

Assessment Bulletin

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ASSET NEWS

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This issue of *ASSET News* contains information on some of the changes that assessors should be aware of for making assessment data submissions into the ASSET (Assessment Shared Services Environment) system.

New for 2006

"It's hard to believe that another year has gone by, but a sure indication is that assessors have started loading the 2006 submissions (2005 assessment information) into ASSET." John Scott



Updated Guidelines and Manual

Updates to the Alberta Assessment Quality Minister's Guidelines (Guidelines) and the Reporting and Recording Information for Assessment Audit and Equalized Assessment

Manual (Manual) have been approved by the Minister and are effective for the 2006 ASSET submissions.

The Guidelines and Manual describe, in detail, the form and manner in which municipalities and assessors must record and report assessment information to Municipal Affairs for audit and equalized assessment purposes. They are available on the following Municipal Affairs websites: http://www.municipalaffairs.gov.ab.ca/as/pdf/aqmg_2005.pdf and <http://www.municipalaffairs.gov.ab.ca/as/pdf/rmr2005.pdf>.

A summary of the changes follows:

- January 31 is the date by which an assessor is to submit assessment information through ASSET.
- An assessment auditor can initiate a stage 3 audit when the conditions of the annual audit have not been met.

Changes to the Manual reflect:

- Reporting updates, as described in *ASSET News* 05-02 (loading process for indicator of value submissions, new actual use codes, new indicator of value code, and updates to the annual audit ratio study).
- A new code for multiple parcel sales has been added. This new code allows for the combination of assessments when it is not possible to apportion the sale price to the parcels. Details on this new code can be found on page 66 of the Manual.
- A change of some sale verification codes to sale price adjustment codes.
- Implementation of tax exemption reason coding. Beginning in 2006, assessors need to update the appropriate tax exemption reason codes for properties that are exempt from taxation. As all properties are required to have a tax exemption reason code, "NAA" (which is pre-populated in assessment computer systems for all properties) remains the appropriate code for taxable properties only. A complete list of the tax exemption reason codes is provided in Table 19 of the Manual.

For more information on the changes, please refer to the Manual when preparing your municipality's 2006 ASSET submission.

Equalized Assessment Variance Regulation

The Equalized Assessment Variance Regulation has been approved by the Lieutenant Governor in Council and has been filed as AR 240/2005. The re-enacted regulation becomes effective on December 31, 2005, and applies to the 2006 and 2007 tax years. The regulation is available from the Queen's Printer.

Assessment Services
Branch website:

http://www.municipalaffairs.gov.ab.ca/as_index.htm

XML Tax files

To complete the 2006 ASSET information submissions, assessors need to receive tax information in the form of an XML file from their municipalities' tax systems. The tax system information contains liability codes that designate the tax status and the school support for each assessed property in a municipality.

It is necessary that the tax file be provided to the municipality's assessor so that the ASSET data submissions can be made by January 31.

Revision submissions

Municipal Affairs is using the 2006 equalized assessment (2005 taxable assessment information) for education property tax requisitioning in 2006.

In recent years, the province has used several years of equalized assessments in the averaging formula for calculating some education requisitions. It is therefore important that all revisions, whether to current or prior year assessments, be submitted into the ASSET system and that an Assessment Revision Declaration also be provided.

Information on declaring revision loads is included in *ASSET News 04-13* and in the *Reporting and Recording Information for Assessment Audit and Equalized Assessment Manual*.

Data coding check

Clarifying the tax liability coding for seniors' self-contained housing

During a review of data in ASSET, we identified a number of instances seniors' self-contained housing property is not coded for exclusion from the equalized assessment. To address this issue, and to ensure that the assessments of these properties are not included in the calculation of your municipality's 2006 education requisition, we are asking that the tax codes applied to seniors' self-contained housing units be reviewed.

The Assessment Services Branch has also found that some municipalities are coding seniors' self-contained housing units as non-residential properties. In accordance with section 297 of the *Municipal Government Act*, property that is "used or intended to be used for permanent living accommodation" is to be classed as residential property.

The following table outlines the appropriate coding for properties meeting the criteria of the Seniors Self-Contained Housing Program:

Seniors' Self-Contained Housing –Tax Liability Coding			
Property Code	Predominant Actual Use Code	Tax Liability Code	Exemption Reason
R (Residential)	R102070 or R101070 (for properties with fewer than four units)	X (subject to municipal tax only – e.g. seniors' self-contained housing)	H:016/96 (Ministerial Order exempting seniors' self-contained housing from the equalized assessment)

The website for information about the Seniors' Self-Contained Housing Program is available on the Alberta Seniors and Community Development website at:
http://www.seniors.gov.ab.ca/housing/seniors_housing/self_contained/index.asp.

Process monitor



A new feature called the "Process Monitor" has replaced the "Load Status" button in the load data screens on ASSET and is also available under the Manage Data link. The process monitor allows the user to check on the status and progress of each data submission into ASSET.

The first screen in the process monitor will show the event types such as all submissions, deletions, declarations, audits, etc.

Process Monitor				
Municipality: 0038		Botha	Assessment Year: 2004	
<input type="button" value="Refresh"/> <input type="button" value="Report"/> <input type="button" value="Cancel"/>				
Select	Type	Status	Start Date	End Date
<input type="checkbox"/>	Annual Data Load	In Progress	02-Dec-2005 01:52:37	
<input type="checkbox"/>	Indicators of Value Data Load	Data Error	02-Dec-2005 11:11:31	

Clicking an event type will take the user to the details regarding that particular event. Details will include validation status, number of records loaded, records refreshed, etc.

The following screens enable the user to access reports on the progress of ASSET submissions.

Process Monitor Details				
				IOV LOAD 1 for Botha (0038) 2004
<input type="button" value="Refresh"/> <input type="button" value="Report"/> <input type="button" value="Cancel"/>				
Name	Status	Start	End	Progress
Validation	Complete	02-Dec-2005 11:11:31	02-Dec-2005 11:11:31	Completed: 3 Properties
Delete Master Tables	Complete	02-Dec-2005 11:11:40	02-Dec-2005 11:11:42	2 Of 2
Load to Master	Data Error	02-Dec-2005 11:11:37	02-Dec-2005 11:12:17	3 Of 3
Refresh Views	In Progress	02-Dec-2005 11:12:14		0 Of 3
Completeness & Accuracy Report	In Progress	02-Dec-2005 11:13:38		
Ratio Studies Analysis	In Progress	02-Dec-2005 11:13:38		
TVS Export	Not Started			
TVS Import	Not Started			

To select a report pertaining to an event, click the report button to proceed to the Process Monitor Reports screen.

Process Monitor Reports	
<input type="button" value="Cancel"/>	
Report	<p style="text-align: center;"> Load Errors Ratio Studies Analysis - Rich Text Format Completeness & Accuracy Report - Rich Text Format TVS Import - Comma Delimited </p>

Click on the report title to retrieve the selected report. Available reports include the Load Errors report, which provides details on failed validation or data errors; the Ratio Study Analysis; the Completeness & Accuracy Report; and the TVS Import , which is only run after the annual or IOV submissions.

Q&A

If you require immediate assistance with data submissions into ASSET, please contact John, Sandy or Brian directly:

John Scott (780) 422-8415

Sandy Husar (780) 422-8362

Brian Ferguson (780) 422-8396

For assistance with tax liability coding and tax exemption reasons, contact Pat or Dave:

Pat Chelen (780) 422-8406

Dave Sargent (780) 422-8332

If you have any questions you would like answered through ASSET News, please email Diane Nickle of the Assessment Services Branch at Diane.Nickle@gov.ab.ca.