

## Property Assessment and Taxation Legislation Updates

### *Amendments to the Municipal Government Act*

**Bill 16**, *Municipal Government Amendment Act*, has been passed in the Legislature and clarifies existing government policy on assessment and taxation of pipelines. The amendment act adds clarity to section 291 of the *Municipal Government Act* by addressing issues surrounding the terms “completed” and “capable of being used” as they relate to pipeline assessment. The amendments are effective for the 2008 tax year.

Bill 16 is available on the Legislative Assembly of Alberta website at [http://www.assembly.ab.ca/net/index.aspx?p=bills\\_home](http://www.assembly.ab.ca/net/index.aspx?p=bills_home).

### *Updates to Regulations*

The updates to the **2008 Alberta Assessment Quality Minister’s Guidelines (AAQMG)**, and the **Recording and Reporting Information for the Assessment Audit and Equalized Assessment Manual** (attendant manual) have been approved by the Minister of Municipal Affairs through Ministerial Order (MO) No. L: 232/08. These updates are administrative in nature and aim to clarify existing processes. This MO is effective for the 2009 and subsequent tax years.

The **Assessment Complaints and Appeals Regulation (AR 238/2000)** has been re-enacted without change for one year as AR 217/08. This enables the ministry to continue to focus efforts on the comprehensive review of the entire complaints and appeal system during 2008.

The **Community Organization Property Tax Exemption Regulation (AR 281/1998)** has been re-enacted without substantive changes as AR 229/2008, expiring January 31, 2010. Minor changes have been made to increase clarity and to ensure all references to legislation are updated. Municipal Affairs will be conducting further consultations on additional changes to the regulation in coming months; more information to follow.

### ***Updates to Regulations (Continued)***

The **SuperNet Assessment Regulation** (AR 298/2006) has been re-enacted as AR 157/2008 with minor changes to improve clarity and to reference Service Alberta.

The above regulations, and a concordance table for the AAQMG and its attendant manual, are available on the Municipal Affairs website at

[http://www.municipalaffairs.alberta.ca/mc\\_property\\_assessment\\_and\\_taxation\\_legislation.cfm](http://www.municipalaffairs.alberta.ca/mc_property_assessment_and_taxation_legislation.cfm).

If you have any questions regarding any regulations or amendments identified in this bulletin, please contact the Assessment Services Branch of Municipal Affairs at 780-422-1377, toll-free from anywhere in Alberta by dialing 310-0000 first.