

2009

ALBERTA

RAILWAY PROPERTY ASSESSMENT

MINISTER'S GUIDELINES

Government of Alberta ■
Municipal Affairs



ALBERTA
MUNICIPAL AFFAIRS
Office of the Minister
MLA, Lac La Biche - St. Paul

MINISTERIAL ORDER NO. L:228/09

I, Ray Danyluk, Minister of Municipal Affairs, pursuant to Sections 322 and 322.1 of the *Municipal Government Act* and the applicable regulations, make the following order:

- The 2009 Alberta Farm Land Assessment Minister's Guidelines,
- The 2009 Alberta Linear Property Assessment Minister's Guidelines,
- The 2009 Alberta Machinery and Equipment Assessment Minister's Guidelines,
- The 2009 Alberta Railway Property Assessment Minister's Guidelines, and
- The 2005 Alberta Construction Cost Reporting Guide

as set out in the attached document, are established and become effective for the 2009 assessment year for taxation in 2010 and subsequent years.

This Ministerial Order rescinds Ministerial Order No. L:249/08 as of December 31, 2009.

Dated at Edmonton, Alberta, this 16th day of December, 2009.

Ray Danyluk
Minister of Municipal Affairs



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1.000 APPLICATION

Pursuant to section 7 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2009 Alberta Railway Property Assessment Minister's Guidelines*.

1.001 DEFINITIONS

In this Part,

- (a) **Act** means the *Municipal Government Act* (RSA 2000 Ch.M-26);
- (b) **assessor** has the meaning given to it in the Act;
- (c) **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;
- (d) **Minister** has the meaning given to it in the Act;
- (e) **municipality** has the meaning given to it in the Act;
- (f) **railway** has the meaning given to it in the Act;
- (g) **superstructure** has the meaning given to it in the Act;
- (h) **regulation** means the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004) as amended.

1.002 CALCULATION OF ASSESSMENT

The assessed value of railway property in a municipality shall be calculated by:

- (a) establishing the base cost as prescribed in Schedule A of the *2009 Alberta Railway Property Assessment Minister's Guidelines*;
- (b) multiplying the base cost by the appropriate Assessment Year Modifier prescribed in Schedule B of the *2009 Alberta Railway Property 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 *2009 Alberta Railway Property Assessment Minister's Guidelines*.

2.000 SCHEDULE A

2.001 RAILWAY VALUE BASE COST

Base Cost	(\$)
per kilometre	453 173

3.000 SCHEDULE B

3.001 ASSESSMENT YEAR MODIFIER

Assessment Year	Factor
2006	1.04
2007	1.06
2008	1.18
2009	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	Superstructure located on extra right of way for sidings, spur tracks, wyes, station grounds, marshalling or maintaining yards*	0.020

***Indicates superstructure value only, land is valued separately.**

2009 Alberta Railway Property Assessment Minister's Guidelines

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