

Designated Industrial Property 2019 Tax Year Supplementary Assessment

Land, buildings, structures, and machinery and equipment

Information from the 2019 Assessment Year Request for Information (RFI) may be used to prepare a 2019 Tax Year supplementary assessment notice for your Designated Industrial Property (non-linear). A municipality that chooses to have a supplementary assessment must pass a supplementary assessment bylaw by May 1 of the respective tax year. The following municipalities have passed a 2019 Tax Year Supplementary Bylaw:

| Municipality Number | Municipality Name | Municipality Number | Municipality Name |
|---------------------|---------------------------|---------------------|------------------------|
| 3 | City of Airdrie | 239 | Town of Olds |
| 19 | City of Beaumont | 262 | City of Red Deer |
| 31 | Town of Blackfalds | 264 | Town of Redcliff |
| 35 | Town of Bonnyville | 272 | Village of Rosemary |
| 43 | City of Brooks | 291 | City of Spruce Grove |
| 46 | City of Calgary | 292 | City of St. Albert |
| 48 | City of Camrose | 293 | Town of St. Paul |
| 50 | Town of Canmore | 301 | Town of Stony Plain |
| 69 | Town of Coaldale | 302 | Strathcona County |
| 70 | Town of Cochrane | 303 | Town of Strathmore |
| 86 | Town of Devon | 305 | Sturgeon County |
| 88 | Town of Didsbury | 310 | Town of Sylvan Lake |
| 98 | City of Edmonton | 311 | Town of Taber |
| 117 | City of Fort Saskatchewan | 350 | Town of Whitecourt |
| 132 | City of Grande Prairie | 356 | City of Chestermere |
| 148 | Town of High River | 382 | MD of Bighorn |
| 151 | Town of Hinton | 387 | Town of Banff |
| 194 | City of Lacombe | 418 | Municipality of Jasper |
| 200 | City of Leduc | 512 | MD of Opportunity |
| 203 | City of Lethbridge | 525 | City of Cold Lake |
| 217 | City of Medicine Hat | 532 | Town of Drumheller |
| 238 | Town of Okotoks | | |

All property, including designated industrial property (non-linear), must have a supplementary assessment prepared when they are completed or operational:

- a) after October 31, of the assessment year and
- b) on or before October 31, of the assessment year

Important to note that land is **not** subject to supplementary assessment.

The amount of the designated industrial property (non-linear) supplementary assessment is determined in the legislation and regulation for the assessment year, in this case 2018 Assessment Year. Once the assessment has been determined, the assessment is then prorated by the amount of time it was completed and operational, creating your supplementary assessment (see table below):

| Month Completed and/or became Operational | Month operation in the Year (A) | Total Months in Designated Industrial Property Year (B) | Percentage Prorate Supplementary Assessment (A/B) |
|---|---------------------------------|---|---|
| November | 12 | 12 | 1.000 |
| December | 11 | 12 | 0.917 |
| January | 10 | 12 | 0.833 |
| February | 9 | 12 | 0.750 |
| March | 8 | 12 | 0.667 |
| April | 7 | 12 | 0.583 |
| May | 6 | 12 | 0.500 |
| June | 5 | 12 | 0.417 |
| July | 4 | 12 | 0.333 |
| August | 3 | 12 | 0.250 |
| September | 2 | 12 | 0.167 |
| October | 1 | 12 | 0.083 |

This creates the supplementary assessment and the municipality will apply the appropriate tax rates based on the supplementary assessment bylaw.

With the 2019AY RFI return, the supplementary assessment review will be looking at:

1. **New** – The assessor has not previously received any information from you about the current property. The assessor relies on the owner to respond to this 2019 AY RFI providing reliable and correct information to prepare a property assessment. If information is not provided, the assessor will prepare an assessment based on the best information available. By failing to respond to the RFI you may forfeit your right to file an assessment complaint.
2. **Existing property (with additions)** – This is for a property that has been assessed in previous year(s). For whatever reason, you have made additions to the property that have not been previously assessed in the past 12 months. These changes need to be updated in the assessor’s records and possibly the assessment; this will be done by your submission of the completed RFI with the updated information. The amount of the supplementary assessment will be based on the increase in assessment year over year.

With this review, the assessor will contact you with those properties that will have a 2019 Tax Year supplementary assessment notice. Additional information may be requested by the advisor.

Date of completion or in-service date

One critical piece of information for the assessor to correctly issue a supplementary assessment is the date when the property in question was completed and/or became operational. This information should be provided with your 2019AY RFI return. Please input the in-service date in the appropriate column labeled on the 2019 AY RFI file.

The mailing of the designated industrial property (non-linear) supplementary assessment notices will be sent out in December 2019. The municipality will mail the corresponding supplementary property tax notices after.

All designated industrial property supplementary assessment complaints must be filed to the Municipal Government Board. This information will be provided upon your receipt of the 2019 Tax Year Designated Industrial Property Assessment Notice.

All information reported to the assessor will be managed in accordance with the *Municipal Government Act* and the *Freedom of Information and Protection of Privacy Act*.

Publications that may assist you are:

- a) *Municipal Government Act* (MGA);
- b) Matters Relating to Assessment and Taxation Regulation; and
- c) *Freedom of Information and Protection of Privacy Act*,

These publications may be purchased or viewed online from the Alberta Queen's Printer Bookstore. Other regulations are also available on the same site. For more information, visit the Queen's Printer website at www.qp.gov.ab.ca.

As indicated previously, section 295 of the MGA is to ensure the RFI Return is completed with pertinent and accurate information, as it is this information that will be relied upon by the assessor to prepare the supplementary property assessment. The requested information must be submitted to the assessor within sixty (60) days from the date of the request but your cooperation in providing the information prior to the deadline would be greatly appreciated.

If you have any questions or require assistance with your 2019 AY RFI, please contact one of the following:

- Cate Watt (Director, Industrial Property Assessment) at Cate.Watt@gov.ab.ca or 780-422-8117
- Aaron Slotsve (Manager, Major Plants) at Aaron.Slotsve@gov.ab.ca or 780-644-7507
- Michael Minard (Manager, Industrial Sites) at Michael.Minard@gov.ab.ca or 780-643-6381

Government of Alberta telephone numbers can be reached toll free from anywhere in Alberta by first calling 310-0000.

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

Municipal Government Act Section Reference

Supplementary Assessment for Designated Industrial Property

For convenience, the following section references have been linked to CanLii.org's publication of the MGA. For the most accurate wording, please refer to the legislation from the official publisher, Alberta's Queen Printer. The MGA can be purchased or viewed online from the [Queen's Printer website](#).

[Section 313 Supplementary assessment bylaw \(313\(1\)\)](#)

[Section 314.1 Supplementary assessment re designated industrial property \(314.1\(1\)\)](#)

[Section 315 Supplementary assessment roll \(315\(2\)\)](#)

[Section 316](#) and [316.1](#) Supplementary assessment notices (316(2) and 316.1(1))