

APPENDIX IV

2004

ALBERTA

RAILWAY PROPERTY ASSESSMENT

MINISTER'S GUIDELINES



ALBERTA

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ALBERTA
MINISTER OF MUNICIPAL AFFAIRS

Office of the Minister
MLA, Medicine Hat

MINISTERIAL ORDER NO. L:010/05

I, Rob Renner, Minister of *Municipal Affairs*, pursuant to sections 4(2), 7(2), 8(2), and 9(2) of the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004) make the following order:

- The 2004 Alberta *Farm Land Assessment Minister's Guidelines*,
- The 2004 Alberta *Linear Property Assessment Minister's Guidelines*,
- The 2004 Alberta *Machinery and Equipment Assessment Minister's Guidelines*,
- The 2004 Alberta *Railway Assessment Minister's Guidelines*, and
- The 2004 *Construction Cost Reporting Guide*

as set out in the attached consolidated document, are established and become effective for the 2005 and subsequent taxation years.

This Ministerial Order rescinds Ministerial Order No. L:153/03 upon this Ministerial Order coming into force and effect.

Dated at Edmonton, Alberta, this 20 day of January, 2005.



Rob Renner
Minister of Municipal Affairs

T A B L E O F C O N T E N T S**2004 ALBERTA RAILWAY PROPERTY ASSESSMENT
MINISTER'S GUIDELINES**

	1.001 DEFINITIONS.....	1
	1.002 CALCULATION OF ASSESSMENT.....	1
2.000	SCHEDULE A.....	1
	2.001 RAILWAY VALUE BASE COST	1
3.000	SCHEDULE B.....	1
	3.001 ASSESSMENT YEAR MODIFIER.....	1
4.000	SCHEDULE C.....	2
	4.001 ANNUAL TRAFFIC FACTOR.....	2

2004 ALBERTA RAILWAY PROPERTY ASSESSMENT MINISTER'S GUIDELINES

1.001 DEFINITIONS

In this Part,

- (a) **Act** means the *Municipal Government Act* (RSA 2000 Ch.M-26);
- (b) **assessment year modifier** means the factor which is applied to the base cost of railway property in order to adjust its base cost to the assessment year;
- (c) **railway** has the meaning given to it in the Act.

1.002 CALCULATION OF ASSESSMENT

The assessed value of railway property in a municipality shall be calculated by:

- (a) establishing the base cost as prescribed in Schedule A of the *2004 Alberta Railway Property Assessment Minister's Guidelines*;
- (b) multiplying the base cost by the appropriate Assessment Year Modifier prescribed in Schedule B of the *2004 Alberta Railway Property Assessment Minister's Guidelines* to adjust the base cost to the assessment year;
- (c) multiplying the amount determined in clause (b) by the appropriate annual traffic factor prescribed in Schedule C of the *2004 Alberta Railway Property Assessment Minister's Guidelines*.

2.000 SCHEDULE A

2.001 RAILWAY VALUE BASE COST

Base Cost	(\$)
per kilometre	391 000

3.000 SCHEDULE B

3.001 ASSESSMENT YEAR MODIFIER

Assessment Year	Factor
2004	1.100

4.000**SCHEDULE C****4.001****ANNUAL TRAFFIC FACTOR**

Type	Description	Factor
1	More than 25 million tonnes	0.400
2	More than 15 million tonnes to a maximum of 25 million tonnes	0.300
3	More than 7 million tonnes to a maximum of 15 million tonnes	0.150
4	More than 3 million tonnes to a maximum of 7 million tonnes	0.040
5	More than 1 million tonnes to a maximum of 3 million tonnes	0.030
6	Less than 1 million tonnes	0.025
7	Rail line/ abandoned/ zero tonnes	0.010
8	Spur line on station ground or private land or marshalling or maintaining yards*	0.020

*Indicates rail value only, land is valued separately.