

2020 Designated industrial property – industrial assessment

Understanding your designated industrial property – industrial assessment notice

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Introduction

This guide is provided to assist your company in understanding your 2020 assessment year (AY), 2021 tax year (TY) designated industrial property (DIP) – industrial assessment notice and related fields and columns.

You will need to refer to the *Municipal Government Act*¹ when reviewing the specific details of your company's assessment.

The information in this document describes the different fields by corresponding item numbers on the sample notice (page 5) as it relates to the individual property type.

¹ The *Municipal Government Act* can be found at http://www.gp.alberta.ca/1266.cfm?page=m26.cfm&leg_type=Acts&isbncln=9780779739615



Alberta Municipal Affairs

Annual Designated Industrial Property Assessment Notice (Non-Linear)

Annual Notice

(G) Tax Jurisdiction: Municipality Name
 (H) Tax Jurisdiction Number: 9999
 (I) Assessment Year: YYYY

(A) DIPAUD/Roll: 999999
 (B) Assessed Person: ABC Company
 SIM ID: 99999 - Primary Owner
 (C) Mailing Address: Address Line 1
 Address Line 2
 Address Line 3
 Address Line 4
 Address Line 5
 (D) Notice of Assessment Date: DD-MM-YYYY
 (E) Date Sent: DD-MM-YYYY
 Tax year: YYYY
 Vintage: Annual
 (F) School Support: Public: 0%
 Separate: 0%
 Undeclared: 0%

(J) Legal Description: Mer Rge Twp Sec Pt.Sec LSD Plan Block Lot

(K) Parcel Size: 9.99 Acres
 (L) Property Description: abc code

(M) Assessment	(N) Property Description	(O) Tax Status	(P) Land	(Q) Improvement	(R) Total
Class	XXXX	Status	\$ 0	\$ 0	\$ 0
(S) Total Assessment:					\$ 0

A COMPLAINT ABOUT AN ASSESSMENT FOR DESIGNATED INDUSTRIAL PROPERTY MUST BE FILED ON OR BEFORE: DD-MMM-YYYY
 WITH:
 CHAIR
 MUNICIPAL GOVERNMENT BOARD
 2nd FLOOR
 1229 91 STREET SW
 EDMONTON, AB, T6X 1E9
 CANADA
 PHONE: 780-427-4864

A complaint must contain the information described in s 22 of MRAC (Matters Relating to Assessment Complaints)

THIS DOCUMENT IS ISSUED BY:

ALBERTA MUNICIPAL AFFAIRS
 ASSESSMENT SERVICES BRANCH
 CENTRALIZED INDUSTRIAL PROPERTY ASSESSMENT
 15th FLOOR, COMMERCE PLACE
 10155 102 STREET NW
 EDMONTON, AB, T5J 4L4
 CANADA
 PHONE: 780-644-4431

Designated industrial property – industrial assessment notice 2020 assessment year

A separate designated industrial property (DIP) – industrial assessment summary notice is prepared for each DIPAUID / Roll Number with assigned property assessment classes (section 297 of the *Municipal Government Act*). This is done to ensure the correct assessment of each property type and allows the notice to be sent to multiple owners. The property assessment notice contains the following information:

Item #	Column or Field Headings	Description
A	DIPAUID / Roll Number	Designated Industrial Property Assessment Unit Identification number assigned by Alberta Municipal Affairs. This number matches the roll/account number supplied by the municipality where the designated industrial property resides.
B	Assessee Name and SIM ID	The name, SIM ID (Government Of Alberta designated industrial company identification code) and ownership status of the assessed person or corporation owning/operating the assessed properties.
C	Mailing Address	The mailing address of the assessed person or corporation owning/operating the assessed properties.
D	Notice of Assessment Date	The first date that starts the 60 days to file a complaint to the MGB.
E	Date Sent	Date the assessment notice is sent to the assessed person.
F	School Support	Describes the school support for all designated industrial properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.

Item #	Column or Field Headings	Description
G	Tax Jurisdiction Name	The name of the Alberta municipality with the ability to levy property taxes.
H	Tax Jurisdiction Number	Alberta Municipal Affairs identification number for the Alberta municipality with the ability to levy property taxes.
I	Assessment Year	Assessment year of notice.
J	Legal Land Description	If applicable, as provided by the assessed person <ul style="list-style-type: none"> • From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available). • To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
K	Parcel Size	This information supplied by the municipality.
L	Property Description	In accordance to section 297 of the <i>Municipal Government Act</i>
M	Assessment Class	The classes are set out in section 297(1) of the <i>Municipal Government Act</i> . <ol style="list-style-type: none"> 1) Residential; 2) Non-Residential; 3) Farmland; and 4) Machinery and Equipment.
N	Property Description Code	R-D – Residential Designated Industrial; NR-D - Non-Residential Designated Industrial; F-D – Farmland Designated Industrial; ME-D – Machinery and Equipment Designated Industrial.
O	Property Tax Status	Taxable – Subject to all Requisitions; Exempt – Exempt from Taxation; Munc. Only – Excluded from equalized, but subject to Municipal Tax; School – Subject to School and other Requisitions.

Item #	Column or Field Headings	Description
P	Land	The total land assessment subject to property taxes by the municipality.
Q	Improvement	The total improvement assessment subject to property taxes by the municipality.
R	Total Taxable	The total taxable assessment subject to property taxes by the municipality.
S	Total Assessment	The total assessment subject to property taxes by the municipality.
T	Additional Owner(s)	The name, SIM ID number and owner status of any additional owners.