

# A Assessment Bulletin

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## **2009 Updates Assessment Quality Minister's Guidelines and Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual**

The Minister of Municipal Affairs has approved Ministerial Order No. L: 208/09, dated November 24, 2009. This order establishes the 2009 Alberta Assessment Quality Ministers Guidelines, and the 2009 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual. The order is effective for the 2010 and subsequent tax years.

The Assessment Quality Minister's Guidelines have been updated to reflect a change in the annual return declaration submission date from January 31 to February 28. This change is effective beginning in 2010 and supports municipalities by providing more time to submit assessment data into the ASSET system.

Changes to the Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual add clarity to the recording and reporting practices for the following items:

- the identification of annual revision submissions in the ASSET database;
- the requirements for time adjustments;
- the model codes for condos of similar construction to a low rise apartment;
- the structure codes that apply to non-residential or apartment buildings with a concrete slab foundation;
- the structure codes that apply to units in a stacked condo; and
- the option for municipalities to report a requisitioning body code for an ambulance authority, health region, fire protection area, and/or a recreation area.

The order, the Guidelines, the Manual, and their respective concordance tables are available on the Municipal Affairs' website at [www.municipalaffairs.alberta.ca](http://www.municipalaffairs.alberta.ca), under Municipalities and Communities/Property Assessment and Taxation.

If you have any questions regarding this bulletin, please contact the Assessment Services Branch at [lgsmail@gov.ab.ca](mailto:lgsmail@gov.ab.ca), or at 780-422-1377 (toll free from anywhere in Alberta by first dialing 310-0000).