

Assessment Bulletin

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EQUALIZED ASSESSMENT PANEL TECHNICAL COMMITTEE

Item: 7 Liability Code Update

Title: Liability Coding Requirements

An Equalized Assessment Panel Technical Committee bulletin outlining its recommendation dealing with liability coding requirements (Item 7) was sent to all municipalities in February 2002. The recommendation stated that the standardized codes were to be used by all municipalities when submitting assessment data into the ASSET system. A draft of the standardized liability coding requirements and guideline was attached to the bulletin.

A few changes have since been made to the standardized liability coding requirements. Attached are the revised standardized liability coding requirements and guideline.

The liability coding requirements represent the minimum coding necessary for the province to determine equalized assessments and education property tax requisitions. Municipalities may wish to expand the liability codes for their own purposes. The expanded codes must, however, be collapsible into the minimum liability coding requirements for reporting to the department.

It is important to note that the amendments to the MGA (Bill 23) requires that the liability code be included on the municipality's 2003 assessment roll. Therefore, it is recommended that the codes be incorporated into the assessment and tax systems of the municipality as soon as possible.

For further information, contact Pat Chelen at (780) 422-8406, Dave Sargent at (780) 422-8332 or John Scott at (780) 422-8415.

Provincial Liability Coding Requirements

Property Description Code	Tax Code	Tax Exemption Code	Assessable Person Code	**School Support	Requisitioning Body Types <small>See note 3</small>
R Residential	T Subject to all Requisitions	MGA 317(d)	C Corporation	S Separate	F Management Body (providing lodge accommodation)
F Farm land	S Subject to School and other requisitions	MGA 351(1)(b)	M Municipal	^p <small>See note 2</small> Public	S School
NR Non Residential	G Grant in Place of Taxes	MGA 361(b-c)	P Provincial Crown in Right of Alberta	U Undeclared (ASFF)	A Ambulance Authority
NRL ^{See note 1} Non Residential - Linear	E Exempt from Taxation	MGA 362(1)(a-p)	F Federal Crown in Right of Canada		* HR Health Region
NRR Non Residential - Railway	X Excluded from equalized, but subject to Municipal Tax	MGA 364(1)-(1.1)	I Individual		* P Fire Protection Area
NRC Non Residential - Co-Generation		MGA 365(2)			* R Recreation Area
ME Machinery & Equipment		MGA 368(4)(a)			
		MO H:016/96			
		AR 281/98 Community Organization Prop Tax Exemption Reg.			

- * Optional, equalized assessments for these areas are prepared as a courtesy to municipalities who have agreements to base requisitions on the equalized. There are no legislative requirements to prepare these equalized assessments
- ** As additional information copies of the School Support Notices are enclosed.

Notes:

¹ NRL is the primary code that will be applied to all linear property, it will precede a secondary code that will be used to identify specific categories of linear properties. An example of this is linear telecommunications it will be coded as NRL-T. These codes will be assigned to all linear properties by the Assessment Services Branch, Linear Assessment Unit.

Linear Property Codes are as follows:

- | | |
|----------|--|
| NRL-T | Non Residential Linear Telecommunications systems |
| NRL-PGEN | Non Residential Linear Power Generation systems |
| NRL-PTD | Non Residential Linear Power Transmission and Distribution systems |
| NRL-P | Non Residential Linear Pipeline systems |
| NRL-C | Non Residential Linear Cable |

Provincial Liability Coding Requirements

² All property owned by an individual where a separate school district does not exist is assessable for public school purposes.
(User's should refer to the School Act for intrepration).

³ The codes displayed here identify the type of requisitioning body, another set of codes will be used to identify the name of the organization as well as distinguish the separate school from the public school.

I.E

Requisition Body Type	Requisition Body Code
S	P72
S	S81
A	WEM

These codes identify the "requisitioning body type".

These codes identify the specific requisitioning body

FACTS SHEET

- In the (Name of Municipality), or in a portion of the municipality, both a public and a Protestant separate school district exist in the same area.
- When property is sold, the purchaser is required to file with the (Name of Municipality) this School Support Notice.
- In addition, property owners can at any time file a new School Support Notice or change an existing School Support Notice.
- A School Support Notice filed by a property owner is effective in the taxation year following the year in which the School Support Notice is filed.
- Individual property owners who are Protestant must direct their property taxes to the Protestant separate school district.
- Individual property owners who are not Protestant must direct their taxes to the public school district.
- Only property owners, not tenants, are entitled to file this School Support Notice.
- If property is owned by a Protestant and a non-Protestant, the municipality will assign the taxes to the public and Protestant separate school districts in accordance with the percentage of ownership indicated beside the name of each owner.
- In order to ensure that property taxes are directed correctly, it is important that all property owners are designated on the School Support Notice and that the percentage of ownership adds up to 100%.
- If there is insufficient space to list all the registered property owners and to make the necessary declarations on the front of this School Support Notice, please use an extra sheet to indicate the name, address, declaration and percentage of ownership of the additional registered property owners.
- This School Support Notice applies to all property within the (Name of Municipality) owned by individuals whether or not the property owners reside in (Name of Municipality).
- If this School Support Notice is not returned to the municipality, the individual owners' property would be assessable for public school purposes and the taxes on such property will be directed to the Alberta School Foundation Fund and redistributed on an equal amount per student to public and separate school boards in Alberta.
- Because the Constitution establishes Alberta's public and separate school systems on the basis of religion (either Protestant or Roman Catholic) school boards and tax collecting authorities are allowed and required to ask for the declaration contained in this form.

FACTS SHEET

- In the (Name of Municipality), or in a portion of the municipality, both a public and a Roman Catholic separate school district exist in the same area.
- When property is sold, the purchaser is required to file with the (Name of Municipality) this School Support Notice.
- In addition, property owners can at any time file a new School Support Notice or change an existing School Support Notice.
- A School Support Notice filed by a property owner is effective in the taxation year following the year in which the School Support Notice is filed.
- Individual property owners who are Roman Catholic must direct their property taxes to the Roman Catholic separate school district.
- Individual property owners who are not Roman Catholic must direct their taxes to the public school district.
- Only property owners, not tenants, are entitled to file this School Support Notice.
- If property is owned by a Roman Catholic and a non-Roman Catholic, the municipality will assign the taxes to the public and Roman Catholic separate school districts in accordance with the percentage of ownership indicated beside the name of each owner.
- In order to ensure that property taxes are directed correctly, it is important that all property owners are designated on the School Support Notice and that the percentage of ownership adds up to 100%.
- If there is insufficient space to list all the registered property owners and to make the necessary declarations on the front of this School Support Notice, please use an extra sheet to indicate the name, address, declaration and percentage of ownership of the additional registered property owners.
- This School Support Notice applies to all property within the (Name of Municipality) owned by individuals whether or not the property owners reside in (Name of Municipality).
- If this School Support Notice is not returned to the municipality, the individual owners' property would be assessable for public school purposes and the taxes on such property will be directed to the Alberta School Foundation Fund and redistributed on an equal amount per student to public and separate school boards in Alberta.
- Because the Constitution establishes Alberta's public and separate school systems on the basis of religion (either Protestant or Roman Catholic) school boards and tax collecting authorities are allowed and required to ask for the declaration contained in this form.



Form 68

SCHOOL SUPPORT NOTICE

School Act, section 136

(For property owned by individuals)
All individuals who own property located in a municipality where both a public school district and a Protestant separate school district exist are required to file this notice when a property is acquired. An individual may file a notice at any subsequent time.

Tax Roll Number	Legal Description of Property
Address of Property	Postal Code
Name of Registered Owner (1)	
Address of Registered Owner (1)	Postal Code
Name of Registered Owner (2)	
Address of Registered Owner (2)	Postal Code
Name of Registered Owner (3)	
Address of Registered Owner (3)	Postal Code

Consistent with the Constitution of Canada, the School Act provides:

- That individuals who are Protestant must direct their taxes in support of schools to the Protestant separate school district.
- That all other individuals must direct their taxes in support of schools to the public school district.
- Where 2 or more individuals (where 1 or more is Protestant) own property, they must direct their taxes in support of schools to the public school district and the Protestant separate school district in proportion to their ownership. Joint owners are deemed to own the property in equal shares, e.g. two property owners, one Protestant and the other one is not: 50% Public, 50% Separate; or three property owners all having equal shares, one Protestant, and the other two are not: 66.7% Public, 33.3% Separate.

Therefore I declare that:

I am of the Protestant Faith	Yes <input type="checkbox"/> No <input type="checkbox"/>	% of Ownership
Date	Signed	
I am of the Protestant Faith	Yes <input type="checkbox"/> No <input type="checkbox"/>	% of Ownership
Date	Signed	
I am of the Protestant Faith	Yes <input type="checkbox"/> No <input type="checkbox"/>	% of Ownership
Date	Signed	Total 100%

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April 14, 2000



Form 6A

SCHOOL SUPPORT NOTICE

School Act, section 136

(For property owned by individuals)
All individuals who own property located in a municipality where both a public school district and a Roman Catholic separate school district exist are required to file this notice when a property is acquired. An individual may file a notice at any subsequent time.

Tax Roll Number	Legal Description of Property
Address of Property	Postal Code
Name of Registered Owner (1)	
Address of Registered Owner (1)	Postal Code
Name of Registered Owner (2)	
Address of Registered Owner (2)	Postal Code
Name of Registered Owner (3)	
Address of Registered Owner (3)	Postal Code

Consistent with the Constitution of Canada, the School Act provides:

- That individuals who are Roman Catholic must direct their taxes in support of schools to the Roman Catholic separate school district.
- That all other individuals must direct their taxes in support of schools to the public school district.
- Where 2 or more individuals (where 1 or more is Roman Catholic) own property, they must direct their taxes in support of schools to the public school district and the Roman Catholic separate school district in proportion to their ownership. Joint owners are deemed to own the property in equal shares, e.g. two property owners, one Roman Catholic and the other one is not: 50% Public, 50% Separate; or three property owners all having equal shares, one Roman Catholic, and the other two are not: 66.7% Public, 33.3% Separate.

Therefore I declare that:

I am of the Roman Catholic Faith	Yes <input type="checkbox"/> No <input type="checkbox"/>	% of Ownership
Date	Signed	
I am of the Roman Catholic Faith	Yes <input type="checkbox"/> No <input type="checkbox"/>	% of Ownership
Date	Signed	
I am of the Roman Catholic Faith	Yes <input type="checkbox"/> No <input type="checkbox"/>	% of Ownership
Date	Signed	Total 100%

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April 14, 2000

Notice by individual

- 135(3.1) A corporation or co-operative association may give written notice to a municipality that all or a portion of its property located in the municipality is assessable for public or separate school purposes in accordance with section 135.
(3.2) Subject to subsection (3) and section 136(1.1), if a notice is given under this section, an individual, corporation or co-operative association may withdraw the notice only if it is replaced by a notice under this section that the property of the individual, corporation or co-operative association is assessable
(a) for separate school purposes if the original notice made the property assessable for public school purposes, or
(b) for public school purposes if the original notice made the property assessable for separate school purposes.
(4) If a person acquires ownership of a fee simple estate in land, the person shall complete the appropriate notice referred to in this section and give it to the municipality in which the land referred to in the transfer is located.
(4.1) If a municipality does not receive a notice under subsection (4) within 60 days after it is advised that the ownership of a fee simple estate in land has been transferred, the municipality shall send the transferee
(a) if the transferee is an individual, a form of notice under subsections (1) and (2), or
(b) if the transferee is a corporation or co-operative association, a form of notice under subsection (3.1).
(5.1) A notice given by a corporation or co-operative association under this section shall state that the information in the notice has been approved by a resolution of the shareholders, the members or the directors, as the case may be.
(6) When a person gives notice under this section, any change in the assessment role shall not be effective for tax purposes until the year following the year in which the notice is given.
(7) Any person entitled to examine the assessment role may, in accordance with the Municipal Government Act, examine a notice given under this section or section 136 by a corporation.
Notice by corporation
136(1) A corporation or co-operative association, by notice under section 135 at any time, may require
(a) that a portion of its property be entered and assessed for separate school purposes in accordance with this section if it has shareholders or members of the same faith as those who established a separate school district in which it has property, or
(b) that all of the property it has in the municipality be entered and assessed for public school purposes.
(1.1) Notwithstanding subsection (1), a corporation or co-operative association shall not give a written notice referred to in section 135 or withdraw a notice already given on or after a board of a school district or division passes a resolution authorizing a plebiscite under Part 6 in respect of a district or division that includes the

- property referred to in the notice unless
(a) the resolution is withdrawn by the board,
(b) the school electors do not agree in the plebiscite to a special school tax levy, or
(c) the taxable period affected by the special school tax levy has ended or public notice is given by the board under section 181.1(2), whichever occurs first.
(2) When the corporation has shareholders, the notice under subsection (1)(a) shall designate to the separate school district the proportion of the property of the corporation in the district that is assessable for school purposes that the value of shares owned by shareholders who are separate school supporters bears to the total value of all shares of the corporation.
(3) The notice under subsection (1)(a) of a corporation that does not have shareholders or of a co-operative association shall designate to the separate school district the proportion of the property of the corporation or the co-operative association in the district that is assessable for school purposes that the number of members who are separate school supporters bears to the total number of members.

Effect of notice

- 140(1) A notice given by a corporation or co-operative association under section 135 or 136 shall be given to the proper officer of the municipality in which the property is situated and to the secretaries of the boards of the public and separate school districts or to the secretary of the board of the division if the public school district is within a division.
(2) When a person given notice under section 135 or 136, any change in the assessment roll shall not be effective for assessment purposes until the year following the year in which the notice is given.
(3) The proper officer shall retain on file in his office each notice given to him by a corporation or co-operative association.
(4) The notice continues in force and shall be acted on until it is withdrawn, varied or cancelled by a subsequent notice given pursuant to a resolution of the corporation or co-operative association.

False statement in assessment

148 A false statement made in any notice respecting the assessment of property of a corporation or co-operative association that is given by a corporation or co-operative association does not relieve the corporation or co-operative association from taxes.

Offence

- 149(1) A corporation or co-operative association that fraudulently gives notice or makes a false statement in a notice is guilty of an offence and liable to a fine of not more than \$10 000.
(2) Any person
(a) who gives a notice on behalf of a corporation or co-operative association, and
(b) who fraudulently or wilfully inserts in that notice a false statement,
is guilty of an offence and liable to a fine of not more than \$10 000.

If this School Support Notice is not returned to the municipality, the corporation's or the co-operative association's property taxes will be directed to the Alberta School Foundation Fund and redistributed on an equal amount per student to public and separate school boards in Alberta.

SCHOOL SUPPORT NOTICE
School Act, section 135

For property owned by corporations or co-operative associations located in a municipality, or a portion of a municipality, where a public school district and a Protestant separate school district exist in the same area.

Name of Corporation or Co-operative Association
Address of Corporation or Co-operative Association Postal Code

Consent with the Commission of Canada, the School Act provides:

- 1. That a corporation which has shareholders may direct the same portion of their assets in support of schools to the Protestant separate school district that the value of shares owned by shareholders who are Protestant bears to the total value of all shares of the corporation.
2. That a corporation which does not have shareholders or a co-operative association may direct the same portion of their assets in support of schools to the Protestant separate school district that the number of members who are Protestant bears to the total number of members.
3. That a School Support Notice given by a corporation or a co-operative association under section 135 shall state that the information in the School Support Notice has been approved by a resolution of the shareholders, the members or the directors.

1. Shareholder Corporation

Therefore I declare that the percentage or shares of the corporation owned by shareholders who are Protestant is _____%, and the percentage of shares owned by shareholders who are not Protestant is _____% and that the information in this School Support Notice has been approved by resolution of the shareholders or directors. (Note: Percentage of shares must add up to 100%.)

Signed Witness or Corporate Seal
Position in Corporation Date

OR

2. Non-Shareholder Corporation or Co-operative Association
Therefore I declare that the percentage of members of the corporation or co-operative association who are Protestant is _____%, and the percentage of members who are not Protestant is _____% and that the information in the School Support Notice has been approved by resolution of the members or directors. (Note: Percentage of members must add up to 100%.)

Signed Witness or Corporate Seal
Position in Corporation or Co-operative Association Date

Note: Complete either No. 1 or No. 2

Notice by individual

- 135(3.1) A corporation or co-operative association may give written notice to a municipality that all or a portion of its property located in the municipality is assessable for public or separate school purposes in accordance with section 135.
(3.2) Subject to subsection (3) and section 136(1.1), if a notice is given under this section, an individual, corporation or co-operative association may withdraw the notice only if it is replaced by a notice under this section that the property of the individual, corporation or co-operative association is assessable
(a) for separate school purposes if the original notice made the property assessable for public school purposes, or
(b) for public school purposes if the original notice made the property assessable for separate school purposes.
(4) If a person acquires ownership of a fee simple estate in land, the person shall complete the appropriate notice referred to in this section and give it to the municipality in which the land referred to in the transfer is located.
(4.1) If a municipality does not receive a notice under subsection (4) within 60 days after it is advised that the ownership of a fee simple estate in land has been transferred, the municipality shall send the transferee
(a) if the transferee is an individual, a form of notice under subsections (1) and (2), or
(b) if the transferee is a corporation or co-operative association, a form of notice under subsection (3.1).
(5.1) A notice given by a corporation or co-operative association under this section shall state that the information in the notice has been approved by a resolution of the shareholders, the members or the directors, as the case may be.
(6) When a person gives notice under this section, any change in the assessment role shall not be effective for tax purposes until the year following the year in which the notice is given.
(7) Any person entitled to examine the assessment role may, in accordance with the Municipal Government Act, examine a notice given under this section or section 136 by a corporation.
Notice by corporation
136(1) A corporation or co-operative association, by notice under section 135 at any time, may require
(a) that a portion of its property be entered and assessed for separate school purposes in accordance with this section if it has shareholders or members of the same faith as those who established a separate school district in which it has property, or
(b) that all of the property it has in the municipality be entered and assessed for public school purposes.
(1.1) Notwithstanding subsection (1), a corporation or co-operative association shall not give a written notice referred to in section 135 or withdraw a notice already given on or after a board of a school district or division passes a resolution authorizing a plebiscite under Part 6 in respect of a district or division that includes the

- property referred to in the notice unless
(a) the resolution is withdrawn by the board,
(b) the school electors do not agree in the plebiscite to a special school tax levy, or
(c) the taxable period affected by the special school tax levy has ended or public notice is given by the board under section 181.1(2), whichever occurs first.
(2) When the corporation has shareholders, the notice under subsection (1)(a) shall designate to the separate school district the proportion of the property of the corporation in the district that is assessable for school purposes that the value of shares owned by shareholders who are separate school supporters bears to the total value of all shares of the corporation.
(3) The notice under subsection (1)(a) of a corporation that does not have shareholders or of a co-operative association shall designate to the separate school district the proportion of the property of the corporation or the co-operative association in the district that is assessable for school purposes that the number of members who are separate school supporters bears to the total number of members.

Effect of notice

- 140(1) A notice given by a corporation or co-operative association under section 135 or 136 shall be given to the proper officer of the municipality in which the property is situated and to the secretaries of the boards of the public and separate school districts or to the secretary of the board of the division if the public school district is within a division.
(2) When a person given notice under section 135 or 136, any change in the assessment roll shall not be effective for assessment purposes until the year following the year in which the notice is given.
(3) The proper officer shall retain on file in his office each notice given to him by a corporation or co-operative association.
(4) The notice continues in force and shall be acted on until it is withdrawn, varied or cancelled by a subsequent notice given pursuant to a resolution of the corporation or co-operative association.

False statement in assessment

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(2) Any person
(a) who gives a notice on behalf of a corporation or co-operative association, and
(b) who fraudulently or wilfully inserts in that notice a false statement,
is guilty of an offence and liable to a fine of not more than \$10 000.

If this School Support Notice is not returned to the municipality, the corporation's or the co-operative association's property taxes will be directed to the Alberta School Foundation Fund and redistributed on an equal amount per student to public and separate school boards in Alberta.

SCHOOL SUPPORT NOTICE

For property owned by corporations or co-operative associations located in a municipality, or a portion of a municipality, where a public school district and a Roman Catholic separate school district exist in the same area.

Name of Corporation or Co-operative Association
Address of Corporation or Co-operative Association Postal Code

Consent with the Commission of Canada, the School Act provides:

- 1. That a corporation which has shareholders may direct the same portion of their assets in support of schools to the Roman Catholic separate school district that the value of shares owned by shareholders who are Roman Catholic bears to the total value of all shares of the corporation.
2. That a corporation which does not have shareholders or a co-operative association may direct the same portion of their assets in support of schools to the Roman Catholic separate school district that the number of members who are Roman Catholic bears to the total number of members.
3. That a School Support Notice given by a corporation or a co-operative association under section 135 shall state that the information in the School Support Notice has been approved by a resolution of the shareholders, the members or the directors.

1. Shareholder Corporation

Therefore I declare that the percentage of shares of the corporation owned by shareholders who are Roman Catholic is _____%, and the percentage of shares owned by shareholders who are not Roman Catholic is _____% and that the information in this School Support Notice has been approved by resolution of the shareholders or directors. (Note: Percentage of shares must add up to 100%.)

Signed Witness or Corporate Seal
Position in Corporation Date

OR

2. Non-Shareholder Corporation or Co-operative Association
Therefore I declare that the percentage of members of the corporation or co-operative association who are Roman Catholic is _____%, and the percentage of members who are not Roman Catholic is _____% and that the information in this School Support Notice has been approved by resolution of the members or directors. (Note: Percentage of members must add up to 100%.)

Signed Witness or Corporate Seal
Position in Corporation or Co-operative Association Date

Note: Complete either No. 1 or No. 2

Education Tax and Equalized Assessment

Example 1

Property Description Code	Assessment	Tax Code	Tax Exemption Code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Undc.	Separate School		Public School		Amb.		Mngmnt Body		Fire		Health		Rec.	
								Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
Residential	\$ 325,000	T		I	0%	100%	0%	S	S14	S	P12	A	GP	F	NT	P	B	HR	ST	R	A3

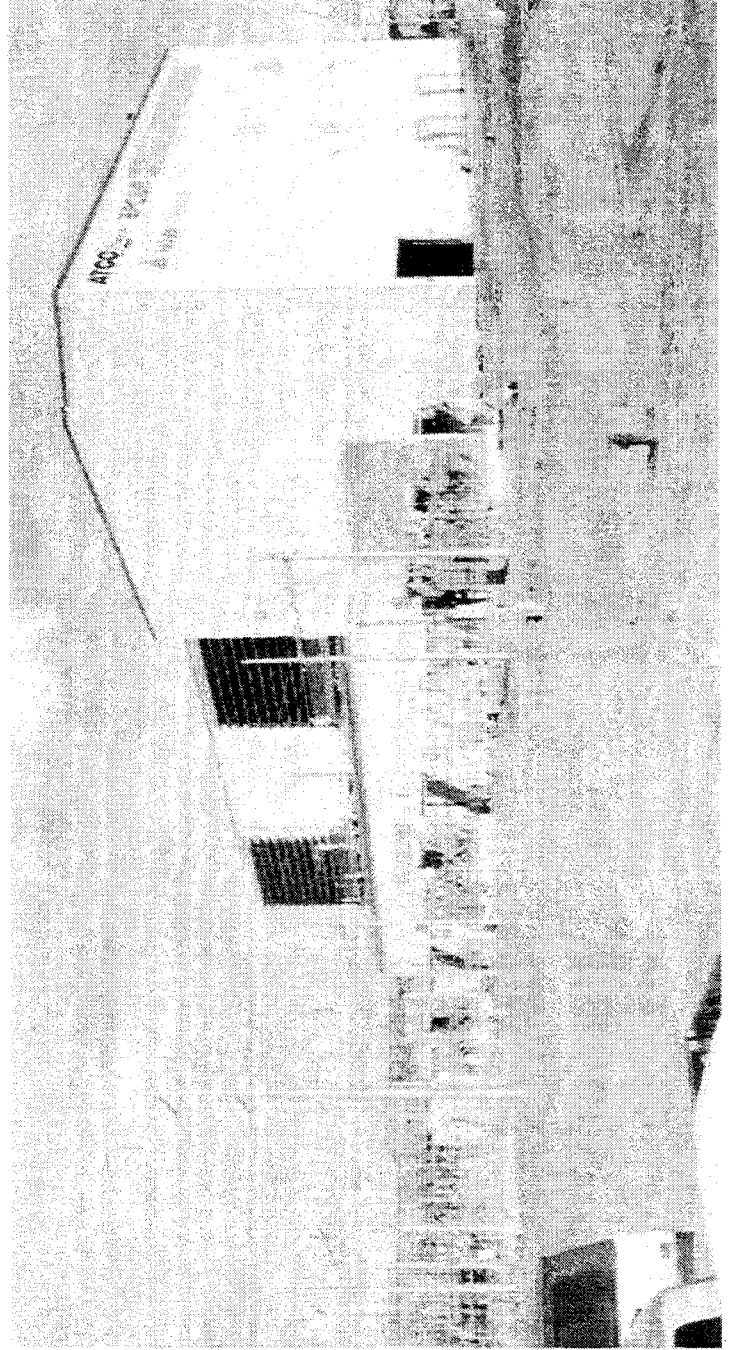


Education Tax and Equalized Assessment

Example 4

Property Description Code	Assessment	Tax Code	Tax Exemption Code	Assessable Person Code	School Support			Requisitioning Body Types and Codes													
					Sep	Public	Unde.	Separate School		Public School		Amb.		Mngmt Body		Fire		Health		Rec.	
								Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code	Type	Code
ME	\$ 100,000,000	T		C	0%	0%	100%	S	S14	S	P12	A	GP	F	NT	P	B	HR	ST	R	A3
Non-Residential	\$ 21,500,000	T		C	0%	0%	100%														
Linear	\$ 125,000,000	T		C	0%	0%	100%														

Note: This information will be completed under two different roll numbers as a result of having two different assessors.



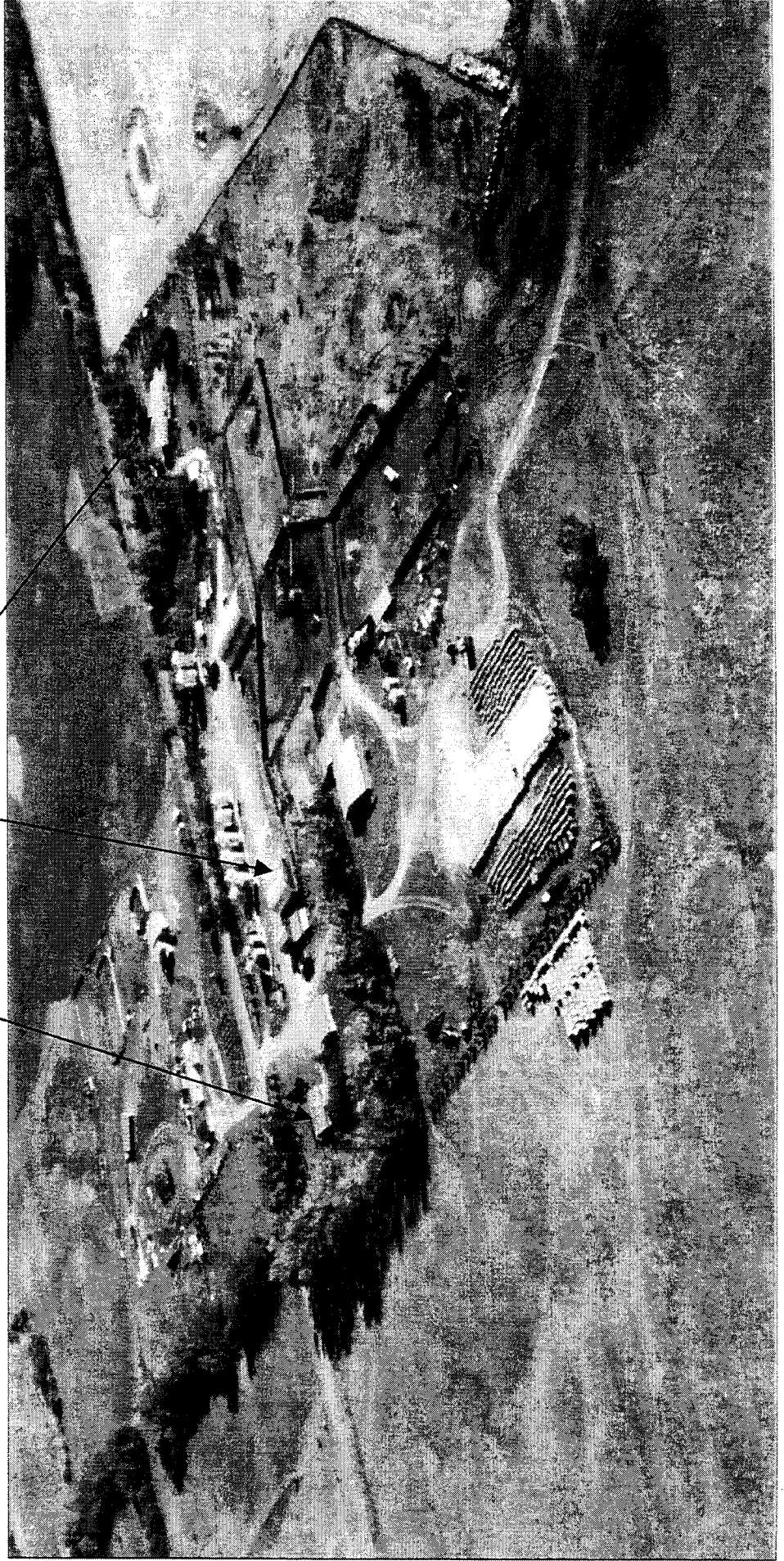
- The ME and non residential assessment is prepared by the local assessor, the linear assessment is prepared by Municipal Affairs.

Education Tax and Equalized Assessment

Example 5

Farm property consists of:

- 2 residences
- Seed cleaning facility
- 9 quarters



Education Tax and Equalized Assessment

Actual Use Codes

Roll	Actual Use Code	Actual Use Description	Assessment
1001	R1130	Farm Residence – 2 residences plus farm land	195,000
1001	M1200	Improved Industrial Unspecified	200,000
1002	F0000	Farm land	23,600
1003	F0000	Farm land	27,000
1004	F0000	Farm land	18,640
1005	F0000	Farm land	22,000
1006	F0000	Farm land	24,600
1007	F0000	Farm land	19,000
1008	F0000	Farm land	20,300
1009	F0000	Farm land	22,000
1010	F0000	Farm land	21,600

LIABILITY CODE

The liability code is a standard set of codes that are used in the establishment of the equalized assessments for municipalities annually. Municipalities are required to use the following liability code structure when submitting assessment information to the ASSET system.



Municipal Affairs

Provincial Liability Coding Requirements

Property Description Code	Tax Code	Tax Exemption Code	Assessable Person Code	School Support	Requisitioning Body Types
R Residential	T Subject to all Requisitions	MGA 317(d)	C Corporation	S Separate	F Management Body (providing lodge accommodation)
F Farm land	S Subject to School and other requisitions	MGA 351(1)(b)	M Municipal	P Public	S School
NR Non Residential	G Grant in Place of Taxes	MGA 361(b-c)	P Provincial Crown in Right of Alberta	U Undeclared (ASFF)	A Ambulance Authority
NRL Non Residential - Linear	E Exempt from Taxation	MGA 362(1)(a-p)	F Federal Crown in Right of Canada		HR Health Region
NRR Non Residential - Railway	X Excluded from equalized, but subject to Municipal Tax	MGA 364(1)-(1.1)	I Individual		P Fire Protection Area
NRC Non Residential - Co-Generation		MGA 365(2)			R Recreation Area Area
ME Machinery & Equipment		MGA 368(4)(a)			
		MO H:016/96			
		AR 281/98 Community Organisation Prop. Tax Exemption Reg.			

Following is a description of the information required for each of the six data fields. Each assessment roll account must have an entry in each of the fields.

1. Property Description Code

Seven codes are listed in this column. Four of the codes represent the assessment classes legislated under section 297 of the MGA. The remaining three codes (NRL, NRR, and NRC) are required to identify specific non-residential properties for education requisitioning purposes. Do not misinterpret these three codes as new assessment classes; they will continue to be class 2 non-residential property.

All assessable property must be assigned one or more "property description" codes. If more than one code is assigned, each property description code must have the applicable portion of the assessed value assigned to it.

R	Residential – has the meaning given to it in the MGA, s. 297(4)(c).
F	Farmland – has the meaning given to it in the MGA, s. 297(4)(a).
NR	Non-Residential – has the meaning given to it in the MGA, s. 297(4)(b). This code does not apply to linear, railway or co-generation. These properties must be coded as NRL, NRR or NRC, as outlined below.
NRL	Non-Residential Linear – is a sub category of non-residential. MGA, s. 284(k) describes the types of linear property.
NRR	Non-Residential Railway – this is a sub category of non-residential. MGA, s. 284(s), (t), and (v) describe types of railway property.
NRC	Non-Residential Co-Generating – this is a sub category of non-residential.
ME	Machinery and Equipment – has the meaning given to it in the MGA, s. 297(4)(a.1)

2. Tax Code

The tax codes identify the type of tax levies that are applied to the assessed property and alternatively, if the assessed property, whole, or in part, is included in the equalized assessment.

T	Subject to all Requisitions Identifies properties that are subject to municipal tax levies and requisitions referred to in s 326 of the MGA. These properties are included in the equalized assessments.
S	Subject to School and other requisitions. Identifies properties that are subject to school tax and other requisitions only – not subject to municipal tax levies. These properties are included in the equalized assessments.
G	Grant in Place of Taxes Identifies properties that a grant in lieu of taxes is paid. These properties are included in the equalized assessments.
E	Exempt from Taxation Identifies properties that are assessable but exempt from taxation. An entry must be provided in the exemption reason field. These properties are excluded in the equalized assessments.
X	Excluded from equalized, but subject to Municipal Tax Identifies properties that are subject to municipal tax but exempt from the equalized assessment as referred to in s.317 of the MGA and MO H:016/96. An entry must be provided in the exemption reason field.

3. Tax Exemption Code

The exemption code is required for all properties that are assessable but are not subject to municipal tax and/or education and other requisitions. A pull down menu lists all possible legislated exemptions. These include applicable sections in the MGA and Ministerial Orders.

The information displayed below is a summary of the exemption codes; the entire coding scheme is available in Appendix A.

MGA 317(d)	Excludes student dormitories, made taxable, from the equalized assessment.
MGA 351(1)(b)	Properties granted an exemption from taxation prior to January 1, 1995 by way of a private Act or by the order of the Lieutenant Governor in Council based on an order of the Local Authorities Board.
MGA 361(b-c)	Exemptions based on use of property.
MGA 362(1)(a-p)	Exemptions for Government, churches and other bodies.
MGA 364(1)-(1.1)	Exemptions granted by bylaw. These properties are included in the equalized assessment and subject to education and other requisitions.
MGA 365(2)	Permits eligible non-profit facilities with Class C or special liquor licences to maintain their tax exemption.
MGA 368(4)(a)	Manufactured home tax status change.
MO H:016/96	Property that is owned, operated, or administered by a management body established under the Alberta Housing Act and used primarily as self-contained senior citizen housing accommodation.
AR 281/98	Community Organization Property Tax Exemption Regulation.
MO's rated annually	<ul style="list-style-type: none"> Seniors' accommodation owned and operated by non-profit organizations – exemption from requisitions (proposed changes are pending).

4. Assessable Person Code

The "assessable party" code consists of the following five codes.

C	Corporation This code indicates that a corporation is recorded as the assessed person in respect of property. A corporation is a body incorporated or registered under the Business Corporation Act.
M	Municipal This code indicates that the municipality is recorded as the assessed person in respect of property.
P	Provincial This code indicates that the Crown in Right of Alberta is recorded as the assessed person in respect of property.
F	Federal This code indicates that the Crown in Right of Canada is recorded as the assessed person in respect of property.
I	Individual This code indicates that the assessed person in respect of property is not a corporation, municipality, Crown in right of Alberta or Canada.

This code is meant to categorize specific types of assessable persons and will be used to summarize a municipality's detailed assessment data into the above categories.

5. School Support Code

The school support notice of the assessed person is required in accordance with sections 156 and 157 of the School Act. Municipalities will be required to report the percentage of declared assessment together with the identity of the applicable school jurisdiction.

S	<p>Separate</p> <p>Identifies the percentage of an individual or corporation's property that is assessable for separate school purposes.</p> <p>Written notice must be given by an individual or corporation in order for a property to be recorded as assessable for separate school purposes.²</p>
P	<p>Public</p> <p>Identifies the percentage of an individual or corporation's property that is assessable for public school purposes.</p> <p>If an individual has not given notice of school support then property is assessable for public school purposes.</p>
U	<p>Undeclared (ASFF – Alberta School Foundation Fund)</p> <p>Assigned to all municipal, provincial and federal properties.</p> <p>Includes corporately owned properties that have not given school support notice (have not declared).</p> <p>These properties cannot be apportioned between declared and undeclared; therefore the percentage assigned must be equal to 100 percent.</p>

² A school support notice requires that property owned by individuals or corporations of the Roman Catholic faith declare their support for the separate school system or, in the case of St. Albert, support for the public school system.

6. Requisitioning Body Types

The province is legislated to prepare equalized assessments for the Alberta School Foundation Fund, public school regions, separate school regions and management bodies. Each property must be assigned the appropriate codes associated with these requisitioning areas.

The codes displayed below identify the "requisitioning body type". Specific requisitioning areas will be identified in a subset of codes called "requisitioning body codes".

The department will maintain the requisitioning body types and codes.

S	Identifies the type of requisitioning area as a school.
F	Identifies the type of requisitioning area as management body.
A	Identifies the type of requisitioning area as an ambulance authority.
HR*	Identifies the type of requisitioning area as a regional health authority.
P*	Identifies the type of requisitioning area as a fire protection area.
R*	Identifies the type of requisitioning area as a recreation area.

*Optional- Equalized assessments for these areas are prepared as a courtesy to municipalities who have agreements to base requisitions on the equalized assessment.

There are no legislative requirements to prepare these equalized assessments (EA).

Additional codes for optional areas may be added upon request.

APPENDIX A

Tax Exemption Codes

The following exemption reasons form part of the liability coding requirements. This guide is a comprehensive listing of the statutes that exempt property from taxation or equalized assessment. These codes must be integrated into CAMA systems and tax systems. The 'description of the exemption' is not a requirement however, incorporating it into your systems will provide assessors and municipal officials the convenience of reference.

Users should consult the original statute for purposes of interpreting and application of the law.

Statute	Exemption Reason Code (Required)	Description of the Exemption (Optional)
MGA 317(d)	MGA 317(d)	Excludes, from the equalized assessment, property made taxable under section 363(1)(d).

MGA 351(1)		The following are exempt from taxation:
	MGA 351(1)(b)	any property or business in respect of which an exemption from assessment and taxation, or both, was granted before January 1, 1995
	MGA (1)(b)(i)	by a private Act, or
	MGA (1)(b)(ii)	by an order of the Lieutenant Governor in Council based on an order of the Local Authorities Board.

MGA 361		The following are exempt from taxation under this Division
	MGA 361(b)	Residences and farm buildings to the extent prescribed in the regulations;
	MGA 361(c)	Environmental reserves, municipal reserves, school reserves, municipal and school reserves and other undeveloped property reserved for public utilities.

MGA 362(1)		The following are exempt from taxation under this Division:
	MGA 362(1)(a)	any interest held by the Crown in right of Alberta or Canada in property;

	MGA 362(1)(b)	Property held by the municipality, except properties listed in MGA 362(1)(b)(i)-(v).
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Tax Exemption Codes

	MGA 362(1)(c)	Property, other than a student dormitory, used in connection with school purposes and held by
	MGA 362(1)(c)(i)	the board of trustees of a school district, school division or regional division
	MGA 362(1)(c)(i.1)	the Regional authority for a Francophone Education Region established under the School Act,
	MGA 362(1)(c)(i.2)	the operator of a charter school established under the School Act, or
	MGA 362(1)(c)(i.2)(ii)	the operator of a private school registered under the School Act;

	MGA 362(1)(d)	property, other than a student dormitory, used in connection with education purposes and held by any of the following:
	MGA 362(1)(d)(i)	the board of governors of
	MGA 362(1)(d)(i)(A)	a university under the Universities Act
	MGA 362(1)(d)(i)(B)	a technical institute under the Technical Institutes Act;
	MGA 362(1)(d)(i)(C)	a public college under the Colleges Act;
	MGA 362(1)(d)(ii)	the governing body of education institution affiliated with a university under the Universities Act;
	MGA 362(1)(d)(iii)	a students' union or a graduate students' association of a university under the Universities Act;
	MGA 362(1)(d)(iv)	a students' association of technical institute under the Technical Institutes Act or a public college under the Colleges Act
	MGA 362(1)(d)(v)	The Governors of the Banff Centre of Continuing Education;

	MGA 362(1)(e)	property, other than a student dormitory, used in connection with hospital purposes and held by a hospital board or district that receives financial assistance from the Crown;
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	MGA 362(1)(f)	property held by a regional services commission;
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	MGA 362(1)(g.1)	property used in connection with health region purposes and held by a health region under the Regional Health Authorities Act that receives financial assistance from the Crown under any Act;
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Tax Exemption Codes

	MGA 362(1)(h)	property used in connection with nursing home purposes and held by a nursing home administered under the Nursing Homes Act;
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	MGA 362(1)(j)	property used in connection with library purposes and held by a library board established under the libraries Act;
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	MGA 362(1)(k)	property held by a religious body and used chiefly for divine service, public worship or religious education and any parcel of land that is held by the religious body and used only as a parking area in connection with those purposes;
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MGA 362(1)(l)		property consisting of any of the following:
	MGA 362(1)(l)(i)	a parcel of land, to a maximum of 10 hectares, that is used as a cemetery as defined in the Cemeteries Act;
	MGA 362(1)(l)(ii)	any additional land that has been conveyed by the owner of the cemetery to individuals to be used as burial sites;
	MGA 362(1)(l)(iii)	any improvement on land described in subclause (i) or (ii) that is used for burial purposes

MGA 362(1)(m)		property held by
	MGA 362(1)(m)(i)	a foundation constituted under the Senior Citizens Housing Act before July 1, 1994 and is used to provide senior citizens with lodge accommodation as defined in the Alberta Housing Act; or
	MGA 362(1)(m)(ii)	a management body established under the Alberta Housing Act, and is used to provide senior citizens with lodge accommodation as defined in the Alberta Housing Act;

MGA 362(1)(n)		property that is
	MGA 362(1)(n)(i)	owned by a municipality and held by a non-profit organization in an official capacity on behalf of the municipality
	MGA 362(1)(n)(ii)	held by a non-profit organization and used solely for community games, sport, athletics or recreation for the benefit of the general public,
	MGA 362(1)(n)(iii)	used for charitable or benevolent purposes that is for the benefit of the general public, and owned by
	MGA 362(1)(n)(iii)(A)	the Crown in right of Alberta or Canada, a municipality or any other body that is exempt from taxation under this Division and held by a non-profit organization, or

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MGA 362(1)(n)	MGA 362(1)(n)(iv)	held by a non-profit organization and used to provide senior citizens with lodge accommodation as defined in the Alberta Housing Act, or
	MGA 362(1)(n)(v)	held by and used in connection with a society as defined in the Agricultural Societies Act or with a community association as defined in the regulations,

MGA 362(1)(o)		property
	MGA 362(1)(o)(i)	owned by a municipality and used solely for the operation of an airport by the municipality, or
	MGA 362(1)(o)(ii)	held under a lease, licence or permit from a municipality and used solely for the operation of an airport by the lessee, licensee or permittee;

MGA 362(1)(p)	MGA 362(1)(p)	a municipal seed cleaning plant constructed under an agreement authorized by section 11 of the Agricultural Service board Act, to the extent of 2/3 of the assessment prepared under part 9 for the plant, but not including the land attributable to the plant.
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MGA 364	MGA 364(1)	A council may by bylaw exempt from taxation under this Division property held by a non-profit organization.
	MGA 364(1.1)	A council may by bylaw exempt from taxation under Division machinery and equipment used for manufacturing or processing.

MGA 365	MGA 365(2)	Despite subsection (1), property listed in section 362(1)(n) in respect of which a licence that is specified in the regulations has been issued is exempt from taxation under this Division.
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MGA 368	MGA 368(4)(a)	When a designated manufactured home is moved out of a municipality, it becomes exempt from taxation by that municipality when it is moved,
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MO H:O16/96	MO H:O16/96	Removes the amount of taxable assessment for self-contained senior citizen housing accommodation from the equalized assessment.
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AR 281/98	AR 281/98	Community Organization Property Tax Exemption Regulation
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