

2014

ALBERTA

RAILWAY ASSESSMENT

MINISTER'S GUIDELINES



MINISTERIAL ORDER NO. L:155/14

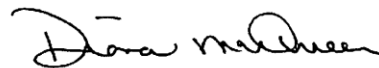
I, Diana McQueen, Minister of Municipal Affairs, pursuant to Sections 322 and 322.1 of the *Municipal Government Act* and the applicable regulations, make the following order:

- The 2014 Alberta Farm Land Assessment Minister's Guidelines,
- The 2014 Alberta Linear Property Assessment Minister's Guidelines,
- The 2014 Alberta Machinery and Equipment Assessment Minister's Guidelines,
- The 2014 Alberta Railway 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 2014 assessment year for taxation in 2015 and subsequent years.

This Ministerial Order rescinds Ministerial Order No. L:183/13 as of December 31, 2014.

Dated at Edmonton, Alberta, this 2nd day of December, 2014.



Diana McQueen
Minister of Municipal Affairs



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T A B L E O F C O N T E N T S

**2014 ALBERTA RAILWAY ASSESSMENT
MINISTER'S GUIDELINES**

1.000 APPLICATION..... 1

1.001 DEFINITIONS 1

1.002 CALCULATION OF ASSESSMENT 1

2.000 SCHEDULE A..... 1

2.001 RAILWAY VALUE BASE COST..... 1

3.000 SCHEDULE B..... 2

3.001 ASSESSMENT YEAR MODIFIER 2

4.000 SCHEDULE C..... 2

4.001 ANNUAL TRAFFIC FACTOR 2

1.000 APPLICATION

Pursuant to section 7 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2014 Alberta Railway 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 *2014 Alberta Railway Assessment Minister's Guidelines*;
- (b) multiplying the base cost by the appropriate Assessment Year Modifier prescribed in Schedule B of the *2014 Alberta Railway 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 *2014 Alberta Railway 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
2010	1.04
2011	1.09
2012	1.22
2013	1.23
2014	1.28

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.**

2014 Alberta Railway Assessment Minister's Guidelines

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