

A ssessment Bulletin

IB Bulletin No. 15-01
October 2015

2015 Updates Alberta 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. MAG:016/15, (**October 2015**). This order establishes the 2015 Alberta Assessment Quality Minister's Guidelines (Guidelines), and the 2015 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual (Manual). The order is effective for the 2016 and subsequent tax years.

There are no policy changes to the 2015 Alberta Assessment Quality Minister's Guidelines, but there is a clarification related to the assessor's duty to provide information.

The Ministerial Order, the guidelines, the manual, and the respective concordance table outlining the changes and clarifications to the guidelines and manual 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 toll-free at 310-0000, then 780-422-1377.

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2015 Alberta Assessment Quality Minister's Guidelines
Concordance Table

Page	Proposed	Rationale
6 AQMG	5.1 DUTY TO PROVIDE INFORMATION New Sub-section	See below
6 AQMG	5.1(d) DUTY TO PROVIDE INFORMATION 5.1 (d) Information provided under subsections (a), (b) or (c) includes confidential information gathered by a municipality through requests for information under the MGA about any property or class of properties for the purposes of preparing assessments or determining whether properties should be assessed or taxed.	A municipality requested clarification that the information that an auditor may request includes confidential information gathered by the municipality from assessed persons.

**2015 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
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86 RnR	<p>TABLE 8 – Actual Use Codes</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: center; background-color: #333; color: white;">NON-RESIDENTIAL</th> </tr> <tr> <th style="width: 10%;">Actual Use Code</th> <th style="width: 35%;">Description</th> <th style="width: 10%;">Actual Use Code</th> <th style="width: 45%;">Description</th> </tr> </thead> <tbody> <tr> <td colspan="4" style="text-align: center;">Vacant Industrial (VIND)</td> </tr> <tr> <td>M0</td> <td>Vacant industrial</td> <td>C10108</td> <td>Retail – condominium</td> </tr> <tr> <td colspan="4" style="text-align: center;">Industrial (IND)</td> </tr> <tr> <td>M1</td> <td>Improved industrial</td> <td>C10109</td> <td>Retail – fast food restaurant</td> </tr> <tr> <td colspan="4" style="text-align: center;">Vacant Commercial (VCOM)</td> </tr> <tr> <td>C0</td> <td>Vacant commercial</td> <td>C10110</td> <td>Retail – major car dealership</td> </tr> <tr> <td>P0</td> <td>Vacant public service</td> <td>C10400</td> <td>Pedway - unspecified</td> </tr> <tr> <td colspan="4" style="text-align: center;">Commercial – Retail (RET)</td> </tr> <tr> <td>C10000</td> <td>Retail – unspecified</td> <td>C10401</td> <td>Pedway – plus fifteen</td> </tr> <tr> <td>C10101</td> <td>Retail – stand alone</td> <td>P100</td> <td>Improved public service – unspecified</td> </tr> <tr> <td>C10102</td> <td>Retail – gas station</td> <td>P101</td> <td>Improved public service – recreational</td> </tr> <tr> <td>C10103</td> <td>Retail – strip commercial</td> <td colspan="2" style="text-align: center;">Commercial – Office (OFF)</td> </tr> <tr> <td>C10104</td> <td>Retail – shopping centre</td> <td>C10200</td> <td>Lodging – unspecified</td> </tr> <tr> <td>C10105</td> <td>Retail – regional shopping centre</td> <td>C10201</td> <td>Lodging – motel</td> </tr> <tr> <td>C10106</td> <td>Retail – power centre</td> <td>C10202</td> <td>Lodging – hotel</td> </tr> <tr> <td>C10107</td> <td>Retail - parkade</td> <td colspan="2" style="text-align: center;">Commercial – Office (OFF)</td> </tr> <tr> <td></td> <td></td> <td>C10300</td> <td>Office – unspecified</td> </tr> <tr> <td></td> <td></td> <td>C10301</td> <td>Office – condominium</td> </tr> <tr> <td></td> <td></td> <td>P102</td> <td>Improved public service - institutional</td> </tr> <tr> <td></td> <td></td> <td colspan="2" style="text-align: center;">Special Purpose (SPEC)</td> </tr> <tr> <td></td> <td></td> <td>#####2</td> <td>A code 2 in level 4</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	NON-RESIDENTIAL				Actual Use Code	Description	Actual Use Code	Description	Vacant Industrial (VIND)				M0	Vacant industrial	C10108	Retail – condominium	Industrial (IND)				M1	Improved industrial	C10109	Retail – fast food restaurant	Vacant Commercial (VCOM)				C0	Vacant commercial	C10110	Retail – major car dealership	P0	Vacant public service	C10400	Pedway - unspecified	Commercial – Retail (RET)				C10000	Retail – unspecified	C10401	Pedway – plus fifteen	C10101	Retail – stand alone	P100	Improved public service – unspecified	C10102	Retail – gas station	P101	Improved public service – recreational	C10103	Retail – strip commercial	Commercial – Office (OFF)		C10104	Retail – shopping centre	C10200	Lodging – unspecified	C10105	Retail – regional shopping centre	C10201	Lodging – motel	C10106	Retail – power centre	C10202	Lodging – hotel	C10107	Retail - parkade	Commercial – Office (OFF)				C10300	Office – unspecified			C10301	Office – condominium			P102	Improved public service - institutional			Special Purpose (SPEC)				#####2	A code 2 in level 4					Updated table
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**2015 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
Concordance Table**

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86 RnR	TABLE 9 – Actual Use Codes				Updated table with new codes, creating room for future new 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				

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89 RnR	TABLE 9 – Actual Use Codes									Highlighted Codes deleted from ASSET
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	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)	04	Manufactured Home in MHC	0	No Conditions	R101040	SFD	
R1	Improved Residential	01	Single Family Unit (fee simple)	05	Manufactured Home out MHC	0	No Conditions	R101050	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)	04	Manufactured Home in MHC	1	Special Conditions	R101041	SFD	
R1	Improved Residential	01	Single Family Unit (fee simple)	05	Manufactured Home out MHC	1	Special Conditions	R101051	SFD	
R1	Improved Residential	01	Single Family Unit (fee simple)	07	Seniors Housing-Self Contained	1	Special Conditions	R101071	SFD	

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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	

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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	00	Unspecified	1	Special Conditions	C000001	VCOM	

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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	

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SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION			
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	Gallorage 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	

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C1	Improved Commercial	02	Lodging	02	Limited Service Hotel	1	Special Conditions	C102021	LOD	
C1	Improved Commercial	02	Lodging	03	Gallorage 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	
C1	Improved Commercial	02	Lodging	09	Boutique	1	Special Conditions	C102091	LOD	
C1	Improved Commercial	02	Lodging	10	Work Accommodations	1	Special Conditions	C102101	LOD	

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	P1	Improved Public Service	01	Recreational	05	Outdoor Facilities	0	No Conditions	P101050		RET
	P1	Improved Public Service	01	Recreational	06	Park	0	No Conditions	P101060		RET
	P1	Improved Public Service	01	Recreational	05	Outdoor Facilities	1	Special Conditions	P101051		RET
	P1	Improved Public Service	01	Recreational	06	Park	1	Special Conditions	P101061		RET
P1	Improved Public Service	01	Recreational	05	Outdoor Facilities	2	Special Purpose	P101052	SPEC		
P1	Improved Public Service	01	Recreational	06	Park	2	Special Purpose	P101062	SPEC		

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	P1	Improved Public Service	01	Recreational	06	Park	0	No Conditions	P101060		RET
	P1	Improved Public Service	01	Recreational	07	Ancillary Golf Course Parcel	0	No Conditions	P101070		RET
	P1	Improved Public Service	01	Recreational	05	Outdoor Facilities	1	Special Conditions	P101051		RET
	P1	Improved Public Service	01	Recreational	06	Park	1	Special Conditions	P101061		RET
	P1	Improved Public Service	01	Recreational	07	Ancillary Golf Course Parcel	1	Special Conditions	P101071		RET
	P1	Improved Public Service	01	Recreational	05	Outdoor Facilities	2	Special Purpose	P101052		SPEC
	P1	Improved Public Service	01	Recreational	06	Park	2	Special Purpose	P101062		SPEC
P1	Improved Public Service	01	Recreational	07	Ancillary Golf Course Parcel	2	Special Purpose	P101072	SPEC		

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	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION		
	M1	Improved Industrial	05	Resource Extraction	02	Coal	0	No Conditions	M105020	RET
	M1	Improved Industrial	05	Resource Extraction	03	Gravel	0	No Conditions	M105030	RET
	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	02	Coal	2	Special Purpose	M105022	SPEC
	M1	Improved Industrial	05	Resource Extraction	03	Gravel	2	Special Purpose	M105032	SPEC
	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	03	Power Co-Generation	1	Special Conditions	M106031	IND
M1	Improved Industrial	06	Other	04	Telecommunications	1	Special Conditions	M106041	IND	
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	

Identified gap for well sites and wind turbine sites.

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	M1	Improved Industrial	05	Resource Extraction	03	Gravel	1	Special Conditions	M105031		IND
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	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	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	03	Power Co-Generation	1	Special Conditions	M106031	IND		
M1	Improved Industrial	06	Other	04	Telecommunications	1	Special Conditions	M106041	IND		
M1	Improved Industrial	06	Other	05	Wind Turbine Site	1	Special Conditions	M106051	IND		
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		
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