

2024 Assessment Year Request for Information

Designated industrial property (land, buildings, structures, and machinery and equipment)

Mail date: August 23, 2024

Date of request: August 31, 2024

Return date: October 30, 2024

2024 Assessment Year Request for Information | Municipal Affairs

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Introduction

Summary of document

You are receiving this Request for Information (RFI) package because you have been identified as the owner of a designated industrial property. You are required to provide information to the Provincial Assessor, or delegates of the Provincial Assessor, in order to prepare the 2024 assessment of your property for taxation in 2025.

This document provides instructions for you to prepare a fully compliant 2024 Assessment Year (AY) response. Should you have any questions or concerns regarding this process, please contact the Provincial Assessor's office. Communication with our office is important: starting a dialogue as soon as possible may save you time and resources.

Municipal Government Act

Throughout this document, there are references to specific sections of the *Municipal Government Act* (MGA). This RFI document will refer to a section's intent, or it may be paraphrased. Actual wording of the section of the MGA may be found via the official publisher: Alberta King's Printer. The MGA can be purchased or viewed online from the <https://www.alberta.ca/alberta-kings-printer.aspx>

For convenience, links found throughout this document will lead to CanLii.org's publication of the MGA.

Role of the assessor

The appointed Provincial Assessor is responsible for the preparation of all designated industrial properties in Alberta. The Provincial Assessor may delegate an agent to act on their behalf.

The duties of an assessor are outlined in [section 293 of the MGA](#), which directs assessors to prepare an assessment in a fair and equitable manner. In order to fulfill these duties, an assessor must receive correct and accurate information about the property from the property owner. You may rely on the assessors and advisors at the Provincial Assessor's office to answer any questions or concerns you may have about the information you are asked to provide. Our offices may also require an inspection of the property as allowed by [section 294 of the MGA](#). To facilitate property inspections, you are encouraged to provide relevant contact details for your field staff along with your RFI response.

Provincial Assessor's Office

Phone: (780) 310-0000

Email: MA.asbcia.asmt@gov.ab.ca

Mailing address:

Provincial Assessor
Assessment Services Branch
15th Floor, Commerce Place
10155 – 102 St NW
Edmonton, AB T5J 4L4

Role of the property owner

As the property owner, you are responsible for responding to any requests for information (including this annual request for information) from the Provincial Assessor, or agents acting on their behalf. It is your responsibility to provide information as described in this document, to the most correct and accurate version available, in order to assist the Provincial Assessor in creating a fair and equitable assessment.

Any property owner who fails to comply with this 2024AY RFI notice within sixty (60) days of the date of this request is not eligible to file a complaint against their assessment with the Land & Property Rights Tribunal.

As a property owner, you must report the information and documentation requested on the industrial property inventory by **October 30, 2024**.

The property owner's duty to provide information is outlined in [section 295 of the MGA](#).

Instructions to complete RFI

Contents of RFI package

To assist you in preparing a response to the 2024AY RFI your package contains:

- 2024 Assessment Year Request for Information – Designated Industrial Property (Land, Buildings, Structures, Machinery and Equipment) PDF – *this document*;
- 2024AY RFI Reference Guide PDF – explanation of columns in the provided “Current Assessed Inventory” spreadsheet;
- Current Assessed Inventory Excel spreadsheets (.xlsx) and PDF documents – inventory based on current assessment record (example: “YZX Company LTD_2024AYRFI”);
- CCRG Summary Report template – to report the costs of new projects, for example in Major Plants
- 2024 RFI Supplementary Assessment information.
- Contact List – contact information for staff within the Provincial Assessor’s office as well as a list of assessors delegated on behalf of the Provincial Assessor to prepare designated industrial property assessments for specific municipalities.

If you have not received one or more of these documents, please contact our office as soon as possible.

Completed responses

Your completed 2024AY RFI response should contain:

- Updated Assessed Inventory in Excel format (.xlsx); and/or
- Completed CCRG Summary Report (.xlsx)
- A list and backup documentation for all annual capital projects that have occurred for each major facility;
- Supporting documentation, analysis, and evidence, as required; and
- A contact list by area with locations and contact information (e.g., foremen or equivalent) to assist with site access challenges such as locked gates, key codes, etc. peradventure a site inspection is required; and
- Signed Letter of Authorization on company letterhead, if required.

The completed response must be returned to our office (with a copy to the delegated assessor, if applicable) via email at MA.asbcia.asmt@gov.ab.ca or mail by **October 30, 2024**. Please refer to the *Municipal Contact List* attached to this email package for a complete list of GOA contacts and delegated assessor contacts for select municipalities. Your completed response will be reviewed and used to prepare your property assessment, which you should receive following our annual assessment mailing date on February 28, 2025. This assessment will also be sent to the municipality where your property is located for use in the preparation of their 2025 tax notice.

Supplementary assessments

Information from your 2024AY RFI response may also be used to prepare a 2024 Tax Year (TY) supplementary assessment notice for your property. A municipality that chooses to have a supplementary assessment must have passed a supplementary assessment bylaw by May 1, of the tax year. For a complete list of municipalities that have passed a 2024TY Supplementary Bylaw, and for complete details on supplementary assessments, please refer to the document “2024 Tax Year Supplementary Assessment information” included in this package.

Preparing your RFI

How to fill out company details and operator information

On the first tab of the Current Assessed Inventory spreadsheet (Operator), please provide or update the following information:

Field	Instructions
Assessee Name	Enter the full legal name of the company as recorded on incorporation documents
RFI Account Name	Enter the name of the person accountable for the completeness and correctness of the information submitted to our office. This person must be an officer or executive of the company
RFI Account Title	Enter the job title of the accountable person identified in RFI Account Name
RFI Contact Name	Enter the name of the person who is the first point of contact for questions relating to the RFI return (this may or may not be the same as the "RFI Account Name" field)
RFI Contact Telephone	Enter the telephone number for the contact name
RFI Contact Email	Enter the email address for the contact name
Address	Enter the mailing address for the company NB: The address must be inside the operator's organization and must follow Canada Post address standards
Municipality	Enter the municipality of the mailing address
Province/State	Enter the province or state of the mailing address
Postcode/Zip	Enter the postcode or zip code of the mailing address
Country	Enter the country of the mailing address

How to update property inventory:

The second tab (Details) is pre-populated with the current assessment record, reflecting the information known to our office. On this sheet please review, verify, and update records as necessary. Column A (TRX) must be updated according to the instructions below.

Scenario	Description	TRX Identifier	Instructions
New property	Your property is considered <u>new addition to the assessment inventory</u> if the property has not previously been assessed and/or our office has not received requested information about the existing property.	A	<p>Add a row to the spreadsheet and fill out the column details, identifying the property with "A" in the TRX status column (Addition)</p> <p>The "In Service Date" (column B) is a vital data point for new property, please ensure that this field is filled and correct.</p> <p>Please use the reference guide for help with column content.</p> <p>If your new property does not fit the spreadsheet format, please submit your own documentation separately to describe the new property.</p>
Existing property with changes	Your property is considered <u>existing with changes</u> if it was assessed in previous years, but changes have occurred to this property since October 31, 2023.	C	<p>Identify the property with "C": in the TRX status column (Changes).</p> <p>Highlight the cells containing the description of any changes to the property since October 31, 2023.</p>

Scenario	Description	TRX Identifier	Instructions
			If these changes do not fit the spreadsheet template, please submit your own documentation separately to describe changes to the property.
Property that is no longer assessable	Your property is considered <u>no longer assessable</u> when physically disconnected or removed	D	Identify the property with “D” in the TRX status column (Disconnect/Removed) and supply supporting documentation such as a date-stamped digital photo, or invoice for the removal work.
Existing property with no changes	Your property is considered <u>existing with no changes</u> if it was assessed in previous years and there have been no changes incurred to the property between November 1, 2023 and October 31, 2024.		Leave the TRX status column blank.
Sold Property	Your property is considered sold if ownership transferred from you to another party between November 1, 2023 and October 31, 2024.	S	Identify the property with “S” in the TRX status column (Sold) and provide the name of the new owner/operator.

Additions, removals, or changes to property

The Provincial Assessor requires full reporting on any work undertaken on a property between November 1, 2023 and October 31, 2024. Updates to property encompasses a wide variety of work. These include, but are not limited to, property that has been:

- Newly constructed
- Decommissioned
- Removed
- Disconnected or isolated
- Mothballed
- Subject to major maintenance
- Replaced
- Replaced-in-kind
- Refurbished
- Modified

Not all of the above types of updates are assessable, but all must be reported. It is better to provide too much information than too little. Please also be prepared to receive follow up questions or requests for further information from our office.

Well - linking project data

The Assessment Services Branch continues to collect data linking AER well licenses to the related DI property roll numbers. This is an important step in improving the annual assessment process, as it will eventually allow us to connect the assessments for both land, buildings, and surface equipment at well sites with the related linear property and AER data.

This information will also be accepted as evidence of disconnection for certain AER well statuses.

To provide this information, please complete columns B and C in the Current Assessment Inventory spreadsheet.

Buildings and structures

A complete inventory listing of all new, additional, and replacement buildings and structures is required if they were completed, occupied, or moved into a municipality during the 2024 assessment year. Please include:

- building name;
- building use;
- dimensions;
- fencing dimensions; and
- any other identifying characteristics.

This includes any buildings or structures that have not been accounted for in a prior year's assessment return and calculation.

Supporting documentation

Evidence of disconnection, removal, or disposal – if improvements have been removed, physically disconnected, or isolated and no longer capable of use, we ask that you provide one of the following forms of supporting documentation:

- a date stamped digital photo showing the physical disconnection/removal; or
- internal documentation that indicates:
 - date work was completed;
 - name(s) of who completed the work;
 - field contact information; or
- an invoice for the removal work; or
- a decommission report; or
- for disconnections, AER well license, well status (suspended, abandoned, Directive 13) and roll number is an option that can be provided. Please note that this information will be sufficient to support the removal of machinery and equipment directly connected to a single well site, but not at larger facilities.
- Assessment Bulletin 20-04 provides direction on applying prescribed depreciation factors to buildings that house disconnected or removed M&E. If the company provides one of the acceptable evidence options listed above that shows the M&E within a building has been removed or disconnected for a period of at least 12 months, the assessor can then remove the M&E assessment and apply the prescribed depreciation factor to the corresponding building(s) when requested by the assessed person. Please note it is the responsibility of the assessed person to request the additional depreciation adjustment for their buildings and clarify which buildings are impacted.

CCRG Summary Report template

New reporting for reported cost projects - Machinery and equipment that do not have scheduled costs listed in the Alberta Machinery & Equipment Assessment Minister's Guidelines are assessed in accordance with the 2005 Construction Cost Reporting Guide (CCRG). Any additions or changes for these "reported cost properties" must include the total project costs for each year of construction. Specifically for properties identified as a Major Plant in appendix 2 (6.002 Major Plant List) of the Alberta Machinery & Equipment Assessment Minister's Guidelines, complete capital reporting must be provided with supporting detailed information on an annual basis. While the names vary between companies these projects are generally referenced as capital expenditures (CAPEX) or operating expenditures (OPEX) with associated approval for expenditure (AFE) documents. These documents and reporting (CAPEX, OPEX, AFEs) are to be reported to the assessor with your RFI return. The assessor will then work with the property owner representatives to determine the assessability of each project. To assist our office in determining the nature and assessability of the work, the RFI must be returned with the CCRG Summary Report template completed and with copies of supporting documentation such as, but not limited to:

- **A description of the scope and purpose of the work** including sufficient explanation to support the cost reports and the cost classifications. Include a facility overview, site plans, plot plans, process flow diagrams, design basis memorandum (DBM), piping and instrumentation diagrams, schematics, building blueprints, and any other information that helps to describe the scope of work.
- **A summary cost report, as per the template provided**, including the operator's summary of actual project costs to be classified as:

- Buildings, structures and land costs;
 - Machinery and equipment;
 - Linear property;
 - Property that is not assessable under section 298 of the MGA; and
 - Costs the company believes to be excluded costs in accordance with the CCRG.
- **Detailed cost reports** which are records of costs (in detailed elements) that support cost classifications and that are reconciled to the summary cost report. Examples of these include final construction reports, authorization for expenditures (AFEs), capital expenditure approval reports, construction contracts, as-built cost reports, etc.
 - **Documents that support claims of costs to be excluded** in accordance with the MGA and CCRG. Such documents include (but are not limited to) reports of scope changes, extra work orders, and field construction orders. Purchase orders and related bid documents when applicable.
 - **Reconciliation** of the Summary Cost Report, the Detailed Cost Report and the Cost Rendition including all claims for excluded costs.

All documentation provided must have sufficient explanation and support to reconcile the cost details provided. Our office will make the final determination as to whether the cost will be included or excluded in the determination of the property assessment.

Need further assistance?

Please contact our office if you have any further questions or require assistance in preparing your RFI response.

Guiding legislation and regulations

The following information complements the instructions included in this document and is meant to help property owners further understand the purpose, legal requirements, and processes related to the assessment of their designated industrial property.

Municipal Government Act

The [Municipal Government Act](#) (MGA) provides guiding legislation on the preparation of property assessments. Part 9 – Assessment of Property (sections 284 – 325) outlines the purpose, roles, and procedures of property assessment.

You are encouraged to read and refer to the MGA in order to understand your role in the designated industrial property assessment process. The following sections of the MGA may be useful to you in understanding and preparing your RFI response:

- Section 284(1)(f.01) – Interpretation of designated industrial property
- Section 292 – Assessments for designated industrial property
- Section 293 – Duties of Assessors
- Section 294 – Right to enter on and inspect property
- Section 295 – Duty to provide information
- Section 291 – Rules for assessing improvements
- Section 304 – Recording assessed persons

Regulations and guides

Your property is assessed according to the following regulations:

“[Machinery and Equipment Minister’s Guidelines](#)” (M&E Minister’s Guidelines): Machinery and equipment (M&E) that have rates in the Guidelines must be assessed using those scheduled rates. A complete inventory listing of all new, additional, and replacement M&E that is or is expected to be in operation, on or prior to October 31, 2024, including any M&E that has not been accounted for in prior years’ assessments, is required as part of your RFI submission.

“[2005 Construction Cost Reporting Guide](#)” (CCRG): Machinery and equipment (M&E) that is not listed in the M&E Minister’s Guidelines will be assessed using the CCRG. A complete list of all property capital expenditures for the 2024 assessment year, and any capital expenditure that was not previously reported, must be reported for review. This documentation should include details on the scope/overview of the expenditure and complete reported costs. Once reviewed by our office, additional documentation of the expenditure may be requested. All documents and project cost breakdowns will be subject to a detailed review.

Matters Relating to Assessment and Taxation (MRAT) Regulation: Buildings will be assessed by the assessor with the most appropriate valuation options, depending on the complexity and intended use. This includes company reported costs, the 2001 Metal Buildings Manual, and the Marshall & Swift Manual.

Other

Frequently asked questions

Do I have to prepare a 2024AY RFI response?	Yes. Every individual or corporation who receives a 2024AY RFI package must complete and return a response to the identified assessor by October 30, 2024. This request is in accordance with Section 295 of the MGA.
Do I still have to prepare a response if there have been no changes to report on the 2024AY RFI?	Yes—if the provided excel spreadsheet of current assessed inventory is correct and you have no further additions, deletions, or changes, please note that on the spreadsheet and submit the file to our offices by October 30, 2024.
What are the consequences of not responding to the 2024AY RFI by October 30, 2024?	If the property owner does not provide the requested information, the assessor must prepare the designated industrial property assessment using “any other source of information that the provincial assessor considers relevant, as at October 31 of the year prior to the year in which the tax is imposed under Part 10 in respect of the designated industrial property,” (section 292(2.1)(b) of the MGA). The property owner will lose the right to appeal to the Land and Property Rights Tribunal (section 295(1)(4) of the MGA). Additionally, the assessor has the right to apply to the courts to obtain the required information (section 296(1) of the MGA).
What happens after I file my 2024AY RFI response?	The Provincial Assessor’s office will review your submission and may ask for additional information to clarify or support your 2024AY RFI response. This information is considered part of the RFI and is used to prepare your 2024 designated industrial property assessment for property taxation in 2024, and where applicable, 2024TY supplementary assessment.

Contact

The following contacts are available to answer questions and concerns regarding the RFI process.

- Michael Minard, Provincial Assessor & Director of Centralized Industrial Property Assessment
780-643-6381 or Michael.Minard@gov.ab.ca
- Arla Pirtle, Manager of Major Plants
780-939-1205 or Arla.Pirtle@gov.ab.ca
- Brad Hurt, Manager of Industrial Sites
780-415-6237 or Brad.Hurt@gov.ab.ca

For questions regarding reporting requirements of specific properties, please refer to the Contact List PDF.