

Assessment Bulletin

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2007 Alberta Assessment Quality Minister's Guidelines and the Recording and Reporting Information for the Assessment Audit and Equalized Assessment Manual

The Minister of Municipal Affairs and Housing has approved Ministerial Order (MO) No. L:248/07, dated November 7, 2007. This MO establishes the 2007 Alberta Assessment Quality Minister's Guidelines, and the Recording and Reporting Information for the Assessment Audit and Equalized Assessment Manual (attendant manual). This MO is effective for the 2008 and subsequent tax years.

The 2007 Alberta Assessment Quality Minister's Guidelines has been updated to reflect:

- Reporting assessment roll corrections or changes within a specified time period from the end of tax year the assessment roll is in effect, or from the final expiry date to appeal a decision, and
- Clarification of the information used to prepare equalized assessments.

The Recording and Reporting Information for the Assessment Audit and Equalized Assessment Manual includes updated auditing and equalization reporting requirements, as follows:

- A reporting standard for reporting sales
- A guideline for time adjustments in price for sales
- Information and examples for reporting assessment information in a community revitalization levy area, and
- A list of tax exemption codes relating to the City of Lloydminster.

The MO, the guidelines, and the manual are available on the Municipal Affairs and Housing website at http://www.municipalaffairs.gov.ab.ca/mc_property_assessment_and_taxation_legislation.cfm. A concordance table is also available on the website to assist in identifying the specific amendments.

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