

2019 Assessment Year Request for Information Designated Industrial Linear Property - Operators of Telecommunication Systems (Cable Distribution Undertakings)

Read Me First!

This package contains the forms and instructions you need to complete and submit your 2019 Assessment Year Request for Information (2019 AY RFI) Return to the Provincial Assessor (assessor). The 2019 AY RFI Return will be used to prepare the 2019 AY/2020 TY designated industrial linear property assessment roll and assessment notices for all designated industrial linear property in accordance with sections 292, 294, 295, 302(2) and 308(2) of the *Municipal Government Act* and sections 238(1), 250 and 256(2) of *The Lloydminster Charter*.

Depending on the municipality the linear property is located in, a Supplementary Assessment for 2019 Tax Year may be created. Please review the “Supplementary Assessment for Designated Industrial Linear Property” document included in this RFI communication package.

Under section 284(1)(f.01)(ii) of the *Municipal Government Act* “designated industrial property” includes linear property.

Contents include:

- 2019 AY RFI:
 - 2019 AY RFI Reference Guide (PDF document – Adobe)
 - Pre-populated 2019 AY RFI Excel file
 - 2019 AY RFI Return Declaration Form (PDF format - Adobe)
- *2005 Construction Cost Reporting Guide*
- Interpretative Guide to the *2005 Construction Cost Reporting Guide*
- Allocation Area Information:
 - 2019 Allocation Area Guide (PDF format - Adobe)
 - 2019 Alberta Allocation Area Maps (PDF format - Adobe)
 - 2019 Alberta Allocation Area Boundaries file (MapInfo GIS format)
 - 2019 Alberta Allocation Area Boundaries file (ESRI GIS format)

What is the 2019 AY RFI Return Declaration Form?

This form is to ensure your contact information is up to date and the Request for Information Return has been filled out in compliance with legislation. This form must be completed, signed and returned with the 2019 AY RFI by Wednesday, November 13, 2019.

Do you have to file a 2019 AY RFI Return?

Yes. To be compliant, every individual or corporation who receives a 2019 AY RFI package **must** complete and return their 2019 AY RFI Return (inventory file and requested documentation) to the assessor by Wednesday, November 13, 2019. This request is in accordance with sections 292, 294, and 295(1) and (3) of the *Municipal Government Act* or sections 238(4), 240(1), and 241(1) of *The Lloydminster Charter*.



My company has no changes to report on the 2019 AY RFI. Do I still have to file a 2019 AY RFI Return?

Yes to be compliant. If the pre-populated information is correct and you have no additions, deletions or changes, then submit the Excel file as your 2019 AY RFI Return to the assessor by Wednesday, November 13, 2019. Instructions can be found within the 2019 AY RFI PDF under “Filing your 2019 AY RFI Return”.

What if my company has changes to the 2019 AY RFI?

If the pre-populated information is incorrect or otherwise deficient or inaccurate, please follow the instructions laid out in the 2019 AY RFI PDF document.

What are the consequences of not filing 2019 AY RFI Return by November 13, 2019?

If the operator does not provide the requested information, the assessor must prepare the 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 *Municipal Government Act*;

or

In accordance to section 238(5) of *The Lloydminster Charter*, if the company does not provide the requested information, the assessor must prepare the assessment using whatever information is available about the linear property.

The assessor must prepare the 2019 Tax Year Supplementary Assessment where applicable. Please see the “Supplementary Assessment for Designated Industrial Property” document included in this RFI communication package.

The operator may also lose the right to appeal to the Municipal Government Board in accordance with section 295(4) of the *Municipal Government Act* or section 241(4) of *The Lloydminster Charter*.

Additionally, the assessor may apply to the courts to obtain the required information under section 296(1) of the *Municipal Government Act* or section 242(1) of *The Lloydminster Charter*.

What happens after I file my 2019 AY RFI Return?

The assessor will review your submission and may ask for additional information to clarify or support your 2019 AY RFI Return. This information will be used to prepare your 2019 linear property assessment for property taxation in 2020 and where applicable, the 2019 tax year Supplementary Assessment.

As previously mentioned, once we have received your 2019 RFI return, a review will determine those designated industrial linear properties that are located in a municipality where a 2019 tax year Supplementary Assessment may be created. We will contact you either by email or phone on those designated industrial linear properties that will be part of the supplementary assessment. Additional information may be required by the assessor. Please review the “Supplementary Assessment for Designated Industrial Linear Property” document included in this communication package

Questions/Concerns

Government of Alberta telephone numbers can be reached toll free from anywhere in Alberta by first calling 310-0000. For direct support please contact one of the following:

- a) Brenda Therrien at Brenda.Therrien@gov.ab.ca or 780-422-8357
- b) Joanne Fortin at Joanne.Fortin@gov.ab.ca or 780-641-9638
- c) Maureen Maddock at Maureen.Maddock@gov.ab.ca or 780-644-7824

E-mail general inquiries to ma.alpasmail@gov.ab.ca