Unspecified	0	No Conditions	C102000	LOD
C1	Improved Commercial	02	Lodging	01	Motel	0	No Conditions	C102010	LOD
C1	Improved Commercial	02	Lodging	02	Limited Service Hotel	0	No Conditions	C102020	LOD
C1	Improved Commercial	02	Lodging	03	Gallonage Hotel	0	No Conditions	C102030	LOD
C1	Improved Commercial	02	Lodging	04	Resort	0	No Conditions	C102040	LOD
C1	Improved Commercial	02	Lodging	05	Condominium	0	No Conditions	C102050	LOD
C1	Improved Commercial	02	Lodging	06	Full Service Hotel	0	No Conditions	C102060	LOD
C1	Improved Commercial	02	Lodging	07	Casino	0	No Conditions	C102070	LOD
C1	Improved Commercial	02	Lodging	08	All Suite/Extended Stay	0	No Conditions	C102080	LOD
C1	Improved Commercial	02	Lodging	09	Boutique	0	No Conditions	C102090	LOD
C1	Improved Commercial	02	Lodging	10	Work Accomodations	0	No Conditions	C102100	LOD
C1	Improved Commercial	02	Lodging	00	Unspecified	1	Special Conditions	C102001	LOD
C1	Improved Commercial	02	Lodging	01	Motel	1	Special Conditions	C102011	LOD
C1	Improved Commercial	02	Lodging	02	Limited Service Hotel	1	Special Conditions	C102021	LOD
C1	Improved Commercial	02	Lodging	03	Gallonage Hotel	1	Special Conditions	C102031	LOD
C1	Improved Commercial	02	Lodging	04	Resort	1	Special Conditions	C102041	LOD
C1	Improved Commercial	02	Lodging	05	Condominium	1	Special Conditions	C102051	LOD
C1	Improved Commercial	02	Lodging	06	Full Service Hotel	1	Special Conditions	C102061	LOD
C1	Improved Commercial	02	Lodging	07	Casino	1	Special Conditions	C102071	LOD
C1	Improved Commercial	02	Lodging	08	All Suite/Extended Stay	1	Special Conditions	C102081	LOD

PROPERTY TYPE – NON-RESIDENTIAL (COMMERCIAL)									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
C1	Improved Commercial	02	Lodging	09	Boutique	1	Special Conditions	C102091	LOD
C1	Improved Commercial	02	Lodging	10	Work Accomodations	1	Special Conditions	C102101	LOD
C1	Improved Commercial	02	Lodging	00	Unspecified	2	Special Purpose	C102002	SPEC
C1	Improved Commercial	02	Lodging	01	Motel	2	Special Purpose	C102012	SPEC
C1	Improved Commercial	02	Lodging	02	Limited Service Hotel	2	Special Purpose	C102022	SPEC
C1	Improved Commercial	02	Lodging	03	Gallorage Hotel	2	Special Purpose	C102032	SPEC
C1	Improved Commercial	02	Lodging	04	Resort	2	Special Purpose	C102042	SPEC
C1	Improved Commercial	02	Lodging	05	Condominium	2	Special Purpose	C102052	SPEC
C1	Improved Commercial	02	Lodging	06	Full Service Hotel	2	Special Purpose	C102062	SPEC
C1	Improved Commercial	02	Lodging	07	Casino	2	Special Purpose	C102072	SPEC
C1	Improved Commercial	02	Lodging	08	All Suite/Extended Stay	2	Special Purpose	C102082	SPEC
C1	Improved Commercial	02	Lodging	09	Boutique	2	Special Purpose	C102092	SPEC
C1	Improved Commercial	02	Lodging	10	Work Accomodations	2	Special Purpose	C102102	SPEC
C1	Improved Commercial	03	Office	00	Unspecified	0	No Conditions	C103000	OFF
C1	Improved Commercial	03	Office	01	Condominium	0	No Conditions	C103010	OFF
C1	Improved Commercial	03	Office	02	High Rise	0	No Conditions	C103020	OFF
C1	Improved Commercial	03	Office	03	Medium Rise	0	No Conditions	C103030	OFF
C1	Improved Commercial	03	Office	04	Low Rise	0	No Conditions	C103040	OFF
C1	Improved Commercial	03	Office	00	Unspecified	1	Special Conditions	C103001	OFF
C1	Improved Commercial	03	Office	01	Condominium	1	Special Conditions	C103011	OFF

PROPERTY TYPE – NON-RESIDENTIAL (COMMERCIAL)									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
C1	Improved Commercial	03	Office	02	High Rise	1	Special Conditions	C103021	OFF
C1	Improved Commercial	03	Office	03	Medium Rise	1	Special Conditions	C103031	OFF
C1	Improved Commercial	03	Office	04	Low Rise	1	Special Conditions	C103041	OFF
C1	Improved Commercial	03	Office	00	Unspecified	2	Special Purpose	C103002	SPEC
C1	Improved Commercial	03	Office	01	Condominium	2	Special Purpose	C103012	SPEC
C1	Improved Commercial	03	Office	02	High Rise	2	Special Purpose	C103022	SPEC
C1	Improved Commercial	03	Office	03	Medium Rise	2	Special Purpose	C103032	SPEC
C1	Improved Commercial	03	Office	04	Low Rise	2	Special Purpose	C103042	SPEC
C1	Improved Commercial	04	Pedway	00	Unspecified	0	No Conditions	C104000	RET
C1	Improved Commercial	04	Pedway	01	Plus Fifteen	0	No Conditions	C104010	RET
C1	Improved Commercial	04	Pedway	00	Unspecified	1	Special Conditions	C104001	RET
C1	Improved Commercial	04	Pedway	01	Plus Fifteen	1	Special Conditions	C104011	RET
C1	Improved Commercial	04	Pedway	00	Unspecified	2	Special Purpose	C104002	SPEC
C1	Improved Commercial	04	Pedway	01	Plus Fifteen	2	Special Purpose	C104012	SPEC
P0	Vacant Service Public	00	Unspecified	00	Unspecified	0	No Conditions	P000000	VCOM
P0	Vacant Service Public	00	Unspecified	00	Unspecified	1	Special Conditions	P000001	VCOM
P1	Improved Service Public	00	Unspecified	00	Unspecified	0	No Conditions	P100000	RET
P1	Improved Service Public	00	Unspecified	00	Unspecified	1	Special Conditions	P100001	RET
P1	Improved Service Public	00	Unspecified	00	Unspecified	2	Special	P100002	SPEC

PROPERTY TYPE – NON-RESIDENTIAL (COMMERCIAL)										
Level 1			Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION		SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
	Service							Purpose		
P1	Improved Service	Public	01	Recreational	00	Unspecified	0	No Conditions	P101000	RET
P1	Improved Service	Public	01	Recreational	01	Driving Range	0	No Conditions	P101010	RET
P1	Improved Service	Public	01	Recreational	02	Golf Course	0	No Conditions	P101020	RET
P1	Improved Service	Public	01	Recreational	03	Campground	0	No Conditions	P101030	RET
P1	Improved Service	Public	01	Recreational	04	Indoor Facilities	0	No Conditions	P101040	RET
P1	Improved Service	Public	01	Recreational	05	Outdoor Facilities	0	No Conditions	P101050	RET
P1	Improved Service	Public	01	Recreational	06	Park	0	No Conditions	P101060	RET
P1	Improved Service	Public	01	Recreational	07	Ancillary Golf Course Parcel	0	No Conditions	P101070	RET
P1	Improved Service	Public	01	Recreational	00	Unspecified	1	Special Conditions	P101001	RET
P1	Improved Service	Public	01	Recreational	01	Driving Range	1	Special Conditions	P101011	RET
P1	Improved Service	Public	01	Recreational	02	Golf Course	1	Special Conditions	P101021	RET
P1	Improved Service	Public	01	Recreational	03	Campground	1	Special Conditions	P101031	RET
P1	Improved Service	Public	01	Recreational	04	Indoor Facilities	1	Special Conditions	P101041	RET
P1	Improved Service	Public	01	Recreational	05	Outdoor Facilities	1	Special Conditions	P101051	RET
P1	Improved Service	Public	01	Recreational	06	Park	1	Special Conditions	P101061	RET
P1	Improved Service	Public	01	Recreational	07	Ancillary Golf Course Parcel	1	Special Conditions	P101071	RET
P1	Improved Service	Public	01	Recreational	00	Unspecified	2	Special Purpose	P101002	SPEC
P1	Improved Service	Public	01	Recreational	01	Driving Range	2	Special Purpose	P101012	SPEC
P1	Improved Service	Public	01	Recreational	02	Golf Course	2	Special Purpose	P101022	SPEC
P1	Improved Service	Public	01	Recreational	03	Campground	2	Special	P101032	SPEC

PROPERTY TYPE – NON-RESIDENTIAL (COMMERCIAL)										
Level 1			Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION		SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
	Service							Purpose		
P1	Improved Service	Public	01	Recreational	04	Indoor Facilities	2	Special Purpose	P101042	SPEC
P1	Improved Service	Public	01	Recreational	05	Outdoor Facilities	2	Special Purpose	P101052	SPEC
P1	Improved Service	Public	01	Recreational	06	Park	2	Special Purpose	P101062	SPEC
P1	Improved Service	Public	01	Recreational	07	Ancillary Golf Course Parcel	2	Special Purpose	P101072	SPEC
P1	Improved Service	Public	02	Institutional	00	Unspecified	0	No Conditions	P102000	OFF
P1	Improved Service	Public	02	Institutional	01	Education	0	No Conditions	P102010	OFF
P1	Improved Service	Public	02	Institutional	02	Health	0	No Conditions	P102020	OFF
P1	Improved Service	Public	02	Institutional	03	Religious Services	0	No Conditions	P102030	OFF
P1	Improved Service	Public	02	Institutional	04	Government Services	0	No Conditions	P102040	OFF
P1	Improved Service	Public	02	Institutional	05	Public Assembly	0	No Conditions	P102050	OFF
P1	Improved Service	Public	02	Institutional	00	Unspecified	1	Special Conditions	P102001	OFF
P1	Improved Service	Public	02	Institutional	01	Education	1	Special Conditions	P102011	OFF
P1	Improved Service	Public	02	Institutional	02	Health	1	Special Conditions	P102021	OFF
P1	Improved Service	Public	02	Institutional	03	Religious Services	1	Special Conditions	P102031	OFF
P1	Improved Service	Public	02	Institutional	04	Government Services	1	Special Conditions	P102041	OFF
P1	Improved Service	Public	02	Institutional	05	Public Assembly	1	Special Conditions	P102051	OFF
P1	Improved Service	Public	02	Institutional	00	Unspecified	2	Special Purpose	P102002	SPEC
P1	Improved Service	Public	02	Institutional	01	Education	2	Special Purpose	P102012	SPEC
P1	Improved Service	Public	02	Institutional	02	Health	2	Special Purpose	P102022	SPEC
P1	Improved Service	Public	02	Institutional	03	Religious Services	2	Special	P102032	SPEC

PROPERTY TYPE – NON-RESIDENTIAL (COMMERCIAL)									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
	Service						Purpose		
P1	Improved Public Service	02	Institutional	04	Government Services	2	Special Purpose	P102042	SPEC
P1	Improved Public Service	02	Institutional	05	Public Assembly	2	Special Purpose	P102052	SPEC

PROPERTY TYPE – NON-RESIDENTIAL (INDUSTRIAL)									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
M0	Vacant Industrial	00	Unspecified	00	Unspecified	0	No Conditions	M00000	VIND
M0	Vacant Industrial	00	Unspecified	00	Unspecified	1	Special Conditions	M00001	VIND
M0	Vacant Industrial	00	Unspecified	01	Open Storage	0	No Conditions	M00010	VIND
M0	Vacant Industrial	00	Unspecified	01	Open Storage	1	Special Conditions	M00011	VIND
M1	Improved Industrial	00	Unspecified	00	Unspecified	0	No Conditions	M10000	IND
M1	Improved Industrial	00	Unspecified	00	Unspecified	1	Special Conditions	M10001	IND
M1	Improved Industrial	00	Unspecified	00	Unspecified	2	Special Purpose	M10002	SPEC
M1	Improved Industrial	01	Warehousing	00	Unspecified	0	No Conditions	M10100	IND
M1	Improved Industrial	01	Warehousing	01	Storage	0	No Conditions	M10101	IND
M1	Improved Industrial	01	Warehousing	02	Storage compound	0	No Conditions	M10102	IND
M1	Improved Industrial	01	Warehousing	03	Distribution	0	No Conditions	M10103	IND
M1	Improved Industrial	01	Warehousing	04	Self Storage	0	No Conditions	M10104	IND
M1	Improved Industrial	01	Warehousing	05	Multi-Bay	0	No Conditions	M10105	IND
M1	Improved Industrial	01	Warehousing	06	Light Industrial	0	No Conditions	M10106	IND
M1	Improved Industrial	01	Warehousing	07	Condominium	0	No Conditions	M10107	IND
M1	Improved Industrial	01	Warehousing	00	Unspecified	1	Special Conditions	M101001	IND
M1	Improved Industrial	01	Warehousing	01	Storage	1	Special Conditions	M101011	IND
M1	Improved Industrial	01	Warehousing	02	Storage compound	1	Special Conditions	M101021	IND
M1	Improved Industrial	01	Warehousing	03	Distribution	1	Special Conditions	M101031	IND
M1	Improved Industrial	01	Warehousing	04	Self Storage	1	Special Conditions	M101041	IND
M1	Improved Industrial	01	Warehousing	05	Multi-Bay	1	Special Conditions	M101051	IND
M1	Improved Industrial	01	Warehousing	06	Light Industrial	1	Special Conditions	M101061	IND
M1	Improved Industrial	01	Warehousing	07	Condominium	1	Special Conditions	M101071	IND
M1	Improved Industrial	01	Warehousing	00	Unspecified	2	Special Purpose	M101002	SPEC
M1	Improved Industrial	01	Warehousing	01	Storage	2	Special Purpose	M101012	SPEC
M1	Improved Industrial	01	Warehousing	02	Storage compound	2	Special Purpose	M101022	SPEC
M1	Improved Industrial	01	Warehousing	03	Distribution	2	Special Purpose	M101032	SPEC
M1	Improved Industrial	01	Warehousing	04	Self Storage	2	Special Purpose	M101042	SPEC
M1	Improved Industrial	01	Warehousing	05	Multi-Bay	2	Special Purpose	M101052	SPEC
M1	Improved Industrial	01	Warehousing	06	Light Industrial	2	Special Purpose	M101062	SPEC
M1	Improved Industrial	01	Warehousing	07	Condominium	2	Special Purpose	M101072	SPEC

PROPERTY TYPE – NON-RESIDENTIAL (INDUSTRIAL)									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
M1	Improved Industrial	02	Processing	00	Unspecified	0	No Conditions	M102000	IND
M1	Improved Industrial	02	Processing	01	Distillery/Brewery	0	No Conditions	M102010	IND
M1	Improved Industrial	02	Processing	02	Food Processing	0	No Conditions	M102020	IND
M1	Improved Industrial	02	Processing	03	Dairy	0	No Conditions	M102030	IND
M1	Improved Industrial	02	Processing	04	Feed/Flour Mill	0	No Conditions	M102040	IND
M1	Improved Industrial	02	Processing	05	Refinery/Gas Plant	0	No Conditions	M102050	IND
M1	Improved Industrial	02	Processing	06	Pulp/Paper	0	No Conditions	M102060	IND
M1	Improved Industrial	02	Processing	07	Bakery	0	No Conditions	M102070	IND
M1	Improved Industrial	02	Processing	08	Saw Mill	0	No Conditions	M102080	IND
M1	Improved Industrial	02	Processing	09	Petro Chemical	0	No Conditions	M102090	IND
M1	Improved Industrial	02	Processing	10	Agri processing and sales	0	No Conditions	M102100	IND
M1	Improved Industrial	02	Processing	00	Unspecified	1	Special Conditions	M102001	IND
M1	Improved Industrial	02	Processing	01	Distillery/Brewery	1	Special Conditions	M102011	IND
M1	Improved Industrial	02	Processing	02	Food Processing	1	Special Conditions	M102021	IND
M1	Improved Industrial	02	Processing	03	Dairy	1	Special Conditions	M102031	IND
M1	Improved Industrial	02	Processing	04	Feed/Flour Mill	1	Special Conditions	M102041	IND
M1	Improved Industrial	02	Processing	05	Refinery/Gas Plant	1	Special Conditions	M102051	IND
M1	Improved Industrial	02	Processing	06	Pulp/Paper	1	Special Conditions	M102061	IND
M1	Improved Industrial	02	Processing	07	Bakery	1	Special Conditions	M102071	IND
M1	Improved Industrial	02	Processing	08	Saw Mill	1	Special Conditions	M102081	IND
M1	Improved Industrial	02	Processing	09	Petro Chemical	1	Special Conditions	M102091	IND
M1	Improved Industrial	02	Processing	10	Agri processing and sales	1	Special Conditions	M102101	IND
M1	Improved Industrial	02	Processing	00	Unspecified	2	Special Purpose	M102002	SPEC
M1	Improved Industrial	02	Processing	01	Distillery/Brewery	2	Special Purpose	M102012	SPEC
M1	Improved Industrial	02	Processing	02	Food Processing	2	Special Purpose	M102022	SPEC
M1	Improved Industrial	02	Processing	03	Dairy	2	Special Purpose	M102032	SPEC
M1	Improved Industrial	02	Processing	04	Feed/Flour Mill	2	Special Purpose	M102042	SPEC
M1	Improved Industrial	02	Processing	05	Refinery/Gas Plant	2	Special Purpose	M102052	SPEC
M1	Improved Industrial	02	Processing	06	Pulp/Paper	2	Special Purpose	M102062	SPEC
M1	Improved Industrial	02	Processing	07	Bakery	2	Special Purpose	M102072	SPEC
M1	Improved Industrial	02	Processing	08	Saw Mill	2	Special Purpose	M102082	SPEC
M1	Improved Industrial	02	Processing	09	Petro Chemical	2	Special Purpose	M102092	SPEC
M1	Improved Industrial	02	Processing	10	Agri processing and sales	2	Special Purpose	M102102	SPEC

PROPERTY TYPE – NON-RESIDENTIAL (INDUSTRIAL)									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
M1	Improved Industrial	03	Manufacturing	00	Unspecified	0	No Conditions	M103000	IND
M1	Improved Industrial	03	Manufacturing	01	Petroleum	0	No Conditions	M103010	IND
M1	Improved Industrial	03	Manufacturing	02	Electronics	0	No Conditions	M103020	IND
M1	Improved Industrial	03	Manufacturing	03	Textile	0	No Conditions	M103030	IND
M1	Improved Industrial	03	Manufacturing	04	Concrete/Asphalt	0	No Conditions	M103040	IND
M1	Improved Industrial	03	Manufacturing	05	Chemical	0	No Conditions	M103050	IND
M1	Improved Industrial	03	Manufacturing	06	Fabricated Metal	0	No Conditions	M103060	IND
M1	Improved Industrial	03	Manufacturing	07	Furniture	0	No Conditions	M103070	IND
M1	Improved Industrial	03	Manufacturing	08	Wood	0	No Conditions	M103080	IND
M1	Improved Industrial	03	Manufacturing	00	Unspecified	1	Special Conditions	M103001	IND
M1	Improved Industrial	03	Manufacturing	01	Petroleum	1	Special Conditions	M103011	IND
M1	Improved Industrial	03	Manufacturing	02	Electronics	1	Special Conditions	M103021	IND
M1	Improved Industrial	03	Manufacturing	03	Textile	1	Special Conditions	M103031	IND
M1	Improved Industrial	03	Manufacturing	04	Concrete/Asphalt	1	Special Conditions	M103041	IND
M1	Improved Industrial	03	Manufacturing	05	Chemical	1	Special Conditions	M103051	IND
M1	Improved Industrial	03	Manufacturing	06	Fabricated Metal	1	Special Conditions	M103061	IND
M1	Improved Industrial	03	Manufacturing	07	Furniture	1	Special Conditions	M103071	IND
M1	Improved Industrial	03	Manufacturing	08	Wood	1	Special Conditions	M103081	IND
M1	Improved Industrial	03	Manufacturing	00	Unspecified	2	Special Purpose	M103002	SPEC
M1	Improved Industrial	03	Manufacturing	01	Petroleum	2	Special Purpose	M103012	SPEC
M1	Improved Industrial	03	Manufacturing	02	Electronics	2	Special Purpose	M103022	SPEC
M1	Improved Industrial	03	Manufacturing	03	Textile	2	Special Purpose	M103032	SPEC
M1	Improved Industrial	03	Manufacturing	04	Concrete/Asphalt	2	Special Purpose	M103042	SPEC
M1	Improved Industrial	03	Manufacturing	05	Chemical	2	Special Purpose	M103052	SPEC
M1	Improved Industrial	03	Manufacturing	06	Fabricated Metal	2	Special Purpose	M103062	SPEC
M1	Improved Industrial	03	Manufacturing	07	Furniture	2	Special Purpose	M103072	SPEC
M1	Improved Industrial	03	Manufacturing	08	Wood	2	Special Purpose	M103082	SPEC
M1	Improved Industrial	04	Transportation	00	Unspecified	0	No Conditions	M104000	IND
M1	Improved Industrial	04	Transportation	01	Airport	0	No Conditions	M104010	IND
M1	Improved Industrial	04	Transportation	02	Surface	0	No Conditions	M104020	IND
M1	Improved Industrial	04	Transportation	00	Unspecified	1	Special Conditions	M104001	IND
M1	Improved Industrial	04	Transportation	01	Airport	1	Special Conditions	M104011	IND

PROPERTY TYPE – NON-RESIDENTIAL (INDUSTRIAL)									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
M1	Improved Industrial	04	Transportation	02	Surface	1	Special Conditions	M104021	IND
M1	Improved Industrial	04	Transportation	00	Unspecified	2	Special Purpose	M104002	SPEC
M1	Improved Industrial	04	Transportation	01	Airport	2	Special Purpose	M104012	SPEC
M1	Improved Industrial	04	Transportation	02	Surface	2	Special Purpose	M104022	SPEC
M1	Improved Industrial	05	Resource Extraction	00	Unspecified	0	No Conditions	M105000	IND
M1	Improved Industrial	05	Resource Extraction	01	Petroleum	0	No Conditions	M105010	IND
M1	Improved Industrial	05	Resource Extraction	02	Coal	0	No Conditions	M105020	IND
M1	Improved Industrial	05	Resource Extraction	03	Gravel	0	No Conditions	M105030	IND
M1	Improved Industrial	05	Resource Extraction	04	Well Site	0	No Conditions	M105040	IND
M1	Improved Industrial	05	Resource Extraction	00	Unspecified	1	Special Conditions	M105001	IND
M1	Improved Industrial	05	Resource Extraction	01	Petroleum	1	Special Conditions	M105011	IND
M1	Improved Industrial	05	Resource Extraction	02	Coal	1	Special Conditions	M105021	IND
M1	Improved Industrial	05	Resource Extraction	03	Gravel	1	Special Conditions	M105031	IND
M1	Improved Industrial	05	Resource Extraction	04	Well Site	1	Special Conditions	M105041	IND
M1	Improved Industrial	05	Resource Extraction	00	Unspecified	2	Special Purpose	M105002	SPEC
M1	Improved Industrial	05	Resource Extraction	01	Petroleum	2	Special Purpose	M105012	SPEC
M1	Improved Industrial	05	Resource Extraction	02	Coal	2	Special Purpose	M105022	SPEC
M1	Improved Industrial	05	Resource Extraction	03	Gravel	2	Special Purpose	M105032	SPEC
M1	Improved Industrial	05	Resource Extraction	04	Well Site	2	Special Purpose	M105042	SPEC
M1	Improved Industrial	06	Other	00	Unspecified	0	No Conditions	M106000	IND
M1	Improved Industrial	06	Other	01	Grain Handling	0	No Conditions	M106010	IND
M1	Improved Industrial	06	Other	02	Bulk Oil	0	No Conditions	M106020	IND
M1	Improved Industrial	06	Other	03	Power Co-Generation	0	No Conditions	M106030	IND
M1	Improved Industrial	06	Other	04	Telecommunications	0	No Conditions	M106040	IND
M1	Improved Industrial	06	Other	05	Wind Turbine Site	0	No Conditions	M106050	IND
M1	Improved Industrial	06	Other	00	Unspecified	1	Special Conditions	M106001	IND
M1	Improved Industrial	06	Other	01	Grain Handling	1	Special Conditions	M106011	IND
M1	Improved Industrial	06	Other	02	Bulk Oil	1	Special Conditions	M106021	IND
M1	Improved Industrial	06	Other	03	Power Co-Generation	1	Special Conditions	M106031	IND
M1	Improved Industrial	06	Other	04	Telecommunications	1	Special Conditions	M106041	IND

PROPERTY TYPE – NON-RESIDENTIAL (INDUSTRIAL)									
Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
M1	Improved Industrial	06	Other	05	Wind Turbine Site	1	Special Conditions	M106051	IND
M1	Improved Industrial	06	Other	00	Unspecified	2	Special Purpose	M106002	SPEC
M1	Improved Industrial	06	Other	01	Grain Handling	2	Special Purpose	M106012	SPEC
M1	Improved Industrial	06	Other	02	Bulk Oil	2	Special Purpose	M106022	SPEC
M1	Improved Industrial	06	Other	03	Power Co-Generation	2	Special Purpose	M106032	SPEC
M1	Improved Industrial	06	Other	04	Telecommunications	2	Special Purpose	M106042	SPEC
M1	Improved Industrial	06	Other	05	Wind Turbine Site	2	Special Purpose	M106052	SPEC

PROPERTY TYPE – REGULATED PROPERTY									
Level 1		Level 2		Level 3		Level 4		Composite	
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
F0	Farmland	00	Unspecified	00	Unspecified	0	No Conditions	F000000	
F0	Farmland	00	Unspecified	00	Unspecified	1	Special Conditions	F000001	
F0	Farmland	01	Non-Intensive	00	Unspecified	0	No Conditions	F001000	
F0	Farmland	01	Non-Intensive	00	Unspecified	1	Special Conditions	F001001	
F0	Farmland	02	Intensive	00	Unspecified	0	No Conditions	F002000	
F0	Farmland	02	Intensive	00	Unspecified	1	Special Conditions	F002001	
RR	Railway	00	Unspecified	00	Unspecified	0	No Conditions	RR00000	
RR	Railway	00	Unspecified	00	Unspecified	1	Special Conditions	RR00001	
RR	Railway	00	Unspecified	00	Unspecified	2	Special Purpose	RR00002	
RR	Railway	01	Right of Way	00	Unspecified	0	No Conditions	RR01000	
RR	Railway	01	Right of Way	00	Unspecified	1	Special Conditions	RR01001	
RR	Railway	01	Right of Way	00	Unspecified	2	Special Purpose	RR01002	
RR	Railway	02	Spur	00	Unspecified	0	No Conditions	RR02000	
RR	Railway	02	Spur	00	Unspecified	1	Special Conditions	RR02001	
RR	Railway	02	Spur	00	Unspecified	2	Special Purpose	RR02002	

PROPERTY TYPE – REGULATED PROPERTY								
Level 1		Level 2		Level 3		Level 4		Composite
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	
LI	Linear Property	00	Unspecified	00	Unspecified	2	Special Purpose	LI00002
LI	Linear Property	01	Pipelines	01	Pipeline	2	Special Purpose	LI01012
LI	Linear Property	01	Pipelines	02	Wells	2	Special Purpose	LI01022
LI	Linear Property	01	Pipelines	03	Gas-Distribution	2	Special Purpose	LI01032
LI	Linear Property	02	Electric Power System	04	Power systems	2	Special Purpose	LI02042
LI	Linear Property	02	Electric Power System	07	Electric Power Generation	2	Special Purpose	LI02072
LI	Linear Property	03	Telecommunication Systems	05	Cable	2	Special Purpose	LI03052
LI	Linear Property	03	Telecommunication Systems	06	Telecommunications	2	Special Purpose	LI03062

Note: Linear property assessments are prepared by the assessor designated by the Minister. Reporting linear assessments is optional for the municipality. If reported, these actual use codes must be used.

3.6.2 MODEL QUALITY STRUCTURE CODES

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.

Certain types of improvements may not be specifically classified using this standard (i.e., heavy industrial property, unique specialty buildings, etc.). For these types of improvements the "not available" code must be used.

Table 10 Model Quality Structure Codes

MODEL CODE	Alberta 1967 Asmnt Manual Cost Manual Code 7001
001	Single Family - All Ages
002	Single Family - Before 1940
003	Single Family - After 1940
004	Single Family - After 1970
030	Garages
040	Single Section Manufactured Homes
045	Multi Section Manufactured Homes
050	Summer Cottages
060	Duplex Housing
070	Multiple Housing -Side by Side
090	Low Rise Apartments or Condos
100	High Rise Apartments or Condos
150	Motels - Side by Side Units
200	Hotels
300	Stores
350	Offices
391	Underground Pedways
430	Parkades
500	Warehouses
505	Warehouses/Metal Clad
510	Sales Warehouses
515	Mini Storage Warehouse
520	Bag Fertilizer Warehouses
600	Quonset metal Warehouses
610	Self Framing Metal Warehouses
615	Rigid Frame Metal Warehouses
620	Modular Rigid Frame Metal Whse
770	Bulk Oil Warehouses

MODEL CODE	Alberta 1967 Asmnt Manual Cost Manual Code 7001
850	Grain Elev/Composite Grain Elev
870	Relocatable Offices
875	Relocatable Comm. Equip Bldg
876	Relocatable Metal Oilfield Bldg
880	Frame & Fabric Buildings
890	Quonset Type Greenhouses
999	Not available

MODEL CODE	Alberta 1979 Asmnt Manual Cost Manual Code 7002
001	Single Family - All Ages
002	Single Family - Before 1940
003	Single Family - After 1940
004	Single Family - After 1970
030	Garages
035	Carports
040	Single Section Manufactured Homes
045	Multi Section Manufactured Homes
050	Summer Cottages
060	Duplex Housing
070	Multiple Housing -Side by Side
071	Multiple Housing -Back to Back
088	Rooming House
090	Low Rise Apartments or Condos
100	High Rise Apartments or Condos
150	Motels - Side by Side Units
200	Hotels
300	Stores
350	Offices

MODEL CODE	Alberta 1979 Asmnt Manual Cost Manual Code 7002
405	Fast Food Restaurants
430	Parkades
500	Warehouses
505	Warehouses/Metal Clad
510	Sales Warehouses
520	Bag Fertilizer Warehouses
521	Bulk & Bag Fertilizer Whse
522	Bulk Elevator Fertilizer Whse
600	Quonset metal Warehouses
610	Self Framing Metal Warehouses
615	Rigid Frame Metal Warehouses
620	Modular Rigid Frame Metal Whse
622	Rigid Frame Metal Whse Side Ex
630	Archrib Warehouses
760	Service Station - Kiosks
762	Service Station - Canopies
770	Bulk Oil Warehouses
850	Grain Elev/Composite Grain Elev
855	Cribbed Annexes
856	Balloon or Frame Annexes
860	Grain Elevator Offices
870	Relocatable Offices
875	Relocatable Comm. Equip Bldg
876	Relocatable Metal Oilfield Bldg
890	Quonset Type Greenhouses
891	Bowrib Type Greenhouses
892	Gable Type Greenhouses
999	Not available

MODEL CODE	Alberta 1984 Asmnt Manual Cost Manual Code 7003
001	Single Family - All Ages
002	Single Family - Before 1940
003	Single Family - After 1940
004	Single Family - After 1970
005	Single Family - After 1980
008	Single Family - Cedar/Log
022	Swimming Pool Buildings
025	Greenhouse
026	Solarium
030	Garages
031	Multiple Garages
035	Carports
040	Single Section Manufactured Homes
045	Multi Section Manufactured Homes
048	Manufactured Home Parks
050	Summer Cottages
052	Summer Cottages - Cedar/Log
060	Duplex Housing
061	Fourplex Housing
070	Multiple Housing -Side by Side
071	Multiple Housing -Back to Back
090	Low Rise Apartments or Condos
100	High Rise Apartments or Condos
150	Motels - Side by Side Units
151	Motels - Back to Back Units
200	Hotels
205	Motor Hotels
207	Motor Hotels

MODEL CODE	Alberta 1984 Asmnt Manual Cost Manual Code 7003
300	Stores
310	Strip Shopping Centres
312	Mall Shopping Centres
350	Offices
390	Skywalk Pedways
391	Underground Pedways
405	Fast Food Restaurants
430	Parkades
441	Theatre
490	Banks
500	Warehouses
505	Warehouses/Metal Clad
510	Sales Warehouses
515	Mini Storage Warehouse
520	Bag Fertilizer Warehouses
521	Bulk & Bag Fertilizer Whse
522	Bulk Elevator Fertilizer Whse
525	Archrib Fertilizer Whse
600	Quonset metal Warehouses
605	Agro Metal Warehouses
610	Self Framing Metal Warehouses
615	Rigid Frame Metal Warehouses
620	Modular Rigid Frame Metal Whse
622	Rigid Frame Metal Whse Side Ex
630	Archrib Warehouses
752	Service Station
760	Service Station - Kiosks
762	Service Station - Canopies
770	Bulk Oil Warehouses
775	Bulk Oil Offices

MODEL CODE	Alberta 1984 Asmnt Manual Cost Manual Code 7003
850	Grain Elev/Composite Grain Elev
852	Twin Elevators
855	Cribbed Annexes
856	Balloon or Frame Annexes
857	Steel Bin Annex
860	Grain Elevator Offices
870	Relocatable Offices
875	Relocatable Comm. Equip Bldg
876	Relocatable Metal Oilfield Bldg
880	Frame & Fabric Buildings
881	Air-Supported Buildings
882	Post-Tension Buildings
890	Quonset Type Greenhouses
891	Bowrib Type Greenhouses
892	Gable Type Greenhouses
894	Solariums
999	Not available

MODEL CODE	Alberta 1994 Residential Manual Cost Manual Code 7004
001	Single Family - All Ages
002	Single Family - Before 1940
003	Single Family - After 1940
004	Single Family - After 1970
005	Single Family - After 1980
008	Single Family - Cedar/Log
022	Swimming Pool Buildings
025	Greenhouse
026	Solarium
030	Garages
031	Multiple Garages

MODEL CODE	Alberta 1994 Residential Manual Cost Manual Code 7004
035	Carports
040	Single Section Manufactured Homes
045	Multi Section Manufactured Homes
048	Manufactured Home Parks
050	Summer Cottages
052	Summer Cottages - Cedar/Log
060	Duplex Housing
061	Fourplex Housing
070	Multiple Housing -Side by Side
071	Multiple Housing -Back to Back
090	Low Rise Apartments or Condos
100	High Rise Apartments or Condos
150	Motels - Side by Side Units
151	Motels - Back to Back Units
200	Hotels
300	Stores
310	Strip Shopping Centres
312	Mall Shopping Centres
350	Offices
405	Fast Food Restaurants
430	Parkades
500	Warehouses
505	Warehouses/Metal Clad
510	Sales Warehouses
515	Mini Storage Warehouse
520	Bag Fertilizer Warehouses
521	Bulk & Bag Fertilizer Whse
522	Bulk Elevator Fertilizer Whse
600	Quonset metal Warehouses

MODEL CODE	Alberta 1994 Residential Manual Cost Manual Code 7004
605	Agro Metal Warehouses
610	Self Framing Metal Warehouses
615	Rigid Frame Metal Warehouses
620	Modular Rigid Frame Metal Whse
622	Rigid Frame Metal Whse Side Ex
630	Archrib Warehouses
760	Service Station - Kiosks
762	Service Station - Canopies
770	Bulk Oil Warehouses
775	Bulk Oil Offices
850	Grain Elev/Composite Grain Elev
852	Twin Elevators
855	Cribbed Annexes
856	Balloon or Frame Annexes
857	Steel Bin Annex
860	Grain Elevator Offices
870	Relocatable Offices
875	Relocatable Comm. Equip Bldg
876	Relocatable Metal Oilfield Bldg
880	Frame & Fabric Buildings
890	Quonset Type Greenhouses
891	Bowrib Type Greenhouses
892	Gable Type Greenhouses
894	Solariums
999	Not available

MODEL CODE	Alberta 2001 Metal Buildings Manual Cost Manual Code 7012
610	Self Framing Metal Warehouses
615	Rigid Frame Metal Warehouses
876	Relocatable Metal Oilfield Bldg

MODEL CODE	Alberta 2001 Residential Manual Cost Manual Code 7011
610	Self Framing Metal Warehouses
630	Archrib Warehouses
999	Not available

MODEL CODE	ASSET MQS Cost Manual Code 7010
350	Offices
360	Medical/Dental Office
362	Mortuary
375	Auto Dealership, Complete
400	Restaurants
490	Banks
500	Warehouses
515	Mini Storage Warehouse
640	Hanger Airport
854	High-throughput Grain Elevator
999	Not available

MODEL CODE	CAMALOT Custom Classification Codes Cost Manual Code 7207
930	Automotive Equipment
990	Heritage Barn
991	Arena
992	Barn
993	Small Shed (< 15m2)
994	Large Shed (> 15m2)
995	Hayshelter
996	Shelter
997	Farm Shop

MODEL CODE	Alberta 2001 Residential Manual Cost Manual Code 7011
001	Single Family - All Ages
002	Single Family - Before 1940
003	Single Family - After 1940
004	Single Family - After 1970
005	Single Family - After 1980
008	Single Family - Cedar/Log
022	Swimming Pool Buildings
025	Greenhouse
026	Solarium
030	Garages
031	Multiple Garages
035	Carports
040	Single Section Manufactured Homes
045	Multi Section Manufactured Homes
048	Manufactured Home Parks
050	Summer Cottages
052	Summer Cottages - Cedar/Log
060	Duplex Housing
061	Fourplex Housing
070	Multiple Housing -Side by Side
071	Multiple Housing -Back to Back
090	Low Rise Apartments or Condos
095	Low Rise Senior Citizen Apartments or Condos
100	High Rise Apartments or Condos
120	Group Care Home
500	Warehouses
600	Quonset metal Warehouses

MODEL CODE	Alberta Minister's Guidelines Cost Manual Code 7005
999	Not available

MODEL CODE	ASSET MQS Cost Manual Code 7010
001	Single Family - All Ages
002	Single Family - Before 1940
003	Single Family - After 1940
004	Single Family - After 1970
005	Single Family - After 1980
008	Single Family - Cedar/Log
030	Garages
035	Carports
050	Summer Cottages
052	Summer Cottages - Cedar/Log
060	Duplex Housing
061	Fourplex Housing
070	Multiple Housing -Side by Side
071	Multiple Housing -Back to Back
090	Low Rise Apartments or Condos
095	Low Rise Senior Citizen Apartments or Condos
100	High Rise Apartments or Condos
120	Group Care Home
320	Box/Discount Stores

MODEL CODE	CAMALOT Custom Classification Codes Cost Manual Code 7207
001	SFD - All Ages
004	SFD - After 1970
020	Swimming Pool (Seasonal)
021	Swimming Pool (Indoor)
026	Solarium
050	Summer Cottage
052	Summer Cottage Cedar/Log
060	Duplex Housing
061	Fourplex Housing
070	Multiple Housing-S by S
071	Multiple Housing-B to B
390	Skywalk Pedways
395	Mechanical Penthouse
900	Concrete/Asphalt Paving
910	Fence/Gate
920	Refrigerating Equipment
930	Automotive Equipment

MODEL CODE	City of Calgary Class Code Cost Manual Code 7204
001	Single Family - All Ages
022	Swimming Pool Buildings
025	Greenhouse
030	Garages
040	Single Section Manufactured Homes
045	Multi Section Manufactured Homes
060	Duplex Housing
061	Fourplex Housing
062	Triplex Housing
070	Multiple Housing -Side by Side
071	Multiple Housing -Back to Back
090	Low Rise Apartments or Condos
100	High Rise Apartments or Condos
120	Group Care Home
150	Motels - Side by Side Units
200	Hotels
300	Stores

MODEL CODE	City of Calgary Class Code Cost Manual Code 7204
350	Offices
360	Medical/Dental Office
362	Mortuary
430	Parkades
441	Theatre
500	Warehouses
510	Sales Warehouses
515	Mini Storage Warehouse
600	Quonset metal Warehouses
620	Modular Rigid Frame Metal Whse
640	Hanger Airport
875	Relocatable Comm. Equip Bldg
999	Not available


MODEL CODE	City of Edmonton Classification Codes Cost Manual Code 7205
048	Manufactured Home Parks
050	Summer Cottages
052	Summer Cottages - Cedar/Log
060	Duplex Housing
061	Fourplex Housing
070	Multiple Housing -Side by Side
071	Multiple Housing -Back to Back
088	Rooming House
090	Low Rise Apartments or Condos
095	Low Rise Senior Citizen Apartments or Condos
100	High Rise Apartments or Condos
120	Group Care Home
150	Motels - Side by Side Units
151	Motels - Back to Back Units
200	Hotels
205	Motor Hotels
300	Stores
310	Strip Shopping Centres
312	Mall Shopping Centres
320	Box/Discount Stores
350	Offices
360	Medical/Dental Office
362	Mortuary
375	Auto Dealership, Complete
390	Skywalk Pedways
391	Underground Pedways
400	Restaurants
405	Fast Food Restaurants
430	Parkades

MODEL CODE	City of Edmonton Classification Codes Cost Manual Code 7205
441	Theatre
490	Banks
500	Warehouses
505	Warehouses/Metal Clad
510	Sales Warehouses
515	Mini Storage Warehouse
520	Bag Fertilizer Warehouses
521	Bulk & Bag Fertilizer Whse
522	Bulk Elevator Fertilizer Whse
525	Archrib Fertilizer Whse
600	Quonset metal Warehouses
605	Agro Metal Warehouses
610	Self Framing Metal Warehouses
615	Rigid Frame Metal Warehouses
620	Modular Rigid Frame Metal Whse
622	Rigid Frame Metal Whse Side Ex
630	Archrib Warehouses
640	Hanger Airport
752	Service Station
760	Service Station - Kiosks
762	Service Station - Canopies
770	Bulk Oil Warehouses
775	Bulk Oil Offices
850	Grain Elev/Composite Grain Elev
852	Twin Elevators
854	High-throughput Grain Elevator
855	Cribbed Annexes
856	Balloon or Frame Annexes
857	Steel Bin Annex

MODEL CODE	City of Edmonton Classification Codes Cost Manual Code 7205
860	Grain Elevator Offices
870	Relocatable Offices
875	Relocatable Comm. Equip Bldg
876	Relocatable Metal Oilfield Bldg
880	Frame & Fabric Buildings
881	Air-Supported Buildings
882	Post-Tension Buildings
890	Quonset Type Greenhouses
891	Bowrib Type Greenhouses
892	Gable Type Greenhouses
894	Solariums
999	Not available

MODEL CODE	City of Edmonton Classification Codes Cost Manual Code 7205
001	Single Family - All Ages
002	Single Family - Before 1940
003	Single Family - After 1940
004	Single Family - After 1970
005	Single Family - After 1980
008	Single Family - Cedar/Log
022	Swimming Pool Buildings
025	Greenhouse
026	Solarium
030	Garages
031	Multiple Garages
035	Carpports
040	Single Section Manufactured Homes
045	Multi Section Manufactured Homes

MODEL CODE	City of Lethbridge Class Codes Cost Manual Code 7203
001	Single Family - All Ages
002	Single Family - Before 1940
003	Single Family - After 1940
004	Single Family - After 1970
005	Single Family - After 1980
008	Single Family - Cedar/Log
030	Garages
040	Single Section Manufactured Homes
045	Multi Section Manufactured Homes
060	Duplex Housing
061	Fourplex Housing



For the M&S codes (7006, 7206) the occupancy code is in the model code table. 112

MODEL CODE	M&S Commercial Estimator Cost Manual Code 7206
102	Barn, General Purpose
103	Barn, Special Purpose
106	Controlled Atmosphere Storage
133	Prefabricated Storage Shed
134	Greenhouse, Modified Hoop, Small
135	Arch-Rib Hoop Greenhouse, Hoop, Small
136	Straight Wall Greenhouse, Small
137	Greenhouse, Modified Hoop, Large
138	Arch-Rib Hoop Greenhouse, Hoop, Large
139	Greenhouse, Straight Wall, Large
140	Greenhouse, Modified Hoop, Medium
141	Arch-Rib Hoop Greenhouse, Hoop, Medium
142	Greenhouse, Straight Wall, Medium
152	Residential Garage, Detached
153	Residential Garage, Attached
156	Alternate school
157	Maintenance Storage Building
158	Special Education Classrooms
162	Out Buildings (non-building)
170	Greenhouse, Institutional, Small
171	Greenhouse, Institutional, Medium
172	Greenhouse, Institutional, Large
173	Educational Wing (Church)
174	Pavillion
175	Skating Rink, Ice
181	Secure Storage Shed, Prefab.

MODEL CODE	M&S Commercial Estimator Cost Manual Code 7206
183	Golf Starter Booth
184	Arena Shelter
185	Truck Wash
186	Light Commercial Mfg Utility B
300	Apartment (High Rise)
301	Armory
302	Auditorium
303	Automobile Showroom
304	Bank
305	Barn
306	Bowling Alley
308	Church with Sunday School
309	Church
310	City Club
311	Clubhouse
313	Convalescent Hospital
314	Country Club
315	Creamery
316	Dairy
317	Dairy Sales Building
318	Department Store
319	Discount Store
320	Dispensary
321	Dormitory
322	Fire Station (Staffed)
323	Fraternal Building
324	Fraternity House
326	Storage Garage
327	Governmental Building
328	Storage Hangar
329	Hangar, Maintenance & Office

MODEL CODE	M&S Commercial Estimator Cost Manual Code 7206
330	Home For The Elderly
331	Hospital
335	Jail (Correctional Facility)
336	Laundromat
337	Library, Public
339	Lumber Storage Shed, Horizon.
340	Market
341	Medical Office
342	Mortuary
343	Motel
344	Office Building
345	Parking Structure
346	Post Office
348	Rectory
349	Fast Food Restaurant
350	Restaurant
351	Single Family Residence
352	Multiple Residence (Low Rise)
353	Retail Store
355	Fine Arts/Crafts Bldg (School)
356	Classrooms (School)
357	Commons (School)
358	Gymnasium (School)
359	Lecture Classrooms (School)
360	Library, Media Center (School)
361	Manual Arts Bldg. (School)
362	Multipurpose Bldg. (School)
363	Phys-Ed Building (School)
364	Science Classrooms (School)
365	Elementary School (Entire)
366	Junior High School (Entire)

MODEL CODE	M&S Commercial Estimator Cost Manual Code 7206
367	Arts & Crafts Bldg. (College)
368	Classrooms (College)
369	Commons (College)
370	Gymnasium (College)
371	Lecture Hall (College)
372	Library (College)
373	Tech. Trades Bldg. (College)
374	Multipurpose Bldg. (College)
375	Phys-Ed Bldg. (College)
376	Science Building (College)
377	College (Entire)
378	Stable
379	Theater, Live Stage
380	Theater, Cinema
381	Veterinary Hospital
383	Tobacco Barn
384	Barber Shop
386	Mini-Warehouse
387	Transit Warehouse
388	Underground Parking Structure
389	Equip. Storage Bldg (Obs.)
390	Lumber Storage Bldg., Vertical
391	Material Storage Building
392	Industrial Engineering Bldg.
393	Labor Dormitory
394	Transient Labor Cabin
395	Potato Storage
396	Hog Barn
397	Sheep Barn
398	Fruit Packing Barn
403	Shower Building

MODEL CODE	M&S Commercial Estimator Cost Manual Code 7206
405	Skating Rink
406	Storage Warehouse
407	Distribution Warehouse
408	Service Station
409	T-Hangar
410	Automotive Center
412	Neighborhood Shopping Center
413	Community Shopping Center
414	Regional Shopping Center
416	Tennis Club, Indoor
417	Racquetball/Handball Club
418	Health Club
419	Convenience Market
420	Bulk Fertilizer Storage
421	Grain Storage, Utility
423	Mini-Lube Garage
424	Group Care Home
426	Day Care Center
427	Fire Station (Volunteer)
428	Horse Arena
429	Modified Hog Shed
430	Hog Shed
431	Outpatient (Surgical) Center
432	Restroom Building
434	Car Wash - Self Serve
435	Car Wash - Drive Thru
436	Car Wash - Automatic
440	Milkhouse
441	Cocktail Lounge
442	Bar/Tavern
443	Central Bank

MODEL CODE	M&S Commercial Estimator Cost Manual Code 7206
444	Dental Office/Clinic
446	Supermarket
447	Cold Storage Facility
448	Cold Storage, Farm
450	Cotton Gin
451	Multi-Res (Sen. Citizen) (L/R)
453	Industrial Flex Building
454	Industrial Building, Shell
455	Auto Dealership, Complete
456	Tool Shed
458	Warehouse Discount Store
459	Mixed Retail w/ Resid. Units
465	Food Booth - Prefabricated
466	Boat Storage Shed
467	Boat Storage Building
468	Material Storage Shed
469	Freestall Barn
470	Equipment (Shop) Building
471	Light Comm. Utility Bldg.
472	Equipment Shed
473	Material Shelter
474	Poultry House-Cage Oper (1Sty)
475	Poultry House-Floor Operation
476	Farm Implement Building
477	Farm Utility Building
478	Farm Implement Shed
479	Farm Utility Storage Shed
480	Vegetable Bldg., Environmental
481	Museum
482	Convention Center

MODEL CODE	M&S Commercial Estimator Cost Manual Code 7206
483	Fitness Center
484	High School (Entire)
485	Natatorium
486	Field Houses
487	Vocational School
488	Bookstore (School)
489	Jail (Police Station)
490	kennel
491	Govt. Community Service Bldg
492	Shell, Office Building
493	Flathouses
494	Industrial Light Manufacturing
495	Industrial Heavy Manufacturing
496	Laboratory
497	Computer Center
498	Broadcast Facility
499	Dry Cleaners / Laundry
511	Drug Store
515	Cassino
518	Greenhouse Lath Shade House
519	Greenhouse Shade Shelter
520	Greenhouse, Modified Hoop
521	Greenhouse, Hoop, Arch-rib
522	Greenhouse, Straight Wall
523	Golf Cart Storage Building
524	Corn Crib Building
525	Mini Warehouse, High-Rise
526	Service Garage Shed
527	Municipal Service Garage
528	Service Repair Garage
529	Snack Bar

MODEL CODE	M&S Commercial Estimator Cost Manual Code 7206
530	Cafeteria
531	Mini-Mart Convenience Store
532	Florist Shop
533	Warehouse Food Store
534	Warehouse Showroom Store
537	Lodge
538	Guest Cottage
540	Motel Room, 2 Sty., Double Row
541	Motel Room, 2 Sty., Single Row
542	Motel Room, 1 Sty., Double Row
543	Motel Room, 1 Sty., Single Row
544	Office-Apartment (Motel)
551	Rooming House
552	Recreational Enclosure
554	Shed Office Structure
555	Light Comm. Arch-rib, Quonset
556	Bulk Oil Storage
557	Farm Utility Arch-rib, Quonset
558	Farm Implement Arch-rib, Quon.
559	Stables, High Value
560	Lean-To
561	Feeder Barn
562	Commodity Storage Shed, Farm
563	Bag Fertilizer Storage
564	Dehydrator Building
565	Farm Utility Shelter
566	Farm Sun Shade Shelter
567	Poultry House - Cage, 2 Sty.
568	Poultry House-Cage,Elev 2 Sty.
569	Poultry House - Cage, 3 Sty.

MODEL CODE	M&S Commercial Estimator Cost Manual Code 7206
570	Poultry House-Cage,Elev 1 Sty.
571	Passenger Terminal
573	Arcade
574	Visitor Centre
575	Dining Atrium
576	Atrium
577	Parking Levels
578	Mini Bank
580	Truck Stop
581	Post Office, Main
582	Post Office, Branch
583	Mail Processing Facility
584	Mega Warehouse
585	Mechanical Penthouse
586	Roadside Market
588	Motel, Extended Stay
589	Multi-Res, Assisted Living L/R
594	Hotel, Full Service
595	Hotel, Limited Service
598	Relocatable Classroom
599	Relocatable Office
600	Administration Building
700	Mall Anchor Department Store
710	Multiple Residence, Retirement Community Complex
710	Retirement Community Complex (Multiplr Residence)
984	Luxury Apartment (High Rise)

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
100	Bank Barn, General Purpose
101	Bank Barn, Special Purpose

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
102	Barn, General Purpose
103	Barn, Special Purpose
104	Commodity Warehouse
105	Confinement Barn
106	Controlled Atmosphere Storage
107	Corn Crib, Spaced Board
108	Corn Crib, Wire
109	Hog Breeding
110	Hog Farrowing
111	Hog Finishing
112	Hog Nursery
113	Loafing Shed
114	Milkhouse Shed
115	Poultry House, Cage Op, Scr, 1 Sty
116	Poultry House, Cage Op, Scr, 2 Sty
117	Poultry House, Floor Op, Breeder
118	Poultry House, Floor Op, Broiler
119	Turkey Barn
120	Sheep Shed
121	Tobacco Barn, Air Curing
122	Tobacco Barn, Flue Curing
123	Seed Processing Storage
124	Lean-to, Farm Utility
125	Poultry House, Cage Op, Scr, 1 Sty El
126	Poultry House, Cage Op, Scr 2 Sty El
127	Winery Shop
131	Corn Crib, Bin
132	Individual Livestock Shelter

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
133	Prefabricated Storage Shed
134	Greenhouse, Modified Hoop, Small
135	Greenhouse, Hoop, Arch-Rib, Small
136	Greenhouse, Straight-Wall, Small
137	Greenhouse, Modified Hoop, Large
138	Greenhouse, Hoop, Arch-Rib, Large
139	Greenhouse, Straight-Wall, Large
140	Greenhouse, Modified Hoop, Medium
141	Greenhouse, Hoop, Arch-Rib, Medium
142	Greenhouse, Straight-Wall, Medium
150	Manufactured Housing, Single Section
151	Manufactured Housing, Multi-section
152	Residential Garage - Detached
153	Residential Garage - Attached
154	Residential Garage - Built-in
155	Hunting Shelter
156	Alternative School
157	Maintenance Storage Building
158	Special Education Classroom
160	Machinery & Equipment
161	Personal Property
162	Outbuildings
163	Site Improvements
170	Institutional Greenhouse, Small
171	Institutional Greenhouse, Medium
172	Institutional Greenhouse, Large
173	Church Educational Wing

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
174	Pavilion
175	Skating Rink, Ice
176	Skating Rink, Roller
177	Townhouse, High-rise - End Unit
178	Townhouse, High-rise - Inside Unit
179	Townhouse, High-rise - Detached
180	Feed Handling and Mixing
181	Secure Storage Shed, Prefabricated
182	Calving Barn Shed
183	Golf Starter Booth
184	Arena Shelter
185	Truck Wash
186	Light Commercial Manufacturing Utility Build
300	Apartment
301	Armory
302	Auditorium
303	Automobile Showroom
304	Bank
305	Barn (Obsolete)
306	Bowling Center
308	Church w/ Sunday School
309	Church
310	City Club
311	Clubhouse
313	Convalescent Hospital
314	Country Club
315	Creamery
316	Dairy
317	Dairy Sales Building

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
318	Department Store
319	Discount Store
320	Dispensary
321	Dormitory
322	Fire Station (Staff)
323	Fraternal Building
324	Fraternity House
325	Service Garage (Obsolete)
326	Storage Garage
327	Governmental Building
328	Storage Hangar
329	Hangar, Maint & Office
330	Home For The Elderly
331	Hospital
332	Hotel (Obsolete)
334	Industrial Mftg. (Obsolete)
335	Jail - Correctional Facility
336	Laundromat
337	Library, Public
338	Loft
339	Lumber Storage Shed, Horz.
340	Market
341	Medical Office
342	Mortuary
343	Motel
344	Office Building
345	Parking Structure
346	Post Office (Obsolete)
347	Poultry House (Obsolete)
348	Rectory

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
349	Fast Food Restaurant
350	Restaurant
351	Single-Family Residence
352	Multiple Res (Low Rise)
353	Retail Store
354	Townhouse Inside Unit
355	Fine Arts & Crafts Building
356	Classroom
357	Commons (Schools)
358	Gymnasium (School)
359	Lecture Classroom (School)
360	Library, Media Center
361	Manual Arts Bldg (School)
362	Multi-Purpose Bldg (School)
363	Physical Education Building
364	Science Classroom
365	Elementary School (Entire)
366	Junior High School (Entire)
367	Arts & Crafts Bldg (Coll)
368	Classroom (College)
369	Commons (College)
370	Gymnasium (College)
371	Lecture Hall (College)
372	Library, College
373	Technical Trades Bldg.
374	Multi-Purp Bldg (College)
375	Phys Ed Bldg (College)
376	Science Building (College)
377	College (Entire)
378	Stable

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
379	Theater - Live Stage
380	Theater - Cinema
381	Veterinary Hospital
383	Tobacco Barn (Obsolete)
384	Barber Shop
386	Mini-Warehouse
387	Transit Warehouse
388	Underground Prkg Structure
389	Equip. Storage Bldg. (Obs.)
390	Lumber Storage Bldg., Vert.
391	Material Storage Building
392	Industrial Engineering
393	Labor Dormitory
394	Transient Labor Cabin
395	Potato Storage
396	Hog Barn (Obsolete)
397	Sheep Barn
398	Fruit Packing Barn
399	Cattle Shed (Obsolete)
400	Hay Shed (Obsolete)
401	Townhouse, End Unit
403	Shower Building
404	Utility Building (Obsolete)
405	Skating Rink (Obsolete)
406	Storage Warehouse
407	Distribution Warehouse
408	Service Station
409	T-Hangar
410	Automotive Center
412	Neighborhood Shopping Ctr

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
413	Community Shopping Center
414	Regional Shopping Center
416	Indoor Tennis Club
417	Handball-Racquetball Club
418	Health Club
419	Convenience Market
420	Bulk Fertilizer Storage
421	Grain Storage
422	Theater (Obsolete)
423	Mini-Lube Garage
424	Group Care Home
426	Day Care Center
427	Fire Station (Volunteer)
428	Horse Arena
429	Hog Shed, Modified
430	Hog Shed
431	Outpatient Surgical Center
432	Restroom Building
434	Car Wash - Self Serve
435	Car Wash - Drive Thru
436	Car Wash - Automatic
440	Milkhouse
441	Cocktail Lounge
442	Bar/Tavern
443	Central Bank
444	Dental Office/Clinic
445	Log Home
446	Supermarket
447	Cold Storage Facility
448	Cold Storage, Farm

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
450	Cotton Gin
451	Multiple Res. (Sen. Citizen)
453	Industrial Flex Building
455	Auto Dealership, Complete
456	Tool Shed
458	Discount Warehouse Store
459	Mixed Retail w/ Resid. Units
465	Food Booth - Prefabricated
466	Boat Storage Shed
467	Boat Storage Building
468	Material Storage Shed
469	Freestall Barn
470	Equipment (Shop) Building
471	Lt. Commercial Utility Build.
472	Equipment Shed
473	Material Shelter
474	Poultry House, Cage Op., 1 Story
475	Poultry House, Floor Op. (Obsolete)
476	Farm Implement Building
477	Farm Utility Building
478	Farm Implement Shed
479	Farm Utility Storage Shed
480	Vegetable Storage
481	Museum
482	Convention Center
483	Fitness Center
484	High School (Entire)
485	Natatorium
486	Fieldhouse
487	Vocational School

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
488	Bookstore (School)
489	Jail - Police Station
490	Kennels
491	Community Service Building
493	Flathouse
494	Industrials, Light Mftg.
495	Industrials, Heavy Mftg.
496	Laboratory
497	Computer Center
498	Broadcasting Facility
499	Dry Cleaners-Laundry
508	Car Wash - Canopy
511	Drug Store
512	Luxury Boutique
513	Regional Discount Shopping Center
514	Community Center
515	Casino
516	Fellowship Hall
517	Narthex/Foyer
518	Greenhouse, Lath Shade House
519	Greenhouse, Shade Shelter
520	Greenhouse, Modified Hoop (Obsolete)
521	Greenhouse, Hoop, Arch-Rib (Obsolete)
522	Greenhouse, Straight-Wall (Obsolete)
523	Golf Cart Storage Building
524	Corn Crib (Obsolete)
525	Mini Warehouse, High-Rise
526	Service Garage Shed
527	Municipal Service Garage

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
528	Service Repair Garage
529	Snack Bar
530	Cafeteria
531	Mini-Mart Convenience Store
532	Florist Shop
533	Warehouse Food Store
534	Warehouse Showroom Store
537	Lodge
538	Guest Cottage
539	Bed and Breakfast Inn
540	Motel Room, 2 Sty., Dbl. Row
541	Motel Room, 2 Sty., Sgl. Row
542	Motel Room, 1 Sty., Dbl. Row
543	Motel Room, 1 Sty., Sgl. Row
544	Motel, Office-Apartment
546	Senior Citizen Townhouse, End Unit
547	Senior Citizen Townhouse, Inside Unit
548	Urban Row House, Detached
549	Urban Row House, End Unit
550	Urban Row House, Inside Unit
551	Rooming House
552	Recreational Enclosure
554	Shed Office Structure
555	Lt. Commercial Arch-rib, Quon
556	Bulk Oil Storage
557	Farm Utility Arch-rib, Quon.
558	Farm Implement Arch-rib, Quon
559	Stable, High-value
560	Equestrian Lean-To

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
561	Feeder Barn
562	Farm Commodity Storage Shed
563	Bag Fertilizer Storage
564	Dehydrator Building
565	Farm Utility Shelter
566	Farm Sun Shade Shelter
567	Poultry House - Cage, 2 Sty.
568	Poultry House-Cage, 2 Sty.,El
569	Poultry House - Cage, 3 Sty.
570	Poultry House-Cage, 1 Sty, El
571	Passenger Terminal
573	Arcade Building
574	Visitor Center
575	Dining Atrium
576	Atrium
577	Parking Level
578	Mini-Bank
580	Truck Stop
581	Post Office, Main
582	Post Office, Branch
583	Mail Processing Facility
584	Mega Warehouse
585	Mechanical Penthouse
586	Roadside Market
588	Extended Stay Motel
589	Elderly Assist. Multi. Res.
594	Hotel, Full Service
595	Hotel, Limited Service
597	Mixed Retail w/ Office Units
598	Relocatable Classroom

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
599	Relocatable Office
600	Administrative Office
700	Mall Anchor Department Store

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
710	Retirement Community Complex
718	Banquet Hall

MODEL CODE	M&S Marshall Valuation Service Cost Manual Code 7006
719	Modular Restaurant
720	Mega Warehouse Discount Store



For the M&S codes (7006, 7206) the occupancy code is in the model code table.

Quality Codes

Quality Code	Alberta 1967 Assessment Manual - Cost Manual Code 7001 Alberta 1979 Assessment Manual - Cost Manual Code 7002 City of Lethbridge Class Codes - Cost Manual Code 7203
00	Poor
01	Economy
02	Substandard
03	Fair
04	Standard
05	Semi Custom
06	Custom
07	Good Custom
08	Expensive
99	Not available

Quality Code	Alberta 1984 Assessment Manual Cost Manual Code 7003 Alberta 1994 Residential Manual - Cost Manual Code 7004 Alberta 2001 Residential Manual Cost Manual Code 7011 ASSET MQS - Cost Manual Code 7010 CAMALOT Custom Classification Codes -Cost Manual Code 7207 City of Calgary Class Code - Cost Manual Code 7204 City of Edmonton Class Codes - Cost Manual Code 7205
00	Poor
01	Economy
02	Substandard
03	Fair
04	Standard
05	Semi Custom
06	Custom
07	Good Custom
08	Expensive
09	Luxurious
99	Not available

Quality Code	Alberta 2001 Metal Buildings Manual Cost Manual Code 7012
04	Standard

Quality Code	Alberta Minister's Guidelines Cost Manual Code 7005
99	Not available

Quality Code	M&S Marshall Valuation Service Cost Manual Code 7206
1	Lowest quality
2	Low quality
3	Fair quality
4	Average quality
5	Good quality
6	Very Good quality
7	Excellent quality

Quality Code	M&S Commercial Estimator Cost Manual Code 7206
0.5	Low
0.6	Low
0.7	Low
0.8	Low
0.9	Low
1	Low
1.1	Low
1.2	Low
1.3	Low
1.4	Low
1.5	Low
1.6	Low

Quality Code	M&S Commercial Estimator Cost Manual Code 7206
1.7	Low
1.8	Low
1.9	Low
2	Average
2.1	Average
2.2	Average
2.3	Average
2.4	Average
2.5	Average
2.6	Average
2.7	Average
2.8	Average

Quality Code	M&S Commercial Estimator Cost Manual Code 7206
2.9	Average
3	Good
3.1	Good
3.2	Good
3.3	Good
3.4	Good
3.5	Good
3.6	Good
3.7	Good
3.8	Good
3.9	Good
4	Excellent

Quality Code	M&S Commercial Estimator Cost Manual Code 7206
4.1	Excellent
4.2	Excellent
4.3	Excellent
4.4	Excellent
4.5	Excellent
4.6	Excellent
4.7	Excellent
4.8	Excellent
4.9	Excellent
5	Excellent

Structure Codes

Structure Code	Alberta 1967 Assessment Manual Cost Manual Code 7001
00	One Storey & Basement
01	One Storey Basementless
02	Split Entry
03	Split Level
04	Split Level & Crawl Space
05	1 1/2 Storey & Basement
06	1 1/2 Storey Basementless
07	1 3/4 Storey & Basement
08	1 3/4 Storey Basementless
09	2 Storey & Basement
10	2 Storey Basementless
28	Attached
33	Foundationless

Structure Code	Alberta 1967 Assessment Manual Cost Manual Code 7001
52	Basement
53	Basement 1/2 Above Grade
54	Sub-Basement Level
60	Main Level Structure
61	NonRes or Apartment Building on Concrete Slab
62	NonRes or Apartment Building on Foundation
63	NonRes or Apartment Building on Basement
64	NonRes or Apartment Building on Bsmt 1/2 Above Grade
99	Not available

Structure Code	Alberta 1979 Assessment Manual Cost Manual Code 7002
00	One Storey & Basement
01	One Storey Basementless
02	Split entry - test
03	Split Level
04	Split Level & Crawl Space
05	1 1/2 Storey & Basement
06	1 1/2 Storey Basementless
07	1 3/4 Storey & Basement
08	1 3/4 Storey Basementless
09	2 Storey & Basement
10	2 Storey Basementless
13	2 Storey
15	A-Frame Basementless

Structure Code	Alberta 1979 Assessment Manual Cost Manual Code 7002
27	Detached
28	Attached
33	Foundationless
34	Foundation - Basementless
35	Basement
44	3 Storey Basementless
52	Basement
53	Basement 1/2 Above Grade
60	Main Level Structure
61	NonRes or Apartment Building on Concrete Slab
62	NonRes or Apartment Building on Foundation
63	NonRes or Apartment Building on Basement
64	NonRes or Apartment Building on Bsmt 1/2 Above Grade
70	Upper Level
76	2 Level Unit in Stacked Condo
99	Not available

Structure Code	Alberta 1984 Assessment Manual Cost Manual Code 7003
00	One Storey & Basement
01	One Storey Basementless
02	Split Entry
03	Split Level
04	Split Level & Crawl Space
05	1 1/2 Storey & Basement
06	1 1/2 Storey Basementless
07	1 3/4 Storey & Basement
08	1 3/4 Storey Basementless
09	2 Storey & Basement
10	2 Storey Basementless

Structure Code	Alberta 1984 Assessment Manual Cost Manual Code 7003
14	A-Frame & Basement
15	A-Frame Basementless
27	Detached
28	Attached
33	Foundationless
34	Foundation - Basementless
35	Basement
40	Site
45	1 Storey & Slab on Grade
46	1 1/2 Storey & Slab on Grade
47	1 3/4 Storey & Slab on Grade
48	2 Storey & Slab on Grade
50	Concrete Slab on Grade
51	Foundation - Basementless
52	Basement
53	Basement 1/2 Above Grade
54	Sub-Basement Level
60	Main Level Structure
61	NonRes or Apartment Building on Concrete Slab
62	NonRes or Apartment Building on Foundation
63	NonRes or Apartment Building on Basement
64	NonRes or Apartment Building on Bsmt 1/2 Above Grade
70	Upper Level
99	Not available

Structure Code	Alberta 1994 Residential Manual Cost Manual Code 7004
00	One Storey & Basement
01	One Storey Basementless
02	Split Entry

Structure Code	Alberta 1994 Residential Manual Cost Manual Code 7004
03	Split Level
04	Split Level & Crawl Space
05	1 1/2 Storey & Basement
06	1 1/2 Storey Basementless
07	1 3/4 Storey & Basement
08	1 3/4 Storey Basementless
09	2 Storey & Basement
10	2 Storey Basementless
14	A-Frame & Basement
15	A-Frame Basementless
27	Detached
28	Attached
33	Foundationless
34	Foundation - Basementless
35	Basement
40	Site
42	2 1/2 Storey Basementless
45	1 Storey & Slab on Grade
46	1 1/2 Storey & Slab on Grade
47	1 3/4 Storey & Slab on Grade
48	2 Storey & Slab on Grade
49	A-Frame & Slab on Grade
50	Concrete Slab on Grade
51	Foundation - Basementless
52	Basement
53	Basement 1/2 Above Grade
54	Sub-Basement Level
60	Main Level Structure
61	NonRes or Apartment Building on Concrete Slab
62	NonRes or Apartment Building on Foundation

Structure Code	Alberta 1994 Residential Manual Cost Manual Code 7004
63	NonRes or Apartment Building on Basement
64	NonRes or Apartment Building on Bsmt 1/2 Above Grade
75	1 Level Unit in Stacked Condo
76	2 Level Unit in Stacked Condo
99	Not available

Structure Code	Alberta 2001 Metal Buildings Manual Cost Manual Code 7012
61	NonRes or Apartment Building on Concrete Slab

Structure Code	Alberta 2001 Residential Manual Cost Manual Code 7011
00	One Storey & Basement
01	One Storey Basementless
02	Split Entry
03	Split Level
04	Split Level & Crawl Space
05	1 1/2 Storey & Basement
06	1 1/2 Storey Basementless
07	1 3/4 Storey & Basement
08	1 3/4 Storey Basementless
09	2 Storey & Basement
10	2 Storey Basementless
14	A-Frame & Basement
15	A-Frame Basementless
27	Detached
28	Attached
33	Foundationless
34	Foundation - Basementless
35	Basement
45	1 Storey & Slab on Grade

Structure Code	Alberta 2001 Residential Manual Cost Manual Code 7011
46	1 1/2 Storey & Slab on Grade
48	2 Storey & Slab on Grade
64	NonRes or Apartment Building on Bsmt 1/2 Above Grade
99	Not available

Structure Code	Alberta Minister's Guidelines Cost Manual Code 7005
99	Not available

Structure Code	ASSET MQS Cost Manual Code 7010
00	One Storey & Basement
01	One Storey Basementless
02	Split Entry
03	Split Level
04	Split Level & Crawl Space
05	1 1/2 Storey & Basement
06	1 1/2 Storey Basementless
07	1 3/4 Storey & Basement
08	1 3/4 Storey Basementless
09	2 Storey & Basement
10	2 Storey Basementless
27	Detached
28	Attached
45	1 Storey & Slab on Grade
46	1 1/2 Storey & Slab on Grade
47	1 3/4 Storey & Slab on Grade
48	2 Storey & Slab on Grade
49	A-Frame & Slab on Grade
61	NonRes or Apartment Building on Concrete Slab
75	1 Level Unit in Stacked Condo

Structure Code	ASSET MQS Cost Manual Code 7010
76	2 Level Unit in Stacked Condo
77	3 Level Unit in Stacked Condo
99	Not available
Structure Code	CAMALOT Custom Classification Codes Cost Manual Code 7207
02	Split Entry
03	Split Level
04	Split Level & Crawl Space
05	1 1/2 Storey & Basement
06	1 1/2 Storey Basementless
08	1 3/4 Storey Basementless
09	2 Storey & Basement
10	2 Storey Basementless
30	Non-Diving
31	Diving
40	1 Storey & Bonus Upper
46	1 1/2 Sty. Slab on Grade
47	1 3/4 Sty. Slab on Grade
48	2 Storey Slab on Grade
60	Main Level Structure
99	Hand Calculated

Structure Code	City of Calgary Class Code Cost Manual Code 7204
00	One Storey & Basement
01	One Storey Basementless
02	Split Entry
04	Split Level & Crawl Space
05	1 1/2 Storey & Basement
06	1 1/2 Storey Basementless
07	1 3/4 Storey & Basement
08	1 3/4 Storey Basementless

Structure Code	City of Calgary Class Code Cost Manual Code 7204
09	2 Storey & Basement
10	2 Storey Basementless
41	2 1/2 Storey & Basement
43	3 Storey & Basement
44	3 Storey Basementless
75	1 Level Unit in Stacked Condo
76	2 Level Unit in Stacked Condo
77	3 Level Unit in Stacked Condo
99	Not available

Structure Code	City of Edmonton Class Codes Cost Manual Code 7205
00	One Storey & Basement
01	One Storey Basementless
02	Split Entry
03	Split Level
04	Split Level & Crawl Space
05	1 1/2 Storey & Basement
06	1 1/2 Storey Basementless
07	1 3/4 Storey & Basement
08	1 3/4 Storey Basementless
09	2 Storey & Basement
10	2 Storey Basementless
14	A-Frame & Basement
15	A-Frame Basementless
27	Detached
28	Attached
33	Foundationless
34	Foundation - Basementless
35	Basement
41	2 1/2 Storey & Basement
42	2 1/2 Storey Basementless

Structure Code	City of Edmonton Class Codes Cost Manual Code 7205
43	3 Storey & Basement
44	3 Storey Basementless
45	1 Storey & Slab on Grade
46	1 1/2 Storey & Slab on Grade
47	1 3/4 Storey & Slab on Grade
48	2 Storey & Slab on Grade
49	A-Frame & Slab on Grade
52	Basement
53	Basement 1/2 Above Grade
54	Sub-Basement Level
60	Main Level Structure
61	NonRes or Apartment Building on Concrete Slab
62	NonRes or Apartment Building on Foundation
63	NonRes or Apartment Building on Basement
64	NonRes or Apartment Building on Bsmt 1/2 Above Grade
70	Upper Level
99	Not available

Structure Code	City of Lethbridge Class Codes Cost Manual Code 7203
00	One Storey & Basement
01	One Storey Basementless
02	Split Entry
03	Split Level
04	Split Level & Crawl Space
05	1 1/2 Storey & Basement
06	1 1/2 Storey Basementless
07	1 3/4 Storey & Basement
08	1 3/4 Storey Basementless
09	2 Storey & Basement

Structure Code	City of Lethbridge Class Codes Cost Manual Code 7203
10	2 Storey Basementless
27	Detached
33	Foundationless
99	Not available

Structure Code	M&S Commercial Estimator Cost Manual Code 7206
A	Fireproof Structural Steel Frame
B	Reinforced Concrete Frame
C	Masonry Bearing Walls
D	Wood/Steel Framed Exterior Walls
H	Hoop Frame
M	Mill Type Construction`
P	Pole Frame Construction
S	Metal Frame and Walls
W	Metal Slant Frame and Walls

Structure Code	M&S Marshall Valuation Service Cost Manual Code 7006
A	Fireproof Structural Steel Frame
B	Reinforced Concrete Frame
C	Masonry Bearing Walls
D	Wood/Steel Framed Exterior Walls
H	Hoop Frame
M	Mill Type Construction
P	Pole Frame Construction
S	Metal Frame and Walls
W	Metal Slant Frame and Walls

3.6.3 COST MANUAL CODES

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

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

* 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.

Property that is assessed entirely at regulated rates (e.g., farm land, machinery and equipment, railway) would be coded 7400, while property with both regulated rates and market value would be coded 7500 (e.g., farm land with a residential site).

Table 12 Assessment Procedure Codes

Code	Description
7000	Cost Model
7100	Sales Comparison Model
7200	Income Model
7300	Combination
7400	Regulated Rates
7500	Regulated Rates and other

3.6.5 CONDITION DESIRABILITY AND UTILITY (CDU) RATING

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.

Table 13 CDU Ratings

Code	CDU Rating	Description
0	M&E	M&E is a regulated property where CDU is reflected in the standard.
1	Poor	Deterioration to a point where major repairs and/or replacements are required
2	Fair	Discernable deterioration; deferred maintenance requiring rehabilitation and/or replacement; reduced utility with signs of structural decay.
3	Average	Normal deterioration for age; moderate maintenance; somewhat less attractive; average to good utility; minor repairs or rehabilitation of some components required.
4	Good	Slight evidence of deterioration in minor components; well maintained; attractive; desirable; and high utility.
5	Excellent	Superior condition; very attractive and highly desirable; components new or as good as new.

3.6.6 INSPECTION TYPES

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.

Table 14 Inspection Types

Code	Description
NAA	Not Applicable/Not Available
DOOR	Door Interview
SURVEY	Survey/Mailer
MLS	Multiple Listing Service/Realtor Data
INT	Interior Inspection
EXT	Exterior Inspection
DRIV	Drive-by Inspection
TELE	Telephone Interview

NAA

This code is used for inspections conducted before 2003 and the inspection type was not recorded. It is also used where an inspection was not done.

DOOR

The inspection involved going to the property and interviewing an occupant without physically inspecting the property.

SURVEY

A survey return was used to validate the property assessment information (e.g., e-mail, web-based or post mail).

MLS

Information is obtained from a realtor or a multiple listing service to validate the assessment information.

INT

An interior inspection of the improvements occurred on the property.

EXT

Property information was validated by an exterior inspection of the property, but an interior inspection of the improvements did not occur.

DRIV

Property assessment information was validated by a drive-by inspection.

TELE

Property assessment information was validated by a telephone interview.

3.6.7 UNIT OF MEASURE

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.

Table 15 Unit of Measure Codes

Code	Description
AC	acre
HA	hectare
SF	square foot
FF	front foot
SM	square metre
FM	front metre

3.6.8 LAND USE (ZONING) CODES

For each assessed property, the assessor must report all applicable land use (zoning) codes.

Although “zoning” is a common term and is applicable to other jurisdictions, it is not applicable to Alberta. The legal term in Alberta is “land use,” and every municipality in Alberta is required to have a land use bylaw which specifies, among other things, the land use districts that a municipality is divided into.

The assessor must also maintain a list of valid land use (zoning) codes and corresponding labels according to the municipality’s land use bylaw. The land use (zoning) code(s) reported for each property will be verified against this list. The label for each land use (zoning) code should be brief (up to 30 characters) and provide a clear indication of the permitted use of the property. For example, the label for land use (zoning) code RA7 might be “medium-density residential.” The assessor may also include a more detailed description of the land use (zoning) code of up to 1000 characters in ASSET.

	Land Use (Zoning) Code	Land Use (Zoning) Label	Land Use (Zoning) Description
	<i>‘Municipality’s codes’</i>	<i>‘Municipality’s label’</i>	<i>‘Municipality’s description’</i>
Example:	RA7	Medium-density residential	(Optional)

3.6.9 REVISION TYPE

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).

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.

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.

The revision code ANNEX must be used when the assessment roll has been updated to reflect an annexation made by an Order in Council.

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.

Table 16 Revision Types

Code	Label	Description
NA	Not Applicable	Not applicable
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.

3.6.10 *MACHINERY AND EQUIPMENT*

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.)

3.6.11 *LIABILITY CODE*

The liability code is comprised of a standard set of seven codes that together are used with assessments to determine equalized assessments for municipalities. The following are the components of the liability code:

- Property Description Code
- Tax Code
- Tax Exemption Code
- Assessed Person Code
- Requisitioning Body Type
- Requisitioning Body Percentage
- Requisitioning Body Code

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.

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.

Note: 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.

Table 17 Provincial Liability Code Summary

Property Description Code (see Table 18)	Tax Code (see Table 19)	Tax Exemption Code (see Table 20)	Assessed Person Code (see Table 22)	Requisitioning Body Type Code (see Table 23)	Requisitioning Body Percentage (see Table 24)	
R Residential	T Subject to all Requisitions	NAA	C Corporation	SS Separate School	School Separate % of assessment	Codes for each municipality are provided by the department
F Farm land	S Subject to School and Other Requisitions	MGA317(d)	M Municipal	SP Public School	School Public % of assessment	
NR Non-Residential	G Grant in Place of Taxes	MGA351(1)(b)	P Provincial Crown in Right of Alberta	SU School Undeclared (ASFF)	School Undeclared (ASFF) % of assessment	
NRL Non-Residential – Linear (primary code, see Table 18)	E Exempt from Taxation	MGA361(b)-(c)	F Federal Crown in Right of Canada	F Management Body (providing lodges)	Management Body (providing lodges) must default to 100%	
NRR Non-Residential - Railway	EI The exempt incremental portion of the assessment	MGA362(1)(a)-(p)	I Individual			
NRC Non-Residential - Co-Generation	X Excluded from equalized, but subject to Municipal Tax	MGA363(1)(a)-(c)				
ME Machinery and Equipment	N Inactive	MGA364(1)-(1.1)				
		MGA365(2)				
		MGA368(4)(a)				
		MO-H:016/96				
		AR 281/98 Community Organization Prop Tax Exemption Reg.				
		UNSA (Unsubsidized non-profit seniors' accommodation exempted by Ministerial Order)				

*Optional

Following is information about each component of the liability code.

Property Description Code

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.

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.

Table 18 Property Description Codes

R	Residential – has the meaning given in section 297(4)(c) of the <i>MGA</i> .
F	Farm land – has the meaning given in section 297(4)(a) of the <i>MGA</i> .
NR	Non-residential – has the meaning given in section 297(4)(b) of the <i>MGA</i> . 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.
NRL	Non-residential linear property is a sub-category of non-residential. Linear property – has the meaning given in section 284(1)(k) of the <i>MGA</i> . 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:
NRL-T	Non-residential linear property – telecommunications
NRL-PGEN	Non-residential linear property – electric power generation
NRL-EPS	Non-residential linear property – power systems
NRL-P	Non-residential linear property – pipeline
NRL-W	Non-residential linear property – wells
NRL-C	Non-residential linear property - cable
NRL-GDP	Non-residential linear property – gas distribution system
NRR	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. Note: Apply the property description code NR 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> .
NRC	Non-residential co-generating is a sub-category of non-residential. 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.
ME	Machinery and equipment – has the meaning given to it in section 297(4)(a.1) of the <i>MGA</i> and the Regulation.

Tax Code

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.

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.

Table 19 Tax Codes

Code	Description
T	Subject to all requisitions. 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.
S	Subject to school and other requisitions. Identifies property that is only subject to school tax and other requisitions only, but is not subject to municipal tax levies. These properties are included in the municipality’s equalized assessment. Note: When tax code ‘S’ is assigned to a property, then the applicable tax exemption code must also be assigned.
G	Grant in place of taxes. Identifies property on which a grant in place of taxes is paid. These properties are included in the property’s equalized assessment.
E	Exempt from taxation. Identifies property that is assessable but is exempt from taxation. These properties are excluded from the municipality’s equalized assessment. Note: When the tax code ‘E’ is assigned to a property, then the applicable tax exemption code must also be assigned.
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.
X	Excluded from equalized assessment, but subject to municipal tax or to a Community Revitalization Levy. Identifies property that is subject to municipal tax but is exempt from the equalized assessment. Note: 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.
N	Inactive 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.



Municipal Government Act

- 326** In this Part,
- (a) “requisition” means
 - (i) repealed 1995 c24 s45,
 - (ii) any part of the amount required to be paid into the Alberta School Foundation Fund under section 174 of the *School Act* that is raised by imposing a rate referred to in section 174 of the *School Act*,
 - (iii) any part of the requisition of school boards under Part 6, Division 3 of the *School Act*, or
 - (iv) the amount required to be paid to a management body under section 7 of the *Alberta Housing Act*;
- 317** 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
- (a) assessments of property in the municipality that is taxable under Part 10,
 - (b) assessments of property in the municipality in respect of which a grant may be paid by the Crown under section 366,
 - (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 *Municipal Grants Act* (Canada),
 - (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
 - (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.

Tax Exemption Code

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.



As per the CAMA Data Load – XML file specifications, the tax exemption codes are mandatory in ASSET. The following applies:

Taxable properties:

All taxable properties must be assigned the “NAA” exemption code.

Exempt properties

All exempt properties must have the applicable exemption code from Table 19 assigned.

Table 20 Tax Exemption Codes

Definition	Authority and description of exempt property	Exemption Reason Code (required)
NAA	Not applicable/Not available. All taxable or partially taxable property must be assigned the NAA code.	NAA
Equalized Assessment	317 (d) Excludes, from the equalized assessment, property made taxable under section 363(1)(d).	MGA317(d)
Non-taxable property	351 (1) The following are exempt from taxation under this Part: (b) any property or business in respect of which an exemption from assessment or taxation, or both, was granted before January 1, 1995 (i) by a private <i>Act</i> , or (ii) by an order of the Lieutenant Governor in Council based on an order of the Local Authorities Board.	MGA351(1)(b)
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)
	(b) property held by a municipality, except the following: (i) property from which the municipality earns revenue and which is not operated as a public benefit; (ii) property that is operated as a public benefit but that has annual revenue that exceeds the annual operating costs;	MGA362(1)(b)

Table 19 Tax Exemption Codes – cont’d

Definition	Authority and description of exempt property	Exemption Reason Code (required)
<p>Exemptions for government, churches and other bodies</p>	<ul style="list-style-type: none"> (iii) an electric power system (iv) a telecommunications systems; (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; 	
	<ul style="list-style-type: none"> (c) property, other than a student dormitory, used in connection with school purposes and held by <ul style="list-style-type: none"> (i) the board of trustees of a school district, school division or regional division, <ul style="list-style-type: none"> (i.1) the Regional authority for a Francophone Education Region established under the <i>School Act</i>, (i.2) the operator of a charter school established under the <i>School Act</i>, or (ii) the operator of a private school registered under the <i>School Act</i>; 	MGA362(1)(c)
	<ul style="list-style-type: none"> (d) property, other than a student dormitory, used in connection with educational purposes and held by any of the following: <ul style="list-style-type: none"> (i) the board of governors of <ul style="list-style-type: none"> (A) a university under the <i>Universities Act</i>; (B) a technical institute under the <i>Technical Institutes Act</i>; (C) a public college under the <i>Colleges Act</i>; (ii) the governing body of an educational institution affiliated with a university under the <i>Universities Act</i>; (iii) a students’ union or a graduate students’ association of a university under the <i>Universities Act</i>; (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>; 	MGA362(1)(d)

Table 19 Tax Exemption Codes – cont'd

Definition	Authority and description of exempt property	Exemption Reason Code (required)
Exemptions for government, churches and other bodies	(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: <ul style="list-style-type: none"> <li data-bbox="630 1289 1084 1381">(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 data-bbox="630 1402 1133 1495">(ii) any additional land that has been conveyed by the owner of the cemetery to individuals to be used as burial sites; <li data-bbox="630 1516 1123 1608">(iii) any improvement on land described in subclause (i) or (ii) that is used for burial purposes; 	MGA362(1)(l)

Table 19 Tax Exemption Codes – cont’d

Definition	Authority and description of exempt property	Exemption Reason Code (required)
Exemptions for government, churches and other bodies	<p>(m) property held by</p> <ul style="list-style-type: none"> (i) a foundation constituted under the <i>Senior Citizens Housing Act</i>, RSA 1980 cS-13, before July 1, 1994, or (ii) a management body established under the <i>Alberta Housing Act</i>, <p>and used to provide senior citizens with lodge accommodation as defined in the <i>Alberta Housing Act</i></p>	MGA362(1)(m)
	<p>(n) property that is</p> <ul style="list-style-type: none"> (i) owned by a municipality and held by a non-profit organization in an official capacity on behalf of the municipality, (ii) held by a non-profit organization and used solely for community games, sports, athletics or recreation for the benefit of the general public, (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"> (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 (B) by a non-profit organization (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 (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, 	MGA362(1)(n)
	<p>(o) Property</p> <ul style="list-style-type: none"> (i) owned by a municipality and used solely for the operation of an airport by the municipality, or (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; 	MGA362(1)(o)

Table 19 Tax Exemption Codes – cont'd

Definition	Authority and description of exempt property	Exemption Reason Code (required)
Exemptions for government, churches and other bodies	(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)
Exempt property that can be made taxable	363 (1) 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, (iii) Hostelling International -- Canada -- Northern Alberta, or (iv) Hostelling International -- Canada -- Southern Alberta, unless the property is operated for profit or gain;	MGA363(1)(b)
	(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)
	Exemptions granted by bylaw	364 (1) A council may by bylaw exempt from taxation under this Division property held by a non-profit organization.
(1.1) A council may by bylaw exempt from taxation under this Division machinery and equipment used for manufacturing or processing.		MGA364(1.1)
Licensed premises	365 (2) 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)

Table 19 Tax Exemption Codes – cont'd

Definition	Authority and description of exempt property	Exemption Reason Code (required)
Changes in taxable status of property	368 (4) When a designated manufactured home is moved out of a municipality, (a) it becomes exempt from taxation by that municipality when it is moved.	MGA368(4)(a)
Ministerial Order	MO-H:016/96 Removes the amount of taxable assessment for self-contained senior citizen housing accommodation from the equalized assessment.	MO-H:016/96
Ministerial Order	MO-L:016/06 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
Ministerial Order	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
Community Organization Property Tax Exemption Regulation	AR 281/98 Property held by a non-profit organization or used for a charitable or benevolent purpose.	AR281/98
Community Revitalization Levy	AR232/2006 Property within the Rivers District CRL area – City of Calgary	AR232/2006
Community Revitalization Levy	AR57/2010 Property within the Belvedere CRL area – City of Edmonton	AR57/2010
Community Revitalization Levy	AR173/2010 Property with the Quarters Downtown CRL area – City of Edmonton	AR173/2010

Tax Exemption Codes for Lloydminster

The following property is exempt from taxation under **The Lloydminster Charter**:

Table 21 Tax Exemption Codes for the City of Lloydminster

Definition	Exemption Description	Exemption Reason Code (required)
Exempt from taxation	designated manufactured homes unless Council passes a bylaw pursuant to section 404;	TLC462(1)(b)
	any property or business in respect of which an exemption from assessment or taxation, or both, was grant (i) by a private Act or Alberta or Saskatchewan, or (ii) by an order of the Lieutenant Governor in Council of Alberta based on an order of the Local Authorities Board.	TLC462(1)c)
	the interest of the Crown in any property, including property held by any person in trust for the Crown;	TLC473(a)
	property specially exempted by law;	TLC473(b)
	every place of public worship and the land used in connection with it, not exceeding 2 acres, of which a religious organization is the owner, except such part as may have on it any other improvement and where the land exceeds 2 acres, the assessment shall be apportioned, but if a portion of a place of public worship is used as a dwelling or is leased and used for purposes other than public worship that portion and the land used in connection with it shall be subject to taxation;	TLC473(c)
	every cemetery other than a cemetery operated for gain;	TLC473(d)
	property owned and occupied by a school district or school unit established under the authority of any Act of Alberta or Saskatchewan and consisting of: (i) an office building and the land used in connection with it not exceeding 1/2 acre; (ii) an office building and the land used in connection with it not exceeding 1/2 acre; (iii) an improvement used for storage and maintenance purposes and the land used in connection with it not exceeding 2 acres; except any part of such improvements used as a dwelling and the land used in connection with a dwelling	TLC473(e)
	the improvements and grounds, not exceeding 10 acres, of and attached to or otherwise used in good faith in connection with and for the purpose of every hospital that receives public aid under and by virtue of any Act, so long as the improvements and grounds are actually used and occupied by the hospital but not if otherwise occupied or occupied as a dwelling;	TLC473(f)
	the improvements and grounds, not exceeding 4 acres, of and attached to or otherwise used in good faith in connection with and for the purpose of the association known as The Young Men's Christian Association or the association known as The Young Women's Christian Association, so long as the improvements and grounds are actually used and occupied by either association but not if otherwise occupied;	TLC473(g)

Table 20 Tax Exemption Codes for the City of Lloydminster – cont'd

Definition	Exemption Description	Exemption Reason Code (required)
Exempt from taxation	all property belonging to the City;	TLC473(h)
	every highway, lane and other public way, and every public square and park;	TLC473(i)
	the property of every public library established under the provisions of any Act of Alberta or Saskatchewan, and of every other public institution, literary or scientific, to the extent of the actual occupation of the property for the purposes of the institution;	TLC473(j)
	the improvements with grounds attached owned by a branch of The Royal Canadian Legion, the Army, Navy and Air Force Veterans in Canada, so long as the improvements and grounds are actually used and occupied by one of the branches mentioned but not if otherwise occupied;	TLC473(k)
	every monument erected as a war memorial and the land used in connection with it;	TLC473(l)
	the grounds and improvements of every agricultural society established under the provisions of any Act of Alberta or Saskatchewan;	TLC473(m)
	the improvements owned by a rural municipality or county and used for municipal purposes, and the land used in connection with the improvements not exceeding 1/2 acre, but where a portion of any such improvement is occupied as a residence or for any purpose other than a municipal purpose, that portion shall be subject to taxation and the relative portion of the land on which the improvement is situated shall also be subject to taxation.	TLC473(n)
Exemptions granted by bylaw	Council may by bylaw exempt from taxation under this Division property held by a non-profit organization as defined in section 387.	TLC475(1)
	Council may by bylaw exempt from taxation under this Division machinery and equipment used for manufacturing or processing	TLC475(2)
	Property is exempt under this section to the extent that Council may consider appropriate	TLC475(3)
Change in taxable status of a property	When a designated manufactured home is moved out of the city, it becomes exempt from taxation by the City when it is moved,	TLC479(4)(a)
Ministerial Order	Removes the amount of taxable assessment for self-contained senior citizen housing accommodation from the equalized assessment.	MO-H:016/96

Note: TLC = The Lloydminster Charter

Assessed Person Code

The assessed person code is used to group the assessed persons (described in section 304 of the *Act*) 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 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

Code	Description
C	Corporation 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> .
M	Municipal This code indicates that the municipality is recorded as the assessed person.
P	Provincial This code indicates that the Crown in right of Alberta is recorded as the assessed person.
F	Federal This code indicates that the Crown in right of Canada is recorded as the assessed person.
I	Individual This code indicates that the assessed person is not a corporation, municipality, or Crown in right of Alberta or Canada.

Requisitioning Body Type

The requisitioning body type identifies:

- the particular school support category, and
- the type of requisitioning body area.

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.

- separate school district,
- public school district,
- undeclared school, and
- management body providing lodge accommodation.

Table 23 Requisitioning Body Type Codes

Code	Description
SS	School Separate identifies the requisitioning body as a separate school district .
SP	School Public identifies the requisitioning body as a public school district .
SU	School Undeclared identifies the requisitioning body as undeclared school (ASFF) .
F	Identifies the requisitioning body as a management body providing lodge accommodation .


Requisition Body Percentage

The requisitioning body percentage is used to:

- (a) allocate a property’s assessment into public, separate, and/or undeclared school support categories, and
- (b) allocate a property’s assessment to specific requisitioning body types.

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. **Note:** The total school percentage for a property must always equal 100%.

The assessor must always assign 100 percent as the percentage to a management body providing seniors lodge accommodation.



Information about declaring for school support is contained in Part 6, Division 2 of the *School Act*. This Division entitles property owners to declare their faith as Roman Catholic or Protestant and in doing so, they can have their tax dollars directed to the Roman Catholic separate or Protestant separate school district.

Table 24 Requisitioning Body Percentage

Code	Percentage	Description
SS		<p>School Separate 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</p> <ul style="list-style-type: none"> (a) where both a Roman Catholic separate school district and a Public school district exists, or (b) where both a Protestant separate school district and a Public school district exists.
SP		<p>School Public Is the portion, as a percentage, of a property’s assessment that is assigned, in accordance with the <i>School Act</i>, for public school purposes for individuals or corporations.</p> <p>Note: If an individual of the Roman Catholic faith has not declared school support, or if a separate school district does not exist in the municipality, then the property’s assessment is recorded as 100 percent school public.</p>
SU	100%	<p>School Undeclared (ASFF – Alberta School Foundation Fund) Is the entire assessment for property owned by a municipality, Crown in right of Alberta or Canada, or property owned by corporations that have not provided written notice of separate school support.</p> <p>Note: The percentage of assessment for these properties must always be 100 percent (i.e., the percentage of assessment cannot be apportioned between School Undeclared and School Separate or School Public).</p>
F	100%	<p>Management Bodies Management bodies providing lodge accommodation,</p>

Requisitioning Body Code

The requisitioning body code is a unique code that identifies each specific requisitioning body in Alberta. The assessor must assign a requisitioning body type code and a requisitioning body code to each property.

A list of requisitioning body codes is available for each municipality on the ASSET website.

Table 25 Examples of Liability Code Application

Example 1

Description of Property: Improved Residential

Property Description Code	Assessment	Tax Code	Tax Exemption Code	Assessed Person Code	Requisitioning Body Percentage			Requisitioning Body Types and Codes															
					School Separate	School Public	School Undeclared	School Separate		School Public		Undeclared School		Mngmnt Body		Ambulance		Fire Protection Area		Health Region		Recreation Area	
								Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	\$ 325,000	T	NAA	I	0%	100%	0%	SS	S14	SP	P12	SU	ASFF	F	NT	A	GP	P	B	HR	ST	R	A3

Example 2

Description of Property: Improved multi-family highrise, with a commercial retail component that includes a medi-centre and a non profit organization.

Property Description Code	Assessment	Tax Code	Tax Exemption Code	Assessed Person Code	Requisitioning Body Percentage			Requisitioning Body Types and Codes															
					School Separate	School Public	School Undeclared	School Separate		School Public		Undeclared School		Mngmnt Body		Ambulance		Fire Protection Area		Health Region		Recreation Area	
								Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	\$ 2,990,000	T	NAA	C	0%	0%	100%	SS	S81	SP	P72	SU	ASFF	F	RV	A	WEM	P	A	HR	JD	R	W2
NR	\$ 510,000	T	NAA																				
NR	\$ 100,000	S	MGA364																				
NR	\$ 128,000	E	MGA362(1)(g.1)																				

Community Revitalization Levy

Once a community revitalization levy area is established the municipality will be required to:

1. Provide a Baseline Assessment Report; and
2. Report baseline and incremental assessments for each property in the CRL area in the annual return submission.

Incremental assessment is defined in the MGA and baseline assessment is defined in the municipality's CRL regulation.

1. Assessment Baseline Report

When a CRL bylaw is approved the municipality must provide a Baseline Assessment Report to the Minister by January 31 of the year following the year the CRL bylaw is approved by the Lieutenant Governor in Council. The report will enable the Minister to monitor changes that may occur with the baseline assessment throughout the life span of a CRL. This one-time report will serve as a record of the assessments at the outset of a CRL area.

The Baseline Assessment Report must be in Excel (xls) format and must contain the applicable data elements as outlined below for every assessable property within the boundary of the CRL area. In addition, any property in the CRL area that had a supplementary assessment, in the year the bylaw is approved, must be included in the assessment baseline report and must be assigned the applicable data elements.

Data Elements

- Roll number or account number
- Tax code (liability code)
- Property description code (liability code)
- Exemption Reason Code (liability code)
- Total assessment for the property
- Pro-rated assessment, when applicable
- SUPP (notation of supplementary assessment)



The assessments reported for each property must reflect the assessed value recorded on the municipality's tax roll as of December 31 of the year CRL bylaw is approved. In addition, the reported supplementary assessments must reflect the assessed value that is recorded on the supplementary tax roll as December 31 of the year the CRL bylaw is approved.

Note: Assessment appeal decisions made after December 31 of the year the bylaw is approved will not result in changes to the baseline assessment reported.

Following are some guidelines pertaining to the data elements that must be assigned to property and how this information must be reported on the excel document.

Property with a single use and tax status

A property that has one use and one tax status will have the following data elements assigned to it, and will be recorded as follows:

Roll Number	Tax Code	Property Description	Exemption Reason	Total Assessment	Prorated Assessment	Notation of SUPP
1257890	T	NR	N/A	508,000	n/a	n/a

Property with multiple uses

Where a property has more than one use, the assessment must be prorated to each use and each of these assessments must be assigned the appropriate data elements.

Roll Number	Tax Code	Property Description	Exemption Reason	Total Assessment	Prorated Assessment	Notation of SUPP
123456	T	NR	N/A	508,000	167,640	n/a
123456	T	R	N/A	508,000	338,310	n/a
123456	T	F	N/A	508,000	2,050	n/a

Property with multiple tax status

Where a property has more than one tax levy (tax status), the assessment must be prorated to each tax status and assigned the appropriate data elements.

Roll Number	Tax Code	Property Description	Exemption Reason	Total Assessment	Prorated Assessment	Notation of SUPP
660661	T	R	N/A	670,000	520,670	
660661	E	NR	MGA351(1)(b)	670,000	149,330	

2. Annual Return Submission - baseline assessment and incremental assessment.

Annually, the baseline assessments and incremental assessments for properties located in a community revitalization levy area must be reported into the ASSET system in the form of the annual return submission (see section 2.0 Annual Return and Information Returns).

All the recording and reporting standards outlined in this manual apply to properties located in a community revitalization levy area; however the following guidelines and examples relate the assignment of liability codes to a property’s assessment.

Baseline assessment: The baseline assessment information reported on the annual return may vary from the corresponding information provided in the Baseline Assessment Report. Such changes will occur due to a reduction in the assessed value of the property, a change in property actual use, or a change to any other data element. While changes will be reported in the annual return they will not affect the Assessment Baseline Report.

Note: The assessed value of a property recorded as a baseline assessment cannot increase above the value reported in the Assessment Baseline Report. Any increase in the values of the baseline assessments are to be recorded as incremental assessments.

Incremental assessment: 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.

Following are examples of how the liability codes must be applied to a property’s assessment baseline and incremental assessment.

Example 1

BASELINE set on December 31 in the year prior to the Community Revitalization Levy coming into effect.

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	\$ 425,150	T	NAA	I	0%	100%	0%	SS	S14	SP	P12	A	GP	F	NT	P	B	HR	ST	R	A3



January 31 of the year the Community Revitalization Levy comes into effect.

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	\$ 425,150	T	NAA	I	0%	100%	0%	SS	S14	SP	P12	A	GP	F	NT	P	B	HR	ST	R	A3
R	\$ 50,000	X	AR001/2007																		

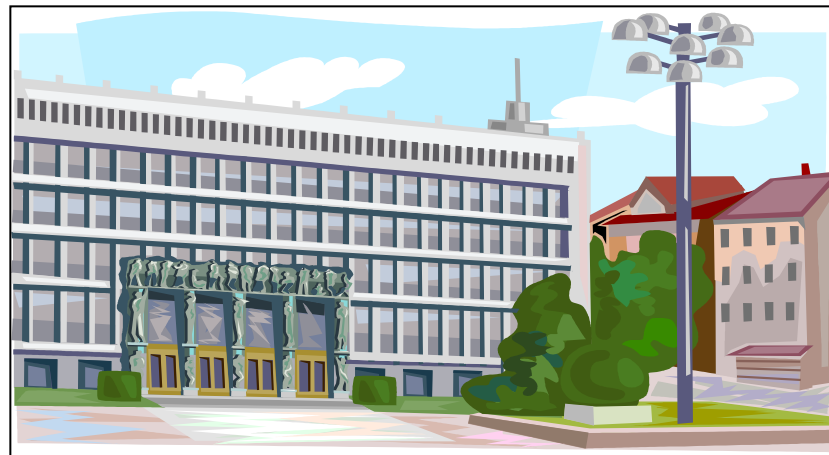
Baseline assessment
Incremental assessment

CRL regulation number

Example 2

BASELINE set on December 31 in the year prior to the Community Revitalization Levy coming into effect.

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
NR	\$ 3,050,000	E	MGA 362(1)(b)	M	0%	0%	100%	SS	S14	SP	P12	A	GP	F	NT	P	B	HR	ST	R	A3



Property that is exempt at the time the CRL levy comes into effect will have a “0” baseline assessment throughout the CRL life span.

January 31 of the year the Community Revitalization Levy comes into effect.

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
NR	0	E	MGA 362(1)(b)	M	0%	0%	100%	SS	S14	SP	P12	A	GP	F	NT	P	B	HR	ST	R	A3
NR	\$ 3,070,120	EI	AR001/2007																		

Example 3

BASELINE set on December 31 in the year prior to the Community Revitalization Levy coming into effect.

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
NR	\$ 1,725,310	T	NAA	C	0%	0%	100%	SS	S14	SP	P12	A	GP	F	NT	P	B	HR	ST	R	A3



January 31 of the year the Community Revitalization Levy comes into effect. The property shown above has been subdivided into 2 unequal parts.

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
NR	\$ 1,207,717	T	NAA	C	0%	0%	100%	SS	S14	SP	P12	A	GP	F	NT	P	B	HR	ST	R	A3
NR	\$ 20,000	X	AR001/2007																		

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	\$ 517,593	T	NAA	C	0%	0%	100%	SS	S14	SP	P12	A	GP	F	NT	P	B	HR	ST	R	A3
R	\$ 35,000	X	AR001/2007																		

Example 4
Consolidating 2 residential parcels to form one parcel

BASELINE set on December 31 in the year prior to the Community Revitalization Levy coming into effect.



Parcel 1

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	\$ 95,000	T	NAA	I	0%	100%	0%	SS	S14	SP	P12	A	GP	F	NT	P	B	HR	ST	R	A3



Parcel 2

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	\$ 725,250	T	NAA	C	0%	0%	100%	SS	S14	SP	P12	A	GP	F	NT	P	B	HR	ST	R	A3

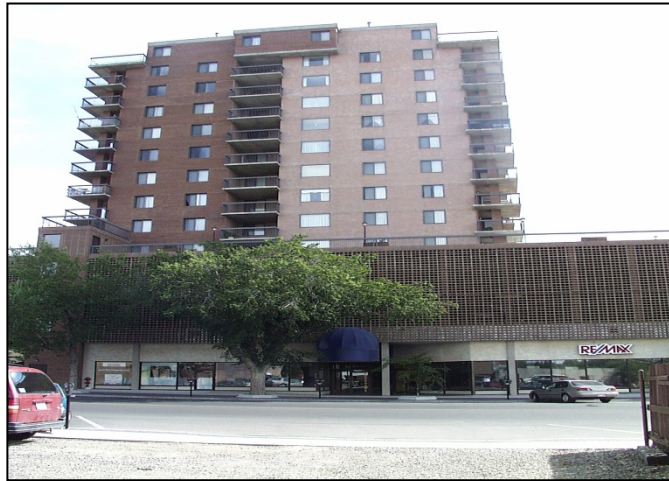
January 31 of the year the Community Revitalization Levy comes into effect.

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	\$ 820,250	T	NAA	C	0%	0%	100%	SS	S14	SP	P12	A	GP	F	NT	P	B	HR	ST	R	A3
R	\$ 250,000	X	AR001/2007																		

Example 5 Corporately owned multi-use property

BASELINE set on December 31 in the year prior to the Community Revitalization Levy coming into effect.

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	\$ 5,210,610	T	NAA	C	0%	0%	100%	SS	S81	SP	P72	A	WEM	F	RV	P	A	HR	JD	R	W2
NR	\$ 510,000	T	NAA																		
NR	\$ 375,000	S	MGA364																		
NR	\$ 210,000	E	MGA364(1)(g.1)																		



January 31 of the year the Community Revitalization Levy comes into effect.

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	\$ 5,210,610	T	NAA	C	0%	0%	100%	SS	S81	SP	P72	A	WEM	F	RV	P	A	HR	JD	R	W2
R	\$ 250,000	X	AR001/2007																		
NR	\$ 510,000	T	NAA																		
NR	\$ 50,000	X	AR001/2007																		
NR	\$ 375,000	S	MGA364																		
NR	\$ 35,000	EI	AR001/2007																		
NR	0	E	MGA364(1)(g.1)																		
NR	\$ 210,000	EI	AR001/2007																		

Example 6 Exempt municipally owned property that is subdivided in the year the CRL comes into effect

BASELINE set on December 31 in the year prior to the Community Revitalization Levy coming into effect.

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
NR	\$ 2,225,030	E	MGA 362(1)(b)	M	0%	0%	100%	SS	S14	SP	P12	A	GP	F	NT	P	B	HR	ST	R	A3

After December 31s this property is equally subdivided into 3 new parcels. The previous years assessment, which was 2,225,030 is apportioned into thirds and assigned to each newly formed parcel. As a result the liability codes assigned to the 3 new parcels will be as illustrated below.



Property that is exempt at the time the CRL levy comes into effect will have a “0” baseline assessment throughout the CRL life span.

Parcel 1

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	0	E	MGA362(1)(b)	M	0%	0%	100%	SS	S14	SP	S12	A	GP	F	NT	P	B	HR	ST	R	A3
R	\$ 741,677	EI	AR001/2007																		

Parcel 2

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
NR	0	E	MGA362(1)(b)	M	0%	0%	100%	SS	S14	SP	S12	A	GP	F	NT	P	B	HR	ST	R	A3
NR	\$ 741,677	EI	AR001/2007																		

Parcel 3

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	0	E	MGA362(1)(b)	M	0%	0%	100%	SS	S14	SP	S12	A	GP	F	NT	P	B	HR	ST	R	A3
R	\$ 741,677	EI	AR001/2007																		

Example 6 continued

In the following year the 3 parcels are sold to 3 separate corporations. As a result, the assessment for each parcel is reported as incremental assessment and subject only the community revitalization levy. The baseline assessment is “0”. Following is an illustration of how the liability coding should be assigned to these properties.



The following January 31st.

Parcel 1

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	0	T	NAA	C	0%	0%	100%	SS	S14	SP	S12	A	GP	F	NT	P	B	HR	ST	R	A3
R	\$ 759,100	X	AR001/2007																		

Parcel 2

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
NR	0	T	NAA	C	0%	0%	100%	SS	S14	SP	S12	A	GP	F	NT	P	B	HR	ST	R	A3
NR	\$ 759,000	X	AR001/2007																		

Parcel 3

Property Description Code	Assessment	Tax Code	Tax Exemption code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mgmt. Body		Fire		Health		Rec.	
					Sep	Public	Undc.	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
R	0	T	NAA	C	0%	0%	100%	SS	S14	SP	S12	A	GP	F	NT	P	B	HR	ST	R	A3
R	\$ 759,100	X	AR001/2007																		

SECTION 3.6.12 ANNEXATION CODE

When property is annexed from one municipality to another the municipal assessors for each municipality must record and report specific annexation information in the annual return submission to ASSET. This information is only required to be recorded and reported for the first effective assessment and tax year. The annexation information will ensure that:

1. The new municipal authority has added the annexed properties to its assessment roll; and,
2. that the old municipal authority has removed the properties from its assessment roll.



Refer to section 135(1) of the Municipal Government Act, for provisions relating to “new municipal authority” and “old municipal authority”.

The assessor for the new municipal authority, must assign to every annexed property the applicable Order in Council (OC) number for the annexation (e.g., OC123/2006) in addition to all other property attributes.

The assessor for the old municipal authority must assign to each property that is separated from the municipality the tax code “N” and the applicable Order in Council number. As well, the assessed value for these properties must be reported as “0” (zero).

4.0 DETAILED ASSESSMENT AUDITS

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. The Assessment Services Branch administers the scheduled detailed audit program.

At the onset of a scheduled detailed assessment audit, an auditor will outline what is expected of the municipality, what procedures will be used to perform the audit, and what the municipality can expect upon completion of the audit.

The information required by the Assessment Services Branch for a detailed assessment audit is outlined in the Guidelines. Some of the information may be supplied to the Branch through the annual assessment audit program.

5.0 DECLARATION BY APPOINTED ASSESSOR



Municipal Government Act

Section 284(1)(d)

“assessor” means a person who has the qualifications set out in the regulations and

- (i) is designated by the Minister to carry out the duties and responsibilities of an assessor under this *Act*, or
- (ii) is appointed by a municipality to the position of designated officer to carry out the duties and responsibilities of an assessor under this *Act*,

and includes any person to whom those duties and responsibilities are delegated by the person referred to in subclause (i) or (ii);

Section 210

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.



Qualifications of Assessor Regulation:

- 2** No person is eligible to be an assessor within the meaning of section 284(1)(d) of the *Act* unless the person
 - (a) is registered as an accredited municipal assessor of Alberta (AMAA) under the *Municipal Assessor Regulation* (AR 84/94),
 - (b) holds the designation Certified Assessment Evaluator (CAE) issued by the International Association of Assessing Officers,
 - (c) holds the designation Accredited Appraiser Canadian Institute (AACI) issued by the Appraisal Institute of Canada, or
 - (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).
- 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 *Act* on behalf of the municipality, together with the qualifications held by each such person.

The person who is appointed by a municipality to the position of designated officer to carry out the duties and responsibilities of assessor under the *Act* must complete the applicable declaration forms as part of the annual audit process. The types of declaration forms are:

- Annual Return Declaration form – each year, the appointed assessor for every municipality must complete the Annual Return Declaration form and provide it in the manner described in the Guidelines.

- Supplementary Assessments Declaration form – if the municipality has passed a supplementary assessment bylaw and prepared supplementary assessments, the appointed assessor must complete a Supplementary Declaration form for each supplementary assessment submission.
- Revisions Declaration form – when additions, deletions or revisions to previously submitted information occur, the appointed assessor must complete a Revisions Declaration form.

Samples of the declaration forms are provided on the following pages. The appointed assessor must perform one of the following steps to complete a declaration form:

1. (a) Using the ASSET system, enter information into the applicable declaration form, and
(b) Type in his/her secured MileNet password. The password will be deemed to be the signature of the appointed assessor with respect to the declaration.
2. If the ASSET alternate reporting process is used, the assessor must provide a completed paper version of the declaration to the department.

In accordance with the Qualifications of Assessor Regulation, a municipality must, each year, provide a list to the Minister showing the names of all persons carrying out the duties and responsibilities of an assessor under the *Act*. The Annual Return Declaration will meet the requirements of this regulation.

If a municipality has made an application to the Minister to grant its appointed assessor equivalent qualifications in accordance with the Qualifications of Assessor Regulation, a copy of the Minister's response must be kept on file by the assessor.

In connection with the preparation of assessments in _____ (the municipality) for the assessment year ending December 31, _____, I declare I have done the following to the best of my knowledge and belief:

PART 1 LEGISLATION

1. The duties and responsibilities of the assessor in preparing assessments have been carried out in accordance with the *Municipal Government Act*.
2. The recording and reporting procedures set out in the Matters Relating to Assessment and Taxation Regulation and the applicable Alberta Assessment Quality Minister's Guidelines have been followed.

SALES

1. All sales of property have been considered, screened, and adjusted according to the applicable Alberta Assessment Quality Minister's Guidelines, and this information has been submitted as required.

ASSESSMENTS

1. Sold and unsold properties are assessed fairly and equitably.

PART 2 QUALIFICATIONS OF ASSESSOR

1. The complete provisions of the Qualifications of Assessor Regulation have been met.
2. The person(s) designated under the *Municipal Government Act* to carry out the duties and responsibilities of an assessor on behalf of the municipality is/are indicated below. **Note:** It is not necessary to list all assessment staff, only the person(s) appointed to the position of designated officer to carry out the duties and responsibilities of an assessor.

Assessor Name	Title	<input type="checkbox"/> AMAA <input type="checkbox"/> AACI <input type="checkbox"/> CAE <input type="checkbox"/> Equivalency as per the Qualifications of Assessor Regulation
Assessor Name	Title	<input type="checkbox"/> AMAA <input type="checkbox"/> AACI <input type="checkbox"/> CAE <input type="checkbox"/> Equivalency as per the Qualifications of Assessor Regulation
Assessor Name	Title	<input type="checkbox"/> AMAA <input type="checkbox"/> AACI <input type="checkbox"/> CAE <input type="checkbox"/> Equivalency as per the Qualifications of Assessor Regulation

PART 3 ASSESSMENT OF REGULATED PROPERTY

1. (a) Property within the municipality includes property used for farming operations, as defined in the Matters Relating to Assessment and Taxation Regulation. Yes
 No
- (b) If yes, the assessment of property used for farming operations was prepared in accordance with the Matters Relating to Assessment and Taxation Regulation and the applicable Minister's Guidelines. Yes
 No
2. (a) Property within the municipality includes machinery and equipment, as defined in the Matters Relating to Assessment and Taxation Regulation. Yes
 No
- (b) If yes, the assessment of machinery and equipment was prepared in accordance with the Matters Relating to Assessment and Taxation Regulation and the applicable Minister's Guidelines. Yes
 No
3. (a) Property within the municipality includes railway, as defined in the *Municipal Government Act*. Yes
 No
- (b) If yes, the assessment of railway was prepared in accordance with the Matters Relating to Assessment and Taxation Regulation and the applicable Minister's Guidelines. Yes
 No

CONFIRMATION OF APPOINTED ASSESSOR

Appointed Assessor Name	Signature	Date
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This information is being collected for the purpose of declaring that the requirements for assessments have been met in accordance with the Matters Relating to Assessment and Taxation Regulation and will be managed in compliance with the Freedom of Information and Protection of Privacy Act. Questions about the collection of this information can be directed to Alberta Municipal Affairs, Assessment Services Branch, 15th Floor, Commerce Place, 10155 102 Street, Edmonton, Alberta, T5J 4L4, (780) 422-1377. (Outside of Edmonton call 310-0000 to be connected toll free.)

MA1322 (2007/09)

In connection with the preparation of supplementary assessments in _____ (the municipality) for the assessment year ending December 31, _____, I declare that I have done the following to the best of my knowledge and belief:

LEGISLATION

1. The duties and responsibilities of the assessor in preparing supplementary assessments have been carried out in accordance with the *Municipal Government Act*.
2. The recording and reporting procedures set out in the Matters Relating to Assessment and Taxation Regulation and the applicable Alberta Assessment Quality Minister’s Guidelines have been followed.

ASSESSMENTS

1. Sold and unsold properties are assessed fairly and equitably.

CONFIRMATION OF APPOINTED ASSESSOR

Appointed Assessor Name	Signature	Date
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This information is being collected for the purpose of declaring that the requirements for assessments have been met in accordance with the Matters Relating to Assessment and Taxation Regulation and will be managed in compliance with the Freedom of Information and Protection of Privacy Act. Questions about the collection of this information can be directed to Alberta Municipal Affairs, Assessment Services Branch, 15th Floor, Commerce Place, 10155 102 Street, Edmonton, Alberta, T5J 4L4, (780) 422-1377. (Outside of Edmonton call 310-0000 to be connected toll free.)

MA1325 (2007/09)

In connection with the revision of assessments or supplementary assessments in _____
(the municipality) for the assessment year ending December 31, _____, I declare that I have done the following to the best of my knowledge and belief:

LEGISLATION

1. The duties and responsibilities of the assessor in preparing revised assessments have been carried out in accordance with the *Municipal Government Act*.
2. The recording and reporting procedures set out in the Matters Relating to Assessment and Taxation Regulation and the applicable Alberta Assessment Quality Minister’s Guidelines have been followed.

ASSESSMENTS

1. Sold and unsold properties are assessed fairly and equitably.

CONFIRMATION OF APPOINTED ASSESSOR

Appointed Assessor Name	Signature	Date
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This information is being collected for the purpose of declaring that the requirements for assessments have been met in accordance with the Matters Relating to Assessment and Taxation Regulation and will be managed in compliance with the Freedom of Information and Protection of Privacy Act. Questions about the collection of this information can be directed to Alberta Municipal Affairs Assessment Services Branch, 15th Floor, Commerce Place, 10155 102 Street, Edmonton, Alberta, T5J 4L4, (780) 422-1377. (Outside of Edmonton call 310-0000 to be connected toll free.)

MA1324 (2007/09)

6.0 REPORTING LINEAR PROPERTY ASSESSMENTS

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.

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.

Linear Property Assessor's Declaration

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.

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:

LEGISLATION

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 *Municipal Government Act*.
2. The information submitted for the equalized assessment is the linear property information requested of municipalities under section 319 (1) of the *Municipal Government Act*, and includes information pursuant to the Extension of Linear Property Regulation and the Electric Energy Generation Exemption Regulation.

QUALIFICATIONS OF ASSESSOR

1. The provisions of the Qualifications of Assessor Regulation have been met.
2. The person designated by the Minister to carry out the duties and responsibilities of an assessor is listed below.

Assessor Name	Title	<input type="checkbox"/> AMAA <input type="checkbox"/> AACI <input type="checkbox"/> CAE <input type="checkbox"/> Equivalency as per the Qualifications of Assessor Regulation
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ASSESSMENT OF LINEAR PROPERTY

1. The assessment of linear property, as defined in the *Municipal Government Act*, was prepared in accordance with the Matters Relating to Assessment and Taxation Regulation, and the applicable Alberta Linear Property Assessment Minister’s Guidelines.

CONFIRMATION OF ASSESSOR DESIGNATED BY THE MINISTER

Designated Assessor Name	Signature	Date
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This information is being collected for the purpose of declaring that the requirements for assessments have been met in accordance with the Matters Relating to Assessment and Taxation Regulation and will be managed in compliance with the Freedom of Information and Protection of Privacy Act. Questions about the collection of this information can be directed to Alberta Municipal Affairs, Assessment Services Branch, 15th Floor, Commerce Place, 10155 102 Street, Edmonton, Alberta, T5J 4L4, (780) 422-1377. (Outside of Edmonton call 310-0000 to be connected toll free.)

7.0 MUNICIPAL ASSESSMENT AND AUDIT PROCESS

Verify Sales

Sale verification occurs throughout the year and facilitates the building of a sales data base for province wide sharing of sales data. The sales period for which sales data is analyzed by the assessor for any given tax year is normally a period of one year ending on June 30 of the assessment year.

Submit Verification

Verified sales information should be submitted to ASSET regularly throughout the year to facilitate timely sales data sharing. Submissions could be made weekly, bi-weekly or monthly.

A submission at the end of the assessment year will allow previously rejected sales to be adjusted and included in the ratio analysis if the sample size needs to be increased. Assessments at the time of sale can be added at this time.

Development Permit or Building Permit Inspections

Property that has a development permit or building permit issued to it may be inspected at any time but the assessment must reflect the characteristics and physical condition of the property on December 31 of the assessment year. Since the assessments must be declared by January 31, the assessor may have to estimate a “projection of completeness” for some properties with permits in order to balance their workload, and to meet the annual audit timeline.

Re-Inspections

The re-inspection cycle of assessable property occurs between January 1 and December 31 of the assessment year.

Subdivisions

Additions, deletions, and changes to property arising from new subdivisions or annexations will occur up to December 31 of the assessment year. Assessors will have to work closely with the municipality’s planning department to ensure that new subdivision and annexation information is received in a timely manner. Receipt of approved plans prior to the actual registration should prompt the assessment department to activate changes so that they may be finalized as soon as the registered plan is received.

Modeling and Field Test Models

The assessor will typically field test and calibrate the property models after the June 30 sales period has ended. Modeling, the field testing of models, and checking for compliance using the ASSET tools can be done as many times as required.

ASSET Audit Tests

An assessor may load assessments and run the ASSET audit tests at any time, and as often as is necessary. Each load of data will trigger the ASSET compliance tests to be run. The assessor can also select other analysis programs to run. A new annual return submission will cause previous submissions to be deleted. An auditor will not review the compliance tests for a municipality until the appointed assessor makes the declaration or requests an auditor to review the results of the compliance test.

Declaration

The appointed assessor for the municipality must declare that the assessments are complete and correct by the date prescribed in the Guidelines. Requests to extend the declaration date will be considered on a case-by-case basis. Once assessments are declared they cannot be replaced with a new submission.

Annual Audit Report

ASSET makes a report of the annual audit to the municipality and the assessment levels are used to prepare the equalized assessment.

Assessment Roll

Municipalities may prepare the assessment roll and mail assessment notices as soon as the assessments are declared and audited but the roll must not be prepared later than February 28.

Equalized Assessment

The equalized assessment report is prepared by the date prescribed in the *Act* and is made available to municipalities.

Assessment Revisions

If an assessment is changed pursuant to section 305 of the *Act*, 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.

Supplementary Assessments

If a municipality has passed a supplementary assessment bylaw, the assessor must make an ASSET submission for supplementary assessments (see section 2.3).