

Assessment Bulletin

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IB Bulletin No. 06-03
October 2006

Property Assessment and Taxation Regulations Update

The City of Calgary Rivers District Community Revitalization Levy Regulation has been approved by the Lieutenant Governor in Council and filed as Alberta Regulation 232/2006. This regulation establishes a community revitalization levy for an area east and southeast of downtown Calgary known as the Rivers District. This regulation will allow the city to place a community revitalization tax against any incremental assessment growth on properties within this district.

The Regional Shopping Centre Allocation of Assessment Regulation has been approved by the Lieutenant Governor in Council and filed as Alberta Regulation 235/2006. The re-enacted regulation comes into force November 25, 2006 and is effective for the 2007 and 2008 tax years. This regulation requires re-enactment to complete the phase-in period of changes to the internal allocation of assessments to tenants in regional shopping centres initiated in 1998, for a 10-year period.

The Minister's Guidelines Regulation has been approved by the Lieutenant Governor in Council and filed as Alberta Regulation 246/2006. This regulation confirms and clarifies the authority of the Minister of Municipal Affairs to set out the assessment standards and procedures contained in the Minister's Guidelines.

The Electric Energy Generation Exemption Regulation has been approved by the Lieutenant Governor in Council and filed as Alberta Regulation 264/2006. This regulation allows the Minister of Municipal Affairs to continue to exempt electric power systems intended for, or used in, the generation of electricity from the requisitions referred to in section 326(a)(ii) and (iii) of the *Municipal Government Act*.

The Extension of Linear Property Regulation has been approved by the Lieutenant Governor in Council and filed as Alberta Regulation 265/2006. This regulation directs that electric power systems intended for, or used in, the generation of electricity owned or operated by a person whose rates are not controlled or set by the Public Utilities Board or by a municipality are still to be construed as linear property for assessment and taxation purposes.

Regulations are available through the Alberta Municipal Affairs' website and the Queen's Printer Bookstore, which may be contacted by phone (780) 427-4952, by fax at (780) 452-0668 or online at www.qp.gov.ab.ca/index.cfm

For more information, please contact the Assessment Services Branch at (780) 422-1377. For toll-free access, call 310-0000, then dial (780) 422-1377.