

February 28, 2019

Attention: Designated Industrial Property Owner/Operator

Dear Sir/Madam:

Re: Annual Designated Industrial Non-linear Property Assessment Notices for 2019 Tax Year

Under the *Municipal Government Act* (MGA), as of January 1, 2018, designated industrial non-linear property assessment is the responsibility of the provincial assessor.

I am pleased to provide your company's annual designated industrial non-linear property assessment notices for the 2019 tax year. The designated industrial non-linear property assessment notices are only sent to the municipality and the owner/operator(s) of the property. A separate designated industrial non-linear property assessment summary notice is prepared for each DIPAUID/Roll Number and property assessment class (section 297 of the *Municipal Government Act*). This was done to ensure the correct assessment of each property assessment class and allow the notice to be sent to multiple owners/operators.

If you contract a person (for example: a tax agent) to represent your company on designated industrial non-linear property assessment matters, you must **annually** submit the appropriate "Letter of Authorization"¹ (LOA) to the Provincial Assessor. The Provincial Assessor will advise all municipalities of the LOA. The LOA authorizes the representative to receive or discuss your company's confidential designated industrial property assessment information with appropriate staff. A LOA is not required for employees of your company. For further details on the annual requirement, please see the letter requesting the LOA on the USB.

This information is based on your designated industrial non-linear property as of October 31, 2018. The assessment has been prepared in accordance with the *Municipal Government Act*².

The enclosed USB contains an "Information Package" folder and "2018AY DI Non-linear Property Assessment Notice and Details" folder. Details of the contents within these folders is listed on the attached "2019TY USB Contains" document.

The assessment complaint system is legislated³. A complaint must be filed in accordance with section 21 of the *Matters Relating to Assessment Complaints Regulation* which states:

- 21(1) If a complaint is to be heard by the Municipal Government Board, the complainant must
- (a) complete and file with the chair a complaint containing the information set out in section 22, and

¹ A sample LOA template is included on this USB.

² Click here to access the [Municipal Government Act](#).

³ Legislation contained in the *Municipal Government Act* and the *Matters Relating to Assessment Complaints Regulation* can be accessed at the website http://www.municipalaffairs.alberta.ca/mc_property_assessment_and_taxation_legislation.

- (b) pay the appropriate complaint fee set out in Schedule 2 at the time the complaint is filed
- (2) If a complaint does not comply with subsection (1)
 - (a) the complaint is invalid, and
 - (b) the Municipal Government Board must dismiss the complaint

The final date for a person to make a complaint is 60 days after the notice of assessment date. A complaint about non-linear designated industrial property assessments must be filed by **Tuesday May 7, 2019** with the Chair of the Municipal Government Board at:

Chair
Municipal Government Board
2nd Floor-1229 91 Street SW
Edmonton AB T6X 1E9

The legislation also requires an assessed person to submit an agent authorization form if an agent files a complaint on behalf of the assessed person or represents the assessed person at a hearing. This regulated agent authorization form is separate from the LOA required by the municipality or the Assessment Services Branch.

If you require more information about filing a complaint, please contact the Municipal Government Board directly at 780-427-4864 or at mgbmail@gov.ab.ca.

If you discover any discrepancies in your company's designated industrial non-linear property assessment information, I encourage you to discuss your concerns with the municipality's contact person prior to filing a complaint with the Municipal Government Board. Often issues can be resolved without filing a formal complaint.

Should you have any questions regarding your property assessment notices, please contact the appropriate person on the ASB – Municipal Contact List included on the USB.

If you wish to speak to someone about the enclosed information, have problems accessing the folders or any other issues please contact this office directly or submit an electronic enquiry to MA.asbcia.asmt@gov.ab.ca

I hope this material is helpful in understanding your designated industrial property assessment.

Yours truly,

Original signed by Steve White

Steve White
Provincial Assessor
Assessment Services Branch

Enclosure