

2019 designated industrial non-linear property assessment

Understanding your designated industrial non-linear property assessment notice

Title of publication **Understanding your electronic assessment inventory details**

Published by Alberta Municipal Affairs

Date of publication **February 2020**

© 2020 Government of Alberta.

This publication is issued under the Open Government Licence – Alberta (<http://open.alberta.ca/licence>). Please note that the terms of this licence do not apply to any third-party materials included in this publication.

Table of Contents

| | |
|--|----------|
| Introduction | 4 |
| Example of the Assessment Notice | 5 |
| Assessment Notice - Field Description Information for the Municipality..... | 6 |

Introduction

This guide is provided to assist your municipality in understanding your 2019 assessment year, 2020 tax year designated industrial (DI) non-linear property 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 municipality's assessment.

The information in this document describes the different fields by corresponding item numbers on the sample notice (pages 5 and 6) 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 ABC
 (H) Tax Jurisdiction Number: 9
 (I) Assessment Year: YYYY

(A) DIPAUID/Roll: 999999999
 (B) Assessed Person: ABC Company
 SIM ID: XXXXX - 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-MMM-YYYYY
 (E) Date Sent: DD-MMM-YYYYY
 Tax Year: YYYY
 Vintage: Annual
 (F) School Support: Public: 0%
 Separate: 0%
 Undeclared: 0%

(T) Additional Owner(s): ABC2 company (SIM ID: XXXX - Secondary Owner)

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

A COMPLAINT ABOUT AN ASSESSMENT FOR DESIGNATED INDUSTRIAL PROPERTY MUST BE FILED ON OR BEFORE: 07-May-2019

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 non-linear property assessment notice 2019 assessment year

A separate designated industrial non-linear property assessment summary notice is prepared for each DIPAUID/Roll Number with assigned property assessment classes (section 297 of the *Municipal Government Act*). This was done to ensure the correct assessment of each property type and allow the notice to be sent to multiple owners. The 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 (GOA 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. |

| Item # | Column or Field Headings | Description |
|--------|--------------------------|--|
| 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. |
| 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 | 1) Residential; 2) Non-Residential; 3) Farmland; and, 4) Machinery and Equipment. The classes are set out in section 297(1) of the <i>Municipal Government Act</i> . |

| Item # | Column or Field Headings | Description |
|--------|---------------------------|--|
| 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 Mun. Only – Excluded from equalized, but subject to Municipal Tax School – Subject to School and other Requisitions |
| 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. |