

Assessment Bulletin

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EAP Technical Committee Recommendation

Item: 4

Title: Actual Use Codes

EAP Recommendation: 1, 5, 6A

Question: The attached code set (ASB standard codes for classifying property based on current use) comes into effect no later than April 1, 2002. Each municipality must create and maintain a cross reference between their code set and the ASB standard code set. What assessor-related barriers need to be overcome to achieve this schedule? Specifically:

- For municipalities that don't currently utilize Actual Use data.
- Situations where municipality Actual Use codes items are split across ASB code items.
- CAMA systems changes (if any).
- Data conversion in the CAMA systems (if any).
- Definitions and examples?

Background:

Sharing assessment data between municipalities necessitates that every municipality use a single set of codes or that a cross-reference schema be established to translate between each municipality's custom code set. ASB has chosen the latter approach for this matter. The code set meets ASB needs for province-wide information collection. While a municipality may choose to adopt the ASB code set as their standard, there is no need to do so. Using ASSET, each municipality will maintain the cross reference between its custom code set and the ASB standard set. Any number (zero, one or many) of municipality custom codes may map to one and only one ASB standard code.


Recommendation: The attached schedule of actual use codes is the draft ASSET standard for each municipality to maintain a cross-reference table on ASSET. The use of these codes should be dealt with in the Minister's Guidelines.

Municipalities will be required to at least cross-reference to level 1 for tax year 2002, and will be required to cross-reference to the entire code set for tax year 2004.

Recommendation Background:


Municipalities are currently required to maintain actual use codes.

Recommended


Steve White
EAP Technical Committee Chair

Nov 2, 2001
Date

Accepted


Brad Pickering
ASSET Steering Committee Chair

Dec 21/01
Date

COMPREHENSIVE ACTUAL USE CODES

PROPERTY TYPE-NON-RESIDENTIAL (INDUSTRIAL)

Level 1		Level 2		Level 3		Level 4					
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION				
M0	Vacant Industrial	0	Unspecified	0	Unspecified	0	No Conditions				
				1		1	Special Conditions				
M1	Improved Industrial	0	Unspecified	0	Unspecified						
				1	Warehousing	1	Storage				
						2	Open Storage				
						3	Distribution				
						4	Transit				
						5	Multi- Tenanted				
						2	Processing	0	Unspecified		
								1	Distillery/Brewery		
								2	Food Processing		
								3	Dairy		
								4	Feed/Flour Mill		
								5	Refinery		
								6	Pulp/Paper		
								7	Bakery		
								8	Saw Mill		
						3	Manufacturing	0	Unspecified		
								1	Petroleum		
								2	Electronics		
				3	Textile						
				4	Concrete/Asphalt						
				5	Chemical						
				6	Fabricated Metal						
				7	Furniture						
				8	Wood						
		4	Transportation	0	Unspecified						
				1	Airport						
				2	Surface						
		5	Resource Extraction	0	Unspecified						
				1	Petroleum						
				2	Coal						
				3	Gravel						
		6	Other Special Purpose	0	Unspecified						
				1	Grain Handling						
				2	Bulk Oil						

PROPERTY TYPE- REGULATED PROPERTY

Level 1		Level 2		Level 3		Level 4	
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION
F0	Vacant Farmland	0	Unspecified	0	Unspecified	0	No Conditions
				1		1	Special Conditions
F1	Improved Farmland	0	Unspecified	0	Unspecified		
				1	Non-Intensive		
				2	Intensive		
RR	Railway	0	Unspecified	0	Unspecified		
				1	Right of Way		
				2	Spur		
ME	Machinery & Equipment	0	Unspecified	0	Unspecified		
				1	Oil and Gas System		
				2	Electric Power System		
				3	Telecommunication Systems		
				4	Manufacturing & Processing System		
				5	Power Co Generation		
LI	Linear Property	0	Unspecified	0	Unspecified		
				1	Oil and Gas System		
				2	Electric Power System		
				3	Telecommunication Systems		
				4	Manufacturing & Processing System		
				5	Power Co Generation		

CCMPREHENSIVE ACTUAL USE CODES

PROPERTY TYPE-RESIDENTIAL

Level 1		Level 2		Level 3		Level 4	
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION
R0	Vacant Residential	0	Unspecified	0	Unspecified	0	No Conditions
						1	Special Conditions
R1	Improved Residential	0	Unspecified	0	Unspecified		
		1	Single Family Unit- fee simple	1	Primary Farm Residence		
		2	Multi-Residential Unit-Rental	2	Additional Farm Residence		
		3	Single Family Condominium	3	Manufactured Home in MHC		
		4	Designated Manufactured Home	4	Manufactured Home out MHC		
		5	Manufactured Home Community				
		6	Other				

PROPERTY TYPE-NON-RESIDENTIAL (COMMERCIAL)

Level 1		Level 2		Level 3		Level 4	
SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION	SUBCODE	DESCRIPTION
C0	Vacant Commercial	0	Unspecified	0	Unspecified	0	No Conditions
						1	Special Conditions
C1	Improved Commercial	0	Unspecified	0	Unspecified		
		1	Retail	1	Stand Alone		
				2	Gas Station		
				3	Strip Commercial		
				4	Shopping Center		
				5	Regional Shopping Center		
				6	Power Center		
				7	Parkade		
		2	Lodging	0	Unspecified		
				1	Motel		
				2	Hotel		
		3	Office	0	Unspecified		
		4	Pedway	0	Unspecified		
				1	Plus Fifteen		
P0	Vacant Public Service	0	Unspecified	0	Unspecified		
P1	Improved Public Service	0	Unspecified	0	Unspecified		
			Recreational	1	Driving Range		
				2	Golf Course		
				3	Campground		
				4	Indoor Facilities		
				5	Outdoor Facilities		
				6	Park		
		2	Institutional	0	Unspecified		
				1	Education		
				2	Health		
				3	Social Services		
				4	Government Services		
				5	Public Assembly		