

A ssessment Bulletin

IB Bulletin No. 14-01
October 2014

2014 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: 144/14, October 27, 2014. This order establishes the 2014 Alberta Assessment Quality Minister's Guidelines, and the 2014 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual (the Manual). The order is effective for the 2015 and subsequent tax years.

There are no changes from last year to the Assessment Quality Minister's Guidelines, but there are a few clarification changes related to coding, updating tables to reflect current requisitioning bodies and the timeline for reporting the assessment baseline for Community Revitalization Levy areas. Please see the attached concordance document for the details on those changes.

The order, the Guidelines, the Manual, and the respective concordance table outlining the changes are available on the Municipal Affairs' website at 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, or at 780-422-1377 (toll free from anywhere in Alberta by first dialing 310-0000).

ISBN 978-1-4601-1923-5 (Print Version)
ISBN 978-1-4601-1924-2 (Online Version)
ISSN 2291-9821 (Print Version)
ISSN 2291-983X (Online Version)

Alberta 

102

Property Type – Non-Residential (Industrial) Table Values

Level 1		Level 2		Level 3		Level 4		Composite	Actual Use Group
Sub Code	Description	Sub Code	Description	Sub Code	Description	Sub Code	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	Surface	0	No Conditions	M105020	IND
M1	Improved Industrial	05	Resource Extraction	03	Unspecified	0	No Conditions	M105030	IND
M1	Improved Industrial	05	Resource Extraction	00	Airport	1	Special Conditions	M105001	IND
M1	Improved Industrial	05	Resource Extraction	01	Surface	1	Special Conditions	M105011	IND
M1	Improved Industrial	05	Resource Extraction	02	Unspecified	1	Special Conditions	M105021	IND
M1	Improved Industrial	05	Resource Extraction	03	Petroleum	1	Special Conditions	M105031	IND
M1	Improved Industrial	05	Resource Extraction	00	Surface	2	Special Purpose	M105002	SPEC
M1	Improved Industrial	05	Resource Extraction	01	Unspecified	2	Special Purpose	M105012	SPEC
M1	Improved Industrial	05	Resource Extraction	02	Airport	2	Special Purpose	M105022	SPEC
M1	Improved Industrial	05	Resource Extraction	03	Surface	2	Special Purpose	M105032	SPEC
M1	Improved Industrial	05	Well Site M&E	04	Unspecified	0	No Conditions	M105040	IND
M1	Improved Industrial	05	Well Site M&E	04	Petroleum	1	Special Conditions	M105041	IND

**2014 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
Concordance Table**

Page	Suggested Change										Rationale
102	Property Type – Non-Residential (Industrial) Table Values										Moving Composites M105040 and M105041 for coding consistency within the table layout.
Level 1	Level 2		Level 3		Level 4		Composite	Actual Use Group			
Sub Code	Description	Sub Code	Description	Sub Code	Description	Sub Code	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	Surface	0	No Conditions	M105020	IND		
M1	Improved Industrial	05	Resource Extraction	04	Unspecified	0	No Conditions	M105030	IND		
M1	Improved Industrial	05	Well Site M&E	04	Petroleum	0	No Conditions	M105040	IND		
M1	Improved Industrial	05	Resource Extraction	00	Airport	1	Special Conditions	M105001	IND		
M1	Improved Industrial	05	Resource Extraction	01	Surface	1	Special Conditions	M105011	IND		
M1	Improved Industrial	05	Resource Extraction	02	Unspecified	1	Special Conditions	M105021	IND		
M1	Improved Industrial	05	Resource Extraction	03	Petroleum	1	Special Conditions	M105031	IND		
M1	Improved Industrial	05	Well Site M&E	04	Petroleum	1	Special Conditions	M105041	IND		
M1	Improved Industrial	05	Resource Extraction	00	Surface	2	Special Purpose	M105002	SPEC		
M1	Improved Industrial	05	Resource Extraction	01	Unspecified	2	Special Purpose	M105012	SPEC		
M1	Improved Industrial	05	Resource Extraction	02	Airport	2	Special Purpose	M105022	SPEC		
M1	Improved Industrial	05	Resource Extraction	03	Surface	2	Special Purpose	M105032	SPEC		

**2014 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
Concordance Table**

Page	Original	Rationale																																																																					
127	<p>Liability Code Reporting Requirements (Requisition Body coding only)</p> <table border="1"> <thead> <tr> <th colspan="7">Table 17 Provincial Liability Code Summary</th> </tr> <tr> <th>Property Description Code (Table 18)</th> <th>Tax Code (Table 19)</th> <th>Tax Exemption Code (Table 20)</th> <th>Assessed Person Code (Table 22)</th> <th>Requisitioning Body Type Code (Table 23)</th> <th>Requisitioning Body Percentage (Table 24)</th> <th></th> </tr> </thead> <tbody> <tr> <td>R Residential</td> <td>T Subject to all Requisitions</td> <td>NAA</td> <td>C Corporation</td> <td>SS Separate School</td> <td>School Separate % of assessment</td> <td rowspan="9">Codes for each municipality are provided by the department</td> </tr> <tr> <td>F Farmland</td> <td>S Subject to School and Other Requisitions</td> <td>MGA317(d)</td> <td>M Municipal</td> <td>SP Public School</td> <td>School Public % of assessment</td> </tr> <tr> <td>NR Non-Residential</td> <td>G Grant in Place of Taxes</td> <td>MGA351(1)(b)</td> <td>P Provincial Crown in Right of Alberta</td> <td>SU School Undeclared (ASFF)</td> <td>School Undeclared (ASFF) % of assessment</td> </tr> <tr> <td>NRL Non-Residential Linear (primary code, Table 18)</td> <td>E Exempt from Taxation</td> <td>MGA361(b)-(c)</td> <td>F Federal Crown in Right of Canada</td> <td>F Management Body (providing lodges)</td> <td>Other Requisitioning Body Types (A, P, HR, R) must default to 100%</td> </tr> <tr> <td>NRR Non-Residential Railway</td> <td>EI The exempt incremental portion of the assessment</td> <td>MGA362(1)(a)-(p)</td> <td>I Individual</td> <td>*A Ambulance Authority</td> <td></td> </tr> <tr> <td>NRC Non-Residential Co-generation</td> <td>X Excluded from equalized, but subject to Municipal Tax</td> <td>MGA363(1)(a)-(c)</td> <td></td> <td>*P Fire Protection Area</td> <td></td> </tr> <tr> <td>ME Machinery and Equipment</td> <td>N Inactive</td> <td>MGA364(1)-(1.1)</td> <td></td> <td>*HR Health Region</td> <td></td> </tr> <tr> <td></td> <td></td> <td>MGA365(2)</td> <td></td> <td>*R Recreation Area</td> <td></td> </tr> <tr> <td></td> <td></td> <td>MGA368(4)(a)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Table 17 Provincial Liability Code Summary							Property Description Code (Table 18)	Tax Code (Table 19)	Tax Exemption Code (Table 20)	Assessed Person Code (Table 22)	Requisitioning Body Type Code (Table 23)	Requisitioning Body Percentage (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 Farmland	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, Table 18)	E Exempt from Taxation	MGA361(b)-(c)	F Federal Crown in Right of Canada	F Management Body (providing lodges)	Other Requisitioning Body Types (A, P, HR, R) must default to 100%	NRR Non-Residential Railway	EI The exempt incremental portion of the assessment	MGA362(1)(a)-(p)	I Individual	*A Ambulance Authority		NRC Non-Residential Co-generation	X Excluded from equalized, but subject to Municipal Tax	MGA363(1)(a)-(c)		*P Fire Protection Area		ME Machinery and Equipment	N Inactive	MGA364(1)-(1.1)		*HR Health Region				MGA365(2)		*R Recreation Area				MGA368(4)(a)				<p>Remove the “Other Requisitioning Body Types” codes (A, P, HR, R). These bodies no longer have legislative authority to requisition property taxes from municipalities.</p>
Table 17 Provincial Liability Code Summary																																																																							
Property Description Code (Table 18)	Tax Code (Table 19)	Tax Exemption Code (Table 20)	Assessed Person Code (Table 22)	Requisitioning Body Type Code (Table 23)	Requisitioning Body Percentage (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 Farmland	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, Table 18)	E Exempt from Taxation	MGA361(b)-(c)	F Federal Crown in Right of Canada	F Management Body (providing lodges)	Other Requisitioning Body Types (A, P, HR, R) must default to 100%																																																																		
NRR Non-Residential Railway	EI The exempt incremental portion of the assessment	MGA362(1)(a)-(p)	I Individual	*A Ambulance Authority																																																																			
NRC Non-Residential Co-generation	X Excluded from equalized, but subject to Municipal Tax	MGA363(1)(a)-(c)		*P Fire Protection Area																																																																			
ME Machinery and Equipment	N Inactive	MGA364(1)-(1.1)		*HR Health Region																																																																			
		MGA365(2)		*R Recreation Area																																																																			
		MGA368(4)(a)																																																																					


**2014 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
Concordance Table**

Page	Suggested Change	Rationale																																																																					
127	<p>Liability Code Reporting Requirements (Requisition Body coding only)</p> <table border="1"> <thead> <tr> <th colspan="7">Table 17 Provincial Liability Code Summary</th> </tr> <tr> <th>Property Description Code (Table 18)</th> <th>Tax Code (Table 19)</th> <th>Tax Exemption Code (Table 20)</th> <th>Assessed Person Code (Table 22)</th> <th>Requisitioning Body Type Code (Table 23)</th> <th>Requisitioning Body Percentage (Table 24)</th> <th></th> </tr> </thead> <tbody> <tr> <td>R Residential</td> <td>T Subject to all Requisitions</td> <td>NAA</td> <td>C Corporation</td> <td>SS Separate School</td> <td>School Separate % of assessment</td> <td rowspan="8">Codes for each municipality are provided by the department</td> </tr> <tr> <td>F Farmland</td> <td>S Subject to School and Other Requisitions</td> <td>MGA317(d)</td> <td>M Municipal</td> <td>SP Public School</td> <td>School Public % of assessment</td> </tr> <tr> <td>NR Non-Residential</td> <td>G Grant in Place of Taxes</td> <td>MGA351(1)(b)</td> <td>P Provincial Crown in Right of Alberta</td> <td>SU School Undeclared (ASFF)</td> <td>School Undeclared (ASFF) % of assessment</td> </tr> <tr style="background-color: #90EE90;"> <td>NRL Non-Residential Linear (primary code, Table 18)</td> <td>E Exempt from Taxation</td> <td>MGA361(b)-(c)</td> <td>F Federal Crown in Right of Canada</td> <td>F Management Body (providing lodges)</td> <td>Management Body (providing lodges) must default to 100%</td> </tr> <tr> <td>NRR Non-Residential Railway</td> <td>EI The exempt incremental portion of the assessment</td> <td>MGA362(1)(a)-(p)</td> <td>I Individual</td> <td></td> <td></td> </tr> <tr> <td>NRC Non-Residential Co-generation</td> <td>X Excluded from equalized, but subject to Municipal Tax</td> <td>MGA363(1)(a)-(c)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ME Machinery and Equipment</td> <td>N Inactive</td> <td>MGA364(1)-(1.1)</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>MGA365(2)</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>MGA368(4)(a)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Table 17 Provincial Liability Code Summary							Property Description Code (Table 18)	Tax Code (Table 19)	Tax Exemption Code (Table 20)	Assessed Person Code (Table 22)	Requisitioning Body Type Code (Table 23)	Requisitioning Body Percentage (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 Farmland	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, 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)				<p>This paragraph has been removed as these types of IOV are not included in the ratio study</p>
Table 17 Provincial Liability Code Summary																																																																							
Property Description Code (Table 18)	Tax Code (Table 19)	Tax Exemption Code (Table 20)	Assessed Person Code (Table 22)	Requisitioning Body Type Code (Table 23)	Requisitioning Body Percentage (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 Farmland	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, 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)																																																																					

**2014 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
Concordance Table**

Page	Original	Rationale																		
140	<p>Requisitioning Body Type The requisitioning body type identifies:</p> <ul style="list-style-type: none"> • the particular school support category, and • the type of requisitioning body area. <p>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.</p> <ul style="list-style-type: none"> • separate school district, • public school district, • undeclared school, and • management body providing lodge accommodation. <p>It is optional to report the requisitioning body type code for health regions, fire protection areas, and recreation areas because there is no legislative requirement to prepare an equalized assessment for these body types. However, the department will prepare an equalized assessment for these body types if the appropriate code is reported.</p> <p align="center">Table 23 Requisitioning Body Type Codes</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>SS</td> <td>School Separate identifies the requisitioning body as a separate school district.</td> </tr> <tr> <td>SP</td> <td>School Public identifies the requisitioning body as a public school district.</td> </tr> <tr> <td>SU</td> <td>School Undeclared identifies the requisitioning body as undeclared school (ASFF).</td> </tr> <tr> <td>F</td> <td>Identifies the requisitioning body as a management body providing lodge accommodation.</td> </tr> <tr> <td>A¹</td> <td>Identifies the requisitioning body as an ambulance authority.</td> </tr> <tr> <td>HR¹</td> <td>Identifies the requisitioning body as a health region.</td> </tr> <tr> <td>P²</td> <td>Identifies the requisitioning body as a fire protection area.</td> </tr> <tr> <td>R²</td> <td>Identifies the requisitioning body as a recreation area.</td> </tr> </tbody> </table> <p>¹ Optional; Reference Assessment Bulletin 09-02 ² Optional</p>	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 .	A ¹	Identifies the requisitioning body as an ambulance authority .	HR ¹	Identifies the requisitioning body as a health region .	P ²	Identifies the requisitioning body as a fire protection area .	R ²	Identifies the requisitioning body as a recreation area .	<p>Remove text and table codes relating to the “Other Requisitioning Body Types” codes (A, P, HR, R) as noted in Table 17.</p>
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 .																			
A ¹	Identifies the requisitioning body as an ambulance authority .																			
HR ¹	Identifies the requisitioning body as a health region .																			
P ²	Identifies the requisitioning body as a fire protection area .																			
R ²	Identifies the requisitioning body as a recreation area .																			

**2014 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
Concordance Table**

Page	Original	Rationale									
	<p>Requisition Body Percentage</p> <p>The requisitioning body percentage is used to:</p> <ul style="list-style-type: none"> (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. <div style="border: 1px solid black; padding: 5px; margin: 10px 0;">  <p>Information about declaring for school support is contained in Part 6, Division 2 of the <i>School Act</i>. 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</p> </div> <p>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%.</p> <p>The assessor must always assign 100 percent as the percentage to an ambulance area, fire protection area, recreation area, or management body providing seniors lodge accommodation, when they exist in the municipality.</p> <p align="center">Table 24 Requisitioning Body Percentage</p> <table border="1" data-bbox="289 1029 1514 1421"> <thead> <tr> <th>Code</th> <th>Percentage</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td align="center">SS</td> <td></td> <td> 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 <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. </td> </tr> <tr> <td align="center">SP</td> <td></td> <td> School Public Is the portion, as a percentage, of a property’s assessment that is assigned, in </td> </tr> </tbody> </table>	Code	Percentage	Description	SS		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 <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		School Public Is the portion, as a percentage, of a property’s assessment that is assigned, in	
Code	Percentage	Description									
SS		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 <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		School Public Is the portion, as a percentage, of a property’s assessment that is assigned, in									


**2014 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
Concordance Table**

Page		Original	Rationale
		<p>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 A P R	100%	<p>Other requisitioning bodies</p> <ul style="list-style-type: none"> • management bodies providing lodge accommodation, • ambulance areas, • fire protection areas. or • recreation areas 	
<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.</p> <p>A list of requisitioning body codes is available for each municipality on the ASSET website.</p>			

**2014 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
Concordance Table**

Page	Suggested Change	Rationale										
140	<p>Liability Code Reporting Requirements (Requisition Body coding only)</p> <p>Requisitioning Body Type The requisitioning body type identifies:</p> <ul style="list-style-type: none"> the particular school support category, and the type of requisitioning body area. <p>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.</p> <ul style="list-style-type: none"> separate school district; public school district; undeclared school; management body providing lodge accommodation. <p align="center"><i>Table 23 Requisitioning Body Type Codes</i></p> <table border="1" data-bbox="289 805 1486 1037"> <thead> <tr> <th>Code</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>SS</td> <td>School Separate identifies the requisitioning body as a separate school district.</td> </tr> <tr> <td>SP</td> <td>School Public identifies the requisitioning body as a public school district.</td> </tr> <tr> <td>SU</td> <td>School Undeclared identifies the requisitioning body as undeclared school (ASFF).</td> </tr> <tr> <td>F</td> <td>Identifies the requisitioning body as a management body providing lodge accommodation.</td> </tr> </tbody> </table> <p>Requisition Body Percentage The requisitioning body percentage is used to:</p> <p>(a) allocate a property's assessment into public, separate, and/or undeclared school support categories, and</p> <p>(b) allocate a property's assessment to specific requisitioning body types.</p>	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 .	
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 .											

**2014 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
Concordance Table**

Page	Suggested Change	Rationale									
	<div data-bbox="315 276 1218 503" style="border: 1px solid black; padding: 5px;">  <p>Information about declaring for school support is contained in Part 6, Division 2 of the <i>School Act</i>. 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.</p> </div> <p>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%.</p> <p>The assessor must always assign 100 percent as the percentage to a management body providing seniors lodge accommodation.</p> <p>Table 24 Requisitioning Body Percentage</p> <table border="1" data-bbox="283 803 1312 1404"> <thead> <tr> <th>Code</th> <th>Percentage</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td align="center">SS</td> <td></td> <td> 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 (c) where both a Roman Catholic separate school district and a Public school district exists, or (d) where both a Protestant separate school district and a Public school district exists. </td> </tr> <tr> <td align="center">SP</td> <td></td> <td> 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. Note: If an individual of the Roman Catholic faith has not declared </td> </tr> </tbody> </table>	Code	Percentage	Description	SS		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 (c) where both a Roman Catholic separate school district and a Public school district exists, or (d) where both a Protestant separate school district and a Public school district exists.	SP		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. Note: If an individual of the Roman Catholic faith has not declared	
Code	Percentage	Description									
SS		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 (c) where both a Roman Catholic separate school district and a Public school district exists, or (d) where both a Protestant separate school district and a Public school district exists.									
SP		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. Note: If an individual of the Roman Catholic faith has not declared									

**2014 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
Concordance Table**

Page		Suggested Change	Rationale
		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.	
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>	
<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.</p> <p>A list of requisitioning body codes is available for each municipality on the ASSET website.</p>			

**2014 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
Concordance Table**

Page	Original	Rationale
144	<p>Community Revitalization Levy <u>1. Assessment Baseline Report</u> When a CRL bylaw is approved the municipality must provide a Baseline Assessment Report to the Minister by January 31 of the year the bylaw takes effect.</p>	<p>This section provides information about the timeline for reporting assessment baseline information that is used for monitoring assessment growth in a CRL area.</p>

Page	Suggested Change	Rationale
144	<p>Community Revitalization Levy <u>1. Assessment Baseline Report</u> 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.</p>	<p>This amendment clarifies the timeline for reporting assessment baseline information to the province.</p>