



**2011 Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual
Concordance Table**

| Page | Original | Suggested Change | Rationale |
|-------------|---|--|--|
| 5 | <p>Supplementary Submission The supplementary submission contains information about each property where a supplementary assessment is prepared. The properties that do not have a supplementary assessment are not contained in the submission. The supplementary submission is the CAMA XML file designated with the assessment submission type 'SUP'.</p> | <p>Supplementary Submission The supplementary submission contains information about each property where a supplementary assessment is prepared, including property within an established community revitalization levy area. The properties that do not have a supplementary assessment are not contained in the submission. The supplementary submission is the CAMA XML file designated with the assessment submission type 'SUP'.</p> | Revision clarifies that supplementary assessments, within a CRL area, must be coded as such in the supplementary assessment submissions. |
| 42 | <p>Table 3 CAMA XML File Detail Definition Basement Finish Area The area of finish in the basement. For a residential property this does not include the area of finish in the lower level of a split level.</p> | <p>The area of finish in the basement. For a residential property this includes the area of finish in the lower level of a split level.</p> | Correction. Existing description is incorrect. |
| 65 | <p>8011 Opinion of Value from Transfer Document Ordinarily, the price used in the ratio study is the consideration amount stated on the transfer document. But if the consideration amount is missing or if research indicates that the declared value better represents market value, then the declared value may be used as the adjusted price. Always document the rationale for using the declared opinion of value, and use the same criteria for including or excluding the declared opinion of value that is used for the consideration amount. When an opinion of value from a transfer document occurs, a</p> | <p>8011 Opinion of Value from Transfer Document Ordinarily, the price used in the ratio study is the consideration amount stated on the face of the title. But if the consideration amount is missing or if research indicates that the declared value from the transfer document better represents market value, then the declared value may be used as the adjusted price. Always document the rationale for using the declared opinion of value, and use the same criteria for including or excluding the declared opinion of value. When an opinion of value from a transfer document occurs, a</p> | Clarification. |



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| | corresponding adjustment (code 5017) must be reported. This will indicate the adjustment between the consideration amount and the declared opinion of value. | corresponding adjustment (code 5017) must be reported. This will indicate the adjustment between the consideration amount and the declared opinion of value. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 66 | <p align="center">Table 1 Indicator of Value Types</p> <table border="1"> <thead> <tr> <th><i>Indicator of Value</i></th> <th><i>Definition of Code</i></th> </tr> </thead> <tbody> <tr> <td>SALE</td> <td>Sale</td> </tr> <tr> <td>APPR</td> <td>Appraisal</td> </tr> <tr> <td>LIST</td> <td>Listing</td> </tr> <tr> <td>OTP</td> <td>Offer to purchase</td> </tr> <tr> <td>OOV</td> <td>Opinion of value</td> </tr> <tr> <td>MANH</td> <td>Manufactured home; no land</td> </tr> <tr> <td>NTLS</td> <td>Non-titled lease sale</td> </tr> </tbody> </table> | <i>Indicator of Value</i> | <i>Definition of Code</i> | SALE | Sale | APPR | Appraisal | LIST | Listing | OTP | Offer to purchase | OOV | Opinion of value | MANH | Manufactured home; no land | NTLS | Non-titled lease sale | <p align="center">Table 2 Indicator of Value Types</p> <table border="1"> <thead> <tr> <th><i>Indicator of Value</i></th> <th><i>Definition of Code</i></th> </tr> </thead> <tbody> <tr> <td>SALE</td> <td>Sale</td> </tr> <tr> <td>APPR</td> <td>Appraisal</td> </tr> <tr> <td>LIST</td> <td>Listing</td> </tr> <tr> <td>OTP</td> <td>Offer to purchase</td> </tr> <tr> <td>OOV</td> <td>Opinion of value</td> </tr> <tr> <td>MANH</td> <td>Manufactured home; no land</td> </tr> <tr> <td>NTLS</td> <td>Non-titled lease sale</td> </tr> </tbody> </table> <p><i>Note: Use the 8000 Sales Verification codes for these indicators of value.</i></p> | <i>Indicator of Value</i> | <i>Definition of Code</i> | SALE | Sale | APPR | Appraisal | LIST | Listing | OTP | Offer to purchase | OOV | Opinion of value | MANH | Manufactured home; no land | NTLS | Non-titled lease sale | Note added for clarification. |
| <i>Indicator of Value</i> | <i>Definition of Code</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SALE | Sale | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| APPR | Appraisal | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LIST | Listing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OTP | Offer to purchase | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OOV | Opinion of value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MANH | Manufactured home; no land | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NTLS | Non-titled lease sale | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Indicator of Value</i> | <i>Definition of Code</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SALE | Sale | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| APPR | Appraisal | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LIST | Listing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OTP | Offer to purchase | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OOV | Opinion of value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MANH | Manufactured home; no land | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NTLS | Non-titled lease sale | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 80 | <p>Opinion of Value from Transfer Document (Adjustment Code 5017)</p> <p>This adjustment allows assessors to include sales where the consideration amount is missing or if research indicates that the declared opinion of value better represents market value. The adjustment amount is the difference between the consideration paid and the declared opinion of value. The consideration and value amounts come from the land title transfer documents. This adjustment is only used with sale verification code 8011.</p> | <p>Opinion of Value from Transfer Document (Adjustment Code 5017)</p> <p>This adjustment allows assessors to include sales where the consideration amount on the title is a token amount, missing, or if research indicates that the declared opinion of value better represents market value. The adjustment amount is the difference between the consideration paid and the declared opinion of value. The consideration and value amounts come from the land title transfer documents. This adjustment is only used with sale verification code 8011.</p> | Rewording for clarification. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| 88 | Table 8: Actual Use Codes Residential Condominium | <p>New: Residential Condominium</p> <table border="1"> <tr> <td>Parking Stall</td> <td align="center">0</td> <td>No Conditions</td> <td align="center">R103080</td> </tr> <tr> <td>Parking Stall</td> <td align="center">0</td> <td>Special Conditions</td> <td align="center">R103081</td> </tr> </table> | Parking Stall | 0 | No Conditions | R103080 | Parking Stall | 0 | Special Conditions | R103081 | Distinguishing parking stalls from other residential assessments will improve the quality of ratio studies and assessor reports to municipalities. |
| Parking Stall | 0 | No Conditions | R103080 | | | | | | | | |
| Parking Stall | 0 | Special Conditions | R103081 | | | | | | | | |
| 116 | Table 10: Cost Manual Code | <p>New:</p> <table border="1"> <tr> <td align="center">7208</td> <td align="center">Medicine Hat Custom Classification Codes</td> </tr> </table> | 7208 | Medicine Hat Custom Classification Codes | Provides a code requested by Medicine Hat | | | | | | |
| 7208 | Medicine Hat Custom Classification Codes | | | | | | | | | | |
| 125 |  <p>Municipal Government Act 326 In this Part,</p> <ul style="list-style-type: none"> (a) “requisition” means <ul style="list-style-type: none"> (i) repealed 1995 c24 s45, (ii) any part of the amount required to be paid into the Alberta School Foundation Fund under section 174 of the <i>School Act</i> that is raised by imposing a rate referred to in section 174 of the <i>School Act</i>, (iii) any part of the requisition of school boards under Part 6, Division 3 of the <i>School Act</i>, or (iv) the requisitions of ambulance districts under the Ambulance Services Act, or (v) the amount required to be paid to a management body under section 7 of the <i>Alberta Housing Act</i>; |  <p>Municipal Government Act 326 In this Part,</p> <ul style="list-style-type: none"> (a) “requisition” means <ul style="list-style-type: none"> (i) repealed 1995 c24 s45, (ii) any part of the amount required to be paid into the Alberta School Foundation Fund under section 174 of the <i>School Act</i> that is raised by imposing a rate referred to in section 174 of the <i>School Act</i>, (iii) any part of the requisition of school boards under Part 6, Division 3 of the <i>School Act</i>, or (iv) the amount required to be paid to a management body under section 7 of the <i>Alberta Housing Act</i>; | Delete subsection (iv). The authority for ambulance districts to requisition was repealed in 2008. | | | | | | | | |

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| 125 |  <p>As per the CAMA Data Load – XML file specifications, the tax exemption codes are mandatory in ASSET. The following applies:</p> <p>Taxable properties: All taxable properties must be assigned the “NAA” exemption code.</p> <p>Exempt properties Municipalities are permitted to apply the “NAA” code to exempt property until 2005. For 2006, the applicable exemption code must be assigned.</p> |  <p>As per the CAMA Data Load – XML file specifications, the tax exemption codes are mandatory in ASSET. The following applies:</p> <p>Taxable properties: All taxable properties must be assigned the “NAA” exemption code.</p> <p>Exempt properties All exempt properties must have the applicable exemption code from Table 19 assigned.</p> | Beginning in 2006, exemption codes are mandatory. | | | | | | | | |
| 126 | <table border="1" data-bbox="296 776 806 886"> <tr> <td data-bbox="296 776 394 886">NAA</td> <td data-bbox="394 776 709 886">Not applicable/Not available/</td> <td data-bbox="709 776 806 886">NAA</td> </tr> </table> | NAA | Not applicable/Not available/ | NAA | <p>Addition:</p> <table border="1" data-bbox="835 776 1381 979"> <tr> <td data-bbox="835 776 934 979">NAA</td> <td data-bbox="934 776 1276 979">Not applicable/Not available. All taxable or partially taxable property must be assigned the NAA code.</td> <td data-bbox="1276 776 1381 979">NAA</td> </tr> </table> | NAA | Not applicable/Not available. All taxable or partially taxable property must be assigned the NAA code. | NAA | The addition of “Taxable/Partially Taxable” clarifies that the “NAA” code is mandatory for property that is fully or partially subject to taxation. | | |
| NAA | Not applicable/Not available/ | NAA | | | | | | | | | |
| NAA | Not applicable/Not available. All taxable or partially taxable property must be assigned the NAA code. | NAA | | | | | | | | | |
| 131 | <p>New codes:</p> | <p>Add:</p> <table border="1" data-bbox="835 1018 1419 1305"> <tr> <td data-bbox="835 1018 989 1130">Community Revitalization Levy</td> <td data-bbox="989 1018 1066 1130">AR232/2006</td> <td data-bbox="1066 1018 1325 1130">Property within the Rivers District CRL area -- City of Calgary</td> <td data-bbox="1325 1018 1419 1130">AR232/2006</td> </tr> <tr> <td data-bbox="835 1159 989 1271">Community Revitalization Levy</td> <td data-bbox="989 1159 1066 1271">AR57/2010</td> <td data-bbox="1066 1159 1325 1271">Property within the Belvedere CRL area – City of Edmonton</td> <td data-bbox="1325 1159 1419 1271">AR57/2010</td> </tr> </table> | Community Revitalization Levy | AR232/2006 | Property within the Rivers District CRL area -- City of Calgary | AR232/2006 | Community Revitalization Levy | AR57/2010 | Property within the Belvedere CRL area – City of Edmonton | AR57/2010 | These codes are added to enable the province to distinguish properties that are located within a CRL area, as established by Order in Council. |
| Community Revitalization Levy | AR232/2006 | Property within the Rivers District CRL area -- City of Calgary | AR232/2006 | | | | | | | | |
| Community Revitalization Levy | AR57/2010 | Property within the Belvedere CRL area – City of Edmonton | AR57/2010 | | | | | | | | |

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| | | Community Revitalization Levy | AR173/ 2010 | Property within the Quarters Downtown CRL area -- City of Edmonton | AR173/ 2010 | |
| 135 | ¹ Optional; Reference bulletin sent by ET&AA | | ¹ Optional; Reference | Assessment Bulletin 09-02 | | Bulletin number added for quick reference. |
| 137 | A list of requisitioning body codes is available from the department. | | A list of requisitioning body codes is available for | each municipality on the ASSET website. | | Revision indicates that codes are also available on the ASSET website. |
| 139 | <p>Community Revitalization Levy</p> <p>In accordance with the <i>MGA</i>, a municipality can establish a community revitalization levy (CRL) area to help pay for infrastructure and other costs associated with the revitalization of that area.</p> <p>Pursuant to section 381.4(1) of the <i>MGA</i>, and subject to provincial approval of a regulation and the passing of a municipal CRL bylaw, the incremental assessed value of property within the designated area shall be excluded from the equalized assessment and any applicable requisitions outlined under part 10 of the <i>MGA</i>.</p> <p>For the purposes of a Community Revitalization Levy Regulation, “property” does not include linear property as defined in section 284(1)(k) of the <i>Municipal Government Act</i>.</p> <p>The amount that is included in the calculation of the equalized assessment is the assessment</p> | <p>Community Revitalization Levy</p> <p>Within a designated community revitalization levy area, the assessor must assign the appropriate tax liability codes to all assessed property, with the exception of linear property.</p> <p>Where a property has more than one use, the assessor must apportion the assessment to each use and assign the applicable components of the liability code.</p> <p>Assessment baseline: The assessment baseline reflects the assessment, the exemption reason code, and the tax codes, as of December 31 in the year prior to a CRL bylaw coming into effect. The assessor must record the value of property that is tax exempt as “\$0” in the assessment baseline.</p> <p>The tax and exemption reason codes are necessary to distinguish the assessment baseline from the incremental assessment and to exclude the incremental assessment from the equalized assessment and the requisitions.</p> | | | | No substantive change: Text edited for clarity. |





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| <p>baseline, which reflects the taxable assessment as of December 31 in the year prior to the CRL bylaw coming into effect.</p> <p>The assessment baseline will include any supplementary assessments that were taxed on in the year prior to the CRL bylaw coming into effect. The supplementary assessment reflects the prorated amount described in section 314(4) of the <i>MGA</i>.</p> <p>The assessment baseline will not include changes due to decisions of the Assessment Review Board, Municipal Government Board, and/or courts that are made after December 31 in the year prior to the CRL coming into effect, with the exception of changes to property classification.</p> <p>Properties that are exempt from taxation at December 31 in the year prior to the CRL bylaw coming into effect, will have an assessment baseline of zero. In the year that the CRL bylaw comes in effect, the assessments for those properties will be included in the incremental assessment.</p> <p>In most instances, the tax coding for the assessment baseline will not change after December 31 of the year prior to the CRL bylaw coming into effect. However, the Tax Code and the Exemption Reason Code may change for the incremental assessed value. For example, the assessor must assign the tax code “X” to the incremental assessed value of a taxable property, or “EI” to a property that is exempt from taxation (see Table 18). These tax</p> | <p>Supplementary assessments that were taxed on in the year prior to a CRL bylaw coming into effect must be included in the assessment baseline. The assessment baseline does not include changes due to a decision of an assessment review board, the Municipal Government Board, and/or the courts that is made after a CRL bylaw comes into effect, with the exception of changes to property classification.</p> <p>Incremental assessment: The assessor must assign the tax code “X” to the incremental assessed value of each taxable property, or “EI” to each property that is exempt from taxation (Table 18). The assessor must also assign the CRL regulation number (the Tax Exemption Reason Code - Table 19) to the incremental portion of the assessment.</p> | |
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| <p>codes exclude the incremental assessment value from the equalized assessment. In addition, the CRL regulation number is the Tax Exemption Reason Code that must be assigned to the incremental portion of the assessment (see Table 19).</p> <p>The assessor must apply the appropriate liability codes to each CRL property that identify the tax status and exemption reason for the assessment baseline and for the incremental assessed value. Proper application of the liability codes will ensure that the incremental assessment values for the properties within the CRL area are excluded from the equalized assessment and requisitions outlined under section 10 of the <i>MGA</i>.</p> <p>Where a property has more than one use, the assessor must apportion the assessment to each use and each of these assessments, and assign the applicable components of the liability code.</p> <p>Every property within the CRL area must be assigned the liability codes (see section 3.6.11). Following are some examples of how the liability codes must be applied to a property's baseline assessment and incremental assessment.</p> | | |
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|  <p>For the purpose of reconciling the assessment baseline, the municipality must provide the department a list of each property in the approved CRL area and its assessment baseline as at December 31 of the year prior to the CRL bylaw coming into effect. This list must be provided by January 31 in the year the bylaw comes into effect.</p> <p>In each subsequent year, the municipality must provide a complete list of changes that affect the assessment baseline reported in a given year, which may include assessment reductions, tax code changes, consolidation or subdivision of a property, and any changes to assessment roll numbers.</p> |  <p>For the purpose of reconciling the assessment baseline, the municipality must provide the department a list of each property in the approved CRL area and its assessment baseline as at December 31 of the year prior to the CRL bylaw coming into effect. This list must be provided by January 31 in the year the bylaw comes into effect.</p> <p>In each subsequent year, the municipality must provide a complete list of changes that affect the assessment baseline reported in a given year, which may include assessment reductions, tax code changes, consolidation or subdivision of a property, and any changes to assessment roll numbers.</p> | <p>Municipal Affairs no longer requires municipalities to report baseline assessments after the initial year, as it has the capability to extract the necessary data from the ASSET system.</p> |
|  <p>See Table 19 Tax Exemption Codes or verify with the Assessment Services Branch that the appropriate regulation number has been added to the ASSET reference table. Tax exemption codes are updated from time to time.</p> |  <p>Tax exemption codes, including CRL regulation numbers are updated in Table 19 of this manual and in the ASSET reference table as required.</p> | <p>Text edited – no substantive change</p> |

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| | <p>authority must report in the annual return submission the applicable OC number and all other property attributes for the affected properties, beginning with the year in which the responsibility for preparing the assessments is transferred to the new municipal authority.</p> | <p>The assessor for the old municipal authority must assign to each property that is separated from the municipality the tax code "N" and the applicable Order in Council number. As well, the assessed value for these properties must be reported as "0" (zero).</p> | <div data-bbox="1058 315 1430 513" style="border: 1px solid black; padding: 5px;">  <p>A list of the Orders in Council that authorize annexations are available on the ASSET website.</p> </div> |
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