

**CONSOLIDATION OF
2003 MINISTER'S GUIDELINES
REGARDING THE ASSESSMENT
OF
FARM LAND
LINEAR PROPERTY
MACHINERY AND EQUIPMENT
RAILWAY**

2003 Alberta Farm Land Assessment Minister's Guidelines
2003 Alberta Linear Property Assessment Minister's Guidelines
2003 Alberta Machinery and Equipment Assessment Minister's Guidelines
2003 Alberta Railway Assessment Minister's Guidelines
2003 Alberta Construction Cost Reporting Guide



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



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Consolidation of 2003 Minister's Guidelines Regarding Farm Land, Linear Property, Machinery and Equipment and Railway Assessment

1.000 DEFINITIONS

- (a) **Act** means the *Municipal Government Act* (RSA 2000, Ch.M-26)
- (b) **assessor** has the meaning given to it in the Act
- (c) **farming operations** has the meaning given to it in the Regulation;
- (d) **linear property** has the meaning given to it in the Act;
- (e) **machinery and equipment** has the meaning given to it in the Regulation;
- (f) **Minister** has the meaning given to it in the Act;
- (g) **municipality** has the meaning given to it in the Act;
- (h) **railway** has the meaning given to it in the Act.
- (i) **Regulation** means the *Matters Relating to Assessment and Taxation Regulation* (AR289/99)

2.000 GENERAL

Pursuant to section 3(2) of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2003 Alberta Farm Land Assessment Minister's Guidelines*.

Pursuant to section 5 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2003 Alberta Railway Assessment Minister's Guidelines*.

Pursuant to section 6 of the Regulation, the assessor designated by the Minister must follow the procedures set out in the *2003 Alberta Linear Property Assessment Minister's Guidelines*.

Pursuant to section 7 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2003 Alberta Machinery and Equipment Assessment Minister's Guidelines*.

3.000 APPLICATION

Pursuant to sections 3, 5, 6, 7 in the *Matters Relating to Assessment and Taxation Regulation*, the Consolidation of the *2003 Minister's Guidelines* regarding Farm Land, Linear Property, Machinery and Equipment and Railway Assessment consists of:

- (a) *Appendix I 2003 Alberta Farm Land Assessment Minister's Guidelines*,
 - (b) *Appendix II 2003 Alberta Linear Property Assessment Minister's Guidelines*,
 - (c) *Appendix III 2003 Alberta Machinery and Equipment Assessment Minister's Guidelines* ,
 - (d) *Appendix IV 2003 Alberta Railway Assessment Minister's Guidelines*, and
 - (e) *Appendix V 2003 Construction Cost Reporting Guide*,
- and are referred to collectively as the Minister's Guidelines.

4.000 HEADINGS

The headings do not form part of the Minister's Guidelines and are shown for convenience only.

