

APPENDIX IV

2003

ALBERTA

RAILWAY ASSESSMENT

MINISTER'S GUIDELINES



ALBERTA
MINISTER OF MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Fort McMurray*

MINISTERIAL ORDER NO. L:153/03

I, Guy Boutilier, Minister of Municipal Affairs, pursuant to sections 3(2), 5(2), 6(2), and 7(2) of the Matters Relating to Assessment and Taxation Regulation (AR 289/99) make the following order:

- The 2003 Alberta Farm Land Assessment Minister's Guidelines,
- The 2003 Alberta Linear Property Assessment Minister's Guidelines,
- The 2003 Alberta Machinery and Equipment Assessment Minister's Guidelines, and
- The 2003 Alberta Railway Assessment Minister's Guidelines,

as set out in the attached consolidated document, are established.

Dated at Edmonton, Alberta, this 18 day of December, 2003.



Guy Boutilier
Minister of Municipal Affairs



ALBERTA

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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 in a municipality shall be calculated by:

- (a) establishing the base cost as prescribed in Schedule A of the *2003 Alberta Railway Assessment Minister's Guidelines*;
- (b) multiplying the base cost by the appropriate Assessment Year Modifier prescribed in Schedule B of the *2003 Alberta Railway 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 *2003 Alberta Railway 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
2003	1.09

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.

