

APPENDIX IV

2005

ALBERTA

**RAILWAY PROPERTY ASSESSMENT
MINISTER'S GUIDELINES**

ALBERTA MUNICIPAL AFFAIRS

The logo for the province of Alberta, featuring the word "Alberta" in a stylized, bold, sans-serif font. The letter "A" is significantly larger and more prominent than the other letters, which are smaller and more closely spaced.



ALBERTA

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ALBERTA
MINISTER OF MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Medicine Hat*

MINISTERIAL ORDER NO. L:158/05

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 2005 Alberta Farm Land Assessment Minister's Guidelines,
- The 2005 Alberta Linear Property Assessment Minister's Guidelines,
- The 2005 Alberta Machinery and Equipment Assessment Minister's Guidelines,
- The 2005 Alberta Railway Assessment Minister's Guidelines, and
- The 2005 Construction Cost Reporting Guide,

as set out in the attached consolidated document, are established and become effective for the 2006 and subsequent taxation years.

This Ministerial Order rescinds Ministerial Order No. L:010/05 upon this Ministerial Order coming into force and effect.

Dated at Edmonton, Alberta, this 19 day of December, 2005.



Rob Renner
Minister of Municipal Affairs

T A B L E O F C O N T E N T S

2005 ALBERTA RAILWAY PROPERTY ASSESSMENT MINISTER'S GUIDELINES

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1.000 DEFINITIONS AND EXPLANATORY NOTES

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 *2005 Alberta Railway Property Assessment Minister's Guidelines*;
- (b) multiplying the base cost by the appropriate Assessment Year Modifier prescribed in Schedule B of the *2005 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 *2005 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
2005	1.12

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.

2005 Alberta Railway Property Assessment Minister's Guidelines
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